



NDLAMBE
LOCAL MUNICIPALITY
(EC 105)

IDP/BUDGET PROCESS PLAN FOR IDP 2026/27



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1. Introduction

For the 2026/27 cycle, the Ndlambe Municipality will build on the progress made in 2025/26 by refining and unpacking strategic objectives, realigning the budget and SDBIP structures for improved delivery. This process plan serves not only as a compliance tool but also as a roadmap to strengthen alignment between strategic objectives, resource allocation, and measurable outcomes.

The process is designed to comply with the Municipal Systems Act, MFMA, and relevant National Treasury guidelines, ensuring that the IDP and Budget are prepared in a manner that is transparent, inclusive, and strategically aligned.

1.1 LEGISLATIVE CONTEXT

In terms of **Section 34** of the *Municipal Systems Act, No. 32 of 2000 (MSA)*, a municipal council:

- **Must** review its Integrated Development Plan (IDP) annually, in line with the performance assessment conducted in terms of Section 41, and in response to changing circumstances; and
- **May** amend its IDP in accordance with the prescribed process.

Before the IDP review can commence, **Sections 28 and 29(1)** of the MSA require the municipality to prepare and adopt a **Process Plan** outlining how the review will be conducted.

1.2 PURPOSE OF THE PROCESS PLAN

This Process Plan sets out the **formal programme and governance framework** for the 2026/27 IDP Review and Budget Preparation cycle. In line with Section 28(1) of the MSA, it ensures full alignment between the IDP, the municipal budget, and performance management processes. Specifically, it provides for:

1. **Timeframes for the IDP review process**, specifying the key planning steps and deliverables.
2. **Timeframes for the municipal budget process**, as required by **Section 21(1)** of the *Municipal Finance Management Act, No. 56 of 2003 (MFMA)*.
3. **Timeframes for the Performance Management System (PMS) and Service Delivery and Budget Implementation Plan (SDBIP)**, as required by **Section 53(1)(c)(ii)** of the MFMA.

Note: While the IDP, Budget, SDBIP are three distinct planning instruments, they are **interdependent** and must be developed in a fully integrated manner.

1.3 PROCESS DESIGN PRINCIPLES

The Process Plan also establishes:

- **Mechanisms for consultation and participation** by communities, organs of state, traditional authorities, and other stakeholders.
- **Clear roles and responsibilities** for all role-players, structures, and platforms involved.
- **Organisational arrangements** to guide and coordinate the review process.
- **Binding planning requirements** to ensure compliance with relevant policy and legislation.
- **Mechanisms for vertical and horizontal alignment**, ensuring consistency across local, district, provincial, and national planning spheres.

2. Organisational Arrangements

To ensure that all stakeholders are meaningfully involved in the IDP review, the municipality has established a set of **formal organisational arrangements** to:

- Institutionalise participation across all stakeholder groups.
- Manage outputs effectively and transparently.
- Provide all affected parties with a clear and accessible route to contribute to decision-making.

The Ndlambe IDP Review Process will be guided by **three key structures** from start to finish:



2.1 IDP/BUDGET STEERING COMMITTEE

Role:

The IDP/Budget Steering Committee serves as the **internal support structure** – the technical and operational voice of the municipality – guiding the IDP review process.

Composition:

- Ndlambe Senior Management officials.
- The Ndlambe Mayor.
- Members of the Executive Committee.

The committee is chaired by the **Municipal Manager** and supported by officials as required.

Functions:

- Consider inputs and comments from role-players and stakeholders, and make recommendations on the IDP content.
- Provide terms of reference for various planning activities.
- Act as an advisory and support body to the Mayor, enabling her to provide political guidance and monitor the IDP/Budget process.
- Fulfil the role of the **msCOA Budget Steering Committee** as per Section 4(2) of the *Budget and Reporting Regulations*.

Terms of Reference:

- Prepare, facilitate, and document meetings.
- Verify identified community needs.
- Provide and validate factual/statistical data.
- Compile a Status Quo Report in terms of spatial planning.
- Commission research studies as required.
- Consider and comment on the Draft IDP, including:
 - Inputs from subcommittees, study teams, and consultants.
 - Inputs from provincial sector departments and support agencies.
- Summarise and document outputs.
- Make content recommendations.

2.2 IDP REPRESENTATIVE FORUM

Role:

The IDP Representative Forum is the external consultative structure, representing the community and external stakeholders in the IDP review and playing a central role in public participation.

Composition:

- Ward Structures (represented by their Councillors).
- Executive Committee members.
- Senior Management officials from all directorates.
- Community Development Workers.

The Forum is chaired by the Mayor, with technical facilitation by the IDP Manager.

Terms of Reference:

- Serve as the consultative forum for public participation.
- Represent the interests of constituencies in the IDP process.
- Identify and prioritise community needs.
- Share relevant data, facts, and figures.
- Facilitate negotiation and decision-making between stakeholders and the municipality.
- Ensure ongoing communication between stakeholder representatives.
- Monitor the planning and implementation process.
- Promote alignment of programmes.

2.3 WARD COMMITTEES

Role:

Ward Committees act as the ward-level consultative platforms for collecting and prioritising development issues within each of the 10 wards.

Terms of Reference:

- Assist the Ward Councillor in identifying service delivery needs and development challenges.
- Mobilise communities to attend IDP/Budget meetings.
- Be present at community meetings to assist marginalised groups, including those who cannot read or write.
- Participate in ward-based planning processes.
- Prioritise community inputs in line with the municipality's Top 3 Development Priorities.
- Monitor the implementation of ward projects and programmes identified in the IDP and Service Delivery Budget Implementation Plan (SDBIP)

- Provide regular community feedback, including outcomes from IDP Forum meetings.
- Attend all Mayoral community outreaches alongside the Mayor.

3. Roles and Responsibilities

As with the preparation of the IDP and Budget, **clear allocation of roles and responsibilities** is essential to ensure an efficient, transparent, and accountable process.

The following tables set out the **specific duties and responsibilities** of each internal and external role-player involved in the formulation of the IDP and Budget. These allocations are designed to:

- Clarify expectations from the outset.
- Avoid duplication of effort.
- Ensure compliance with all statutory and governance requirements.

These role allocations will serve as the basis for monitoring participation, tracking deliverables, and holding all parties accountable for their contributions throughout the IDP and Budget cycle.

Role Player	Roles and Responsibilities
Council	• Approves and adopts the IDP process plan and budget timeframes • Approves the IDP and Budget • Monitors the implementation of the IDP and budget and considers any amendments.
Mayor and Executive Committee	• Consider the IDP process plan and timetable and submit it to the council for approval • Overall management, coordination and monitoring of the IDP and budget process. • Assign and delegate responsibilities to the municipal manager. • Submit the draft and final IDP and Budget to Council for approval.
Speaker	• Overall monitoring of the public participation process • Establishment and oversight of the ward committee system • Ensure that deliverables in Annexure A, relating to public participation are delivered.
Ward Councillors	• Liaison between the public and municipality • Assist to facilitate meaningful participation by the public and relevant stakeholders in the IDP process and Budget process • Oversee the public meetings and stakeholder engagements in their respective wards • Ensure that the All deliverables relating to public participation, in Annexure A, are implemented. • Monitor the implementation of the IDP with respect to their wards.
Municipal Manager	• Fulfills the duties and responsibilities as delegated by the accounting officer in terms of Section 81 of the MFMA • Manages and coordinates the entire budgeting process • Chairperson of the IDP and Budget steering committee
Chief Financial officer	• Performs all the budgeting duties delegated by the accounting officer in terms of Section 81 of the MFMA • Manages and coordinates the entire budgeting process • Ensures proper alignment and implementation of the programmes/ projects identified in the IDP

IDP Manager	• Prepare the IDP process plan and coordinate the implementation thereof • Manage and coordinate the day-to-day activities of the entire IDP process • Ensure effective engagements with the public and relevant stakeholders • Represent the municipality at inter-governmental engagements with other spheres of government • Drafting of all IDP documentation • Submit the draft IDP to the MEC for comment • Publish the draft IDP for comment to the public • Ensure alignment of the municipal IDP with the IDP Framework of the District Municipality • Facilitate alignment between the IDP, the Budget and the SDBIP. • Amend the IDP document in accordance with the comments of the MEC
Public Participation Manager	• Ensure effective public participation at ward and municipal level • Plan, schedule and coordinate public participation based on the approved IDP process plan. • Completion of attendance registers for all ward level engagements • Minutes or reports of all public participation engagements related to the IDP
Senior Managers	• Provide technical and financial information in respect of analyzing the priority issues of communities • Provide technical and budgetary input in respect of the <u>development of operational objectives</u> and strategies of the municipality • <u>Completion of project templates, project proposals and business plans for priority projects</u> • Ensure integration of all projects and programmes culminating from the IDP process • Submit project proposals and business plan to the relevant authorities for funding and or technical support. • Engage with relevant sector departments: to secure funding. • Ensure alignment of IDP priorities with respective Sector Departments • Facilitate the incorporation and updating of all relevant sector plans in the IDP
Ndlambe local municipality	• Prepare and adopt the IDP • Undertake the overall planning, management and coordination of the IDP process • Consider the comments of the MEC on the IDP and adjust the IDP if necessary. • Ensure the linkage between the IDP and Budget and Service Delivery Budget Implementation Plan. • Councilors: Keep constituencies informed on the IDP activities and outcomes.
Local Communities, residents and stakeholders	• Represent interest and contributes knowledge and ideas in the IDP process by <u>participating in and through the ward committee</u>
Sarah Baartman District Municipality	• Ensure vertical and horizontal alignment of the IDP between the municipality and the district municipality as well as all neighboring municipalities • Facilitate the district wide IDP engagements to foster cross border planning between municipalities and Sarah Baartman District • Facilitate joint planning initiatives between municipalities in the district with national and provincial spheres of government structured intergovernmental engagements between municipalities and provincial government • Assessment of the MTREF to improve the responsiveness of the budget • Preparation of joint strategy workshops with local municipalities, provincial and national role players and other subject matter specialists.

Provincial Government: Cogta and DLGTA	• Ensure horizontal alignment of the municipal IDP with all the relevant provincial sector departments • Facilitate structured inter-governmental engagements between the municipality and provincial government. • Facilitate intergovernmental / sectoral exchange of vital information required by local municipalities. • Participate in the process through local offices • Assessment of commenting on draft IDPs to strengthen and improve the credibility thereof • Assessment of the MTREF to improve the responsiveness of the budget to the priority needs of the community • Provincial treasury to provides guidelines for the preparation of the budget • Efficient financial management of provincial IDP grants • Monitor the progress of the IDP process • Facilitate resolution of disputes related to the IDP • Assist municipalities in the drafting process where required and • Coordinate and manage the MECS assessment of the IDP's
Sector Departments	• Contribute sector expertise and technical knowledge to the formulation of municipal strategies and projects • Provide sector plans and programmes for inclusion in the IDP
National Government	• National treasury issues guidelines on the way municipal councils should process their annual budgets • Assist with funding and technical support in respect of projects and programmes emanating from the IDP process.

4. Public Participation Approach for 2026/27

For the 2026/2027 IDP review cycle, Ndlambe Municipality will maintain its commitment to meaningful community engagement while refining the focus of public participation activities to support more effective delivery.

In previous years, a significant portion of the IDP review process was devoted to identifying and analysing new needs in each ward. While this was valuable, it has resulted in an extensive list of community priorities that far exceeds the financial and human resources available for implementation in a single year.

In order to maximise impact, this year's approach will prioritise:

- **Delivering on existing commitments** already captured in the current IDP, Budget, and SDBIP;
- **Aligning the IDP, Budget, and SDBIP** to ensure that planned projects and programmes are financially and operationally realistic;
- **Unpacking and refining strategic objectives** to make them more measurable and actionable;
- **Restructuring internal systems and governance tools** to improve performance tracking and service delivery management.

Accordingly, Councillors will engage communities at two key points during the cycle:

1. **September–October 2025** – Ward-based feedback sessions to communicate what is planned for delivery in each ward over the next 11 months, as per the Service Delivery and Budget Implementation Plan (SDBIP).
2. **February–March 2026** – Follow-up sessions to report on progress against those commitments, providing transparent feedback on achievements and any delivery challenges encountered.

This approach will be complemented by strengthened intersectoral collaboration with external role-players such as sector departments, NGOs, and other stakeholders, to leverage additional resources for community benefit.

While the IDP Representative Forum remains an important consultative platform, the technical work of alignment, restructuring, and objective refinement will primarily be undertaken through the IDP Steering Committee and other internal municipal processes, ensuring that the municipality is structurally equipped to deliver on its priorities.

4.1 MECHANISMS FOR PUBLIC PARTICIPATION

Community participation remains one of the core features of the IDP review process.

The following communication and participation methods will be used:

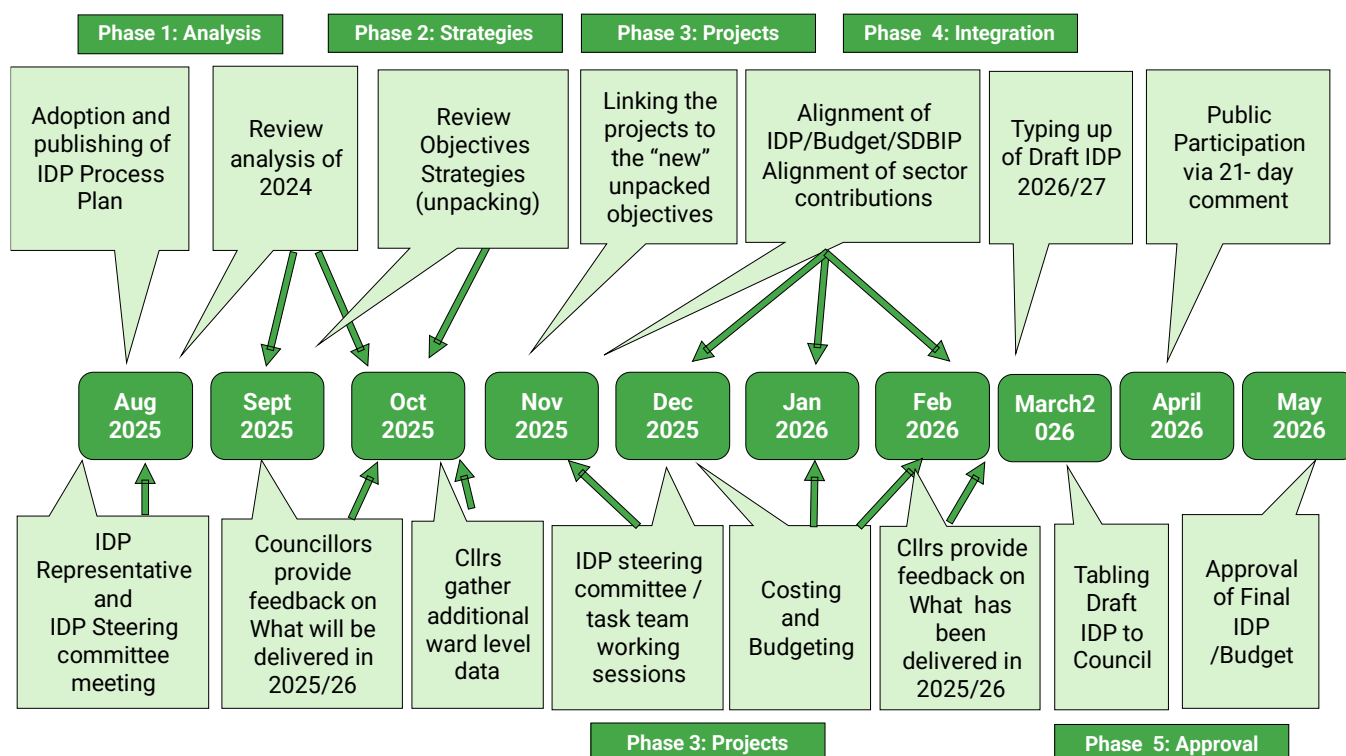
- **Structured meetings or feedback interventions** with the IDP Representative Forum.
- **Steering Committee meetings /working sessions** with relevant technical staff and EXCO.
- **Ward-based meetings** with Ward Councillors and their Ward Committees.
- **Municipal digital platforms** – website, intranet, social media (e.g. Facebook).
- **Printed and public notices** at all municipal offices.
- **Media channels** – municipal newsletters, press releases, and adverts in local newspapers.
- **Broadcast announcements** – loud-hailing prior to public meetings and radio notices.
- **Direct notifications** – emails and bulk SMS to consolidated municipal databases.

These participation methods are supported by the **adopted Ndlambe Communication Strategy**, ensuring consistent and accessible engagement across the municipality.

5. Phases of the IDP

Detailed **activities, responsibilities, and evidence requirements** for each phase of the IDP review are set out in **Annexure A**, which forms an **integral and binding part** of this Process Plan. Annexure A provides the operational breakdown needed to ensure **accountability and follow-through** at every stage.

The table below summarises the **key activities and deliverables** for each phase, while the diagram that follows illustrates the **overall IDP review flow** with key milestones.



6. Intergovernmental Alignment

6.1 ALIGNMENT OF THE IDP, BUDGET, AND SDBIP

A key focus of the 2026/27 IDP Process Plan is to:

1. **Strengthen the alignment** between the IDP, the municipal Budget, and the SDBIP.
2. **Improve sector department alignment** to leverage external resources and support.

6.2 ALIGNMENT WITH SECTOR DEPARTMENTS

Sector alignment ensures that Ndlambe's **Top 4 Development Priorities** are fully reflected in the plans and budgets of relevant sector departments – particularly in **Water and Sanitation, Roads, and Stormwater** infrastructure.

6.2.1 Horizontal and Vertical Alignment

The **Sarah Baartman District IDP Engagement Forum** plays a central role in alignment. This platform, attended by the Department of Cooperative Governance, Human Settlements and Traditional Affairs, and the Office of the Premier, provides **strategic guidance** for IDP preparation.

Ndlambe actively uses this forum to ensure:

- **Vertical alignment** – between local, district, provincial, and national plans.
- **Horizontal alignment** – across sector departments and municipalities in the district.

7. Time Schedule Annexures

Activity Time Schedule	Annexure	Comments
IDP 2026/27	Annexure A	This document provides a breakdown of key activities, time frames and points of intersection for the revision of the Ndlambe IDP 25/26
IDP Budget Process Plan 2026/27	Annexure B	This document makes provision for all MFMA key activities / milestones and time frames, that relate to the Revision of the Budget and its alignment to the Strategic Objectives of the IDP and SDBIP

ANNEXURE A

DRAFT Ndlambe IDP Review Process Plan 26/27

This section outlines the phased approach to the 2026/27 IDP review, aligned to the municipal budget cycle and key planning deliverables. The schedule ensures legal compliance with the Municipal Systems Act and MFMA, while enabling integration with the Service Delivery and Budget Implementation Plan (SDBIP).

Time Frame	What we need to do this year to improve / strengthen the IDP 2026/27	Responsible	Evidence
3 July 2025	IDP Coordinators Forum meeting	SBDM / COGTA	Attendance Register
31 July 2025	Approval of the SBDM IDP process framework plan	SBDM	Copy of approved plan/framework
18 August 2025	Workshop: RE: Alignment with Provincial Priorities / Plans	COGTA	Attendance register
29 August 2025	Obtain approval of the Final Ndlambe IDP/Budget Process Plan 26/27	Ndlambe	Item and Council Resolution
1 September 2025	Advertise IDP Process Plan/Budget Schedule at local municipal offices and on the Ndlambe website Place a notice into the local newspaper	IDP Manager	Screenshot of website and copy of advertisement
5 Sept 2025	Conduct 1 st IDP Rep forum / Steering Committee (joint) meeting Purpose: - To action the IDP Process Plan. - Outlining the road ahead - Assigning task / activities to each role player based on the IDP Process Plan	IDP Manager	Attend. Register
12 September 2025	Prepare Service Delivery Plans per directorate per ward Presentation per directorate on projects/ activities that will be implemented in wards 1-10 based on the SDBIP 25/26: Strategic Level and Departmental level Who will be doing What, Where and When: <u>Distinguish between planning interventions and actual delivery</u> - Infrastructure: all infrastructure projects - CPS – all projects and activities they are planning to implement in the wards	IDP Manager to coordinate All directorates	All presentations

	- Corporate Services: e.g. <u>Professional Service</u> - Finance: e.g. <u>Simplified Budget</u> - Special Programmes Unit: all programmes/ activities - LED: e.g. Investment Incentives / Policy Implementation of the Precinct Plan - Public Participation: Activities to strengthen the ward committee system: Corporate and Luyanda: - Office of the Speaker: Public Participation: e.g. more feedback (produce a plan of activities) - Office of the Mayor: Communications e.g. more talk shows / more frequent engagement via media and newsletters. Video clips that can be sent via whatsapp app. The mayor speaking to the people.		
September	COUNCILLOR OUTREACH: What will be delivered 25/26	Wards 1-10	
15 – 22 September 2025	Conduct Ward Level feedback ➤ Councillors present the service delivery plans to their respective wards Councillor/s to conduct <u>stakeholder meetings</u> within each of their wards to present what residents can expect to be delivered in their respective wards 25/26 Note: Incorporate feedback on the Public comments received and responded to in May 2025	Public Participation Manager Office of the Speaker CDW's All Councillors Including: PR Councillors	• Schedule of meetings • Attendance registers
11 September 2025	SBDM IDP Representative Forum	IDP Manager	• Attendance register
Phase 2	Reviewing of Objectives		
15 Sept 2025	IDP Steering Committee ➤ Working session to unpack and confirm the 26/27 strategic objectives	EXCO and Key officials	• Attendance registers • Outcomes based reports per session
16 Sept - 10 October 2025	Conduct IDP Steering Committee Task Teams: EXCO <u>Internal working sessions</u> with each of the following: Finance: Develop an action plan to remove the Old and capture the newly <u>unpacked</u> strategic objectives and indicators	Technical restructuring	• Attendance registers • Outcomes based reports per session

	Infrastructure: To agree on adjustments to be made to each of the infrastructure sector plans: based on the newly <u>unpacked strategic objectives and indicators</u> Corporate Services: to agree on adjustments to be made to HR, Workplace Skill, Policies, By- laws etc.....: based on the <u>unpacked strategic objectives and indicators</u> Office of the Municipal Manager: To agree on adjustments to be made to: - Strategic Risk Register, - LED Strategy - SDBIP - SPU - Public Participation: role of CDW's. based on the newly <u>unpacked strategic objectives and indicators</u> • Start identifying relevant business proposals • Identify sourcing of funding		
17 October 2025	SBDM: IDP Coordinators Forum	IDP Manager	Attendance register
30 October 2025	Submit item to Council to approve the unpacked strategic objectives		Item and Council Resolution
September	COUNCILLOR OUTREACH: FIELD WORK		
15 September – 10 October 2025	<u>Office of the Speaker:</u> - Councillor/s to conduct targeted stakeholder engagements within each of their wards to Identify challenges at Schools, ECDC's, list of social needs, NOT infrastructure needs. NOT a list of projects that needs funding – Cllrs to manage unrealistic expectations. Just a list of challenges. Identify activities that are planned or taking place between October 25 – May 2026 – at schools, churches, Ngo's and others For example: • Activities and or programmes that related to youth development, the elderly, social cohesion, health, environment, any form of empowerment Purpose of the above:	Public Participation Manager Office of the Speaker All Councillors CDW's SPU Manager	• Schedule of meetings • Attendance registers • Outcomes based reports per session

	To prepare for sector collaboration with Dept Social Development, Dept Health, Dept Home Affairs, Dept of DSRC, NGO's: to enhance social development: the "soft infrastructure"		
30 September	Submit all IDP process planning evidence to Cogta	IDP Manager	Copy of email
Phase 3	Projects - linkages to unpacked strategic objectives		
OCTOBER			
1 – 20 October 2025	Capturing of the unpacked strategic objectives on Munsoft		Screen shot of Munsoft
By or before 10 October 2025	Design a "detailed project template" based on the unpacked strategic objectives – based on new linkages	IDP Manager	Template
1 – 20 October 2025	Conduct working sessions with all directorates on the completion of the project templates - Review all existing projects + new projects: - Explain how to link projects to the strategic objectives on the template	IDP Manager	Attendance register
By or before 10 October 2025	Finance to design a "budget request template" based on the unpacked strategic objectives – based on new linkages	Finance	Template
12 – 20 October 2025	Finance: Workshop with All Directorates on the How to complete the New Budget template based on How the strategic objectives have been unpacked. Explain what will be different this year when Budget information is requested	Finance	Attendance register Outcomes – based report
20 – 30 October 2025	Capture all budget information onto Munsoft	Finance, IDP Manager and all directorates	List of projects
30 October 2025	Submit all IDP process planning evidence to Cogta		Copy of email
17 October 2025	SBDM: District Municipality Alignment Meeting	SBDM	• Attend. Register
20 October	Provide feedback to the IDP steering Committee	Virtual or via an emailed status quo report	Outcomes based report or attend register
Phase 4	Integration		
By 15 October 2025	Identify all business proposals, submitted by Ndlambe directorates to various sector departments. If not applying or submitting, what is the reason?	IDP Manager	List of Business Proposal submitted
By 10 November 2025	Align all confirmed projects to the correct strategic objective/s	Finance	Screenshot of Munsoft
18 November	Provide feedback to the IDP Representative Forum	Virtual or via an emailed status quo report	Outcomes based report or attend register
15 November – 15 December 2025	Sector Coordination and Alignment Consolidation of all sector department contributions to Ndlambe	All directorates	Consolidated list of sector contributions

	i.e. Which sector has committed to What Dept Transport, Water, Environmental, Trade and industry, DSRAC, DBSA		
15 November – 15 December 2025	Prepare for Budget and SDBIP alignment ➤ Check in session with Finance Unit and PMS/SDBIP Unit	IDP Manager	Attendance register Outcomes based report
By 30 November 2025	Finance: <u>Produce a simplified budget</u> – something that the people can understand and relate to.	Finance	Copy of simplified budget
30 November 2025	Submit all IDP process planning evidence to Cogta	IDP Manager	Copy of email
1 – 23 Dec 2025	Commence with documenting / updating of Draft IDP 26/27	IDP Manager	
	Commence with re- alignment of the ward -based plans	IDP Manager	
	Re – configure potential adjustments required to the SDBIP	IDP and PMS	
20 January 2026	Conduct an IDP Rep forum meeting and IDP SC meeting	Joint meeting Virtual or via a status quo report	Outcomes based report or attend register
10 – 20 January 2026	Conduct an Alignment meeting between IDP/BUDGET/ SDBIP/PMS	IDP/Finance/SDBIP	Attendance register
30 January 2026	Submit all evidence to Cogta		Copy of email
4 February 2026	COUNCILLOR OUTREACH: Feedback on Service Delivery	Wards 1-10	
4 – 28 Feb 2026	Mayor and relevant councillor/s to conduct stakeholder meetings To present WHAT HAS BEEN DELIVERED within each of the respective wards	Public Participation Manager Councillors and PR councillors	- Schedule of meetings - Delivery report per ward
19 February 2026	SBDM IDP Representative Forum Meeting	IDP Manager	Attendance register
28 February 2026	Submit all IDP process planning evidence to Cogta	IDP Manager	Copy of email
Phase 5	Approval		
By end Feb 2026	1st Draft IDP 2026/27	IDP Manager	1st Draft IDP 26/27
By mid - March 2026	<i>Conduct joint IDP Representative and IDP Steering Committee Meeting</i> <i>Provide Feedback to the IDP Steering Committee meeting – progress to date</i>	IDP Steering Committee Meeting	- Minutes - Attend. Register
By end March 2026	Submit Draft IDP 26/27 to Council for approval	IDP Manager	- Item Resolution - Draft IDP 25/26
By end March 2026	Submit copy of Draft IDP 26/27 to office of the MEC	IDP Manager	Letter

			Email
1 st week of April 2026 by latest 7 April 2026	- Advertise the Draft IDP 26/27 for public comment – 21 days: Local newspaper and municipal website - Upload Draft IDP 26/27 onto the municipal website	Finance	Advert
9 April – 30 April 2026	21 - day Public Commentary Period – written comments - Where wards are unable to provide written comments: comments will be received via the ward councillor	Public Participation Manager Mayor Communications Officer	Posters / schedule of ward outreaches where applicable
By end April 2026	- Review all IDP written public comments received – adjust the IDP accordingly - Final IDP 2026/27	IDP Manager	Amended Final IDP 2025/26
By latest end May 2026	Council Adoption of the Final IDP and Budget 2026/27	IDP Manager	Copy of Item Resolution No
By 3 June 2026	Advertise the Final Ndlambe IDP and Budget 26/27: in local newspaper and on the Ndlambe municipal website Upload Adopted IDP to municipal website	Finance	Copy of advert and screenshot of municipal website
By 4 June 2026	Submit Final IDP and Budget to Cogta: office of the MEC and to SBDM	IDP Manager	Email screenshot

TIME SCHEDULE OF KEY DEADLINES

Mayor to Table in Council 10 Months Prior to Start of Budget Year 2026/2027

Date	Mayor and Council	Date	Administration - Municipality	Evidence
30 July 2025	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53 Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist	30 July 2025	Accounting officers and senior officials of municipality and entities begin planning for next three-year budget MFMA s 68, 77 Accounting officers and senior officials of municipality review options and contracts for service delivery MSA s 76-81	Budget evaluation checklist/ Contracts performance report
29 August 2025	Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended Mayor establishes committees and consultation forums for the budget process	08 August 2025	IDP and Finance to prepare the schedule of key deadlines and align the IDP and Budget process.	Attendance register/ Council resolutions
15 September 2025 to 10 October 2025	Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	1st-20 October 2025	Budget office to set parameters for the next 3 years based on marked trends and other information available. - Tariff increases - Salary increases - General expenses - Repairs and maintenance - Key changes to be reflected considering all strategies and studies (including institutional study) - Developed priority areas - Grant allocations Reflect on all factors that could potentially impact on future budgets.	Next three Budget parameters and revenue projections/funding envelopes
21 October 2025	Budget Steering Committee to consider budget parameters for the next three years and national plans	31 October 2025	Accounting officer does initial reviews of national policies and budget plans and potential price increases of bulk resources with function and department officials MFMA s 35, 36, 42; MTBPS Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget – reference to legislation.	Budget Steering Minutes and attendance register. National Adjusted budget25/26
		12-20 October 2025 24 October 2025 27-29 October 2025 To 6 November 2025	Accounting officer reviews and drafts initial changes to IDP MSA s 34 A working session for the IDP Manager and directorates to complete the project template. IDP manager captures projects to strategic objectives and Key performance indicators (KPIs) in the financial system to create IDP data strings. Budget Offices and directorates are to breakdowns IDP projects into activities(items) and to align activities(items) to the other mScoa segments(Function, Funding, Region & Costing) to allocate budget for the next three years. complete the relevant capital request forms as provided by the Budget and Treasury with all required information and to provide a summary of capital requirements for the next three financial years. Budget and Treasury to workshop the directorates on how to complete the budget template and break Managers and directors assess the Human Resources component (organogram) of their operating budget for the next year and for the two following years and make submissions to the human resources department. Submissions would include full motivations for each post and assessments must take into consideration all known studies, establishment plan (organogram) and any other future developments over the next three years that would require a provision for costing. The submission on all offices and directorates human resources requirements to be considered by the Municipal Manager in consultation with each manager and director and to be facilitated by the chairperson of the IDP/Budget Steering Committee. The budget and treasury office will assist directorates where required in determining budget figures for: Insurance Depreciation Provision for bad debts	IDP Projects Extracts compile Budget templates for circulations Draft Budget Templates Revised organogram with new proposed positions with motivations Minutes of the management meeting Schedule of depreciation, insurance premium and debt impairment for the next three years.
30 November 2025	Council finalizes tariff (rates and service charges) policies for next financial year MSA s 74, 75			

		5 December 2025	Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year's performance as per audited financial statements Revenue and Budget Office to review tariffs and charges and ensure that all costs of trading and economic services are covered by the tariff submitted by offices and directorates. Budget office to advise the Mayor, chairperson of the budget steering committee, CFO and Municipal Manager, in writing, of any office or directorate that has not submitted all budget related documentation to the finance directorate by the stipulated date.	Three-year budget plans submissions Cost reflective tariffs tool Email to the Mayor/Chairperson of the budget steering committee, CFO and MM
30 January 2026	Mayor tables the special adjustment budget for the unauthorized expenditure incurred in the previous together with the annual report in respect of MFMA s172 (2) MFMA s 32(2) (a)(i) , Mayor must table the mid-year performance assessment report to Council for noting	8-19 January 2026 20 January 2026 23 January 2026 25 January 2026	Budget Office to compile mid-year performance assessments MFMA s 72 Chief Financial Officer and Budget manger 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 Submission of the mid-year assessment report to Audit performance Committee (APC) for reviews Budget Steering committee meeting report -mid-year assessment report and next three years budget progress report Municipal Manager to submit mdi-year performance assessment report to the Mayor, National Treasury and relevant Provincial Treasury MFMA s 72 (b) Chief financial offices and budget office to compile adjustment budget for the previous year unauthorized expenditure to table to Council MFMA s 32	2024 Schedule B document/Council resolution Council Resolution Mid-year performance assessment report Division of revenue Bill for 2024/2025 MTREF Minutes and review comments Attendance registers and minutes Proof of submission to the Mayor 2024 Schedule B document/ proposed resolutions
28 February 2026	Mayor tables the mid-year adjustment budget to Council MFMA s 28	26 Jan 2026- 13 February 2026 11 February 2026 19 February 2026	Accounting officer incorporates mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report. Compilation of midyear adjustment budget by directorates Accounting officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year MFMA s 37(2) Mid-year Budget Performance engagements with Provincial Treasury Budget Steering Committee- midyear adjustment budget	2026 B Schedule document/mid-year adjustment council resolution 2025 B Schedule Presentation slides/attendance register/PT assessment feedback report Attendance register/ Minutes
27 March 2026	Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year MFMA s 16, 22, 23, 87; MSA s 34	6 March 2026 9 March 2026 12 March 2026 15 March	Budget and Treasury finalize the draft budget consolidation and reconcile Mscoa new version (6.10) changes Final reconciliation of the IDP/Budget/ draft SDBIP for the next three years Budget steering committee meeting- Draft budget for the next three years Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March	Council resolution Draft budget data strings IDP /Budget Reconciliation Table A6,A7 Correspondences/

		2026	MFMA s 42	Eskom/Budget circular
		27-31 March 2026	Uploads mSCOA data strings IDP/Tabled Budget 2027 Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed MFMA s 22 & 37; MSA Ch 4 as amended	NT upload validation/upload report Proof of publication
April 2025	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc MFMA s 21	9 -30 April 2026 16 April 2026 23 April 2026 30 April 2026	Draft budget document open for consultation for comments Draft Budget/Benchmark Engagement with Provincial Treasury APC to make comments on the draft IDP/ Budget/SDBIP Budget office assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year.	Correspondence Draft budget Public comments Presentation slides/Attendance register/PT draft budget assessment report APC review comments Revised budget extract
8 May 2026 29 May 2026	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended Mayor tables the annual budget for the next three years MFMA s 16, 24, 26, 53 Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26	12 May 2026 22 May 2026	Final reconciliation of the IDP/Budget/ draft SDBIP for the next three years considering public comments Budget office 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 new information of a material nature Budget steering Committee meeting- Final A Schedule	Public comments, attendance registers IDP /Budget Reconciliation Table A6,A7 Revised A schedule documents Attendance register/Minutes Council resolution
28 June 2026	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. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. MFMA s 53; MSA s 38-45, 57(2) Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59-65	10 June 2026 12 June 2026 29 June 2026	PMS finalise the SDBIP for submission to the Mayor Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 69; MSA s 57 Accounting officers of municipality publishes adopted budget and plans MFMA s 75, 87	Final SDBIP Proof of submission Mayor's approval Proof of publication

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

