

THEMBISILE HANI LOCAL MUNICIPALITY



2026/2027 FINAL IDP, BUDGET & PMS PROCESS PLAN

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1. INTRODUCTION AND BACKGROUND

In order 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 referenced from the Municipal Systems Act (Act No. 32 of 2000). The preparation of a Process Plan, which is, in essence, the IDP Process sets out in writing the procedures to be followed within a financial year to produce a credible Integrated Development Plan and requires the adoption by Council. This plan must include the following:

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- A programme specifying the time frames for the different planning steps;
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organs of state, traditional authorities, and other role players in the IDP drafting process;
- An indication of the organisational 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. LEGISLATIVE BACKGROUND

2.1. The Integrated Development Plan

Chapter 5, Section 25 (1) of the Municipal Act No. 32 of 2000 states indicates 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. The strategic plan for municipal development must:-

- Links integrates and coordinates plans and takes into account for the development of the municipality;
- Subsequent to following all the processes necessary for the 2026/27 District Framework Plan will serve as a binding planning framework which must be adhered to by all the Municipalities in the NDM jurisdictional area throughout the review period of the 2026/27 IDP.
- Aligns the resources and capacity of the municipality with the implementation plan;
- Comply with the provisions of this chapter (Chapter 5, Section 25 (1) of the Municipal Act No. 32 of 2000); and
- Is compatible with national development plans and planning requirements binding on the municipality in terms of legislation.

In terms of the core components of integrated development plans, Chapter 5, Section 26 of the Municipal Systems Act of 2000 (Act No.32 of 2000) indicates that "an integrated development plan must reflect-

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;

- 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 selected 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 provisional sectoral 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 council's operational strategies;
- Applicable disaster management plans;
- A financial plan, which must include a budget projection for at least the three years; and
- The key performance indicators and performance targets determined in terms of Section 41.

In terms of Chapter 5, Section 27 of the MSA, on the framework for integrated development planning:

The section primarily targets district municipalities, that they are mandated to adopt a Framework Plan for their entire area, which sets the overarching strategic guidelines for planning within the district and its local municipalities.

This Framework Plan must identify all binding plans and planning requirements from national and provincial legislation, ensuring alignment across the district. The Framework Plan serves to guide and obligate both the district and local municipalities in their planning efforts.

In terms of Chapter 5, Section 29 of the MSA, on the Process to be followed:

This section establishes the fundamental requirements for the IDP Process Plan, which applies to all municipalities (district and local).

The Process Plan, a written document, must include:

- A specific program with clear timeframes for each IDP stage.
- Mechanisms, processes, and procedures for consulting the community, organs of state, and other key stakeholders.
- The identification of all relevant plans and planning requirements that bind the municipality.
- Consistency with any other requirements prescribed by law.

In terms of Chapter 5, Section 30 of the MSA, on the Management of drafting process:

This section focuses on the practical management of the IDP drafting process, outlining the roles and responsibilities of the municipality and other stakeholders.

Key Responsibilities of the Municipality:-

- Adopting the IDP Process Plan.
- Managing and coordinating the overall IDP process.
- Ensuring appropriate community and stakeholder involvement.
- Making sure the IDP addresses the municipality's pressing issues.
- Ensuring the IDP aligns with the Framework Plan (for district municipalities) or other legal requirements.

- Linking the annual business plans and budgets to the IDP.

2.2. The District Development Model

In terms of the regulations published in the Government Gazette on May 10, 2024, by the Minister of Cooperative Governance and Traditional Affairs (CoGTA), the regulations mandate the following: -

- The "One Plan": Each of South Africa's 44 districts and 8 metropolitan areas is required to develop a single, long-term "One Plan."
- Intergovernmental cooperation: The regulations formalize the cooperation between national, provincial, and local government departments to align their planning, budgeting, and project implementation in each district.
- Institutionalization: The regulations solidify the DDM as a permanent model for cooperative governance, rather than just a program.
- Private sector and civil society: The regulations mandate that each One Plan must incorporate contributions from the private sector and priorities identified by civil society

2.3. The Process Plan

In order to establish an all-encompassing strategic plan for the municipality, Chapter 5, Section 28 of the Municipal Systems Act of 2000 (Act No. 32 of 2000) specifies the adoption of a process in which: -

- "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, consult the local community before adopting the process.
- A municipality must give notice to the local community of particulars of the process it intends to follow.

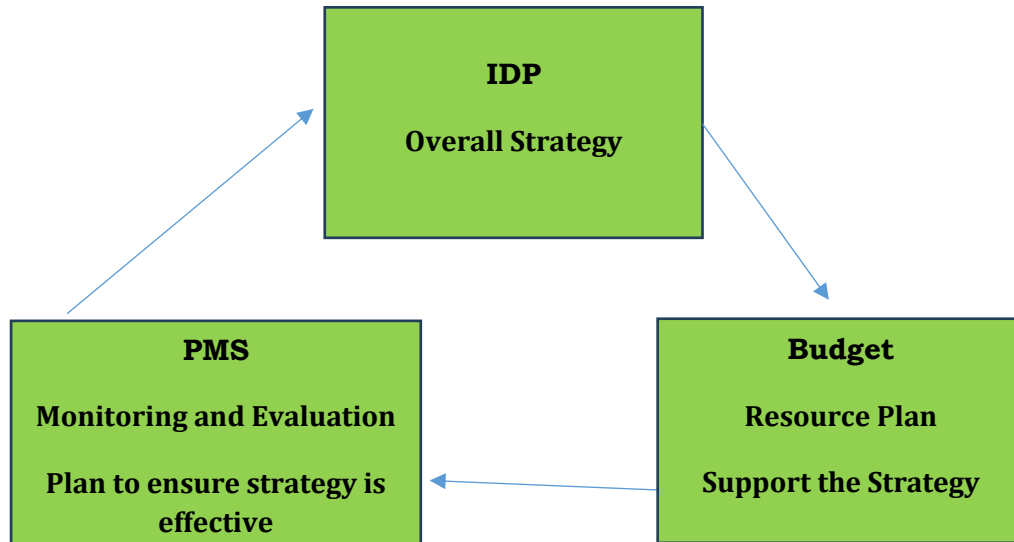
2.4. The Annual Budget

The Annual Budget and the IDP are inseparably linked to one another, something that has been formalised through the promulgation of the Municipal Finance Management Act of 2003 (Act No. 56 of 2003). Chapter 4, Section 21(1) of the Municipal Finance Management Act (MFMA) states that:

The Mayor of the Municipality must at least 10 months before the start of the budget year, must table to Council a time schedule outlining deadlines for the preparation, tabling and approval of the annual budget and the annual review of the IDP in terms of Section 34 of the Municipal Systems Act and adoption of any amendments to the integrated development plan and the budget related policies and the consultative process on the IDP and annual budget.

3. ALIGNMENT BETWEEN IDP, BUDGET AND PMS.

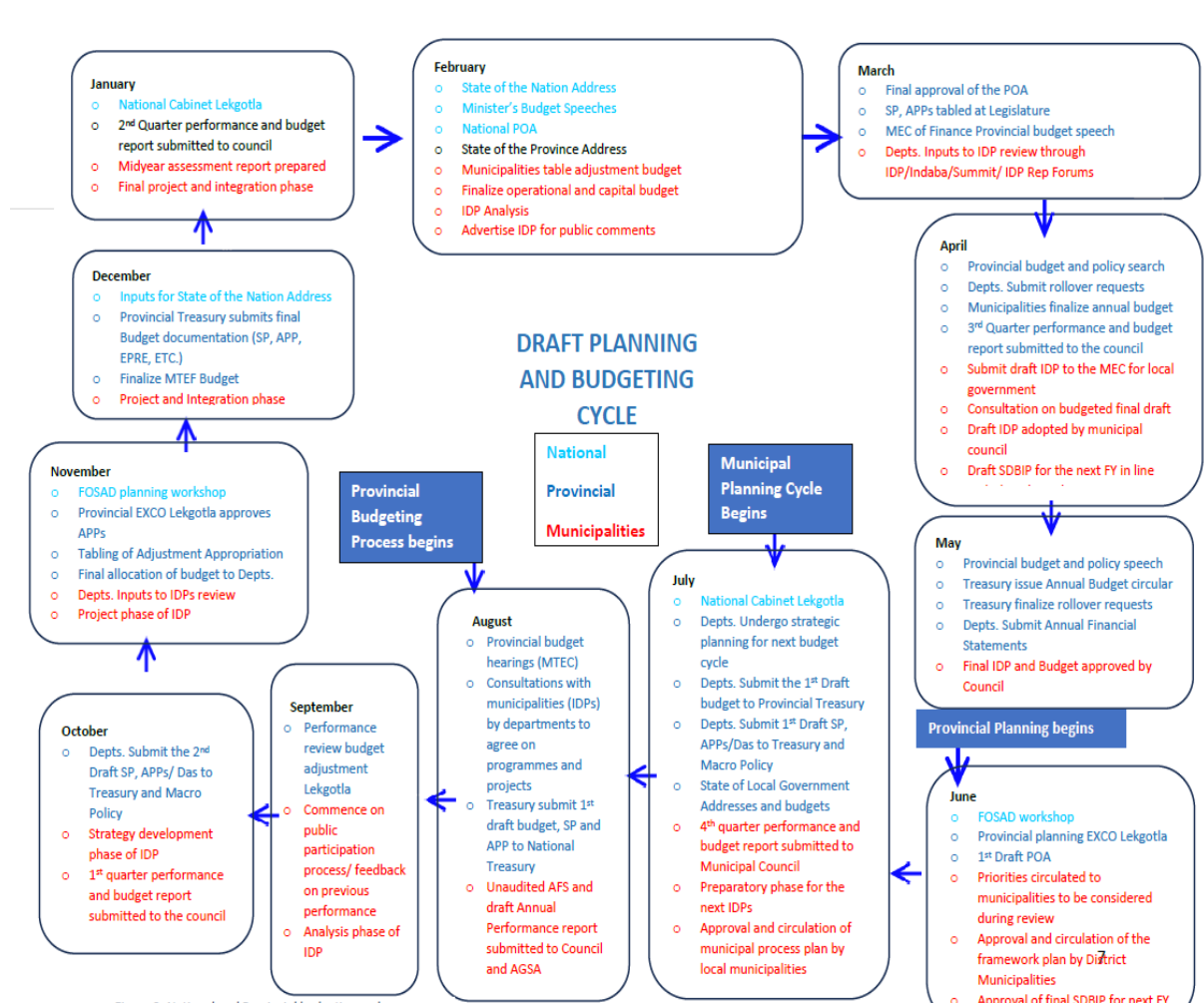
The Integrated Development Plan (IDP), Performance Management System (PMS) and Budget are integrated. The IDP is plan and the overall strategy of the municipality and budget funds the plan and the strategy of the municipality whilst PMS will monitor if the strategy is being implemented and achieved through the identified activities/projects.



IDP, Budget and PMS alignment

4. NATIONAL AND PROVINCIAL BUDGETING CYCLE

The National and Provincial Government Departments' Budgeting cycle which informs and is informed by the Municipal Planning and Budgeting cycle and is depicted in the Diagram below. It is important for Municipality to take note of these Budgeting cycles to ensure relevant and useful input into the Budgeting processes of Provincial government at strategic times. In doing this, Municipality will ensure that their priorities are captured and adequately addressed and that IDP implementation is facilitated. This is notwithstanding the work that must be done by the respective Provincial and National Sector Departments to ensure that their programmes are responsive to the core developmental needs of communities as enshrined in the IDP.



5. SECTOR PLANS IDP

Various Local Government legislations and regulations provide, *inter alia*, for the key sector plans that must be developed, approved and implemented by municipalities. Table 1 below reflects on the key sector plans that are required.

Table 1: Sector plans to be included in IDPs

RELEVANT LEGISLATIONS	BINDING REQUIREMENTS
S25 of MSA	Adoption of IDP
S 26 of Municipal Systems Act	<ul style="list-style-type: none"> ● Council's long-term vision ● Critical development and internal transformation need ● Existing level of development ● Access to basic municipal services ● Development priorities, objectives and strategies ● Spatial Development Framework ● Disaster Management Plan ● Financial Plan

	<ul style="list-style-type: none"> • Performance Management System
S41 of MSA	<ul style="list-style-type: none"> • PMS
S57 of MSA	<ul style="list-style-type: none"> • Performance Agreements
S12 of Water Services Act	<ul style="list-style-type: none"> • Water Services Development Plan
S11(4)(a)(ii) NEMA: Waste Act 2008	<ul style="list-style-type: none"> • Integrated Waste Management Plan
S42 of the Disaster Management Act	<ul style="list-style-type: none"> • Disaster Management Framework (District only)
S43 of the Disaster Management Act	<ul style="list-style-type: none"> • Disaster Management Centre (District only)
S53 of the Disaster Management Act	<ul style="list-style-type: none"> • Disaster Management Plan
S36 of NLTA	<ul style="list-style-type: none"> • Integrated Transport Plans
S11 of	<ul style="list-style-type: none"> • Integrated Waste Management Plan
S9 of the Housing Act of 1997	<ul style="list-style-type: none"> • Housing Plan/Strategy
S16 of MFMA	<ul style="list-style-type: none"> • Annual budget
S53 of MFMA	<ul style="list-style-type: none"> • SDBIP
S111 of MFMA	<ul style="list-style-type: none"> • Supply Chain Management Policy
S121 of MFMA	<ul style="list-style-type: none"> • Annual Report

6. TIME SCHEDULE OF KEY DEADLINES

The National Treasury Department provides guidance in terms of the key deadlines and activities for the IDP-budget process applicable to municipalities as per the Municipal Systems Act of 2000 and the Municipal Finance Management Act of 2003, as reflected in Table below.

Table 2: Time Schedule key deadlines and activities.

Mayor to Table in Council 10 Months Prior to Start of Budget Year		
Month	Thembisile Hani Local Municipality	Budget Year 2025/2026
	Mayor and Council / Entity Board	Administration - Municipality and Entity
July	The mayor begins planning for the next three-year budget in accordance with the coordination role of the budget process	Accounting officers and senior officials of the municipality and entities begin

	<p>MFMA s 53</p> <p>Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist</p>	<p>planning for the next three-year budget</p> <p>MFMA s 68, 77</p> <p>Accounting officers and senior officials of the municipality and entities review options and contracts for service delivery</p> <p>MSA s 76-81</p>
August	<p>The 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.</p> <p>MFMA s 21,22, 23;</p> <p>MSA s 34, Ch 5 as amended</p> <p>Mayor establishes committees</p>	
September	<p>Council, through the IDP process, determines strategic objectives for service delivery and development for the next three-year budgets, including review of the provincial and national government sector and strategic plans</p>	<p>Budget offices of municipalities and entities determine revenue projections and proposed rates and service charges, and drafts initial allocations to functions and departments for the next financial year, after taking into account strategic objectives</p> <p>Engages with Provincial and National sector departments on sector-specific programmes for alignment with municipalities' plans (schools, libraries, clinics, water, electricity, roads, etc.</p>

October		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
November		Accounting officer reviews and drafts initial changes to IDP MSA s 34
December	Council finalises tariff (rates and service charges) policies for next financial year MSA s 74, 75	Accounting officer and senior officials consolidate and prepare the proposed budget and plans for the next financial year, taking into account previous years performance as per the audited financial statements
January	The entity board of directors must approve and submit the 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
February	Council considers the municipal entity's proposed budget and service delivery plan and accepts or makes recommendations to the entity MFMA s 87(2)	Accounting officer finalises and submits to the Mayor proposed budgets and plans for the next three-year budgets, taking into account 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

		Accounting officer to notify the relevant municipalities of projected allocations for the next three budget years, 120 days prior to start of budget year MFMA s 37(2)
March	<p>The entity board of directors considers the recommendations of parent municipality and submit the revised budget by the 22nd of the month</p> <p>MFMA s 87(2)</p> <p>Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP at least 90 days before the start of the budget year</p> <p>MFMA s 16, 22, 23, 87; MSA s 34</p>	<p>Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to national and provincial Treasury NT, PT and others as prescribed</p> <p>MFMA s 22 & 37; MSA Ch 4 as amended</p> <p>Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March</p> <p>MFMA s 42</p>
April	<p>Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc</p> <p>MFMA s 21</p>	<p>Accounting officer assists the Mayor in revising the budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year</p>
May	<p>Public hearings on the budget and council debate. Council consider the views of the local community, NT, PT, other provincial and national organs of state and municipalities. The Mayor is to be provided with an opportunity to respond to submissions during consultation and table amendments for</p>	<p>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, taking into account consultative processes and any other</p>

	<p>council consideration. Council to consider approval of budget and plans at least 30 days before the start of the budget year.</p> <p>MFMA s 23, 24; MSA Ch 4 as amended</p> <p>The entity board of directors is to approve the budget of the entity not later than 30 days before the start of the financial year, taking into account any hearings or recommendations of the council of the parent municipality</p> <p>MFMA s 87</p>	<p>new information of a material nature</p>
June	<p>Council must approve the 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 the start of the budget year</p> <p>MFMA s 16, 24, 26, 53</p> <p>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. The 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 the council, MEC for local government and makes public within 14</p>	<p>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.</p> <p>MFMA s 69; MSA s 57</p> <p>Accounting officers of the municipality and entities publishes the adopted budget and plans</p> <p>MFMA s 75, 87</p>

	days after approval MFMA s 53; MSA s 38-45, 57(2) Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59-65	
Abbreviations: IDP - Integrated Development Plan; MFMA - Local Government: Municipal Finance Management Act, No. 56 of 2003; MSA - Local Government: Municipal Systems Act, No. 32 of 2000, as amended; MTBPS - National Treasury annual publication, Medium Term Budget and Policy Statement; NT - National Treasury; PT - Provincial Treasuries; SDBIP - Service Delivery and Budget Implementation Plan		

7. THE NKANGALA DISTRICT MUNICIPALITY FRAMEWORK 2026/2027.

7.1. Nkangala District Municipality Framework

In terms of Chapter 5 and Section 26 of the Municipal Systems Act (2000), districts are required to prepare and adopt a Framework Plan, which indicates how the district and Local Municipalities will align their IDPs. The Framework Plan provides the linkage and binding relationships to be established between the district and local municipalities in the district and in doing so, proper consultation, coordination, and alignment of the review process of the district municipality and various local municipalities can be maintained.

7.2. Summary of the activities and timeframes for the Budget and PMS of NDM (2025/26)

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
1	PREPARATORY PHASE	BUDGET PROCESS		
		<ul style="list-style-type: none"> ▪ Submit the approved operating and capital budgets to National and Provincial Treasuries in both printed and 	Municipal Manager	June 2025

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<p>electronic copies and publish the documents in the website of the municipality.</p> <ul style="list-style-type: none"> Finalising of all plans and budget working paper files to implement the approved budget. 	CFO / MM	June 2025
PERFORMANCE MANAGEMENT PROCESS				
		<ul style="list-style-type: none"> Municipal Manager to submit the 2025/26 draft SDBIP to the Executive Mayor. 	Municipal Manager/PMS Manager	June 2025
		<ul style="list-style-type: none"> Executive Mayor approves the 2025/26 SDBIP 	Executive Mayor/PMS Manager	June 2025
		<ul style="list-style-type: none"> Municipal Manager to submit the draft 2025/26 performance agreements to the Executive Mayor 	Municipal Manager /PMS Manager	July 2025
		<ul style="list-style-type: none"> Approval & signing of 2025/26 performance agreements 	Executive Mayor and Municipal Manager	July 2025
2	PLANNING & ANALYSIS PHASE	IDP PROCESS		
		<ul style="list-style-type: none"> Adoption of draft IDP / Budget / 	General Manager, Planning and	July 2025

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		performance IDP Framework process plan	Economic Development	
		<ul style="list-style-type: none"> ▪ Consulting on IDP / Budget and performance process plan 	General Manager, Planning and Economic Development	July 2025
		<ul style="list-style-type: none"> ▪ Adoption of the final IDP / Budget and performance Framework Plan /Process Plans 	General Manager, Planning and Economic Development	August 2025
		<ul style="list-style-type: none"> ▪ Assessment of the previous IDP performance, level of development & backlogs (IDP Steering Committee) 	General Manager Planning and Economic Development	November 2025
		<ul style="list-style-type: none"> ▪ Stakeholder Engagements 	Executive Mayor	On or before December 2025
		BUDGET PROCESS		
		<ul style="list-style-type: none"> ▪ Review previous year's processes, what worked well, what didn't, where to improve and issues to address for legislative compliance and 	Executive Mayor	July - August 2025

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<p>completion of the Budget Evaluation Checklist (BEC)</p> <ul style="list-style-type: none"> ▪ Tabled an IDP and budget process plan to the council for approval. ▪ Tabled to council an adjustment budget for roll-over capital projects in terms of section 28(2)(e) ▪ To enable the preparation of a budget that is mSCOA compliant. ▪ Prepare and commencing with the budget process and engaging departments on budget-related issues. ▪ Conducting workshops with departments and the budget steering committee on budgeting on mSCOA. 		
		PERFORMANCE MANAGEMENT PROCESS		

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<ul style="list-style-type: none"> Approve 2025/26 Reviewed PMS Framework Policy 	Municipal Manager/PMS Manager	June 2025
		<ul style="list-style-type: none"> Publish 2025/26 performance agreements and plans within 14 days on the website 	Executive Mayor/PMS Manager	July 2025
		<ul style="list-style-type: none"> Submit 2025/26 performance agreements to MEC co-operative governance and traditional affairs. 	Executive Mayor	July 2025
		<ul style="list-style-type: none"> Finalize Annual Performance Report 	Municipal Manager/PMS Manager	August 2025
		<ul style="list-style-type: none"> Table 2025/26 draft Annual Performance Report before Council 	Executive Mayor	December 2025
		<ul style="list-style-type: none"> Submit the 2024/25 Annual Performance Report to the Office of the Auditor General 	Municipal Manager/PMS Manager	December 2025
3	STRATEGY	IDP PROCESS		
		<ul style="list-style-type: none"> IDP Strategic Lekgotla 	Executive Mayor	March 2026
		PERFORMANCE MANAGEMENT PROCESS		

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<ul style="list-style-type: none"> 1st 2025/26 quarterly reports 	Municipal Manager	November 2025
4	PROJECTS & INTEGRATION	IDP PROCESS		
		<ul style="list-style-type: none"> Designs of project proposals, setting of project objectives, targets and indicators. 	All Departments	January - March 2026
		<ul style="list-style-type: none"> Integration of sector plans into the IDP to address community basic service needs e.g. water, roads, electricity etc. 	All Sector Departments/ General Manager Planning and Economic Development	March – April 2026
		BUDGET PROCESS		
		<ul style="list-style-type: none"> Prepare draft budget for the ensuing year 2026/27 and the projections for the two outer years (MTREF). 	All Departments	November-December 2025
		<ul style="list-style-type: none"> Finalisation of the draft 2026/2027 annual budget and MTREF that is mSCOA-compliant. Tabling the inputs of the draft budget to 	CFO	January – February 2026

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		the budget steering committee.		
		ADJUSTMENTS BUDGET PROCESS		
		<ul style="list-style-type: none"> ▪ Finalization of the Mid-year assessment report for 2025/26 for adoption by the council 	Municipal Manager	January 2026
		<ul style="list-style-type: none"> ▪ Finalisation of the 2025/26 adjustments budget informed by the mid-year assessment report ▪ Submit to the provincial and National treasury ▪ Place the Adjustment budget on the municipal website 	CFO	February 2026
		<ul style="list-style-type: none"> ▪ Consolidation, integration and prioritisation of projects submitted in accordance with the IDP priorities. 	CFO	February 2026
		PERFORMANCE MANAGEMENT PROCESS		
		<ul style="list-style-type: none"> ▪ Table final Annual Report before Council 	Executive Mayor/PMS Manager	December 2025

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<ul style="list-style-type: none"> Mid-year written assessment for section 56 managers 	Municipal Manager/PMS Manager	February 2026
		<ul style="list-style-type: none"> Submit the Annual Performance Report to MEC for Local Government 	Municipal Manager/PMS Manager	December 2025
5	APPROVAL/TABLING/ADOPTION	IDP PROCESS		
		<ul style="list-style-type: none"> Tabling of the draft IDP to the Mayoral committee and Council 	Executive Mayor	March 2026
		<ul style="list-style-type: none"> Advertise the draft IDP for Comments 	Municipal Manager	April 2026
		<ul style="list-style-type: none"> Stakeholder Engagements 	Executive Mayor	April 2026
		<ul style="list-style-type: none"> Table the Final IDP before Council 	Executive mayor	May 2026
		<ul style="list-style-type: none"> Submit the approved IDP to the MEC of Local Government within 10 days after approval 	Municipal Manager	June 2026
		<ul style="list-style-type: none"> Advertise the approved IDP 	Municipal Manager	June 2026
		BUDGET PROCESS		
		<ul style="list-style-type: none"> Tabling of the adjustments budget before the Mayoral Committee. 	Municipal Manager	February 2026

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<ul style="list-style-type: none"> ▪ Tabling of adjustment budget before Council 	Executive Mayor	February 2026
		<ul style="list-style-type: none"> ▪ Presentation of the departmental strategic planning outcomes to the IDP and Budget Steering Committee 	Departmental Heads	February 2026
		<ul style="list-style-type: none"> ▪ Tabling of the draft Budget to the Mayoral committee and Council 	Municipal Manager	March 2026
		<ul style="list-style-type: none"> ▪ Make public notice on the draft budget in local newspapers, libraries, municipal offices and invite public representations. 	Municipal Manager	April 2026
		<ul style="list-style-type: none"> ▪ Community consultation on the tabled draft IDP/budget 	Speaker/Executive Mayor	February - April 2026
		<ul style="list-style-type: none"> ▪ Review tabled budget to incorporate community consultation inputs 	CFO	April 2026

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<ul style="list-style-type: none"> ▪ Table final annual budget & MTREF that is mSCOA compliant for council adoption ▪ Submit to Provincial and National treasury ▪ Place the final budget on the municipal website 	Executive Mayor	May 2026
PERFORMANCE MANAGEMENT PROCESS				
		<ul style="list-style-type: none"> ▪ Prepare an oversight report on Annual Report. 	MPAC	January 2026
		<ul style="list-style-type: none"> ▪ Table oversight report to Council after consideration of the Annual Report. 	MPAC	January 2026
		<ul style="list-style-type: none"> ▪ Make public the oversight report within seven (7) days of the adoption of the annual report. 	Municipal Manager MPAC	January/ February 2026
		<ul style="list-style-type: none"> ▪ Submit the annual report and oversight report to MEC Local Government 	Municipal Manager	January/ February 2026

STAGE	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
		<ul style="list-style-type: none"> 3rd Quarterly Performance report for 2025/26 	Municipal Manager	April 2026

Community Consultation schedules

First Consultation/feedback	
Date	September 2025
Local Municipality	Thembisile local municipality
Second Consultation/feedback	
Date	April 2026
Local Municipality	Thembisile Hani local municipality

DDM STREAM MEETINGS

Stream	Quarter1	Quarter 2	Quarter 3	Quarter 4
DDM Clusters	01 September 2025	03 November 2025	02 March 2026	25 May 2026
DDM Technical	08 September 2025	10 November 2025	09 March 2026	08 June 2026
DDM Council	18 September 2025	18 November 2025	24 March 2026	30 June 2026

IDP & PMS TECHNICAL COMMITTEE MEETINGS

Date	Venue
7 August 2025	Virtual
20 February 2026	Virtual
04 June 2026	Virtual

IDP/PMS Forum

Date	Venue
10 August 2025	NDM/ virtual
12 February 2026	NDM/ virtual

IDP INTERNAL STEERING COMMITTEE MEETINGS will be held on a need's basis, as most of the items have been incorporated into the DDM streams

Event	Date
Strategic Lekgotla	12-13 March 2026
IDP Budget Indaba	02 April 2026

8. APPROACH AND PRINCIPLES TO BE APPLIED

8.1. IDP Review Process

Pre-Planning Phase: Before starting the planning process, an IDP Process Plan must be drawn up. This plan is meant to ensure the proper management of the Integrated Development Planning Process. The Plan must be set out in writing in terms of the legislation and must comply with the provisions of the District Framework Plan in terms of the binding National and Provincial Planning Frameworks, mechanisms and processes stipulated in the Framework **District Framework.** All municipalities must adopt their IDP Process Plans by **August**, subsequent to the adoption of the District Framework Plan by **July**.

Analysis Phase: During this phase, information is collected on the existing level of development within the municipality. When assessing the existing level of development in the municipality, the level of access to basic services and those communities that do not have access to these services must be identified. Focus must be on the types of problems faced by the community in the area and the causes of these problems. The identified problems are assessed and prioritised in terms of what is urgent and what needs to be done first. Information on the availability of resources is also collected during this phase. Priority issues highlighted during the **2025/2026** IDP processes will also be revised and confirmed during this phase. Community meetings, stakeholder meetings, surveys, opinion polls and researched information should form the basis of this phase. This phase should be completed by **October**.

Strategies Phase: Municipalities must begin to contemplate ~~on~~ the best possible strategies to tackle the identified challenges. This phase is critical in this process ~~in order~~ to ensure a focused analysis. The municipal vision must be confirmed, and development objectives containing clear statements of what the municipality would like to achieve in the medium term to deal with the problems outlined in the first phase must be confirmed. Internal transformation needs, Council's development priorities must be taken into account when formulating council objectives. This process should involve strategy workshops, targeted stakeholder engagements, public hearings, sector Provincial and National department engagements, social partners, interest-based groups and organized civil society.

Once the municipality has worked out where it wants to go and what it needs to do to get there, it needs to work out how to get there. Development strategies must then be developed

focusing on finding the best way for the municipality to meet a development objective. Once the municipality has identified the best methods and strategies towards achieving its development objectives, the identification of specific projects must commence. This phase should be completed by **January**.

Projects Phase: During this phase the municipality works on the designs and content/specifications of projects identified during the prior phases. Clear details for each project have to be worked out. Clear targets must be set and indicators worked out to measure performance as well as the impact of individual programmes and projects. The identified projects must have a direct link to the priority issues and objectives identified in the previous phase. Municipalities must ensure engagement of internal technical committees, possibly with selected key stakeholders. The needs and views of the affected communities must be taken as a priority. The project technical committees and their subcommittees must be able to distinguish between the strategic municipal wide development programmes and the localised community-level projects. This phase should be completed by **January**.

Integration Phase: Once all projects have been identified, the municipality must confirm that the identified projects will achieve the desired impact in terms of addressing the identified challenges and are aligned with the objectives and strategies and comply with legislation. The identified programmes/projects will set the pace and direct the trajectory emanating from the overall picture of the development plans of all the stakeholders, including sector departments and social partners.

Public discussions, community engagements and opportunities for comments from the public and interested stakeholder organisations must be facilitated, and appropriate mechanisms should be in place and be institutionalised. Towards the completion of this phase, municipalities must also conduct IDP engagements to confirm the chosen development trajectory with all the stakeholders.

This process should continue concurrently with the public notice period in terms of S15 (3) of the Municipal Planning and Performance Management Regulations, which requires that a municipality must afford the local community at least 21 days to comment on the final draft of its integrated development plan before the plan is submitted to the council for adoption.

In terms of S30 of the MSA, the executive committee or executive mayor of a municipality must, inter alia, in accordance with S29 of the MSA, submit the draft plan to the municipal council for adoption. Therefore, the municipal council's adoption of the draft IDP will be a prerequisite for issuing notice of a draft IDP for a financial year, aiming to enhance

transparency and accountability between the council and the communities. This phase should be completed by **February**.

Adoption/Approval Phase: After the completion of the IDP compilation process, the IDP document must be presented to the council for consideration and adoption. All local municipalities must adopt their final IDP by **May each year**. In terms of S36 of the MSA, a municipality must give effect to its IDP and must conduct its affairs in a manner which is consistent with its Integrated Development Plan. The budget of the municipality must be informed by the adopted IDP. The public must be informed of the adoption of the reviewed Integrated Development Plan by notice in a newspaper circulating in the district or by placing the notice in official notice boards in terms of Section 25 (4) of the Act. It is critical to note that in terms of S25 (4) (b) of the MSA, municipalities must, after adoption of the IDP, publicise a summary of the Plan for inspection by interested and affected parties, stakeholders and general members of the public.

8.2. Drafting and Adoption of Municipal Budget

The drafting of the Municipal budget is regulated in terms of the Municipal Finance Management Act of 2003 (MFMA). S21(1) of the MFMA states that the mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible. At least 10 months before the start of the budget year, the Mayor must table in the municipal council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget. In order for the municipal council to adopt the budget of the municipality, the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year in terms of S16 (2) of the MFMA, which annual budget must be approved by the council, in terms of S16 (1) of the same Act, before the start of that financial year.

8.3. Submission of the Approved IDP to the MEC for Local Government

In terms of S32 (1)(a) of the MSA, the Municipal Manager of a municipality must submit a copy of the Integrated Development Plan as adopted by the council of a municipality and any subsequent amendments to the plan, to the MEC for local government in the province within 10 days of the adoption or amendment of the plan. Such a copy must be accompanied by a

summary of the process in terms of S28, a statement that the process has been complied with, together with any explanations that may be necessary to amplify the statement.

8.4. Drafting of a Municipal Budget

The drafting of the municipal budget is regulated in terms of the Municipal Finance Management Act of 2003 (MFMA). S21 (1) of the MFMA states that the mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's Integrated Development Plan and budget-related policies to ensure that the tabled budget and any revisions of the Integrated Development Plan and budget-related policies are mutually consistent and credible. At least 10 months before the start of the budget year, the Mayor must table in the municipal council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget. In order for the municipal council to adopt the budget of the municipality, the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year in terms of S16 (2) of the MFMA, which annual budget must be approved by the council, in terms of S16 (1) of the same Act, before the start of that financial year.

8.5. Implementation Management & Monitoring

Chapter 6 of the MSA requires municipalities to develop and implement performance management systems. A municipality's performance management system entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role-players. A performance management system must be adopted before or at the same time as the commencement by the municipality of the process of setting key performance indicators and targets in accordance with its integrated development plan. The system further provides the municipality with a mechanism of early warning for under-performance and promotes accountability and good corporate governance.

In order to implement the identified performance objectives and targets through the budget, S53 of the MFMA requires that the Mayor approves the municipality's service delivery and budget implementation plan (SDBIP) within 28 days after the approval of the budget. The implementation of the SDBIP must be linked to the performance agreement entered into between the Municipal Manager and the Managers directly accountable to him/her in terms of S56 of the MSA.

In terms of the Local Government: Municipal Planning and Performance Management Regulations, 2001, a municipality must, after consultation with the local community, develop

and implement mechanisms, systems and processes for the monitoring, measurement and review of performance in respect of the key performance indicators and performance targets set by it. The mechanisms, systems and processes for monitoring must:

- provide for reporting to the municipal council at least twice a year;
- be designed in a manner that enables the municipality to detect early indications of underperformance; and
- Provide for corrective measures where under-performance has been identified.

A municipality must develop and implement mechanisms, systems and processes for auditing the results of performance measurements as part of its internal auditing processes. In order to fully execute the function of auditing performance, S14 (2) (a) of the Regulations requires that a municipality must annually appoint and budget for a performance audit committee.

8.6. Process for Amending an Adopted IDP

In terms of Regulation 3 of the Municipal Planning and Performance Management Regulations of 2001, only a member or a committee of a municipal council may introduce a proposal for amending the municipality's Integrated Development Plan in the council. Any proposal for amending a municipality's Integrated Development Plan must be aligned with the Process Plan adopted in terms of S28 of the MSA.

In terms of the regulations, no amendment to a municipality's Integrated Development Plan may be adopted by the municipal council unless:

- all the members of the council have been given reasonable notice;
- the proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations about the proposed amendment.
- the municipality, if it is a district municipality, has consulted all the local municipalities in the area of the district municipality on the proposed amendment and has taken all comments submitted to it by the local municipalities in that area into account before it takes a final decision on the proposed amendment.
- the municipality, if it is a local municipality, has consulted the district municipality in whose area it falls on the proposed amendment, and has taken all comments submitted to it by the district municipality into account before it takes a final decision on the proposed

9. MECHANISMS AND PROCEDURES FOR PUBLIC PARTICIPATION

Chapter 4 of the MSA stipulates that municipalities must develop a culture of community participation. Section 16 of the MSA requires municipalities to complement formal representative government with a system of participatory governance, and must, for this purpose, inter alia, encourage and create conditions for the local community to participate in the affairs of the municipality, including:

- During the preparation, implementation and review of its Integrated Development Plan;
- The establishment, implementation and review of its performance management;
- The monitoring and review of its performance, including the outcomes and impact of such performance and;
- The preparation of its budget.

9.1. Advertisement of Draft IDP

In terms of the Municipal Planning and Performance Management Regulations, 2001, a municipality must afford the local community at least 21 days to comment on the final draft of its Integrated Development Plan, including other by-laws and strategic plans and documents, before the plan is submitted to the council for adoption. Before tabling any of these documents before council for approval, the draft documents must be presented to stakeholder participation forums, including the IDP Representative Forum, where such a forum exists.

9.2. Communication Channels

In terms of S20 and S21 of the MSA, communication inviting public comments and written representations from the local community in terms of the above matters, the municipality uses the following platforms for effective public participation: -

- Municipal Website
- Radio
- Loud hailing
- Municipal WhatsApp page
- Municipal Facebook page
- Notices on the municipal noticeboards in all satellite offices and main office.
- Newsletters

9.3. Municipal Stakeholders in reviewing and adoption of the IDP

The municipality will utilize/consults the following stakeholders:

- Sector Departments

- THLM Local Organisation
- Local Businesses including LED Forum and Mining Houses
- Traditional leaders
- Community Development Workers
- Ward Committees and secretaries
- Traditional Healers
- Media Houses
- Religious Organisations
- The elderly people
- Widows/widows forum, youth forums and people with disability forums
- Military veterans

10. ROLES AND RESPONSIBILITIES BETWEEN THE THREE SPHERES OF GOVERNMENT

Local Government		Provincial Government	National Government
Local Municipality	District		
<ul style="list-style-type: none"> • Prepare, decide on and adopt a Process Plan. • Ensuring that all relevant actors are appropriately involved; • Ensuring that appropriate mechanisms and procedures for public consultation and participation are applied; 	<ul style="list-style-type: none"> • Ensuring vertical alignment between district and local planning; • Facilitation of vertical alignment of IDPs with other spheres of government and sector departments; • Preparation of joint strategy 	<ul style="list-style-type: none"> • Ensuring horizontal alignment of the IDPs of the district municipalities within the province. • Ensuring vertical/sector alignment between provincial sector departments strategic plans and the IDP process at 	<ul style="list-style-type: none"> • Provide support to Provincial and Local Government • Provide legal framework and policy guidelines and principles • Provide a set of planning tools or methods; • Cater for the elaboration of a general framework for training programmes and curricula development; • Contribute to the planning costs;

Local Government		Provincial Government	National Government
Local Municipality	District		
<ul style="list-style-type: none"> • Ensuring that the planning events are undertaken in accordance with the time schedule; • Adopt and approve the IDP • Adjust the IDP in accordance with the MEC for Local Government's proposal • Ensure that the annual budget processes are undertaken 	<p>workshops with local municipalities, provincial and national role players and other subject matter specialists</p> <ul style="list-style-type: none"> • Determine district scale issues, problems, potentials and priorities. • Ensuring that all relevant actors Are appropriately involved; • Ensuring that appropriate mechanisms and procedures for public consultation and participation are is applied; 	<p>local/district level by:</p> <ul style="list-style-type: none"> -guiding the provincial sector departments' -participation in and their required contribution to the municipal planning process; and -guiding them in assessing draft IDPs and aligning their sectoral programmes and budgets with the IDPs. <ul style="list-style-type: none"> • Assist municipalities in the IDP drafting process where required and monitoring the progress of the IDP processes. • Organise IDP – related training 	<ul style="list-style-type: none"> • Provide a nation-wide planning support system; • Monitor the planning and implementation process; and • Provide opportunities for exchange of ideas and experiences

Local Government		Provincial Government	National Government
Local Municipality	District		
	<ul style="list-style-type: none"> • Ensuring that the planning events are undertaken in accordance with the time schedule; • Adopt and approve the IDP • Adjust the IDP in accordance with the MEC for Local Government's proposal • Ensure that the annual budget processes are undertaken 	<p>where required.</p> <ul style="list-style-type: none"> • Co-ordinate and manage the MEC's assessment of adopted IDPs. • Contribute relevant information on the provincial sector departments' plans, programmes, budgets, objectives, strategies and projects in a concise and accessible manner; • Contribute sector expertise and technical knowledge to the formulation of municipal strategies and projects 	

Table 4: Duties of council, administration and community

DUTIES OF MUNICIPAL COUNCIL	DUTIES OF MUNICIPAL ADMINISTRATION	DUTIES OF COMMUNITIES
<ul style="list-style-type: none"> • The council of a municipality has the right to govern on its own initiative the local government affairs of the local community; • Exercise the municipality's executive and legislative authority, and to do so without improper interference; • Finance the affairs of the municipality by charging fees for services and imposing surcharges on fees, rates on property, other taxes, levies and duties • Exercise the municipality's executive and legislative authority and use the resources of the municipality in the best interests of the local community; 	<ul style="list-style-type: none"> • Be responsive to the needs of the local community; • Facilitate a culture of public service and accountability amongst staff • Take measures to prevent corruption; • Establish clear relationships, and facilitate co-operation and communication between it and the local community; • Give members of the local community full and accurate information about the level and standard of municipal services they are entitled to receive; • Inform the local community how the municipality is managed of the costs involved and the persons in charge. • Forms the machinery of a municipality • Undertake the overall management and coordination of the planning process; • Ensure that all relevant actors are 	<ul style="list-style-type: none"> • Contribute to the decision-making processes of the municipality • Submit written or oral recommendations, representations and complaints to the municipal council or to another political structure or a political office bearer or the administration of the municipality; • To prompt responses to their written or oral communications, including complaints, to the municipal council or to another political structure or a political office bearer or the administration of the municipality; • To be informed of decisions of the municipal council, or another political structure or any political office bearer of the municipality, affecting their rights, property and reasonable expectations;

DUTIES OF MUNICIPAL COUNCIL	DUTIES OF MUNICIPAL ADMINISTRATION	DUTIES OF COMMUNITIES
<ul style="list-style-type: none"> • Provide, without favour or prejudice, democratic and accountable government; • Encourage the involvement of the local community in the affairs of the council; • Strive to ensure that municipal services are provided to the local community in a financially and environmentally sustainable manner; • Give members of the local community equitable access to the municipal services to which they are entitled; • _ Promote and undertake development in the municipality; • _ Promote gender equity in the exercise of the municipality's executive and legislative authority; • Promote a safe and healthy environment in the municipality; 	<p>appropriately involved in municipal planning processes,</p> <ul style="list-style-type: none"> • Ensure that the planning process is participatory, strategic and implementation orientated and is aligned with and satisfies sector planning requirements; • Respond to comments from the public on the draft IDP and budget • Horizontal alignment and other spheres of government to the satisfaction of the municipal council; • Ensure that the needs and priorities of the community are reflected in the IDP. • To ensure that the public participates fully and meaningfully in developing the municipal IDP process. 	<ul style="list-style-type: none"> • To regular disclosure of the state of affairs of the municipality including its finances • To demand that the proceedings of the municipal council and those of its committees must be open to the public, subject to section, be conducted impartially and without prejudice; and be untainted by personal self-interest; • To have access to municipal services which the municipality provides, Members of the local community have the duty when exercising their rights, to observe the mechanisms, processes and procedures of the municipality; • Community members must promptly pay service fees, surcharges on fees, rates on property and other taxes, levies and duties imposed by the municipality: • To comply with the by-laws of the municipality applicable to them.

DUTIES OF MUNICIPAL COUNCIL	DUTIES OF MUNICIPAL ADMINISTRATION	DUTIES OF COMMUNITIES
<ul style="list-style-type: none"> • Contribute, together with other organs of state, to the progressive realisation of the fundamental • rights contained in Sections 24 (safe and • healthy environment), 25 (access to property), • 26 (access to housing), 27 (access to Health • care, food, water and social security and 29 • (access to education) of the Constitution 		<ul style="list-style-type: none"> • The community must fully participate in governing their municipality by attending IDP meetings • The community must inform its municipality of their developmental needs, their problems, challenges and priorities (e.g. Lack of roads, housing, electricity, clean water, etc.). • Participate and influence the municipality's budget • To be fully involved in the planning processes • To provide relevant information to the councillors, ward committees and CDWs • To participate in ward and community meetings and raise their developmental aspirations, service delivery challenges and issues • To assist in facilitating the implementation and monitoring of projects

DUTIES OF MUNICIPAL COUNCIL	DUTIES OF MUNICIPAL ADMINISTRATION	DUTIES OF COMMUNITIES
		<ul style="list-style-type: none"> To participate in and inform government programmes such as community policing forums

10. ORGANIZATIONAL ARRANGEMENTS

The IDP preparation process requires extensive consultation and participation by communities, all role-players and key stakeholders in order to achieve a shared understanding of the municipal development trajectory. Although municipalities are expected to establish participation structures, it will, however, be critical to consider utilising existing arrangements, and adapt them if necessary, and avoid duplication of mechanisms.

Table 5: Municipal IDP institutional arrangements Structure Composition Terms of reference

Structure	Composition	Terms of reference
IGR Clusters	Government representatives, identified stakeholders	Facilitate inter-governmental coordination in terms of planning, budgeting, implementation and monitoring
IDP Representative Forum	<ul style="list-style-type: none"> Chairperson: Executive Mayor Councillors Representatives of 	<ul style="list-style-type: none"> Represent the interests of constituents in the IDP and budget processes Provide an organizational mechanism for discussion, negotiation and decision-making between the stakeholders, including the municipal government Ensure communication between all stakeholder representatives, including the municipal government.

	<ul style="list-style-type: none"> • Wards (in the case of the local municipalities) • Representative of municipality wide organisations • Government departments 	<ul style="list-style-type: none"> • Monitor the performance of the planning and implementation processes. • Participate in the process of setting up and monitoring “key performance indicators” in line with the Performance Management Manual
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11. SCHEDULE OF IMPORTANT DEADLINES AND MEETINGS

11.1. PMS Process Plan

Activity	Requirement in terms of Legislation	Responsible Structure	Estimated Timeframe
Conclude annual Performance Agreements	MSA Sec 57 MFMA S.53 (1) © (iii)	Managers, MM and Executive Mayor	July 2025
Commence the implementation of the SDBIP	MFMA Guidance	AO & Managers	July 2025
Make public the approved SDBIP	MFMA 53 (3)(a) MFMA sec 75, MSA sec 21A & 21B and MFMA Guide	AO, Assistant Manager PMS, Communications & ICT Manager	July 2025
PY: Submission of annual performance report to internal Audit;	MFMA sec 165 & MSA sec 45 (1)(a)	AO and Assistant Manager PMS	July 2025
PY: Submission of internal audit annual performance report to PAC & Municipal Manager;	MFMA sec 165 & MSA sec 45 (1)(a)	Internal Auditor	August 2025
PY: Presentation of the Audit Committee's annual performance report to Municipal Council.	MFMA sec 166	Chairperson AC	August 2025
PY: Compile annual report	MFMA 127(1) and Circular 63	AO, Managers, Assistant Managers	August 2025
PY: Finalisation & submission of Annual Performance Reports and Annual report to AG's office on or before 31 st August	MFMA 126 (1) MSA sec 46	MM, Managers, Assistant Manager, PMS Manager	August 2025

Activity	Requirement in terms of Legislation	Responsible Structure	Estimated Timeframe
CY: hold departmental quarterly performance review session	Internal control mechanisms	Managers and their staff (each department)	October 2025
CY: hold an institutional quarterly performance review session	Internal control mechanisms	AO, Managers, Assistant Managers and Assistant Manager: MS	October 2025
CY: Conduct individual Quarterly performance assessments.	2006 regulations	AO, Managers and Assistant Managers	October 2025
CY: Audit of performance measurements and submission of internal audit quarterly report to Audit Committee & Municipal Manager;	MFMA sec 165 & MSA sec 45 (1)(a)	Internal Auditor	October 2025
CY: Presentation of the Performance Audit Committee's quarterly report to Municipal Council.	MFMA sec 166	Chairperson AC	October 2025
CY: Quarterly reporting to the Council	MFMA sec 52	Executive Mayor	October 2025
PY: Receive Auditor General's Reports.	MFMA 126(3)	AO	November 2025
PY: Develop a remedial action plan to address AG's queries. (in terms of performance management)	MFMA 131(1)	AO, Managers, Assistant Managers	December 2025
PY: Ensure AO addresses audit queries raised by AG and prepare action plan/audit plans to address and incorporate into annual report.	MFMA 131(1)	Executive Mayor, MEC for LG	January 2026

Activity	Requirement in terms of Legislation	Responsible Structure	Estimated Timeframe
CY: hold a Mid- review session: Consider section 72	MFMA 72	AO, & Managers	January 2026
CY: hold departmental quarterly performance review session	Internal control mechanisms	Managers and their staff (each department)	January 2026
CY: hold institutional quarterly performance review session	Internal control mechanisms	AO, Managers, Assistant Managers and Assistant PMS.	January 2026
PY: Audit of performance measurements and submission of internal audit quarterly report to AC & Municipal Manager;	MFMA sec 165 & MSA sec 45 (1)(a)	Internal Auditor	January 2026
PY: Presentation of the Performance Audit Committee's annual report to Municipal Council.	MFMA sec 166	Chairperson PAC	January 2026
CY: Quarterly reporting to the Council	MFMA sec 52	Executive Mayor	January 2026
PY: Tabling of Annual Report	MFMA sec 127	AO & Executive Mayor	31 January 2026
CY: Tabling of the Mid-year budget and performance assessment	MFMA sec 54(1)(f)	AO & Executive Mayor	January 2026
Reporting of performance 2024/2025	Quarterly and annually July – Sept. Oct. – Dec.	Assistant Manager PMS, Internal Auditors;	Within 30 days after the end of each quarter.

Activity	Requirement in terms of Legislation	Responsible Structure	Estimated Timeframe
	Jan. – Mar April – June (final)	Municipal Manager; Managers; Assistant Managers, Audit Committee; and Council.	Q1=October 2025 Q2=January 2026 Q3=April 2026 Q4=August 2026
PY: Publishing the Municipal Annual Report	MFMA 127 (5)(a) MSA 21A & 21B,	AO & Assistant Manager: PMS	February 2026
PY: Submit Annual Report to AG, COGTA, PT and NT immediately after tabling	MFMA 127 (5)(b)	AO & Assistant Manager: PMS	February 2026
PY: Submit the Annual Report to the Provincial legislature immediately after tabling	MFMA sec 132 (1) (a)	AO & Assistant Manager: PMS	February 2026
Prepare oversight	MFMA 129(1)	Assistant Manager, Researcher and MPAC	February 2026
Municipal Council adopts an oversight report.	MFMA 129(1)	Council	March 2026
PY: Publishing the Oversight Report	MFMA 129 (3) MSA 21A & 21B,	Assistant Manager Researcher	April 2026
PY: Submission of oversight report to the Provincial Legislature, NT, PT and COGTA	MFMA sec 132 (1) (b)	Manager Researcher	April 2026

Activity	Requirement in terms of Legislation	Responsible Structure	Estimated Timeframe
CY: Departmental quarterly performance review session	Internal control mechanisms	Executive Managers and their staff	April 2026
CY: Institutional quarterly performance review session	Internal control mechanisms	AO, Executive Managers, Manager PMS.	April 2026
Review and Adoption of 2026/2027 PMS Policy Framework	MSA SEC 39 and 2001 regulations	Council	June 2026
Drafting of 2026/2027 Service Delivery and Budget Implementation Plan	MFMA SEC 53	Assistant Manager PMS, Executive Managers and Managers	June 2026
Approval of Service Delivery and Budget Implementation Plan 2026/2027	MFMA SEC 53	Executive Mayor	June 2026

11.2. IDP Review Timeframes

Table 6: IDP review timeframes

Phase 0 Adoption of draft process plan 31 JULY 2025

Activity	Alignment Activity	Deadline
Phase 0: Adoption of Process Plan	Adoption of the Final process plan	August 2025
Phase 1: Analysis	Gap analysis of the municipal identified key development priorities of the municipality will be done assessment of the previous IDP performance, level of development and backlogs (IDP Steering Committee). Public consultations (Mayoral Izimbizo) on issues, as well as coordination and alignment with key development priorities.	October 2025
Phase 2: Refinement of Objectives and Strategies	Development of strategies that aligns with the national and provincial Priorities. Facilitate Annual Strategic Lekgotla to develop strategies as well as action plans that responds to the identified community needs and priorities.	February 2026
Phase 3: Projects	Identifying and planning specific projects that will implement the strategies outlined in the previous phase Identifying projects for this current financial year and developing project-related activities, timelines, and cost estimates. Aligning projects with the municipality's performance management system	March 2025
Phase 4: Integration	Integrating all aspects of the IDP, ensuring alignment between different departments, sectors, and spheres of government. It includes. Integration of municipal and sector departments plans.	March 2026

Phase 5: Adoption of Draft IDP 2026/2027	Draft IDP tabled to Council for adoption.	March 2026
Adoption of Annual Budget and Final IDP	Final tabled to the council for adoption.	May 2026
Stakeholder Engagements, implementation and monitoring	Ongoing	

12. ACTIVITIES IN THE 2025/2026 FINANCIAL YEAR

IDP Representative Forum

Date	Venue	Time
8 July 2025	Physical Contact	09:00
31 October 2025	Physical Contact	09:00
12 March 2026	Physical Contact	09:00
26 June 2026	Physical Contact	09:00

Budget Steering Committee

Date	Venue	Time
4 February 2026	Virtual/Physical Contact	10:00
16 March 2026	Virtual/Physical Contact	09:00
19 May 2026	Virtual/Physical Contact	09:00

Technical Budget Steering Committee

Date	Venue	Time
2 February 2026	Virtual/Physical Contact	12:00
10 March 2026	Virtual/Physical Contact	14:00
11 May 2026	Virtual/Physical Contact	09:00

Strategic Planning Session and Budget Indaba

Item	Date	Venue	Time
Strategic Planning	18 – 20 February 2026	TBC	TBC
IDP and Budget Indaba	15 May 2026	TBC	08:00

Community Consultations Schedule (Mayoral Izimbizo)

NB: Community consultations dates can change due to unforeseen circumstances and subject to Council Approval

Date	Time
First Round Community Consultations Schedule (Mayoral Izimbizo)	
3 September 2025	09:00
3 September 2025	14:00
4 September 2025	09:00
4 September 2025	14:00
5 September 2025	09:00
5 September 2025	14:00
16 September 2025	09:00
16 September 2025	14:00

30 September 2025	09:00
30 September 2025	14:00
2 October 2025	09:00
2 October 2025	14:00
3 October 2025	09:00
3 October 2025	14:00
7 October 2025	09:00
7 October 2025	14:00
9 October 2025	09:00
9 October 2025	14:00
Second Round Community Consultations Schedule (Mayoral Izimbizo)	
1 April 2026	09:00
1 April 2026	14:00
2 April 2026	09:00
2 April 2026	14:00
9 April 2026	09:00
9 April 2026	14:00
14 April 2026	09:00
14 April 2026	14:00
15 April 2026	09:00
15 April 2026	14:00
22 April 2026	09:00
22 April 2026	14:00
24 April 2026	09:00
28 April 2026	09:00
28 April 2026	14:00

Council Sitting

Date	Venue	Time
29 July 2025	Council Chamber	14:00
26 August 2025	Council Chamber	14:00
28 October 2025	Council Chamber	14:00
27 January 2026	Council Chamber	14:00
24 February 2026	Council Chamber	14:00
31 March 2026	Council Chamber	14:00
30 April 2026	Council Chamber	14:00
26 May 2026	Council Chamber	14:00

13. IDP DRAFTING BUDGET ALLOCATION

The following is the budget allocated for the drafting of the municipal IDP in the 2025/2026 financial year.

Strategic Planning Session	R 368 172.00
Printing and advertising	R 176 592.00
IDP/Budget Indaba	R 105 300.00

14. AMENDMENT OF PROCESS PLAN

The Municipality through the IDP Joint Forum, will have a central role in monitoring the implementation of the Process Plan and be responsible for the monitoring of its own Process Plan. Should there be a need to amend this Process Plan the following process will be pursued:-

- The IDP Steering Committee will meet after each phase of the IDP to assess progress on the implementation of the process Plan.
- Th Municipality will inform the District Municipality and COGHSTA on any likely deviations.
- The IDP Steering Committee will make recommendation for amendments to the Municipal Process Plan as and when required.
- The approval of any amendment to the municipal process plan is a competency of the Municipal Council.

15. CONCLUSION

This Municipal Process Plan is compiled in terms of Section 28 of the Local Government Municipal Systems Act and binds the municipality as provided for in Section 28 (2) of the Act. Provisions of this document shall be followed by the municipality in the review of its 2025/2026-2026/2027 Integrated Development Plan

