



PUBLIC NOTICE



Mangaung Metropolitan Municipality’s IDP and Budget Process Plan 2026/2027

Section 21 (1) of the MFMA (Act 56 of 2003), requires the mayor of a municipality to:
(b) At least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for:
(i) the preparation, tabling and approval of the annual budget;
(ii) the annual review of
(aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and

(bb) the budget-related policies;
(iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
(iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii), and (iii).

Subsequently, section 28, (3) of the Municipal System Act provides that: “A municipality must

give notice to the local community of particulars of the process it intends to follow”.

The city wishes to inform all its stakeholders and communities of the key dates that will provide opportunity for inputs and influence on the Review of IDP and Budget for 2026/2027. The citizens are hereby requested to submit their inputs/comments in writing to IDPcomments@mangaung.co.za. Additionally, the written com-

ments can be hand delivered to any municipal regional office to the attention of the Regional General Manager.

The table below summarises the key activities and applicable dates that the city intends to follow on its review.

2026/2027 KEY DATES FOR IDP AND BUDGET PROCESS

Preparation Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
July 2025	MFMA Guidance	Publicise the draft Process Plan for public comments			City Manager and CFO
August – September 2025	MFMA 21 (1)(b)	Tabling of IDP/Budget Process Plan 2026/2027 and Publishing			Ex. Mayor
July – August 2025	MFMA 53 (1) (c) (iii) MSA 57	Not required	Not required	Conclude the Annual Performance Agreements for 2025/2026	Ex. Mayor City Manager HODs
August – September 2025	MFMA Guidance	Not required	Submission of the Annual Financial Statement to the Auditor General	Submission of the Annual Performance Report to the Auditor General	CM CFO
Oct 2025	MFMA 52 (d)	Not required	Submission of 1st quarter section 52 report to Council for approval (Financial)	Submission of 1st quarter section 52 report to Council for approval. (Non-Financial)	CFO City Manager HODs
Nov 2025 – May 2026	MSA 29 (1) (b)	Public participation: Provide feedback on the implementation of the IDP and Sectoral Plans Solicit inputs on community needs by means of Councillors and Ward Committee’s reports Solicit inputs from various focus groups Review the Spatial Development Framework and discuss intended spatial commitments District Development Plan/One Plan NB: Various possible methods of communication will be used in meeting this milestone.	Public participation: Budget and Budget Related Policies	Not required	Speaker Ward Councillors Ward Committees City Manager HODs Centlec Management
September 2025 – March 2026	MFMA Guidance	Initiate review and development of sectoral plans	Capital investment reviewed	Not required	HOD’s Centlec Management

Strategy Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
Jan 2026	MFMA Guidance	Continue with Internal processes as per Preparation Phase	Submission of final tariffs proposal and revenue forecast		CFO, HODs Centlec Management
Jan 2026	MFMA 52 (d)	Continue with Internal processes as per Preparation Phase	Submission of 2nd quarter section 52 report to Council for approval (Financial) Centlec submit drafts budgets	Submission of 2nd quarter section 52 report to Council for approval. (Non-Financial)	CFO City Manager HODs and Centlec CEO
Jan 2026	MFMA 72 (1)(b)	Continue with Internal processes as per Preparation Phase	Submission of Mid – Year Budget Performance Assessment Report to National Treasury (Financial)	Submission of Mid – Year Performance Assessment Report to National Treasury (Non-financial)	CFO City Manager
Jan 2026	SCM Reg 6 (3) and (4)	Continue with Internal processes as per Preparation Phase	EMT/CM reviews the first draft of the MTREF report Table in council the mid-year budget report	Submission of the SDBIP mid-year performance assessment report section 72 for period July – December to Council for approval	City Manager HODs Centlec Management
Jan 2026	MFMA 127 (2)	Continue with Internal processes as per Preparation Phase	Table in Council the 2024/2025 Annual Report, AFS of the City and CENTLEC and Publish on the Website		Ex. Mayor
Jan – March 2026	MFMA Guidance	Mid-year budget and performance assessment visits National Treasury			City Manager HODs Centlec Management
Feb 2026	MFMA Guidance	IDP and Budget Steering Committee			Ex. Mayor MAYCO City Manager and HODs
Feb – March 2026	MFMA 28(4)	Continue with Internal processes as per Preparation Phase	Council approves Adjustment Budget.	Council approves the Revised SDBIP if necessary.	Ex. Mayor City Manager

Project Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
Feb – March 2026	MFMA Guidance	Start to Incorporate the proposed projects and programs on the Draft IDP	Discuss the monetary terms of the proposed projects and programmes and Finalisation of Capital Investment	Start with the preparation of the draft SDBIP	City Manager CFO HODs Centlec Management

Integration Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
February 2026	MFMA Guidance	Role-players engagements which are amongst others: State Owned Enterprises National and Provincial Departments, to mention but a few.	Not required	Not required	City Manager and CFO HODs Centlec Management
February 2026	MFMA Guidance	Incorporate the National and Provincial departments, SOEs and other role-players, their proposed projects and programs on the Draft IDP	Not required	Not required	City Manager and CFO HODs Centlec Management

Approval Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
March 2026	MFMA Guidance	IDP and Budget Steering Committee			Ex. Mayor MAYCO City Manager and HODs
March 2026	MFMA 16 (2)	Tabling of the 2026/2027 Draft IDP, Sectoral Plans including proposed revisions	Tabling of 2026/2027 – 2028/2029 Draft MTREF Budget and budget related policies – MMM and Centlec.	Adopt an oversight report providing comments on the Annual Report	City Manager Council
April 2026	MFMA 52(d)	Continue with internal and external processes post noting	Submission of 3rd quarter section 52 report to Council for approval (Financial)	Submission of 3rd quarter section 52 report to Council for approval (Non-Financial)	CFO City Manager and HODs Centlec Management
April – May 2026		Budget and Benchmark Assessments National Treasury			CFO City Manager and HODs Centlec Management
April – May 2026	MFMA 22(a)(ii)	Review comments and make adjustments to the draft IDP	Review comments and make adjustments to the draft Budget and related policies	Not required	Speaker City Manager and HODs Centlec Management
April – May 2026	MFMA Guidance	IDP and Budget Steering Committee			Ex. Mayor MAYCO City Manager and HODs
May 2026	MFMA 24(1)	Approve the 2026/2027 IDP and related sectoral plans	Approve the 2026/2029 Budget and related budget policies	Not required	Council
June 2026	MFMA 53 (1) (c) (ii)	Not required	Not required	Approval of SDBIP 2026/2027	Ex. Mayor
July – Aug 2026	MFMA 52(d)	Not required	Submission of 4th quarter section 52 report to Council for approval (Financial)	Submission of 4th quarter section 52 report to Council for approval (Non-Financial)	CFO City Manager HODs Centlec Management

Mr Sello More
City Manager

