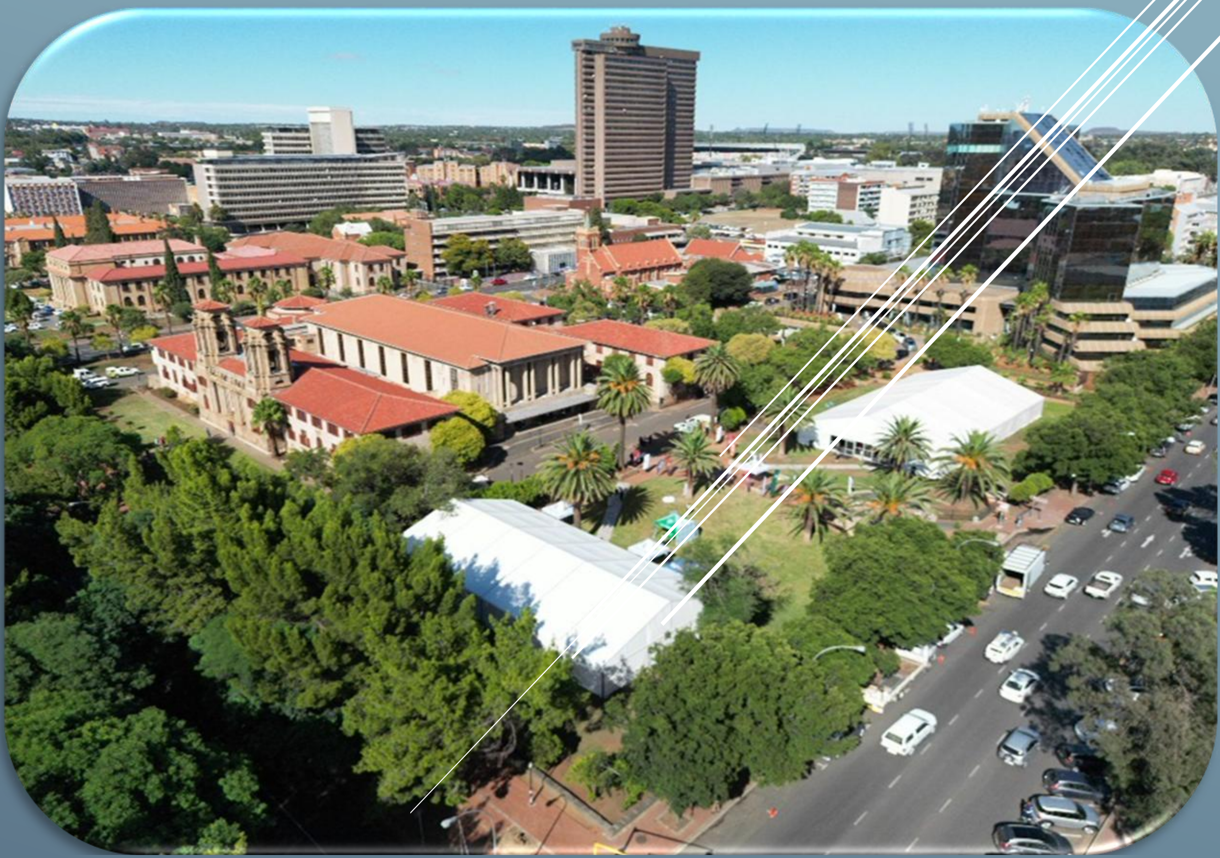

MANGAUNG

AT THE HEART OF IT ALL

2027 / 2032 IDP and Budget Process Plan

Prepared by Office of the City Manager: IDP and OPM

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SECTION ONE: LEGISLATION

1. Introduction

The Municipal Systems Act, 2000 (Act 32 of 2000), the Municipal Finance Management Act, 2003 (Act 56 of 2003), and related regulations require every municipal council to adopt a written process to guide the planning, drafting, adoption, and review of its Integrated Development Plan (IDP) within a prescribed period after the commencement of its term. In terms of section 34 of the Municipal Systems Act, councils are further required to review the IDP annually. The IDP and Budget Process Plan should therefore guide the review of development strategies and targets contained in the IDP.

Significant progress has been recorded across most areas of the IDP Assessment Template used by the Provincial Department of Cooperative Governance and Traditional Affairs, in collaboration with other departments. This legally compliant template was developed to guide and standardise the assessment of municipal Integrated Development Plans, while also providing practical direction for the preparation, design, and continuous improvement of IDPs. Against this assessment framework, the city has performed commendably.

A planning dialogue between the municipality, communities, other spheres of government, and municipal entities remains fundamental to developmental local government. The White Paper on Local Government (1998) (***currently under revision***) defines developmental local government as a system of local governance that works with communities to find sustainable ways to meet their social, economic, and material needs and to improve their quality of life.

Section 24 of the Municipal Systems Act, 2000 (Act 32 of 2000), requires municipal planning to be aligned with and complementary to the development plans of other organs of state. This strengthens cooperative governance and enhances the effectiveness of municipal planning. To fulfil their developmental mandate, municipalities must adopt strategic plans that comply with applicable legislation and promote an integrated and innovative approach to addressing development challenges and advancing sustainable development (*reference to section 2 of this document*).

Main components of the IDP

In terms of Section 26 of the Municipal Systems Act (Act 32 of 2000), the IDP must include the following:

- the municipal council's long-term development vision, with specific emphasis on critical development and internal transformation needs;
- an assessment of the current level of development in the municipality, including the identification of communities without access to municipal services;
- the council's development priorities and objectives for its elected term, including local economic development aims and internal transformation needs;
- development strategies aligned with national and provincial sector plans and other binding planning requirements;
- a spatial development framework, including basic guidelines for a land use management system;
- the council's operational strategies and applicable disaster management plans; and
- a financial plan, including budget projections for at least the next three years.

1.1 Legal planning context

The preparation of the IDP and Budget Process Plan is governed primarily by the Municipal Systems Act, 2000 (Act 32 of 2000), and the Municipal Finance Management Act, 2003 (Act 56 of 2003). These statutes promote uniformity, establish minimum quality standards, and require proper coordination across and within the three spheres of government.

The Municipal Systems Act and the MFMA assign the Executive Mayor responsibility for providing political guidance on the budget process and the priorities that inform the annual budget. In terms of section 53 of the MFMA, the Executive Mayor must also coordinate the annual review of the IDP in accordance with section 34 of the Municipal Systems Act, the preparation of the annual budget, and the process for considering and, where necessary, revising the IDP for budget purposes.

Key legislative requirements for the IDP process

- **Municipal Systems Act, Chapter 4**, refers to Community Participation (sections 16 – 22) which provides the importance of Public Participation as follows.
  - Needs identification;
  - Prioritisation of the identified needs; and
  - Community ownership and buy – in.

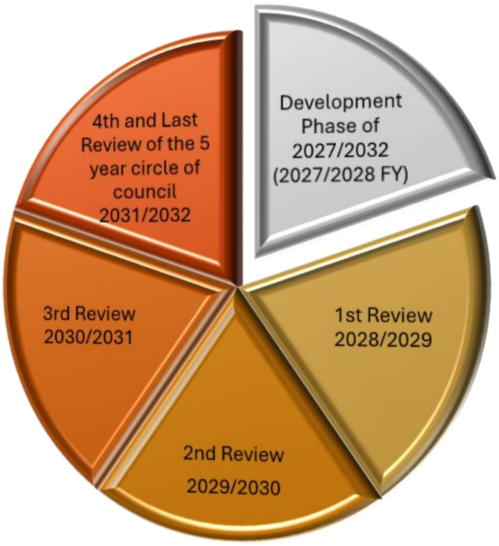
- ***Municipal Systems Act, Chapter 5 and section 25(1)*** require each municipal council, within a prescribed period after the start of its term, to adopt a single, inclusive, and strategic development plan that:

  1. links, integrates, and coordinates plans, and considers development proposals for the municipality;
  2. aligns municipal resources and capacity with implementation of the plan;
  3. complies with the requirements of Chapter 5 of the Act; and
  4. is compatible with national and provincial development plans and other binding planning requirements.

- ***MFMA, section 21(1)*** requires the Mayor, at least 10 months before the start of the budget year, to table a time schedule in council outlining key deadlines for:

  1. the preparation, tabling, and approval of the annual budget;
  2. the annual review of the IDP in terms of section 34 of the Municipal Systems Act and the review of budget-related policies;
  3. the tabling and adoption of any amendments to the IDP and budget-related policies; and
  4. any consultation processes related to these activities.

The purpose of the IDP and Budget Process Plan is to set out a compliant process for preparing these strategies and plans for Council's consideration. The timelines below indicate the annual review schedule for the 5 year IDP cycle.



1.2 Process of reviewing the IDP

Without exception, the IDP and Budget Process Plan should, among other matters, include the following:

- A programme specifying the timeframes for the various planning steps (refer to paragraph 4.1 below);

- Appropriate mechanisms, processes, and procedures for consultation with and participation by local communities, organs of state, traditional authorities, and other role players in the IDP review and budget formulation processes.

The IDP and Budget Process Plan must be set out in writing, and the law requires that it be adopted by the municipal council. The IDP will continue to follow the guidelines issued by the Department of Cooperative Governance and Traditional Affairs and will be structured around nine priority areas. At the center of planning and development, these priorities promote collaboration, coordinated planning, and synchronised implementation.

Key features that characterise the planning process include, amongst others:

1) Multi-stakeholder visioning processes aimed at developing a city vision endorsed by communities and stakeholders;
2) A research-based approach to constituency and stakeholder consultation to collect qualitative data and information on stakeholder views; and
3) Extensive intergovernmental engagement involving national and provincial departments, state-owned entities, and other development partners to identify planned investments in the City and to coordinate the District Development Plan/One Plan.

1.2.1 What the review is Not

- The Review is not a replacement of the 5-year IDP; and
- The Review is not meant to interfere with the long-term strategic orientation of the municipality to accommodate new whims and additional demands.

1.3 Synchronizing IDP, Budget and PMS

Significant progress has been made in harmonising the IDP, budget, and performance management system within Mangaung Metropolitan Municipality.

Every component of the development planning and management system is linked to the IDP, PMS, and budget. The IDP defines the municipality's long-term goals and the way those goals will be achieved. The PMS is used to assess performance against approved objectives and is an essential instrument for monitoring municipal progress. The budget, in turn, serves as the resource plan through which funds are allocated to achieve the municipality's developmental objectives.

1.3.1 Integrated Development Plan

The Municipal Systems Act provides for the establishment of planning, monitoring, and budgeting systems that are essential for local government to fulfil its developmental mandate. Section 25(1) of the Municipal Systems Act requires each municipal council, within a prescribed period after taking office, to adopt a single, inclusive, and strategic plan for the development of the municipality.

The plan must link, integrate, and coordinate municipal planning and must incorporate proposals for the municipality's growth and development. Its implementation must be aligned with the municipality's institutional capacity and available resources. To be effective, the plan must also provide the strategic basis for the annual MTREF budgets. Furthermore, the municipal strategy must be aligned with national and provincial development plans and other binding planning requirements in the spirit of cooperative governance.

1.3.2 Budget

The budget will be prepared in compliance with the provisions of the MFMA (Act 56 of 2003) and associated regulations. The MTREF provides the financial framework through which the municipality gives effect to its vision and mission, as articulated in the IDP strategy and informed by the development agenda as well as community and stakeholder inputs.

This process will be aligned to the strategic development objectives of the IDP as well as the budget as outlined below:

- ***Spatial Transformation:*** Implement and target strategies that transform Mangaung's spatial and economic legacy.
- ***Economic Growth:*** Promote economic development by strengthening organisational performance.
- ***Service Delivery Improvement:*** Strengthen service delivery as a priority for inclusive growth and development.
- ***Financial Health Improvement:*** Implement a financial recovery plan that rebuilds financial sustainability.
- ***Organisational Strength:*** Strengthen the organisation as the foundation for effective service delivery and governance.

1.3.3 Performance Management

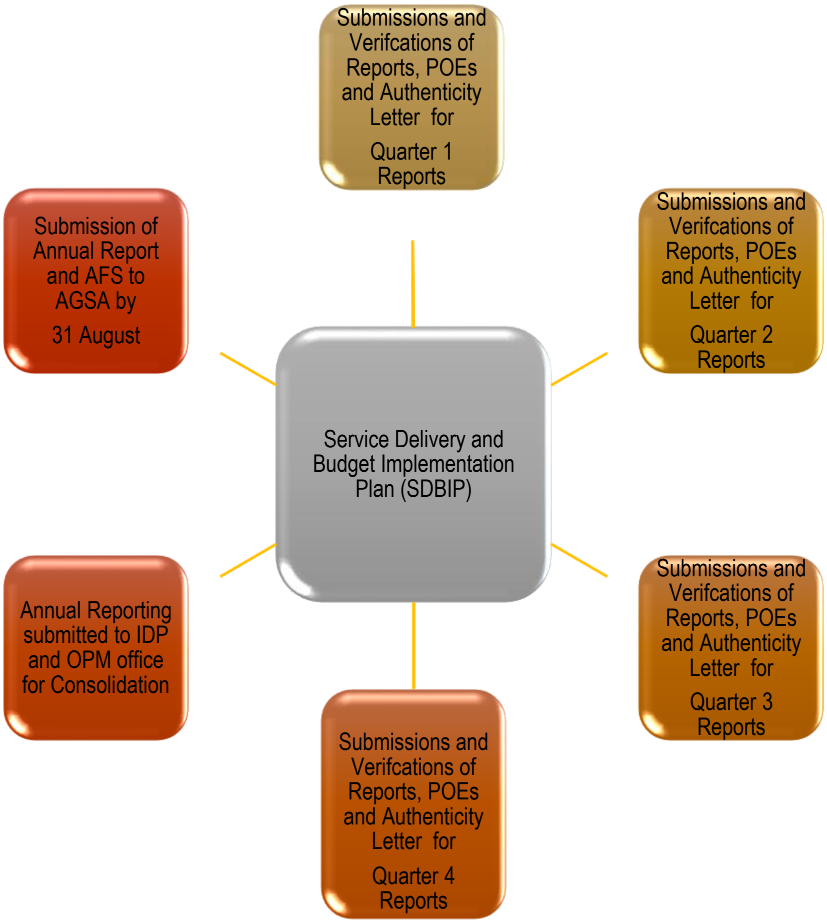
The municipality's adopted PMS framework seeks to establish an effective performance measurement tool to monitor the performance of Mangaung Metropolitan Municipality on a quarterly, mid-year, and annual basis. This process supports the monitoring of progress towards the strategic development objectives set out in the Municipality's Integrated Development Plan referred to above. The Mangaung PMS is the primary mechanism used to manage, assess, and strengthen the implementation of the IDP. It is used to evaluate progress against the goals set out in the IDP and to support municipal-wide strategic objectives by linking individual performance management to organisational performance. In this way, the IDP not only informs the budget, but also directs how resources are allocated to priority areas and how measurable performance targets are defined at all levels.

Performance management forms part of a broader strategic management approach aimed at improving integration with the City's strategic planning, budgeting, and administrative processes. This approach assists the Municipality to streamline planning and budgeting while strengthening the monitoring and measurement of performance. The PMS tools will be used by Council, management, and relevant authorities within Mangaung to monitor performance. External stakeholders may also use this framework to better understand the Municipality's performance monitoring approach and processes.

In line with the Municipal Systems Act and the Performance Management Regulations, a performance review committee for senior management is established to review performance. The committee examines progress in the implementation of the Integrated Development Plan and budget, as reflected in the City's Service Delivery and Budget Implementation Plan (SDBIP), in accordance with the timelines approved by Council.

Figure 1: Linkages between IDP, Budget and PMS

To strengthen the quality and consistency of quarterly reporting, the municipality must give effect to section 13(1) of the Municipal Planning and Performance Management Regulations, 2001. In addition, section 52(d) of the Municipal Finance Management Act, 2003 (Act 56 of 2003), requires the Mayor to submit a report to Council on the implementation of the budget and the financial state of affairs of the municipality within 30 days after the end of each quarter.



Based on the above requirements, departments will be expected to submit their SDBIPs and Portfolios of Evidence in accordance with the framework illustrated.

SECTION TWO: IDP DEVELOPMENT PROCESS

2. Policy parameters that guide the MMM process in the development of the IDP

The Constitution of the Republic of South Africa recognises the three spheres of government as distinctive, interdependent, and interrelated. It is therefore important to ensure that the goals of the IDP are aligned with the developmental priorities of both national and provincial government.

This requires closer collaboration between all spheres of government. Several national policies and planning frameworks have a direct bearing on provincial and local government. Some of the key frameworks are highlighted below; however, the list is not exhaustive. The City has recognised the priorities outlined by national and provincial government, as reflected in the sections below.

2.1 National Development Plan (NDP)

The South African Government, through the Presidency, has published the *National Development Plan (NDP)*. The National Development Plan 2030 was adopted by Cabinet in August 2012 and places an obligation on the state and its agencies, including municipalities, to implement the Plan.

The NDP aims to eliminate poverty and reduce inequality by 2030. It seeks to build people's capabilities in order to improve their lives through education and skills development, healthcare, better access to public transport, employment opportunities, social protection, rising incomes, housing and basic services, and safety. To achieve these goals, the Plan proposes the following strategies:

1. Creating jobs and improving livelihoods
2. Expanding infrastructure
3. Transition to a low-carbon economy
4. Transforming urban and rural spaces
5. Improving education and training
6. Providing quality health care
7. Fighting corruption and enhancing accountability
8. Transforming society and uniting the nation

More importantly for efficiency in local government, the NDP proposes 8 targeted actions listed below:

1. Stabilise the political- administrative interface
2. Make public service and local government careers of choice
3. Develop technical and specialist professional skills
4. Strengthen delegation, accountability and oversight
5. Improve interdepartmental coordination
6. Take proactive approach in improving national, provincial and local government relations
7. Strengthen local government
8. Clarify the governance of SOE's

The Plan makes the following policy pronouncements and proposes performance targets that intersect with developmental mandates assigned to local government. Importantly, municipalities are expected to respond to these developmental imperatives when reviewing their Integrated Development Plan and developing the corresponding three-year Medium-Term Revenue and Expenditure Frameworks.

2.1.1 The Medium-Term Development Plan (MTDP 2024-2029)

The MTDP will have a greater emphasis on the development outcomes and be framed as an economic plan to address the existing socio-economic challenges. The MTDP 2024-2029 replaces the then 2019-2024 seven electoral priorities adopted by the sixth administration to three strategic priority areas, viz:

Priority 1: Inclusive economic growth and job creation

Priority 2: Reduce poverty and tackle the high cost of living

Priority 3: A capable, ethical and developmental state

2.2 Free State Growth and Development Strategy (FSGDS) 2050

The Free State Growth and Development Strategy (FSGDS), rooted in South Africa's National Development Plan (NDP) and aligned with the Medium-Term Development Plan (MTDP), articulates a bold, inclusive, and long-term agenda for sustainable growth and development through to 2050. It responds to the province's unique challenges, socio-economic dynamics, and development potential, while acknowledging the evolving domestic and global landscape. The strategy draws on the province's developmental experiences—both the successes and the systemic constraints—and outlines a forward-looking pathway to inclusive growth, socio economic transformation, and enhanced resilience, anchored in strategic development corridors.

The key objectives of the FSGDS are to:

- Establish uniformity in planning methodologies and practices across the province.
- Formulate and prioritise development programmes that reflect the aspirations and needs of communities.
- Promote inclusive planning processes that actively engage all sectors of society.
- Address the root causes of developmental challenges, rather than their symptoms, to ensure the optimal use of scarce resources.
- Accelerate the implementation of government plans and programmes.
- Identify and unlock investment opportunities by fostering a stable and predictable development environment.
- Serve as a foundation for forging provincial social compacts with key partners across society.
- Provide a unifying vision that guides coordinated action across government and its stakeholders.
- Act as a framework for integrated budgeting, implementation, and performance management.
- Support effective spatial planning and land use management across the province.
- Monitor the implementation of key plans and evaluate their impact against strategic developmental priorities.

The FSGDS is built on the following four strategic pillars, each with a defined set of drivers:

- Inclusive Economic Growth, Job Creation, and Sustainable Rural Development Key drivers: Agriculture-led growth, industrial diversification, tourism and heritage economy, township and rural enterprise development, and value-chain localisation.
- Education, Innovation, and Skills Development Key drivers: Foundational education, postschool training, digital inclusion, research and development, and public-private education partnerships.
- Improved Quality of Life and Social Cohesion Key drivers: Universal access to healthcare, integrated human settlements, food and water security, social protection, community safety, and cultural inclusion.
- Good Governance Key drivers: Institutional capacity, fiscal discipline, digital governance, participatory planning, and intergovernmental coordination.

The implementation of the FSGDS is further supported by a suite of sectoral master plans, departmental strategic and annual performance plans, municipal Integrated Development Plans (IDPs), and other programme-specific frameworks.

2.3 Integrated Urban Development Framework (IUDF)

The Department of Cooperative Governance and Traditional Affairs has issued the "*Integrated Urban Development Framework – A new deal for South African Cities and Towns"* as a policy framework to guide future growth and the management of urban areas.

The framework outlines the following key strategic goals, namely:

1) ***Spatial Integration*** – to forge new spatial forms in settlement, transport, social and economic areas;
2) ***Inclusion and access*** – ensuring that people have access to social and economic services, opportunities and choices;
3) ***Growth*** – harnessing urban dynamism for inclusive, sustainable economic growth and development; and
4) ***Governance*** – enhancing the capacity of the state and its citizens to work together to achieve spatial and social integration

The Framework outlines nine policy levers that will be used as instruments to achieve the afore-mentioned strategic goals. The city will align its strategic document with all the nine (9) levers of this important document.

2.4 Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a universal set of goals, targets, and indicators that United Nations Member States use to guide policy agendas and development priorities. The SDGs build on and extend the Millennium Development Goals (MDGs), which were adopted in 2001 and concluded in 2015. On 1 January 2016, the world formally commenced implementation of the 2030 Agenda for Sustainable Development through the SDGs, which therefore constitute the post-2015 development agenda.

The 17 goals and 169 targets cover a broad range of sustainable development issues. They include, among others, ending poverty and hunger, improving health and education, making cities more sustainable, combating climate change, and protecting oceans and forests. During the review of the IDP, the city will continue to promote alignment and synergy between these goals and the Municipality's strategic objectives.

2.5 District Development Plan "An Intergovernmental Relations Perspective"

South Africa's constitutional democracy, as established in the Constitution of the Republic of South Africa, 1996, places distinct yet interrelated responsibilities on the three spheres of government. Municipalities are expected to engage a wide range of sectors and development stakeholders, including national and provincial government, state-owned enterprises, business formations, and civil society. Joint planning is therefore essential to achieving shared development outcomes. While section 40(1) of the Constitution recognises the three spheres of government as distinctive, interdependent, and interrelated, municipalities remain central to development considering the responsibilities assigned in sections 151 to 154, section 156, and Schedule 5B of the Constitution.

2.5.1 Introduction to the District Development Model (DDM)/ One Plan

The District Development Model (DDM) is an all-of-government approach to improve integrated planning and delivery across the three spheres of government with district and metropolitan spaces as focal points of government and private sector investment. The DDM is aimed at facilitating integrated planning, provisioning, and monitoring of Government's development programmes through the concept of a joint "One Plan" in relation to 52 development spaces / impact zones through the establishment of national technical capacity as well as district hubs that will drive implementation of the programme. This approach will not only accelerate local economic development, urbanization, economic activities but also the provision of basic services.

The DDM embodies an approach by which the three spheres of government and state entities work in unison with other development partners in an impact-oriented way and where there are higher performance and accountability for coherent service delivery and development outcomes. It influences spatialisation and reprioritisation of government planning, budgeting, implementation and reporting in relation to jointly agreed outcomes and commitments in the 52 districts and metropolitan spaces. This is facilitated through and anchored around the ‘One Plan’, ‘One Budget’, ‘One District’. Below is a summary of the specific objectives of the DDM:

- ✓ Solve the Silos at a horizontal and vertical level;
- ✓ Maximise impact and align plans and resources at our disposal through the development of One District, One Plan, and One Budget;
- ✓ Narrow the distance between people and government by strengthening the coordination role and capacities at the District and City levels;
- ✓ Ensure inclusivity by gender budgeting based on the needs and aspirations of our people and communities at a local level;
- ✓ Build government capacity to support municipalities;
- ✓ Strengthen monitoring and evaluation at district and local levels;
- ✓ Implement a balanced approach towards development between urban and rural areas;
- ✓ Ensure sustainable development whilst accelerating initiatives to promote poverty eradication, employment and equality; and
- ✓ Exercise oversight over budgets and projects in an accountable and transparent manner. These objectives are all set to accelerate service delivery challenges.

2.5.2 Advancing implementation towards tangible development outcome

The practical value of the DDM as a catalyst for improved coordination and implementation has been recognised by the city, as reflected in the 2025 updated implementation framework. Mangaung Metropolitan Municipality continues to establish, maintain, and strengthen relationships with various role players in the development environment. This is undertaken in the spirit of Chapter 3 of the Constitution and the principles of intergovernmental relations.

SECTION THREE: ROLES, RESPONSIBILITIES

3. Role Players

The following role players have been identified for the IDP and Budget processes:

- Internal Role Players
- External Role Players

3.1. Internal Role Players

a) City Council;
b) Executive Mayor;
c) Deputy Executive Mayor;
d) Mayoral Committee (MAYCO);
e) Ward Councillors;
f) City Manager;
g) Heads of Departments and the CENTLEC CEO;
h) The office responsible for IDP and Performance Management; and
i) the IDP and Budget Steering Committee.

Responsibility	Functions
1. City's Council	The Council is the political decision-making body of the municipality and is responsible for the following: • consider and adopt the IDP Process Plan and time schedule for the preparation, tabling, and approval of the annual budget; • consider and adopt the IDP and annual budget; • ensure that the City's budget is coordinated with and based on the IDP; • adopt a Performance Management System (PMS); and • monitor progress on the implementation of the IDP.
2. The Executive Mayor	The Executive Mayor is responsible for the preparation and implementation of the IDP, budget, and performance management system, including the following: • provide overall oversight of the development, implementation, and monitoring of the IDP, budget, and PMS process, or delegate such responsibilities to the Municipal Manager; • ensure that the budget, IDP, and budget-related policies are mutually consistent and credible; • submit the revised IDP and the budget to the Municipal Council for adoption; and

Responsibility	Functions
	• submit the proposed Performance Management System to the Municipal Council for adoption.
3. Deputy Executive Mayor	Assist the Executive Mayor with the duties cited above
4. Mayoral Committee	The role of the Mayoral Committee is to provide political and strategic guidance and direction to the IDP, Budget, Performance Management processes and IDP implementation.
5. Ward Councillors	Ward Councillors are the major link between the municipality and the residents. As such, their role is to: • link the planning process to their constituencies and/or wards; • ensure communities understand the purpose and the key mechanisms of the IDP, Budget process, Performance Management and are motivated to actively participate; • facilitate public consultation and participation within their wards.
6. City Manager	The City Manager is responsible for providing guidance and ensuring that the administration actively participates in and supports the development and review of the IDP and budget, and works towards their implementation. This includes, among other matters: • Facilitate the development of the IDP review; • coordinate and manage the review process in accordance with applicable legislation; • identify stakeholders in the IDP process; and • ensure the integration of strategic planning, budgeting, monitoring, and evaluation processes.
7. Head of Departments and CENTLEC CEO	• participate in the IDP planning process; • consider and advise on the content and process of the IDP and budget; • ensure inter-directorate cooperation, coordination, communication, and strategic thinking to address priority issues; • ensure sectoral and spatial coordination and alignment; • ensure alignment between the IDP and the budget; • ensure that performance management is linked to the IDP; • ensure that the timeframes set for the review are met; • implement the IDP and budget in accordance with the approved SDBIP; and • adhere to reporting deadlines and fulfil all related obligations.

Responsibility	Functions
8. Office responsible for IDP and Performance Management	The IDP/PMS Unit reports to the City Manager and is required to manage and coordinate the IDP process, ensure budget integration, roll out performance management, and monitor the implementation of the IDP, including the following: • preparing the Process Plan for the development of the IDP; • undertaking the overall management and co-ordination of the planning and review process under consideration of time, resources and people • ensuring that the review process is participatory, strategic, implementation-oriented, integrated with the budget process, is horizontally and vertically aligned and satisfies sector planning requirements; • linking the IDP to the SDBIP
9. The IDP and Budget Steering Committee[1]	The IDP Steering Committee is chaired by the Executive Mayor and comprises of the City Manager and HODs/CEO who are also the technical experts in the various Clusters. The task of the Steering Committee is to: • provide technical oversight and support to the IDP/ Budget review and its implementation **The Ex. Mayor can delegate the function of chairing the IDP Steering Committee to the Deputy Executive Mayor.*

3.2. External Role Players

a) COGTA, as the coordinating department;
b) National and Provincial Government Departments and State-Owned Enterprises
c) Chambers of commerce;
d) Traditional leaders; and
e) representative forums from various civil society organisations.

Responsibility	Functions
COGTA	Assist the City in giving effect to section 154 of the Constitution and related support responsibilities.
National and Provincial Government Departments and State-Owned Enterprises	The City's planning must align with and complement the development plans and strategies of other organs of state in order to give effect to the principles of cooperative government. This is pursued through joint planning with these stakeholders.
Chamber of Commerce	The Chamber of Commerce is recognised as a key stakeholder in the development of the City's strategy. The process therefore provides for engagement with organised business and the Chamber of Commerce.

[1] *The Members of Mayoral Committee are the same audience for this committee.*

Responsibility	Functions
Traditional leaders	The City has one Traditional Council, namely Barolong bo Seleka, which plays an important role in the development process within its area of jurisdiction. The Council will also support the mobilisation of communities within the Thaba Nchu area.
IDP Representative Forum	The IDP Representative Forum serves as the interface for community participation during the IDP process and therefore participates in the annual review of the municipality's IDP. The Forum is chaired by the Executive Mayor (or delegate) and consists of the following participants: • Members of the Mayoral Committee • Ward Councillors and Ward Committee members • Community Development Workers • NGOs/CBOs • Business chambers • Sector departments (provincial and national) • Religious organisations • Municipal officials, to mention but a few

SECTION FOUR: KEY DATES FOR IDP AND BUDGET PROCESS

4.1 Schedule of the process with phases

The figure below provides details on the expectation of each phase of the IDP Process:

Preparations

- Assess current socio-economic conditions, service delivery gaps, and spatial challenges.
- Consult community at ward level to identify specific local needs and priorities.

Strategy

- Establish development vision, mission, and strategic objectives.
- Solutions and strategies are formulated to address the problems identified during the preparation phase.

Project

- Specific capital projects and operational programs are identified
- Project planning occurs, including setting targets, establishing business plans, and making preliminary budget allocations

Integration

- Projects and sector programs are aligned with one another and with the municipality's overall financial capacity.
- Spatial, environmental, and institutional plans are unified to ensure a holistic, coherent development plan.

Approval

- The tabled draft IDP and Budget document are published for public comment and feedback
- The final IDP is presented to the municipal council for adoption and then submitted to relavant departments and published.

Preparation Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
June – July 2026	MFMA Guidance	Publicise the draft Process Plan for public comments			City Manager and CFO
July – August 2026	MFMA 21 (1)(b)	Tabling of IDP/Budget Process Plan and Publishing			Ex. Mayor
July – August 2026	MFMA 53 (1) (c) (iii) MSA 57	Not required	Not required	Conclude the Annual Performance Agreements	Ex. Mayor City Manager HODs
August – September 2026	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 2026	MFMA 52 (d)	Not required	Submission of 1st quarter section 52 report to Council (Financial)	Submission of 1st quarter section 52 report to Council (Non-Financial)	CFO City Manager HODs
Oct 2026 – May 2027	MSA 29 (1) (b)	Public participation: ▪ Develop Draft Ward Plans and Confirmation of ward plans by Councillors and Community members. ▪ Provide feedback on the implementation of the IDP and Sectoral Plans ▪ Solicit inputs from various focus groups ▪ Review the Spatial Development Framework and discuss intended spatial commitments ▪ District Development Plan/One Plan ▪ Budget and Budget Related Policies **NB:** Various possible methods of communication will be used in meeting this milestone.		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
Dec 2026 – Jan 2027		Political and Administration Strategy Lekgotla post Inauguration of new Council			New Council EMT Centlec
Jan 2027	MFMA Guidance	Continue with Internal processes as per Preparation Phase	Submission of final tariffs proposal and revenue forecast		CFO, HODs Centlec Management
Jan 2027	MFMA 52 (d)	Continue with Internal processes as per Preparation Phase	• Submission of 2nd quarter section 52 report to Council (Financial) • Centlec submit drafts budgets	Submission of 2nd quarter section 52 report to Council (Non-Financial)	CFO City Manager HODs and Centlec CEO
Jan 2027	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 2027	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	City Manager HODs Centlec Management
Jan 2027	MFMA 127 (2)	Continue with Internal processes as per Preparation Phase	Table in Council the Annual Report, AFS of the City and CENTLEC and Publish on the Website		Ex. Mayor
Jan – March 2027	MFMA Guidance	Mid-year budget and performance assessment visits National Treasury			City Manager HODs Centlec Management
Feb 2027	MFMA Guidance	IDP and Budget Steering Committee			Ex. Mayor MAYCO City Manager and HODs Centlec
Feb – March 2027	MFMA 28(4) MFMA Guidance	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 2027	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 2027	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 2027	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 2027	MFMA Guidance	IDP and Budget Steering Committee			Ex. Mayor MAYCO City Manager and HODs Centlec
March 2027	MFMA 16 (2)	Tabling of the Draft IDP, Sectoral Plans including proposed revisions	Tabling of Draft MTREF Budget and budget related policies – MMM and Centlec.	Adopt an oversight report providing comments on the Annual Report	City Manager Council

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility
April 2027	MFMA 52(d)	Continue with internal and external processes post noting	Submission of 3rd quarter section 52 report to Council (Financial)	Submission of 3rd quarter section 52 report to Council (Non-Financial)	CFO City Manager and HODs Centlec Management
April – May 2027		Budget and Benchmark Assessments National Treasury			CFO City Manager and HODs Centlec Management
April – May 2027	MFMA 22(a)(ii)	Review comments and adjust the draft IDP	Review comments and adjust the draft Budget and related policies	Not required	Speaker City Manager and HODs Centlec Management
April – May 2027	MFMA Guidance	IDP and Budget Steering Committee			Ex. Mayor MAYCO City Manager and HODs
May 2027	MFMA 24(1)	Approve the IDP and related sectoral plans	Approve the Budget and related budget policies	Not required	Council
June 2027	MFMA 53 (1) (c) (ii)	Not required	Not required	Approval of SDBIP	Ex. Mayor
July – Aug 2027	MFMA 52(d)	Not required	Submission of 4th quarter section 52 report to Council (Financial)	Submission of 4th quarter section 52 report to Council (Non-Financial)	CFO City Manager HODs Centlec Management