

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**



**INGQUZA HILL
LOCAL MUNICIPALITY**

IDP, PMS AND BUDGET PROCESS PLAN FOR 2027-2028 FINANCIAL YEAR

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INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN FOR 2027-2028 FINANCIAL YEAR

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1. INTRODUCTION

The South African Constitution (Section 152 and 153) has given local government (municipalities) major developmental responsibilities which mandates them to conduct municipal planning in order to ensure a better quality of life for all the country's citizens. This role of local government includes delivery of basic services, economic development and eradication of poverty. To be able to perform this role effectively, municipalities must develop Integrated Development Plans (IDP).

An IDP serves as a single, inclusive strategic plan for the development of the municipality which spans over a period of five years and is reviewed annually to ensure the municipality is updated with the changing circumstances of the communities. The IDP is also the strategic management instrument which guides and informs the planning, budgeting, management and decision-making processes in the municipality.

The IDP BUDGET & PMS Process Plan ensures proper coordination between all relevant stakeholders. A series of engagements are held annually in order to host a platform for an inclusive participatory process such as community forums, IDP & BUDGET Roadshows, Municipal Imbizos, Intergovernmental Relations Forum and Strategic Planning Workshops.

2. LEGAL FRAMEWORK

i. The Integrated Development Plan

Section 25 (1) of the Municipal Systems Act (32 of 2000) indicates that: "Each Municipal Council must, within prescribed period after the start of its elected term, adopt a single, all-inclusive and strategic plan for the development of the municipality which:

- a) Links, integrates and coordinates plans and takes into account proposals for the development of the community;
- b) Aligns the resources and capacity of the municipality with the implementation of the plan;
- c) Complies with the provisions of this Chapter (Chapter 5 MSA); and
- d) Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation".

In terms of the core components of the integrated development plan, Chapter 5 and Section 26 of the Municipal Systems Act (2000) indicate that: An integrated development plan must reflect:

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- 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;
- An assessment of the existing level of development in the municipality, which must include an identification of communities which do not have access to basic municipal services;
- The council's development priorities and objectives for its elected 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 provincial sector 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 next three years; and
- The key performance indicators and performance targets determined in terms of section 41

In view of the foregoing, Section 28 (1) of the Municipal Systems Act (32 of 2000) stipulates that:

- "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 of the Municipal Systems Act (32 of 2000), consult the community before adopting the process; and
- A municipality must [also] give notice to the local community of particulars of the process it intends to follow".

The way in which the IDP process will be undertaken is outlined in this process plan in which all municipalities must prepare. The Local Government: Municipal Planning and Performance Management Regulation 2001 provides elaborately on the contents of the IDP and the processes the Municipality must subject the IDP process to when doing its development or review.

Section 29(1) outlines the process to be followed as:

“The process to be followed by a municipality to draft its Integrated Development Plan, including its consideration and adoption of the draft plan, must-

- a) Be in accordance with a predetermined program specifying time-frames for the different steps;
- b) Through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for-
 - i. The local community to be consulted on its development needs and priorities;
 - ii. The local community to participate in the drafting of the Integrated Development Plan; and
 - iii. Organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the Integrated Development Plan;
- c) Provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and
- d) Be consistent with any other matter that may be prescribed by regulation.

ii. The Annual Budget

The Annual Budget and the IDP are inseparably linked to one another; something has been formalized through the promulgation of the Municipal Finance Management Act (56 of 2003).

Section 21 (1) of the Municipal Finance Management Act (MFMA) indicates that:

“The mayor of a municipality must:

- At least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for
 - The preparation, tabling and approval of the annual budget;
 - The annual review of –
- a) The integrated development plan in terms of section 34 of the Municipal Systems Act; and
- b) The budget-related policies.
 - The tabling and adoption of any amendment to the integrated development plan and the budget-related policies; and
 - The consultative processes forming part of the processes referred to in subparagraph (i), (ii) and (iii)

iii. The Service Delivery & Budget Implementation Plan (SDBIP)

The Service Delivery & Budget Implementation Plan (SDBIP) is an implementation plan of the approved Integrated Development Plan (IDP) and Medium-Term Revenue Expenditure Framework.

Therefore, only budgeted projects are implemented. Section 1 of the MFMA defines the SDBIP as:

“a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c) (ii) for implementing the municipality’s delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

- a) Projections for each month of –
 - i. Revenue to be collected, by source; and
 - ii. Operational and capital expenditure, by vote;
- b) Service Delivery Targets and Performance indicators for each quarter

3. PURPOSE OF THE IDP, BUDGET AND PMS PROCESS PLAN

The purpose of the process plan is to outline the planned activities and strategies the municipality will undertake to compile its integrated development plan. The process plan enhances integration and alignment among the IDP, Budget, and the Performance Management System. It serves as a business plan or operational framework for the IDP process, outlining how the IDP process will be undertaken. In addition, it identifies the activities within the process related to the key statutory annual operational processes of the budget and IDP compilation, performance management, and the adoption of the municipality’s annual report.

The IDP and Budget processes are two distinct but integrally linked processes that must be coordinated to ensure that IDP- and budget-related policies and the final budget are mutually consistent and credible. Credibility refers to the municipality’s ability and capacity to spend and deliver services in accordance with its approved budget. The process creates its own dynamics because it involves external role-players and interest groups. Therefore, it requires accurate logistical planning and arrangements for engagement sessions to ensure that the process is implemented in accordance with the approved schedule. However, experience has taught us that deviations from the approved schedule may occur due to unforeseen circumstances beyond the control of the Municipal Council and administration. This would therefore require adjustments to

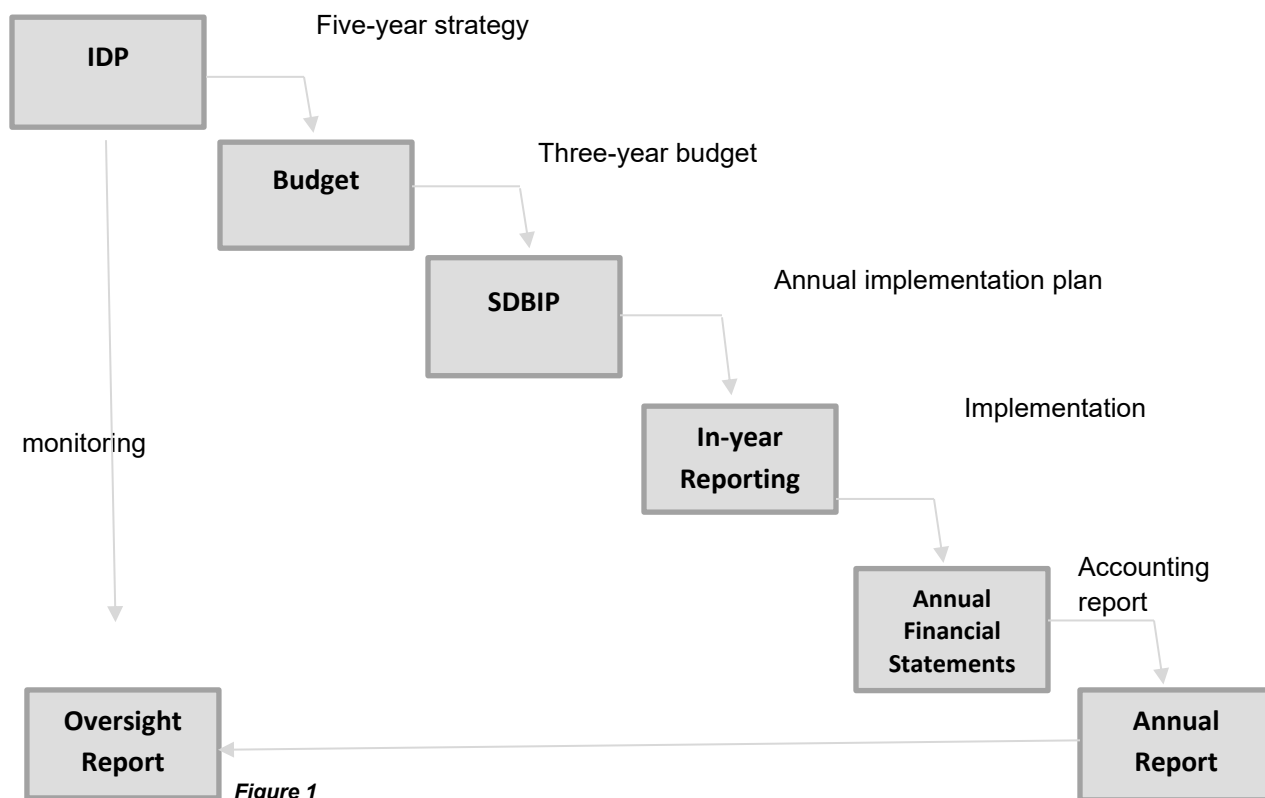
the timeframes to ensure that the execution of the process remains practical and that all legislative requirements are adhered to.

3.1. MUNICIPAL ACCOUNTABILITY CYCLE

Figure 1 below illustrates the Municipal Accountability Cycle in South Africa. The municipal financial management and accountability cycle consists of:

- **Integrated development plan (IDP):** Sets out the municipality's goals and development plans. Council adopts the IDP and undertakes an annual review and assessment of performance.
- **Budget:** The IDP informs the budget. The budget sets out the revenue-raising and expenditure plan of the municipality for approval by council. It is linked to the service delivery and budget implementation plan (SDBIP). The budget and the SDBIP lay the basis for the performance agreements of the municipal manager and senior management.
- **In-year reports:** Council monitors financial and non-financial performance through quarterly and mid-year reports produced by the administration and tabled in Council.
- **Annual financial statements:** These are submitted to the Auditor-General who issues an audit report on financial and non-financial audits undertaken simultaneously.
- **Annual report:** Reports on implementation performance in relation to the budget and the SDBIP.
- **Oversight report:** Council adopts an oversight report based on outcomes highlighted in the annual report and actual performance.

MUNICIPAL FINANCIAL MANAGEMENT AND ACCOUNTABILITY CYCLE



Accuracy of information depends on:

- Organizational structure aligned to basic services
- Sound municipal policies, processes and procedures
- Standard chart of accounts for municipalities

4. INSTITUTIONAL ARRANGEMENT

4.1 IDP Steering Committee

Section 30 of the Municipal Systems Act (32 of 2000) indicates that: “The Executive committee or Mayor of a municipality or, if the municipality does not have an Executive committee or Mayor, a committee of councilors appointed by the municipal council, must, in accordance with section 29—

- (a) Manage the drafting of the municipality’s integrated development plan;
- (b) Assign responsibilities in this regard to the municipal manager; and
- (c) Submit the draft plan to the municipal council for adoption by the council.

4.1.1 Composition of IDP Steering Committee

Chairperson: The mayor

Secretary: Municipal Manager

Members: Nominated EXCO members and all section 56 Managers and managers

Terms of Reference for the IDP and Budget Steering Committee

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

- Facilitate terms of reference for the various planning activities associated with the IDP;
- Commission studies necessary as may be required for the successful compilation of the IDP;
- Processes and documents:
 - Inputs from sub-committee/s, study teams;
 - Input from provincial sector departments and support providers;
- Processes, summarize and document outputs;
- Makes content and technical recommendations;
- Prepare, facilitate and document meetings;
- Facilitate control mechanisms regarding the effective and efficient implementation, monitoring and amendment of the plan

4.1.2. IDP TECHNICAL COMMITTEE

The council must establish the IDP Technical Committee, which will act as support to the IDP Representative Forum, the Municipal Manager and the IDP Manager. This Committee with the Representative Forum, should be reconstituted for each review of the IDP. The composition of the IDP Technical Team Committee will have to ensure efficiency of a working committee should preferably be chaired by the accounting officer (or his/her representative)

4.1.2.1. TERMS OF REFERENCE FOR THE IDP TECHNICAL COMMITTEE

The summarized terms of reference for the IDP Technical Committee are as follows:

- Provides terms of reference for the various planning activities
- Commissions research studies
- Considers and comments on:

-  Input from sub-committee/s, study teams and consultants
-  Input from provincial sector departments and support providers
- Processes, summarizes and documents outputs
- Makes content recommendations
- Prepares, facilitates and documents meetings

4.2. IDP REPRESENTATIVE FORUM

4.2.1. COMPOSITION OF IDP REPRESENTATIVE FORUM

The IDP Representative Forum (IDP Rep Forum) was constituted as part of the preparation phase of the IDP and will continue its functions throughout the annual IDP process. The proposed composition of the IDP Rep Forum is as follows:

Chairperson: Mayor (or his/her representative)

Secretary: Municipal Manager/Manager Planning & Development Services

Members: Exco. Members, Councilors, Traditional Leaders, Ward Committees Representative, Heads of Sector Departments, Private Sector, CBOs, NGOs, Youth, Women, Disabled, Parastatals, Municipal Trade Unions and CDWs

4.2.1.2 TERMS OF REFERENCE FOR THE IDP REPRESENTATIVE FORUM

The summarized terms of reference for the IDP Representative Forum could be based on the composition of the constituency's interests in the IDP process, and is proposed to be as follows:

- Represent the interest of the municipality's constituency in the IDP process,
- Provide an organizational mechanism for discussion, negotiation and decision making between all stakeholders,
- Ensure communication between all the stakeholder representatives inclusive of municipal government, and
- Monitor the performance of the planning and implementation process.

5. ROLES AND RESPONSIBILITIES

5.1 ROLE PLAYERS

The following internal and external role players have been identified to ensure a successful and useful 5-year IDP Review Process within the municipality. Each of these role players will contribute immensely to the success of the 2027/28 IDP Process, however National pandemic diverted the original forms of reviewing the IDP. The role players in the IDP are as follows:

- Councilors,
- Traditional Leaders,
- Council of Churches
- Ward Committees Representative,
- Heads of Sector Departments,
- Private Sector,
- CBOs, NGOs,
- Parastatals,
- Municipal Trade Unions and CDWs
- District Municipality
- Planning professionals/facilitators;
- Representative Forum/Civil Society;

In the IDP Review process, the main roles and responsibilities players are set out in table 5.2.1 and 5.2.2 respectively. The tables provide an indication of the various roles and responsibilities of the different groupings relating to specifically the IDP Review, PMS and budgeting processes.

Role player	Roles and responsibilities
Council	Integrated Development Plan • Final decision making, • Approval of the reviewed IDP documentation, • Coordination roles for stakeholders, • Ensuring horizontal alignment of the IDP's of the municipality with that of district council area, • Ensuring vertical alignment between the district and local planning,

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	• Facilitation of vertical alignment of IDP's with other spheres of government and sector departments, • Provide events for joint strategy workshops with local municipalities, provincial and national role players and other subject matter specialists, • Linking the IDP process with their constituencies, and • Organizing public participation. Budget • Final decision making, • Approve the budget before the start of the financial year. • Council to approve unforeseen and unavoidable expenses, • Approve Service Delivery and Budget Implementation Plan, Performance Management System • Final decision making, • Consider and adopt final report, • Consider and approve the performance agreement of the MM, and • Popularizing PMS within their constituencies
Mayor	Integrated Development Plan • Responsible for overseeing the process • Political responsibility and accountability regarding the process Budget • Table budget to Council at least 90 days before the start of the financial year. • Table budget timetable to Council. • Report authorization of unforeseeable and unavoidable expenses at Council meeting after having authorized such expenses. • Submit SDBIP to Council, 14 days after approval of budget • Ensure conclusion of management's performance agreements. • Ensure that the management's performance agreements are made public. • Submit to Council an annual report within 7 months after the end of the financial year. Performance Management System

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	- Establishing the performance agreement for the Municipal Manager in terms of the PMS. - Determine KPA's for MM based on institutional KPI's. - Determine the performance objectives and targets that the MM must meet in relation to the KPA's. - Negotiate the performance objectives and targets that the MM must meet. - Submit draft performance agreement for the MM via EXCO to the Council for consideration and approval. - Conclude and sign performance agreement with the MM on behalf of Council.
Municipal Officials	Integrated Development Plan - Provide technical/sector expertise through the IDP Technical Committee (Senior officials), - Prepare selected Sector Plans, - Provide comments on the IDP Review document, - Setting KPI's for administrative components and service providers, - Prepare progress reports- Top management: Monthly, - Reporting on the performance measures, and - Verification of interim PMS measurement results.
Municipal Manager	Integrated Development Plan - Decide on planning process. - Monitor process. - Overall Management and co-ordination. Budget - Give notice of bank account to National Treasury (NT) and Auditor General (AG). - Supply NT and AG with list of bank accounts. - Table consolidated report of all withdrawals from bank account to Council within 30 days after the end of each quarter. - Submission of draft budget implementation plan to Mayor within 14 days after approval of the budget.

	• Perform mid-year performance assessment of the municipality and the submission of the report to the Mayor. • The submission of the annual financial statements to the AG within two months after the end of the Financial Year. • Submission of annual oversight reports to the Provincial Legislature within 7 days after adoption by Council. Performance Management System • Submission of annual performance report to Council for approval. • Submission of audit to Council • Submit report to the Council about mechanisms, systems and processes for auditing the results of performance measurements as part of the internal auditing process. • Establishment of a performance audit committee. • Entering into performance agreements with departmental heads. • Performance monitoring • Submission of approved annual performance report, together with financial statements, to the Auditor General. • Receive external Auditors report. • Submission of audit report via EXCO to Council within 1 month of receipt. • Within 14 days of adopting the annual report: • make copies available to the public and the media; • Submit a copy of the report to the MEC for local government in the province; • Submit a copy of the report to the Auditor General and any other institutions prescribed by regulation.
IDP Manager	Integrated Development Plan • Ensure that the Process Plan is finalized and adopted by Council; • Day-to-day management of the IDP process • Ensure continuous and improved participation of role players through IDPRF and other means; • Prepare documentation and submissions;

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	• Co-ordinate the preparation of the Sector Plans and their inclusion into the IDP documentation; • Co-ordinate the inclusion of the Performance Management System (PMS) into the revised IDP; • Submit the reviewed IDP to the relevant authorities. Performance Management System • Day-to-day management of the process • Performance management review planning and Preparations. • Prepare documentation and submissions; • Ensure that the Process Plan is finalized and adopted by Council; and Budget • Interact with Manager Financial Planning and Reporting for alignment of processes, and • Ensuring IDP process conducted timeously for budgeting purposes
Manager Financial Reporting	Integrated Development Plan • Interact with IDP manager to ensure processes are aligned, and • Ensure budget proposals are in line with the IDP BUDGET • Ensure that the Process Plan is finalized and adopted by Council; • Day-to-day management of the budgeting process • Make information available to staff members for budgeting purposes • Prepare documentation and submissions; and • Ensure draft budget is in place for submission to Council.

Table 5.2.1: Internal responsibilities

Table 5.2.2: External Roles and Responsibilities

Role players	Responsibilities
Planning Professionals	• Specialist & targeted input. • Facilitation of planning workshops, • Sector Plans, and • Documentation.
Representative Forum/Civil Society	• Representing interests and contributing knowledge and ideas.
Government Departments	• Provide data and information, • Budget guidelines, • Alignment of budgets with the IDP, and • Provide professional and technical support (sector specialization).
Ward Committees	• Assist the Ward Councilor in identifying challenges and needs of residents. • Provide a mechanism for discussion and negotiations between the stakeholders within the ward. • Advise and make recommendations through the ward councilor on matters and policies affecting the ward. • Disseminate information in the ward. • Ensure constructive interaction between the municipality and the community • Interact with other forums and organizations on matters affecting the ward e.g. (Ward war rooms). • Monitor the implementation process concerning its area.

6. MECHANISMS AND PROCEDURES FOR PARTICIPATION AND ALIGNMENT

6.1 Functions and Context of Public Participation

Four major functions can be aligned with the public participation process, namely:

- Needs orientation;
- Appropriateness of solutions;
- Community ownership; and
- Empowerment.

The public participation process in the IDP Review phase has to be institutionalized in order to ensure all residents have an equal right to participate. The public participation process during the IDP Review phase is closely linked to the activities of developing the municipal IDP, such as contributing to the reviewing of municipal issues, reviewing of important objectives, ensuring the appropriateness of municipal strategies and forming part of project development task teams.

The completed performance management system (PMS) for the municipality will contribute to the public participation process, through regular information and consultation workshops and the preparation and audit of performance reports. Alignment is crucial as part of the 2027/28 IDP Review Process. Alignment in terms of Spatial Development Frameworks, Land Use Management Systems (SPLUMA) and cross-border alignment forms part of the 2027/28 IDP Review Process as well as institutional alignment between the municipality and the various processes ongoing at national and provincial government levels.

6.2. MECHANISMS FOR PARTICIPATION

The involvement of Community stakeholders in the IDP process is one of the main features of the review process. Participation by all stakeholders ensures that the IDP addresses issues experienced by the local communities

i. Ward Committee Meetings

These meetings are held to prioritize needs that are identified in the different wards. To complement the process, ward-level planning methods are used to gather data. The Ward Committee Meetings are held on a monthly basis across all 32 wards of Ingquza Hill

ii. Community Roadshows

The municipality intends to undertake IDP & Budget consultation meetings with the communities, which give community members the opportunity to make valuable contributions to the draft IDP and Budget. The consultation meetings will take place during April 2027

iii. IDP Representative Forum

This forum represents all stakeholders to ensure an inclusive participatory process. This Forum will be established and will have its first meeting during the first quarter of the new financial year.

iv. Communication

The MSA requires that municipalities inform communities of the various processes that are undertaken during the review of the IDP and the development of the budget for a financial year. The municipality will make use of the following:

- Print Media
- Municipal Website
- Notices
- Loud Hailing
- Radio

7. INTERGOVERNMENTAL ALIGNMENT

7.1. Municipal and Provincial Budget & IDP Review Alignment

The 2027/2028 IDP Review Action Program is based on the alignment of the internal municipal processes (IDP Review, PMS and Budget) with the external processes (planning and budgeting) of national and provincial government.

This alignment has a substantial impact on the 2027/2028 IDP Review Process, specifically in terms of key milestones and deadline dates. The Municipal Finance Management Act (MFMA) No 176 of 2004 also has a direct and large impact on the 2027/2028 IDP Review Process in terms of alignment.

7.2 NATIONAL AND PROVINCIAL PLANNING AND BUDGETING CYCLE

The table below provides the Provincial and National Government Departments' budgeting cycle which informs the municipal planning and budgeting cycle. It is important for municipalities to take

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note of these budgeting cycles to ensure relevant and useful input into the budgeting processes of national and provincial government at strategic times. In doing this, municipalities will ensure that their priorities are captured and addressed, and that IDP implementation is facilitated.

7.3 CRITICAL DATES FOR THE 2027/2028 IDP MUNICIPAL BUDGETING PROCESSES

Some of the critical dates include:

• June – August:	National and Provincial Departments prepare MTEF budgets and adopt the Process plan.
• September:	National and Provincial Departments prepare adjustment estimates.
• October:	Extended National Cabinet finalizes Division of Revenue.
• November:	Provincial Cabinet approves budget proposals – Department allocations.
• December- January	Council notes 1 st draft IDP.
• February - March:	National/Provincial Tabling of Budget.
• April:	National DOR and Provincial budgets are legislated, and DORA gazette notices published.
• May:	Finalize IDP Implementation Plan IDP Review advertised for public comment Outreach program
• June:	Budget and IDP Review final documents approved by Council
• June-July:	Finalize IDP Performance Agreements
• July:	IDP Implementation Management initiated.

7.4. IMPORTANT ACTIVITIES AND ACTION PROGRAMME FOR THE 2027/2028 IDP REVIEW PROCESS

7.4.1 FOCUS AREAS FOR THE 2027/2028 IDP REVIEW

The following aspects were identified:

- Alignment with national and provincial policies.
- Municipal, provincial and national government planning and budgeting.
- Input into the national and provincial MTEF (budgeting) process to ensure funding commitments and IDP Implementation.
- Financial Sustainability and revenue enhancement.
- Objectives, strategies and projects addressing cross-dimensional and sector-specific issues.
- Combining PMS with SDBIP.
- Strengthening the municipal budget (MFMA implementation) and IDP alignment processes.
- Strengthening Intergovernmental Relations (with a view to aligning municipal programs with programs of other spheres of government);
- IDP Implementation.
- Sector plans.
- To indicate funded and unfunded mandates and implications thereof in IDP.
- SDBIP to show response to the AG Report (where necessary); and
- Municipal IDP's analysis to clearly reflects areas where there are shortfalls in backlog information.

7.4.2. ANNEXURE A - IDP/PMS/BUDGET TIME SCHEDULE (SECTION 29) 2027/2028

The table below provides the detailed action plan for the 2027/28 IDP Review. The action plan is broken up into the 4 quarters of the municipal financial year, with activities reflecting being either IDP, Budget or PMS related

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IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
1st Quarter (July – September 2026)					
Preparation phase – IDP process plan for 2027/28 financial year:	Advertise for stakeholder participation on municipal activities	Manager IDP & PMS	Compliance and public participation	Media advertisement	26 June 2026
Approval of the SDBIP 2026/27	Mayor approves the 2026-2027 SDBIP within 28 days after the approval of the Budget.	Mayor	Presentation of the SDBIP to the Council	Council Meeting	26 June 2026
Compliance	Publication of 2026-2027 SDBIP	Municipal Manager	Publication of SDBIP	website	07 July 2026
Fourth quarter performance review	Quarterly SDBIP performance report for the fourth quarter to the Council.	Senior Management	SDBIP performance reported	Council Meeting	30 July 2026

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IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
Pre-preparation phase of the IDP	IDP Budget & PMS Tech Committee	Municipal Administration and Sector Departments	Present draft process plan to stakeholders for the 2027/28 financial year	Meeting	06 August 2026
Pre-preparation phase of the IDP	IDP Budget & PMS Rep Forum	Municipal Council, Administration, Sector Departments and Public	Present draft process plan 2027/28 to stakeholders	Meeting	21 August 2026
Pre-preparation phase of the IDP (IDP Process Plan Adoption)	Special Council Meeting	Municipal Council, Administration, and Public	Present draft IDP, PMS and Budget Process Plan 2027/28 to stakeholders	Special Council Meeting	28 August 2026
2nd Quarter (October – December 2026)					
First quarter performance reviews	Quarterly SDBIP performance progress report for	Portfolio Committees	SDBIP performance reported	Committee Meeting	15-16 October 2026

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IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
	first quarter Section 80 Committees.				
First quarter performance reviews	Quarterly SDBIP performance progress report for first quarter tabled to EXCO	Management and Members of Executive Committee	SDBIP performance reported	Exco Meeting	23 October 2026
Compliance PMS	Noting of the 1 st quarter performance report by council	Municipal Council, Administration, and Public	First quarter report	Council meeting	29 October 2026
Analysis Phase: Review Situational Analysis	IDP, Budget & PMS Technical Committee	Municipal Administration and Sector Departments	Assessment of existing levels of development. Stats Information on available resources. SWOT analysis	Meeting	11 November 2026

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IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
Strategies Phase: Review mission and vision, Strategies	IDP, Budget & PMS Departmental Strategic Planning Sessions	Municipal Administration and Sector Departments and Standing Committee Members	Review strategies and objectives	Departmental Strategic Planning Sessions to Review Strategies	16-20 November 2026
Public Accountability	EXCO outreach	Ingquza Hill Municipality and Sector Departments	Community involvement in municipal programs	Outreach	24-27 November 2026
	IDP, PMS and Budget Representative Forum	Municipal Council, Administration, Sector Departments and Public	Finalization of situational analysis	Meeting	02 December 2026
Strategic Planning	Management Lekgotla	Management	Management to review strategies and objectives	Strategic planning	08-11 December 2026

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IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
3rd Quarter (January – March 2027)					
Second quarter performance review	Quarterly SDBIP performance progress report for second quarter Section 80 Committees, EXCO	Senior Management	SDBIP performance reported	Committee Meetings	14-15 January 2027
	IDP, PMS and Budget Technical Forum	Municipal Administration and Sector Departments	Review Strategies and Objectives	Meeting	20 January 2027
Second quarter performance review	Quarterly SDBIP performance progress report for EXCO	Senior Management	SDBIP performance reported	Exco Meetings	22 January 2027
Compliance	Noting of the second Quarter and noting of the	Exco Council Management and Public	Draft Annual Report & Draft Second Quarter	Council Meeting	28 January 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
	Annual Report by Council				
2026/2027 Midyear Engagement	Mid-year budget MFMA Section 72 (1)(2)(3)	Management	Mid-Term finance and service delivery performance report compliant with MFMA	Provincial Treasury and Management Session	02 February 2027
EXCO strategic planning	Exco Lekgotla	EXCO members plus TROIKA	EXCO strategic planning to review strategies and objectives	Strategic planning	04-05 February 2027
Council Strategic planning and Policies	Council Strategic planning	Ingquza Hill Municipality and all its stakeholders	Identifying projects and set outputs & targets	Strategic Planning Session	09-13 February 2027
Tabling of adjusted Budget and SDBIP, and	Chief Financial Officer tables adjusted Budget and SDBIP to	CFO and IDP Manager	Adjusted Budget and SDBIP	Desktop work	22 February 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
Mid Term Report.	Management Committee				
Draft Adjusted Budget 2026/27	Budget steering committee meeting for final draft of the adjusted budget	Chief Financial Officer	MFMA	Management and councilors	23 February 2027
Draft Adjusted Budget 2026-2027 Financial Year	Mayor tables adjustment budget for Approval, Annual and Second Quarter report for noting by Council, MFMA Section 28	Provincial Treasury, Management	Adjusted Budget, Annual Report and Second Quarter Report	Council Meeting	25 February 2027
Strategies, Vision and Mission	IDP, PMS and Budget Representative Forum	Municipal Council, Administration, Sector	Presentation of Strategies as well as Projects to all stakeholders	Meeting	04 March 2026

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
		Departments and Public			
Compliance	Publicise both the Annual Report (Invite Public inputs into the report- MFMA 127 and MSA section 21A) and the adjustment budget on the municipal website and local news papers	Communications	Public participation and compliance	Media	05 March 2027
Project Identification: Review projects	IDP, PMS and Budget Representative Forum	Ingquza Hill Municipality, Sector Departments and all other stakeholders participating in	Finalization and synchronization of projects and strategies as per recommendations made in the Strategic Planning	IDP rep forum meeting	18 March 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
		the IDP processes			
Mid-term Budget and performance assessments	Budget and Steering Committee	Exco and Troika and Senior Management	Mid-term Budget and performance assessments	Meeting	23 March 2027
Compliance	Table the Draft IDP and Budget to the council to consider and adopt Annual & Oversight Report by end March MFMA Section 129 (1)	Municipal Manager & Mayor	Approve draft IDP Approved Annual Report & Oversight Report	Council meeting	30 March 2027
4th Quarter (April – June 2027)					
Compliance	Advertising Draft IDP and Budget for public comments	Executive Council Secretary	Public participation and compliance	Media	02 April 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
Engagement with Provincial Treasury	2027/2028 MTREF Draft Budget	Provincial Treasury and Management	Draft Budget	Provincial Treasury and Management Session	06 April 2027
Public Participation	IDP and Budget Road Shows for 2027-2028	Ingquza Hill Municipality, Sector Departments and all other stakeholders participating in the IDP processes	Public participation	Community meetings	07-09 April 2027
Compliance	Publicise Annual & Oversight Report, within 7 days of adoption MFMA Section 129(3) & MSA Section 21A	Manager Communication	Public participation and compliance	Media	09 April 2027
Compliance	Within 7 days of adoption of Annual Report &	Manager IDP &PMS	Submit annual report to legislature and MEC	Courier	09 April 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
	Oversight Report, submit to Provincial Legislature/MEC for Local Government				
Third quarter Performance report	Quarterly SDBIP performance progress report for Third quarter, Section 80 Committees, EXCO	Senior Management	SDBIP performance reported	Committee Meetings	14-15 April 2027
Final Draft Budget 2026/2027	Budget steering committee to present the final draft of IDP Budget and SDBIP	Chief Financial Officer	EXCO inputs on final draft	Budget steering committee meeting	22 April 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
Third quarter Performance report	Quarterly SDBIP performance progress report for the third quarter for EXCO	Senior Management	SDBIP performance reported	Exco Meetings	23 April 2027
Compliance PMS	Noting of the third-quarter performance report by council	Municipal Council, Administration, and Public	First quarter report	Council meeting	29 April 2027
Approval / Adoption phase	Presentation of the draft IDP and Budget to the IDP Technical Forum	Municipal Administration and Sector Departments	Presentation of the consolidated final IDP, PMS and Budget Document for 2027/28 Financial Year	IDP, PMS and Budget Technical Forum	05 May 2027
	Table the IDP and Budget to the Section 80 Committees	Mayor Municipal Manager	Approval of 2027/28 IDP document	Exco Meeting	13-14 May 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
	Presentation of the draft IDP and Budget to the IDP Representative Forum	Municipal Administration and Sector Departments	Presentation of the consolidated final IDP, PMS and Budget Document for 2027/28 Financial Year	IDP, PMS and Budget Representative Forum	18 May 2027
	Budget steering committee to present the final draft of IDP Budget and SDBIP	Chief Financial Officer	Approval of 2027-2028 IDP Document	Meeting	21 May 2027
	Table the IDP and Budget to the Executive Committee	Mayor Municipal Manager	Approval of 2027/28 IDP document	Exco Meeting	21 May 2027
	Table the IDP and Budget to the Council	Mayor Municipal Manager	Approval of 2027/28 IDP document	Council Meeting	28 May 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
	Submission of approved IDP and Budget 2027-2028 to MEC	Manager IDP& PMS	Compliance Approved IDP for the Municipality	Electronic Submission	05 June 2027
	Publication of approved IDP and Budget on website and local newspaper	Mayor Council Secretary	Compliance and public participation	Advert	05 June 2027
PMS	Finalization and submission of draft 2027-2028 SDBIP to the Section 80 Committees	Municipal Manager	Presentation of draft SDBIP to the Mayoral Committee	EXCO meeting	15 June 2027
PMS	Finalization and submission of draft 2027-2028 SDBIP to the Mayor	Municipal Manager	Presentation of draft SDBIP to the Mayoral Committee	EXCO meeting	21 June 2027

**INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN
FOR 2027-2028 FINANCIAL YEAR**

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	MECHANISMS/TOOLS	TIMEFRAMES
Approval of the SDBIP 2027/28	Mayor approves the 2027-2028 SDBIP and annual performance agreements of the Municipal Manager and Senior Managers within 28 days after the approval of the IDP and Budget	Mayor	Presentation of the SDBIP to the Council	Council Meeting	29 June 2027
Compliance	Publication of 2027-2028 SDBIP	Municipal Manager	Publication of SDBIP	website	09 July 2027

INGQUZA HILL LOCAL MUNICIPALITY IDP, BUDGET & PMS PROCESS PLAN FOR 2027-2028 FINANCIAL YEAR

7.5. COST ESTIMATE FOR THE PLANNING PROCESS

Council has received grant funding from the Department of Local Government and Traditional Affairs for the IDP review process. It is proposed that this grant be utilized for the planning process as outlined below:

ITEM	BUDGET
EXCO Lekgotla	R 1, 129, 992
IDP review processes	R 301 000
IDP / Budget Roadshows	R 1 804 000
Strategic planning	R 4 103 496
IDP Assessments	R 340 992
Exco Outreach	R 972 000
Total	R 8,651,480

This IDP (2027/28) will mainly be done in-house; the planning process will therefore, to a large extent, be accommodated within the available funding. However, additional funds may be obtained from other sources, and such funds will be utilized to complete certain aspects of the IDP process such as the sector plans that might need specialist assistance.

8. CONCLUSION

This process plan is another attempt, as a municipality, to continuously and systematically improve the alignment of processes both internally and externally, as envisaged by South Africa's legislative framework. The focus of the IDP review and budget process as detailed above is to improve on the implementation aspect, financial sustainability, and clear linkage between the two processes