



MKHONDO

LOCAL MUNICIPALITY

“A model municipality of excellence”

2025/2026 IDP/ PMS/ BUDGET PROCESS PLAN FOR 2026/27 IDP REVIEW OF
MKHONDO LOCAL MUNICIPALITY

Contents

1. Introduction	2
2. Legislative Framework	3
3. Background and history of Mkhondo Local Municipality.....	3
3.1 Demographics Analysis.....	4
3.1.1. Mkhondo population summary.....	4
1.....	5
4. The Integrated Development Plan	6
5. The Annual Budget.....	7
6. Elements of IDP Development.....	8
7. Horizontal and Vertical Alignment.....	9
8. IDP Process.....	9
8.1. Organisational Arrangements	10
8.2. IDP Structural Arrangements	12
8.2.1. IDP STRUCTURES, ROLES AND RESPONSIBILITIES	12
9. Alignment of the IDP, Budget and Performance Management Process	15
9.1. Mkhondo Local Municipality IDP Process Plan: IDP, Budget and PMS Linkages	15
9.2. Key Activities	15
9.3. IDP Cycle / Phases.....	24
10. Mechanism and Procedure for Participation.....	25
10.1. Functions and Context of Public Participation.....	25
10.2. Public Participation Strategy	25
10.3. Inter-Governmental Relations.....	25
10.4. Procedures / Progress for Participation.....	26
10.5. IDP Process Plan – Activities and Timeframes.....	28
10.6. Key Budget Dates.....	29
11. Sources of Funding	31
12. Council Approval of the IDP - Conclusion.....	32

List of tables

Table 1: IDP Structures, Roles and Responsibilities	12
Table 2: Key Activities.....	15
Table 3: IDP Cycle/Phases	24
Table 4 IDP Rep Forum	26
Table 5:IDP Steering Committee	26
Table 6: IDP Process Plan-Activities and Timework.....	28
Table 7:Key Budget Dates	29
Table 8: Public Participation Schedule.....	30
Table 9: Source of funding.....	31

1. Introduction

An Integrated Development Plan is a single, inclusive and strategic plan which guides and informs the planning, budgeting and development of the municipality. It enables the municipality's leadership and management to take informed decisions towards ensuring efficient and effective service delivery. It must be adopted by each municipal council, within a prescribed period after its elected (Municipal Systems Act, No. 32 of 2000).

The core functions of an Integrated Development Plan are mainly the following:

- Links, integrates and coordinates plans and takes into account proposals for the development of the municipality;
- Aligns the resources and capacity of the municipality with the implementation of the plan;
- Forms the policy framework and general basis on which annual budgets must be based;
- Complies with the provisions of this Chapter (chapter 5 of the above Act); and
- Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation elected (Municipal Systems Act, No. 32 of 2000).

According to Section 28 of the Municipal Systems Act, Act No. 32 of 2000 (MSA) read in conjunction with Section 21 Municipal Financial Management Act, Act No. 56 Of 2003 (MFMA), the Mayor of a municipality must at least 10 months before the start of the financial year table or approve in the municipal council a process plan that will guide the planning, drafting, adoption and review of its integrated development plan within a prescribed period. The act requires that the process plan should cover a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget; the annual review of the IDP and Budget; the tabling and adoptions of any amendments to the IDP and budget; and any consultative processes forming part of the IDP/Budget process.

The Municipal Systems Act, Act No. 32 of 2000 stipulates that the preparation of a Process Plan, which essentially is the IDP Process set in writing, requires adoption by Council and includes the following:

- A programme specifying the time frames for the different planning steps.
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organs of state, traditional authorities and other role-players in the IDP drafting process.
- An indication of the organizational arrangements for the IDP process.
- Legally binding plans and planning requirements to be met within the context of the IDP and the IDP process.
- Mechanisms and procedures for vertical and horizontal alignment.
- Incorporates the findings and assessment comments from the MEC for inclusion as part of review to achieve a Credible IDP.

This report presents the 2025-2026 process plan for IDP, Budget and Performance Management. The process plan contains the legislative framework; organisational structures responsible for the implementation and management of the process plan; mechanisms, processes and procedures for community participation and the key deadlines of the activities that are leading to the approval of the IDP and Budget.

The process plan was developed in consultation with the Gert Sibande District Municipality's Framework Plan for IDP/Budget and PMS 2022-27 IDP Drafting and Review Process as required in terms of section 27 of the Municipal Systems Act, No. 32 of 2000.

2. Legislative Framework

The following are the legislative frameworks for IDP, Budget and Performance Management processes:

- a) Municipal Systems Act, No. 32 of 2000 (as amended)
- b) Municipal Planning and Performance Management Regulations, 2001
- c) Municipal Financial Management Act, No.56 of 2003
- d) Intergovernmental Relations Framework Act, 2005
- e) Spatial Planning and Land Use Management Act, No. 16 of 2013

In Chapter 5, Section 26 of the Municipal Systems Act, No. 32 of 2000 indicates the core components of an IDP which include the following:

- The municipal council's vision for the long term development of the municipality.
- 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 and internal transformation needs.
- The council's development strategies which must be aligned with any national and provincial sectoral plans and planning requirements that are 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.
- The key performance indicators and performance targets determined in terms of Section 41 of the MSA.

3. Background and history of Mkhondo Local Municipality

Mkhondo Local Municipality is Located in the south-eastern corner of Mpumalanga and the Municipality is bordered by Chief Albert Luthuli Municipality towards the North, Msukaligwa Municipality towards the North western, and The Kingdom of Swaziland towards the east, uPongola Local Municipality and eDumbe Municipality towards the South (KwaZulu Natal Province) and Dr Pixely Kalsaka Seme Municipality towards the South Western. The municipality is located on the N2 (National Road) where the R543 (Volksrust-Swaziland) and R33 (Vryheid-Amsterdam) intersect. N2 bisects the municipality, which links with the N17 from Ermelo. The N2/N17 is a prominent link between Gauteng Province, Swaziland and KwaZulu Natal (Richard's Bay and further to Durban). The N2/N17 are recognized as strategic roads and freight corridors.

The Municipality is made up of nineteen (19) wards covering 4 868 square kilometers central from Maputo, Kindom of Eswatini, Durban, Nelspruit, Johannesburg and Pretoria (within ±300km radius). The Municipality amalgamated two former Transitional Local Councils and two Transitional Rural Councils The historic towns of Piet Retief and Amsterdam.

The municipality is demarcated as MP303 in terms of the Municipal Demarcation Board. It falls within Gert Sibande District Municipality which is one of the three District Municipalities in Mpumalanga Province, the other District Municipalities are namely Nkangala District Municipality and Ehlanzeni District Municipality. Ehlanzeni District Municipality has the most population in Mpumalanga Province (1 754 931 people) followed by Nkangala District Municipality by 1 588 684 people and Gert Sibande District Municipality by 1 283 459 people (*Statssa, 2022*).

The Mkhondo Local Municipality falls within the 25 km radius identified for the KZN/MP transboundary development initiative, which includes amongst others Mpumalanga Province local municipalities (Mkhondo Local Municipality and Pixely Ka Isaka Seme Local Municipality) and Kwa Zulu Natal Province Local Municipalities (eDumbe Local Municipality, Uphongolo Local Municipality, Emadlangeni Local Municipality and Newcastle Local Municipality).

3.1 Demographics Analysis

3.1.1. Mkhondo population summary

According to Stats SA's Census 2022, Mkhondo's population increased from 171 982 in 2011 to 255 411 people in 2022 – 8th largest population in 2022/ second highest population within the Gert Sibande District Municipality after Govan Mbeki. Increasing share of the provincial and district population.

The share of population in Mkhondo below the lower bound poverty line (LBPL) increased/deteriorated from 62.0% in 2019 to 63.8% in 2022 – the highest/worst of the local municipal areas. In 2022, the number of people below the LBPL was 127 869.

In 2022, the Human Development Index (HDI) of 0.55 was equal to the 2019 level. Overall, a score of 0.55 is a cause for concern, but it doesn't mean there's no hope. By focusing on areas like education, healthcare, and infrastructure development, Mkhondo Local Municipality can work towards improving its HDI in the future.

Here's a breakdown of the HDI categories:

- **Very high human development:** HDI above 0.80
- **High human development:** HDI between 0.70 and 0.79
- **Medium human development:** HDI between 0.55 and 0.69
- **Low human development:** HDI below 0.55

The official/ strict unemployment rate for 2022 was at 37.7% which is the 2nd highest in Gert Sibande. This deteriorated from 32.2% in 2019. The official female unemployment rate for females is at 42.0% which deteriorated from 33.7% in 2019. The official youth (15-35 yr) unemployment rate was at 52.4% which deteriorated from 44.4% in 2019.

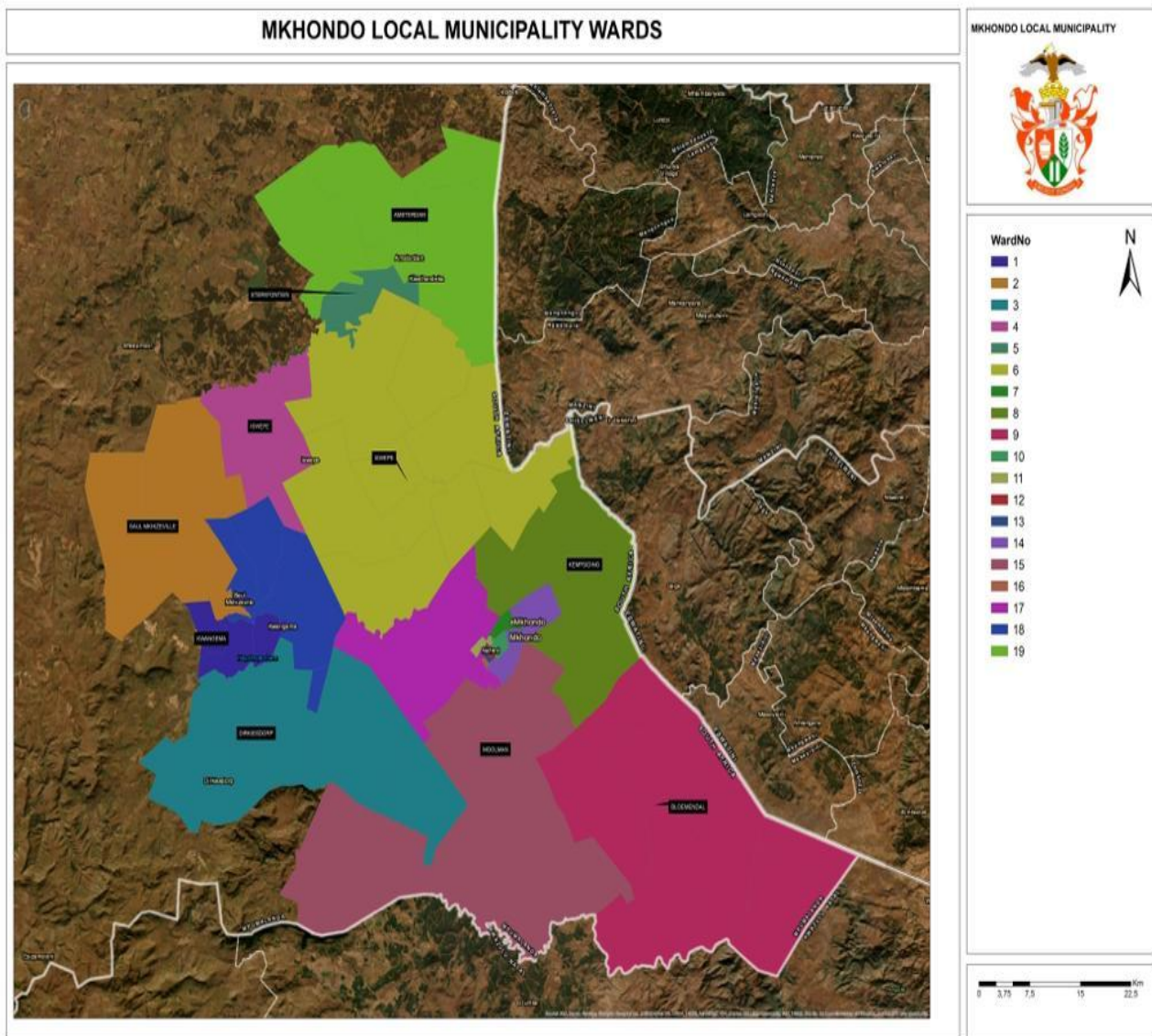
The prevailing trend in the municipality infers that the unemployment rate is deteriorating. Mkhondo ranked 4th lowest/best in terms of the 17 serious crimes reported, and recorded an improvement between 2018/19 and 2022/23.

The population increased by 83 429 between 2011 and 2022, a high population growth rate of 3.8% per annum (2nd highest of the 17 municipal areas), which was nearly five times faster than the corresponding economic growth of 0.8% p.a.

The proportion of population 20 years and older with no schooling improved between 2011 and 2022 – the indicator shows a marked decline from 18.1% in 2011 to 11.2% in 2022. The proportion of population 20 years and older with a tertiary qualification declined between 2011 and

2022 – the indicator deteriorated from 5.2% in 2011 to 4.0% in 2022. In 2022, the functional literacy rate (82.1%) was the 3rd lowest in the province & showed an improving trend.

1: Mkhondo Ward Map



4. 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 -

- Links, integrates and coordinates plans and takes into account proposals for the development of the community;*
- Aligns the resources and capacity of the municipality with the implementation of the plan;*
- Complies with the provisions of this Chapter (Chapter 5 MSA); and*
- 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 plans, Section 25 of the Municipal Systems Act (32 of 2000) indicates that:

“An integrated development plan must reflect:

- The municipal council’s vision for 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 councils development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs;*
- The councils development strategies which must be aligned with any national and provincial sectoral plans and planning requirements binding on the municipality in terms of legislation;*
- A spatial development framework which must include the provision of basic guidelines for a land use management system for the municipality;*

- *The councils 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”.*

Moreover and [also] 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 the 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 into when doing its development or review.

5. 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 subparagraph (i), (ii) and (iii)” – herein first three sub bullets (denoted as -).*

6. Elements of IDP Development

Notwithstanding the statutory imperative, it is necessary for Mkhondo Local Municipality to review its IDP in order to:

- Ensure the IDP’s relevance as the municipality’s strategic plan.
- Inform other components of the municipal business processes, including institutional and financial planning and budgeting.
- Inform the cyclical inter-governmental planning and budget processes.

In the IDP review cycle, changes to the IDP may be required from these main sources:

- Comments from the MEC for Local Government and Traditional Affairs (DLGTA), if any;
- Incorporate comments from the Auditor-General in respect of the previous audit report, if any;
- Incorporate comments from the Internal Audit Committee, if there are any;
- Alignment of the IDP with both the provincial and national policies and programmes (*i.e.* PGDS, NPC, NSDP, N-KPA);
- Incorporation of the most recent descriptive data;
- Review and refinement of the objectives and strategies;
- Review and refinement of the projects;
- Amendments in response to changing circumstances; and
- Improving the IDP process and content.

The significant development, which in all probabilities will have a huge impact on the IDP, is the Community Based

Planning. The Community Based Planning is a planning instrument, which is geared towards the enhancement of the community participation component of the IDP. Of particular concern has been the inability of the IDP to translate community participation into an organic process.

7. Horizontal and Vertical Alignment

7.1. District Framework Plan

Section 27 of the Municipal Systems Act (32 of 2000), indicates that, Districts are required to prepare and adopt a Framework Plan, which indicates how the District and Local Municipalities will align their IDP's. The framework plan provides the linkage and binding relationships to be established between the district and local municipalities in the region and in doing so, proper consultation, coordination and alignment of the review process of the district municipality and various municipalities can be maintained.

The Gert Sibande District Municipality has established a District IDP/PMS Coordination Forum, District Representative Forum which are [also] attended by the Department of Local Government and Traditional Affairs to provide the strategic direction of the IDP's. This IDP preparation process will also use this forum for vertical and horizontal alignment with other family of municipalities.

7.2. Alignment with Sector Departments

Alignment with Sector Departments is essential in order that the Mkhondo Local Municipality priorities can be reflected in their project prioritization process, as well as, so that their projects can be reflected in the IDP document.

8. IDP Process

This process describes a continuous cycle of planning, implementation and review as can be seen in the figure below. During the year new information becomes available and unexpected events may occur. Some of the information can make immediate changes to the planning and the implementation of the IDP. After the reviewed IDP has been adopted, implementation as well as situational changes

will continue to occur, which is again monitored throughout the year and evaluated for consideration in the next IDP review (DPLG, IDP Guide Pack, Guide IV).

8.1. Organisational Arrangements

Five Structures will guide the IDP Review Process within the Mkhondo Municipal Area.

- IDP Steering Committee
- IDP Representative Forum
- Budget Steering Committee
- Inter-Governmental Relations

8.1.1. IDP Steering Committee

An IDP Steering Committee that would function, as a technical working team shall be composed of the following members:

- Municipal Manager (Chairperson)
- All General Managers; and
- All Managers
- Secretariat IDP & PMS Unit

The steering committee would provide a technical support to the IDP Driver to ensure a smooth planning process. It is supposed to guide the process.

8.1.2. IDP Representative Forum

The most critical structure established for this process, especially for purposes of ensuring maximized participation of different interest groups and sectors, is the IDP Representative Forum. The rationale behind the establishment of this committee is to ensure that communication channels are kept smooth and efficiently.

The function of the IDP Representative Forum includes the following:

- The Representative Forum will have to ensure that every activity and decisions taken in the IDP development process are communicated to the communities.
- They are also to monitor and ensure that all decisions that are taken with regards to routes that the IDP must take from time to time are followed to the latter.
- They are expected at all times to reflect and safeguard the community inputs. This means that they are the mouthpiece of the communities.
- They represent the interests of their communities.
- Provide an organizational mechanism for discussion, negotiation and decision making between stakeholders including the municipal government.
- Participate in the process of setting and monitoring key performance indicators.

Ward/PR Councillors and Committees: The brief for Ward/PR Councillors and Committees who issues affecting them. The Ward/PR Councillors and Committees are further expected to communicate deliberations of the IDP Representative Forum and always ensure that feedback is given to the communities on progress registered.

District Municipality and Service Providers: The main role of the Gert Sibande District Municipality and Service Providers is to provide technical inputs and assistance on the process. The support unit established at the level of the Gert Sibande District Municipality referred to as IDP/PMS Support Unit serves a critical role in the process specifically on the management of service providers and deviations thereof. Furthermore the District Framework Committee was supposed to ensure integration and co-ordination of the IDP activities.

8.1.3. Budget Steering Committee

The Mayor of the municipality shall establish a Budget Steering Committee as required by Regulation 4 of the Regulations. The function of the Budget steering Committee is to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 and elsewhere in the Municipal Finance Management Act 2003 (Act 56 of 2003).

This Committee is constituted as follows:

- Mayor (Chairperson);
- Portfolio Head of Finance Standing Committee;
- Municipal Manager;
- All General Managers; and
- IDP/PMS Unit

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and the service delivery priorities set out in the municipality’s IDP and the budget, taking into account the need to protect the financial sustainability of the municipality;
- that the municipality’s revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources

8.2. IDP Structural Arrangements

The following table portrays the structures/stakeholders, composition, and the roles and responsibilities in respect of the Integrated Development Planning Process within the Mkhondo Local Municipality.

8.2.1. IDP STRUCTURES, ROLES AND RESPONSIBILITIES

Table 1: IDP Structures, Roles and Responsibilities

STRUCTURE/ STAKEHOLDER	COMPOSITION	ROLES AND RESPONSIBILITIES
Mayoral Committee	Executive Mayor Members of the Mayoral Committee.	Decide on the Process Plan and make firm recommendations to Council. Chair meetings of IDP Forum.

STRUCTURE/ STAKEHOLDER	COMPOSITION	ROLES AND RESPONSIBILITIES
Council	All Councillors.	Approve the Process Plan and the IDP.
Secretariat	Corporate Services (Mayoralty)	Record proceedings at IDP meetings Issue invites for all meetings. Distribute minutes and reports to all Stakeholders.
IDP/PMS Forum	Executive Mayor IDP Technical Committee members. Members of Mayoral Committee Councillors Traditional leaders Ward Committees Community Development workers Government Departments Representatives of organized Groups Stakeholder representatives of unorganized Groups □ Mining Companies NGOs/ CBOs Agricultural Organisations Parastatal Organisations	Represent interests of their constituents in the IDP process. Provide organizational mechanism for discussion, negotiation and decision-making between the stakeholders. Ensure communication between Stakeholder representatives including municipal government Monitor the performance of the planning and implementing process
Municipal Manager	Municipal Manager	Oversee the whole IDP process and to take responsibility therefore.
IDP/PMS Manager	IDP/PMS Manager.	Manage the process of developing and revising the IDP.
Ward Committees	All members of Ward Committees.	Link the planning process to their wards.

STRUCTURE/ STAKEHOLDER	COMPOSITION	ROLES AND RESPONSIBILITIES
		Assist in the organizing of public consultation and participation engagements. Ensure that the annual municipal budget and business plans are linked to and based on the IDP.

Diagram 1: IDP Process

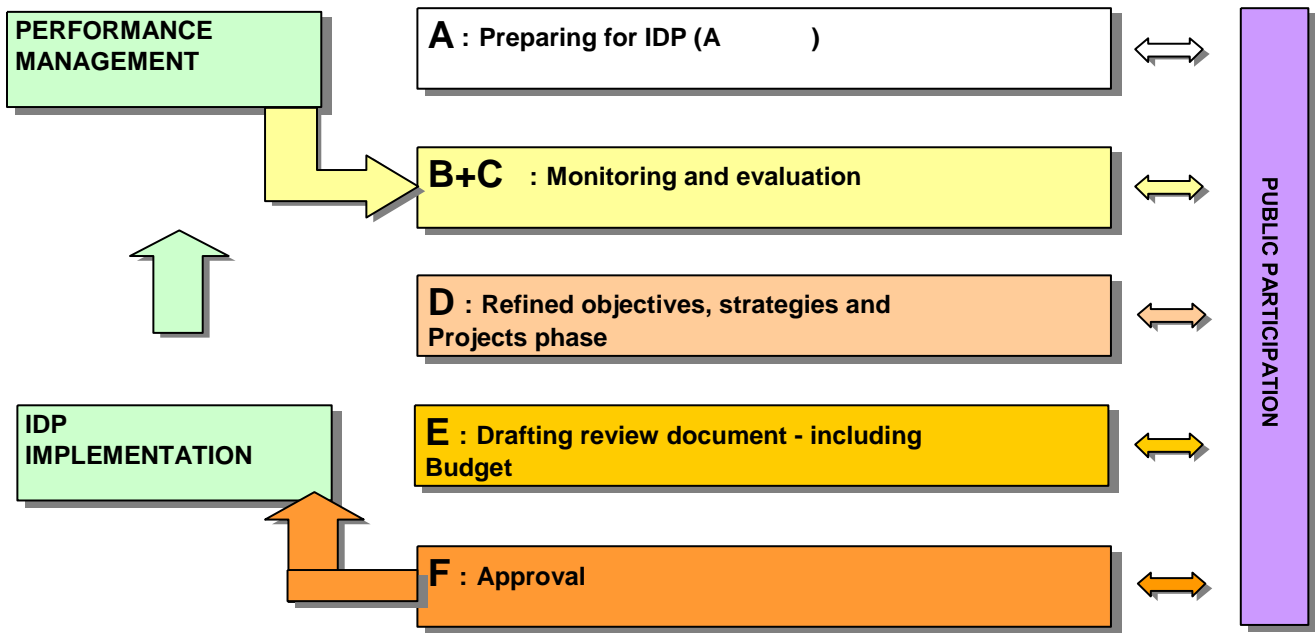


Diagram 1: IDP Process

Each of these steps is reflected in the Action Plan which outlines the time frames and activities within which these steps should take. Because the roll out of the PMS is part of the review process, it is also included in the Action Plan.

9. Alignment of the IDP, Budget and Performance Management Process

The IDP review process is mainly geared towards picking up on early-warning sign for corrective action whenever it is required. The Performance Indicators are flowing from the IDP and constitute the heart of the Performance Management System. Every attempt has been made in this Process Plan to align the IDP and Budget preparation process, and the Performance Management System (PMS) review. The linkages of the three processes are summarized in the following diagram:

9.1. Mkhondo Local Municipality IDP Process Plan: IDP, Budget and PMS Linkages

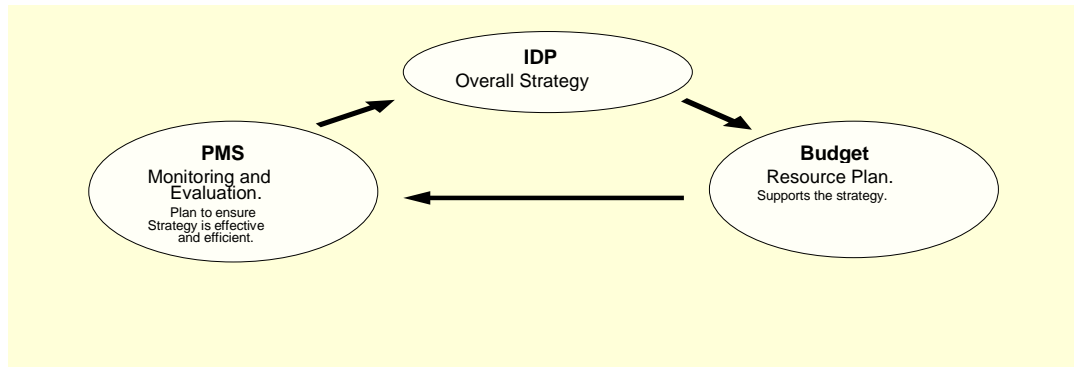


Diagram 2: IDP Process Plan Linkages

9.2. Key Activities

Below are a summary of key activity dates that will take place in terms of the IDP, Budget and PMS for the 2026/27 IDP Process

Table 2: Key Activities

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
JULY 2025	Preparation of the Draft IDP / Budget and PMS Process Plan. Engagement with Budget Office and PMS for alignment purposes.	Signing of new performance contracts for Section 57 Managers and submission to Mayoral Committee on July 2021 (Section 69 of the MFMA and Section 57 of the MSA). Roll out of the SDBIP Prepare Departmental Business/Sectional Plans for the 2025/26 financial year. 2025/26 Final S57 Managers' Performance Assessments. Preparation of s46 Reports by various HOD's.	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	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 and entities review options and contracts for service delivery MSA s 76-81 Compile/Submit the following to Treasuries: Approved SDBIP Budget returns Certificate, lock the budget S. 71 report Quarterly reports	Approve and announce new budget schedule and set up committees and forums. Consultation on performance and changing needs.
AUGUST 2025	Tabling of IDP Process Plan to Mayoral Committee for comments IDP Process Plan tabled to Council for approval. Advertisement of the IDP Process Plan in order to meet AG audit requirements IDP preparation	Submission of Q4 SDBIP Reports (for last quarter of 2025/26) MPPR Reg. 14 Submission of the Annual Performance Reports prepared in terms of s46 of MSA 2000 to Council Submission of s46 Report to AG Quarterly Audit Committee meeting on August (for the last quarter of 25/26) MFMA Sect 166 & MPPR Reg. 14(3)(a) Evaluation Panel Audit Committee meeting	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, Chapter 4 as amended Mayor establishes committees and	Accounting Officer to submit AFS to Auditor-General [Due by 31 August, MFMA Sec 126(1)(a)] Submit approved Budget Process Plans Annual Financial statements with Audit file to A G The BPP be placed on the website of the municipality Closing date for rollover applications- Aug- end	Consultation on performance and changing needs. Review performance and financial position. Review external mechanisms. Start Planning for next three years.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
	process initiated. Review of comments received on the 2020/21 IDP Review document. Self-assessment to identify gaps in the IDP process. Convene IDP Steering committee	(for evaluation of Sect 57 Managers final assessments) MPPR Reg. 14(3)(b)	consultation forums for the budget process		
SEPTEMBER 2025	Integration of information from adopted Sector Plans into the IDP Review document if possible Review and updating of the IDP Vision, Mission and Objectives Convene IDP Representative Forum	Auditor General audit of performance measures Reminder to be sent to HOD's to submit their Q1 SDBIP Reports in terms of s41 MSA	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	Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc.)	Update policies, priorities and objectives. Determine revenue projections and policies
OCTOBER 2025	Integration of information from adopted	Submission of Q1 Reports by HOD's Q1 Reports tabled to Council (for first		Accounting officer does initial review of national policies and budget plans and potential price	Determine revenue

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
	Sector Plans into the IDP Review document. Integration of Spatial Development Framework Updating and review of the strategic elements of the IDP in light of the new focus of Council.	quarter of 2021/22) MPPR Reg. 14 Sect 57 Managers' quarterly informal assessments (for first quarter of 2025/26)		increases of bulk resources with function and department officials MFMA s 35, 36, 42; MTBPS Submit quarterly returns: S.11 & S66 S.52 SCM	projections and policies. Engagement with sector departments, share and evaluate plans, national policies, MTBPS. Draft initial allocations to functions. Draft initial changes to IDP.
NOVEMBER 2025	Review of Municipal Strategies, Objectives, KPA's, KPI's and targets. Identification of priority IDP projects. Convene IDP Steering Committee Project alignment between the DM and LM's Convene IDP Representative Forum.	Quarterly Audit Committee meeting (for the first quarter of 2025/26) MFMA Sect 166 & MPPR Reg. 14(3)(a)		Accounting officer reviews and drafts initial changes to IDP MSA s 34 Auditor-General to return audit report [Due by 30 November, MFMA 126(4)]	Draft initial changes to IDP. Consolidation of budgets and plans. Mayoral Committee. Determines strategic choices for next three years.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
DECEMBER 2025	Departments to comment on the reviewed Municipal Strategies, Objectives, KPA's, KPI's and targets. Project alignment between the DM and LM's. Identification of priority IDP projects.	Compile annual report for 2025/26 (MFMA Sect 121) Reminder to be sent to HOD's to submit their Q2 SDBIP Reports in terms of s41 MSA	Council finalises tariff (rates and service charges) policies for next financial year MSA s 74, 75	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 Mayor constitutes the Budget Steering Committee in terms of Reg. 5 MBRR 2008	Executive determines strategic choices for next three years. Finalise tariff policies
JANUARY 2026	Review of Municipal Strategies, Objectives, KPA's, KPI's and targets. Identification of priority IDP projects.	Submission of Q2 Reports by HOD's Q2 Reports tabled to Council (for second quarter of 2025/26) MPPR Reg. 14 Mayor tables draft annual report for 2020/21 MFMA Sect 127(2) Make public annual report and invite community inputs into report (MFMA Sect 127 & MSA Sect 21a) Municipal Manager submits Midterm/Midyear Report to the Mayor (in terms s72 MFMA) Midterm/Midyear Report is published in the Local Newspaper	Entity board of directors must approve and submit proposed budget and plans for next three-year budgets to parent municipality at least 150 days before the start of the budget year MFMA s 87(1)	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January) MFMA s 36	Prepare detailed budgets and plans for the next three years

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
FEBRUARY 2026	Continuous Review of Municipal Strategies, Objectives, KPA's, KPI's and targets. Identification of priority IDP projects. IDP Steering Committee Meeting	Quarterly Project Implementation Report (for second quarter of 2025/26) MPPR Reg. 14 Quarterly Audit Committee meeting (for the second quarter of 2025/2026) MFMA Sect 166 & MPPR Reg. 14(3)(a) Submit draft annual report to AG, Provincial & CoGHSTA (MFMA Sect 127) Section 57 Managers' formal quarterly assessments (for second quarter of 2025/26)	Council considers municipal entity proposed budget and service delivery plan and accepts or makes recommendations to the entity MFMA s 87(2)	Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report	Prepare detailed budgets and plans for the next three years. Mayoral Committee adopts budget and plans and changes to IDP.
MARCH 2026	Finalization of Municipal Strategies, Objectives, KPA's, and KPI's and targets. IDP Steering Committee Meeting Convene IDP Representative Forum Adoption of draft five year IDP and	Council to consider and adopt an oversight report [Due by 31 March MFMA Sec 129(1)] Council Adopts draft Annual Report for the year ending June 2025 Publicise Annual Report and MPAC Report Draft SDBIP's for 2025/26 developed and for incorporation into draft IDP 2026/27 FY Reminder to be sent to HOD's to submit their Q3 SDBIP Reports in terms of s41 MSA	Entity board of directors considers recommendations of parent municipality and submit revised budget by 22nd of month MFMA s 87(2) Mayor tables municipality budget, budgets of entities, 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	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 Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March MFMA s 42	Mayor tables budget, resolutions, plans and changes to IDP at least 90 days before the start of the financial year.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
	Budget 2022/26 Publicise Draft IDP and Budget (Invite Local Community to make written comments in respect of the IDP and Budget) Conclusion of Sector Plans (if any) initiated for the 2022/26 financial year and integration into the IDP Review report.	Set performance objectives for revenue for each budget vote (MFMA Sect 17)			
APRIL 2026	Review written comments in respect of the Budget and IDP Conclusion of Sector Plans initiated for the 2022/23 financial year and integration into the IDP Review report. Public participation	Q3 Reports tabled to Council (for third quarter of 2025/26) MPPR Reg. 14 Refinement of Municipal Strategies, Objectives, KPA's, KPI's and targets and inclusion into 2026/27 IDP Review report. Sect 57 Managers' informal quarterly assessments (for third quarter of 2025/26) Publicise Annual Report	MFMA s 21	Accounting officer 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 Accounting officer publicizes the draft budget for comments Then incorporates the comments in the budget.	Public hearings on the Budget, Council Debate on Budget and Plans.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
	process launched through series of public hearings on the IDP and Budget. Prepare departmental business plans linked to the IDP strategies, objectives, KPI's and targets.	[Due by April MFMA Sec 129(3) Submit Annual Report to Provincial Legislature/MEC Local Government [Due by April MFMA Sec 132(2) Review annual organisational performance targets (MPPR Reg 11)			
MAY 2026	Mayoral Committee recommends adoption of the IDP to Council. Adoption of the IDP by Council. Convene IDP Representative forum	Community input into organisation KPIs and targets Budget for expenses of audit committee	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 Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, taking into account any hearings or recommendations of the council of the parent municipality MFMA s 87	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature	
JUNE 2026	Submission of the Final IDP to CoGHSTA	Reminder to be sent to HOD's to submit their Q3 SDBIP Reports in terms of s41 MSA	Council must approve annual budget by resolution, setting taxes and tariffs, approving	Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual	Publish budget and plans. Finalise performance

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor and Council / Entity Board	Administration - Municipality and Entity	Budget Review Activities
	Publicise IDP and Budget in the Local Newspaper.		<p>changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year</p> <p>MFMA s 16, 24, 26, 53 Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with sect 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.</p> <p>MFMA s 53; MSA s 38-45, 57(2) Council must finalise a system of delegations.</p> <p>MFMA s 59, 79, 82; MSA s 5965</p>	<p>performance agreements required by s 57(1)(b) of the MSA.</p> <p>MFMA s 69; MSA s 57 Accounting officers of municipality and entities publishes adopted budget and plans</p> <p>MFMA s 75, 87</p>	<p>contracts and delegation. Council adopts budget, resolutions, capital implementation plans, objectives and changes in IDP.</p>

9.3. IDP Cycle / Phases

IDP Implementation Monitoring and Revision Programme

The following public participation mechanisms are proposed for each and every milestone. The milestone that we are referring to above will be outlined later.

Table 3: IDP Cycle/Phases

IDP CYCLE	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
PHASE0: PREPARATION. Process Plan.												
PHASE I: ANALYSIS. Revise/Confirm Issues.												
PHASE II: STRATEGIES Revise / Confirm Strategies												
PHASE III: PROJECTS Revise / Confirm Projects												
PHASE IV: INTEGRATION Revise/ Confirm Integration												
PHASE V: ADOPTION Approval by Council												
BUDGETING Draft and adoption of budget												
IMPLEMENTATION AND MONITORING												
COMMUNITY PARTICIPATION												

10. Mechanism and Procedure for Participation

10.1. Functions and Context of Public Participation

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

- Needs identification and prioritization;
- Identification of appropriateness of proposed solutions;
- Community ownership and buy-in; and Community Empowerment.

10.2. Public Participation Strategy

Chapter 4 of the Municipal Systems Act will guide in the development and implementation of the public participation strategy for the IDP process. In order to ensure that all stakeholders have the opportunity to be represented on the IDP Representative Forum, the following forms of media will be used:

- Umkhondo FM
- Excelsior Newspaper
- Ezomphakathi Newspapers
- Social Media
- Municipal Website

To ensure that the needs of unorganized groups are represented as well, advocacy groups and or Non-Governmental Organizations (NGOs) will be used as well for communication. Meetings of the Representative Forum will be held in any appropriate Municipal buildings and the languages to be used are:

- English
- IsiZulu

Members of the Representative Forum will be expected to consult with their constituencies and report back to the

Forum within a month's time.

10.3. Inter-Governmental Relations

Chapter 3 of the Constitution of the Republic of South Africa 1996 provides for the principles that underlie the relations between the spheres of government. IGR meetings will sit on a quarterly basis and are an information-sharing vehicle where government departments and the municipality give light of their experiences and challenges with regards to service delivery. IGR forum is

regarded as a strategic planning body with emphasis and updates on current financial year programmes and projects. It therefore serves as a feeder to both the IDP & District Communicator’s Forum (DCF). Only heads of government departments sit on these meetings, failing which representatives sent by these heads, the Municipal Manager, Manager Communication & PRO, Senior Manager Strategic Planning and Local Economic Development, Senior Manager Corporate Services, ADM Communication/Public Participation representative and Parastatal, *i.e.* ESKOM, TELKOM

10.4. Procedures / Progress for Participation

10.4.1. Schedule of meetings

In addition to various meetings, the following meetings are required for the IDP Review Process:

IDP REPRESENTATIVE FORUM

Table 4 IDP Rep Forum

DATE	TIME	VENUE
16 September 2025	10:00	Virtual (Microsoft teams)/MKhondo Local Municipality Chamber
9 October 2025	10:00	Virtual (Microsoft teams) MKhondo Local Municipality Chamber
5 February 2026	10:00	Virtual (Microsoft teams) MKhondo Local Municipality Chamber
07 May 2026	10:00	Virtual (Microsoft teams) MKhondo Local Municipality Chamber

IDP STEERING COMMITTEE

Table 5:IDP Steering Committee

DATE	TIME	VENUE
23 September 2025	08:00	Council Chamber
11 November 2025	08:00	Council Chamber
03 April 2026	08:00	Council Chamber
05 May 2026	08:00	Council Chamber

District Development Model

The District Development Mode (DDM) was launched by the President on 21 August 2019 to align development in the three spheres of government and to improve planning amongst stakeholders with an interest in local government. The District Development Model will mainly focus on reprioritization and spatial development. It will mainly consist of stakeholders from local government, sector departments and other relevant stakeholders in development. CoGHSTA will come with the hub that will interface with the district and the other relevant stakeholders to ensure

cohesive, coordinated reprioritized spatial planning. More roles and responsibilities will be allocated to the DDM as times goes on to strengthen planning in the three spheres of government.

DDM Council

The DDM Council is chaired by the Executive Mayor of GSDM. The Council is composed of the national champions (Deputy Minister and the Minister), Provincial Champion(MEC from Mpumalanga Provincial Government) , DCOG and all relevant national and Provincial sector departments, Premier's Office ,SALGA, HOD from Mpumalanga Provincial Government , Traditional Leaders, Provincial COGTA, CBOs, NGOs, Private Sector, SOEs, designated Municipal Councilor's from LM's and GSDM, and various stakeholders. The DDM Council play an oversight role towards the implementation of the IDP through the DDM.

DDM Technical Team

This is a body consisting of officials from various stakeholders, MMs from the Local Municipalities, officials from the sector departments, HOD from Provincial department, SOEs, Private Sector, and SALGA etc. and is chaired by the MM of GSDM.

DDM Transformation Areas

Work streams refers to the committees established to do various work to support DDM Technical Team by supplying well researched information in the realization of one plan. The clusters are as follows: Demographic and District profile, Infrastructure engineering, Spatial restructuring, Economic positioning, Integrated service provisioning, Governance and financial management.

10.5. IDP Process Plan – Activities and Timeframes

Table 6: IDP Process Plan-Activities and Timework

EVENTS	DATES	RESPONSIBLE DEPT
IDP Steering Committee to deliberate on draft IDP Process Plan Review Implementation Prepare full IDP process Review Performance Management System	23 September 2025	Planning and Development
First IDP Representative Forum Presentation of the Process Plan The provision of feedback on the <i>status quo</i> and strategic framework components of the IDP; i.e. Key issues, Strategies and Objectives and other programs	16 September 2025	Planning and Development
Presentation to Council for Adoption	28 August 2025	Mayor's Office
Submission to Gert Sibande District Municipality and CoGHSTA	05 September 2025	Municipal Manager
Advertisement of the IDP Process Plan to members of the public	05 September 2025	Planning and Development
Technical Strategic Planning	5-6 November 2025	Planning and Development
Institutional Strategic Planning Session	9-10 December 2025	
Table Draft IDP/Budget to Mayoral Committee	17 March 2026	Mayor's Office
Table Draft IDP/Budget Council	27 March 2026	Mayor's Office
21 Days Advertisement Period for public comments	02 April 2025	Planning and Development
Submission of draft IDP to CoGHSTA	05 April 2026	Planning and Development
Provincial IDP Assessment Week	April 2026	Planning and Development
Review progress – Steering Committee Public participation programme & comments received Present final draft to be adopted by council	01 - 30 April 2026	Corporate services (Public Participation Unit) & Planning and Development
IDP Rep Forum Feedback on comments received during the 21 day advert period on the Budget and IDP as well as the public participation process and suggested ways of addressing these issues. Presentation of the Prioritised Projects and Programmes Recommendations by the IDP for adoption of the IDP by Council	07 May 2026	Planning and Development
Present Final IDP/Budget to Mayoral Committee	19 May 2026	Mayor's Office
Council adopts IDP 2022-27	29 May 2026	Mayor's Office
Submit copy of IDP to MEC CoGHSTA	06 June 2026	Municipal Manager

EVENTS	DATES	RESPONSIBLE DEPT
	06 June 2026	Planning and Development
Drafting of Service Delivery and Budget Implementation Plan(SDBIP)	04 April 2026	All General Managers
Submit draft SDBIP within 14 days after approval of the Budget	June 2026	PMS
Approval of SDBIP within 28 days After adoption of the Budget	June 2026	Mayor's Office
Signing of MM and Section 57 Managers Performance agreements	June 2026	Municipal Manager
Publicise SDBIP and Performance Agreements within 14 days after the approval	28 June 2026	Planning and Development

10.6. Key Budget Dates

10.6.1. Budget Process Plan for 2025/2026 Multi-Term Budget

Table 7:Key Budget Dates

DATE	ACTIVITY	RESPONSIBILITY
August 2025	Meeting with Mayor, Exco. and HOD to discuss the strategic direction and objectives for the 2026/2027 financial year	MM/BTO
August 2025	Budget Framework Meeting the HOD's to discuss budget process Preparation of budget framework to provide parameters and request budget inputs for 2026/2027	BTO
September 2025	Completion of Salary Budget	BTO/HR
October 2025	Budget strategic workshop	CFO and Mayor
October 2025	Submit all Budget related policies for review.	BTO
November 2025	Prepare draft budget three years operational and capital budget.	BTO
December 2025	Report back on progress with Budget inputs.	BTO/HOD's
January 2026	Review of proposed of National and Provincial allocations for incorporation into the draft budget.	
January 2026	Review of current budget and inputs for new budget	HOD's
February 2026	Submission of Budget Inputs Final date for HOD's to submit departmental budget inputs. Proposed Capital projects from IDP Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part the oversight report for the previous years audited financial statements and annual report.	BTO/HOD's
February 2026	Budget discussion document	BTO

DATE	ACTIVITY	RESPONSIBILITY
	Compile discussion document from inputs and submit to EXCO and HOD's	
February 2026	Budget Workshop Discussion of budget inputs, link capital and operational plans to IDP and determine proposed tariffs.	EXCO/HOD's
March 2026	Draft Budget Submit draft multi-term operational and capital budget to Council, National and Provincial Treasury, CoGHSTA	CFO/BTO
April 2026	Public Consultation Process Public Consultation on draft budget throughout municipality	MAYOR/EXCO/MM
May 2026	Respond to Public Comments Response to public comments and sector comments. Incorporate recommendations into draft budget if possible and feasible	MAYOR/BTO/MM
June 2026	Approval of Final Draft Budget Approve the draft multi-term operational and capital budget	COUNCIL
July 2026	Advertising Publication of approved budget.	MM/BTO
July 2026	Submission of Budget Submit approved budget to National and Provincial Treasury and CoGHSTA	BTO/MM
July 2026	Compile SDBIP Compilation of service delivery and budget implementation plan(SDBIP) and submit to Council for approval	STRATEGIC MANAGER/MAYOR/MM

10.6.2. Public Participation Schedule

Table 8: Public Participation Schedule

WARD	FIRST DATES FOR CONSULTATION (ANALYSIS PHASE)	SECOND DATES FOR CONFIRMATION OF NEEDS(PROJECT PHASE)	ALTERNATIVE CONSULTATIONS METHODS
1	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
2	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
3	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
4	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website

5	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
6	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
7	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
8	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
9	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
10	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
11	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
12	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
13	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
14	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
15	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
16	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
17	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
18	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website
19	October 2025	April 2026	Community meetings, Local Newspaper, Social media, community radio station, & Municipal website

11. Sources of Funding

Table 9: Source of funding

FUND	SOURCE	AMOUNT
IDP REVIEW PROCESS	Department of Local Government and Traditional Affairs	
IDP	Municipal Budget	R 200 000.00
TOTAL		R 200, 000.00

12. Council Approval of the IDP - Conclusion

- 12.1. Once the IDP Representative forum has recommended to Council for the adoption of the IDP and Budget on the beginning of May, the IDP will then be tabled before Mayoral Committee for consideration towards the end of the same month. The Council will then adopt the final IDP and Budget by the end May 2026.