



***FINAL 2026/2027 INTEGRATED  
DEVELOPMENT PLAN  
(IDP)/BUDGET & PERFORMANCE  
MANAGEMENT SYSTEM (PMS)  
PROCESS PLAN***

**Ngqushwa Local Municipality**

**ERF 313 Peddie Main Road**

**Peddie**

**5640**

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## **1. INTRODUCTION**

This document describes the proposed process plan to be followed in implementing the Integrated Development Plan (IDP) review for the **2026/2027** financial year. This process is guided and regulated by the Local Government Municipal Systems Act 32 Of 2000, herein-after the "Act" or MSA. The Act prescribes that the municipal Council must review its Integrated Development Plan annually in accordance with its performance measurements and to the extent that changing circumstances so demand.

The IDP is annually reviewed to reflect the impact of previous development initiatives and develop corrective measures to address any problems that may arise. In this sense, the IDP is a strategic document informing other components and business processes including institutional development, financial planning and the operations and relations of spheres of government active in the municipal space called Ngqushwa.

The IDP process plan requires the adoption by Council after it has gone through proper consultation with relevant stakeholders. This plan has to include the following: -

- A programme specifying the timeframes for the different planning steps;
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, sector departments, traditional leaders, and other role players in the IDP drafting process;
- An indication of the organizational arrangements for the IDP process;
- Binding plans and planning requirements, i.e. policy and legislation; and
- Mechanisms and procedures for vertical and horizontal alignment

## **2. LEGAL CONTEXT**

The Local Government: Municipal Systems Act, 32 of 2000 (MSA) as amended, places the IDP at the apex of municipal planning instruments by suggesting that an IDP, adopted by Council of Municipality, is the key strategic planning tool for the municipality

**The Local Government: Municipal Systems Act, 32 of 2000 (MSA) as amended, places the IDP at the apex of municipal planning instruments by suggesting that an IDP, adopted by the Council of a Municipality, is the key strategic planning tool for the municipality. In terms of this Act, the IDP is therefore: 35 (1) (a)ll...the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development in the municipalityll;**

**(b) –binds the municipality in the exercise of its executive authority.**

Section 25 of the MSA further prescribes that:

**Section 25 of the MSA further prescribes that:—(1) Each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality which – (a) links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality: (b) aligns the resources and capacity of the municipality with the implementation of the plan: (c) forms the policy framework and general basis on which annual budgets must be based; (d) complies with the provisions of this Chapter; and (e) is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation.**

In Accordance with this legislation, the Ngqushwa Local Municipality's IDP, as the principal planning document, sets out the long-term vision of the Municipality as: Ngqushwa Local Municipality IDP also details the:

- Development of priorities and objectives, which contribute towards achieving this vision, over Council's elected term;
- Strategies, which are the means by which these objectives will be achieved
- IDP programmes and projects which link to the strategies and contribute to the achievements of the objectives.

Ngqushwa Local Municipality will review and further develop its IDP and Budget in accordance with the requirements set out in the Municipal Systems Act 32 of 2000, the Local Government Municipal Planning and Performance Management Regulations 2001 and the Municipal Finance Management Act 56 of 2003.

In terms of the Municipal Systems Act, a municipality is required to review its IDP annually. Annual revisions allow the municipality to expand upon or refine plans and strategies, to include additional issues and to ensure that these plans and strategies inform institutional and financial planning. The review and amendment of the IDP thus, further develops the IDP and ensures that it remains the principal management tool and strategic instrument for the Municipality.

**MSA 34 a Municipal Council –**

**(a) must review its integrated development plan**

**(i) annually in accordance with an assessment of its performance measurements ... and**

**(ii) to the extent that changing circumstances so demand and**

**(b) may amend its integrated development plan in accordance with a prescribed process**

The Local Government Municipal Systems requires a municipal council to adopt a process to guide the planning, drafting and adoption of its IDP.

**MSA 28(1) – each municipal council... must adopt a process set out in writing to guide the planning drafting adoption and review of its integrated development plan.**

This Process Plan outlines the programme to be followed and provide detail on the issues specified in the Act. A process plan is required to include: -

- A programme specifying time-frames for the different steps;
- Outline mechanisms, processes and procedures for consultation of the community,
- Organs of state, traditional authorities and role-players;

- Identify all plans and planning requirements binding on the municipality, and
- Be consistent with any other matters prescribed by legislation.

**MSA 29(1) —the process 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 pre-determined programme specifying timeframes 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 IDP;**

**iii. organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the IDP;**

**(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 matters that may be prescribed by regulation.**

### 3. 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:



### 4. ORGANISATIONAL ARRANGEMENTS, ROLES AND RESPONSIBILITIES

The development of the Integrated Development Plan and Budget involved Municipal Councillors, Officials as well as external stakeholder. The proposed roles and responsibilities of the institutional arrangements are described in the table below:

STAKEHOLDER	COMPOSITION AND RESPONSIBILITY
Mayor of Ngqushwa Local Municipality	- Responsible for the overall co-ordination and initiation of the review process.
Executive Committee of Ngqushwa Local Municipality	- Monitor the Implementation of the IDP, involved in decision making process and provide recommendation to council.
Ngqushwa Local Municipality Council,	- Assist and facilitate in public consultation and participation

	<ul style="list-style-type: none"> <li>- Provide comment on the IDP</li> <li>- Consider and adopt the process plan and reviewed IDP</li> <li>- Ensure integration of IDP, the Performance Management System( PMS), and the budget</li> </ul>
Ward Committees	<ul style="list-style-type: none"> <li>- Link the planning process to their constituencies/and or wards.</li> <li>- Be responsible for organizing public consultation and participation</li> </ul>
Municipal Manager	<ul style="list-style-type: none"> <li>- Facilitate the development of the IDP review;</li> <li>- Co-ordinate and Manage the process of the review in accordance with the necessary legislation;</li> <li>- Identify the stakeholders in the IDP process;</li> <li>- Ensure integration of strategic planning, budgeting and monitoring processes;</li> <li>- Amend the IDP as per legislation (if required).</li> </ul>
External Stakeholder	<ul style="list-style-type: none"> <li>- To provide vital information and supporting during planning, evaluation and monitoring processes</li> <li>- To solicit inputs and comments from External stakeholders</li> <li>- Coordination and alignment of plans</li> </ul>
Steering Committee	<ul style="list-style-type: none"> <li>- Provides terms of reference for various planning activities</li> <li>- Manage draft action programme</li> <li>- Considers and comments on: <ul style="list-style-type: none"> <li>a) Inputs from sub-committee/s</li> <li>b) Analyse inputs from stakeholders</li> </ul> </li> </ul>
IDP Representative Forum	<ul style="list-style-type: none"> <li>- The Executive Mayor or Representative chair the forum meeting</li> <li>- Inform interest groups, communities and organizations on relevant planning activities and their outcomes</li> <li>- Analyse issues, determine priorities, negotiate and research consensus</li> <li>- Make recommendation on the planning issues to the Municipal Council.</li> </ul>



## **5. The IDP REVIEW PROCESS**

The IDP Review process is described in Figure1 below; as a continuous cycle of planning, implementation and evaluation.

### **a) Overview of IDP Phases**

The integrated Development Plan review process for 2026/27 IDP consists of 5(five) phases which programme is planned to commence in August 2025 and it should also be bear in mind that the final IDP must be adopted by Council in May 2026.

### **b) Phases of Preparation**

What need to be done in preparation to plan and consolidate Municipal process plan:

#### **Phase 1 (One) - Planning Stage**

- What do we want to prepare for?

#### **Phase 2 (Two) - Situational Analysis**

- Well understood priority issues

#### **Phase 3 (Three) – Strategies**

- What benefits do we want to deliver and how do we get there?
- Efficient and effective strategies
- What project details need to be defined to realize the strategies

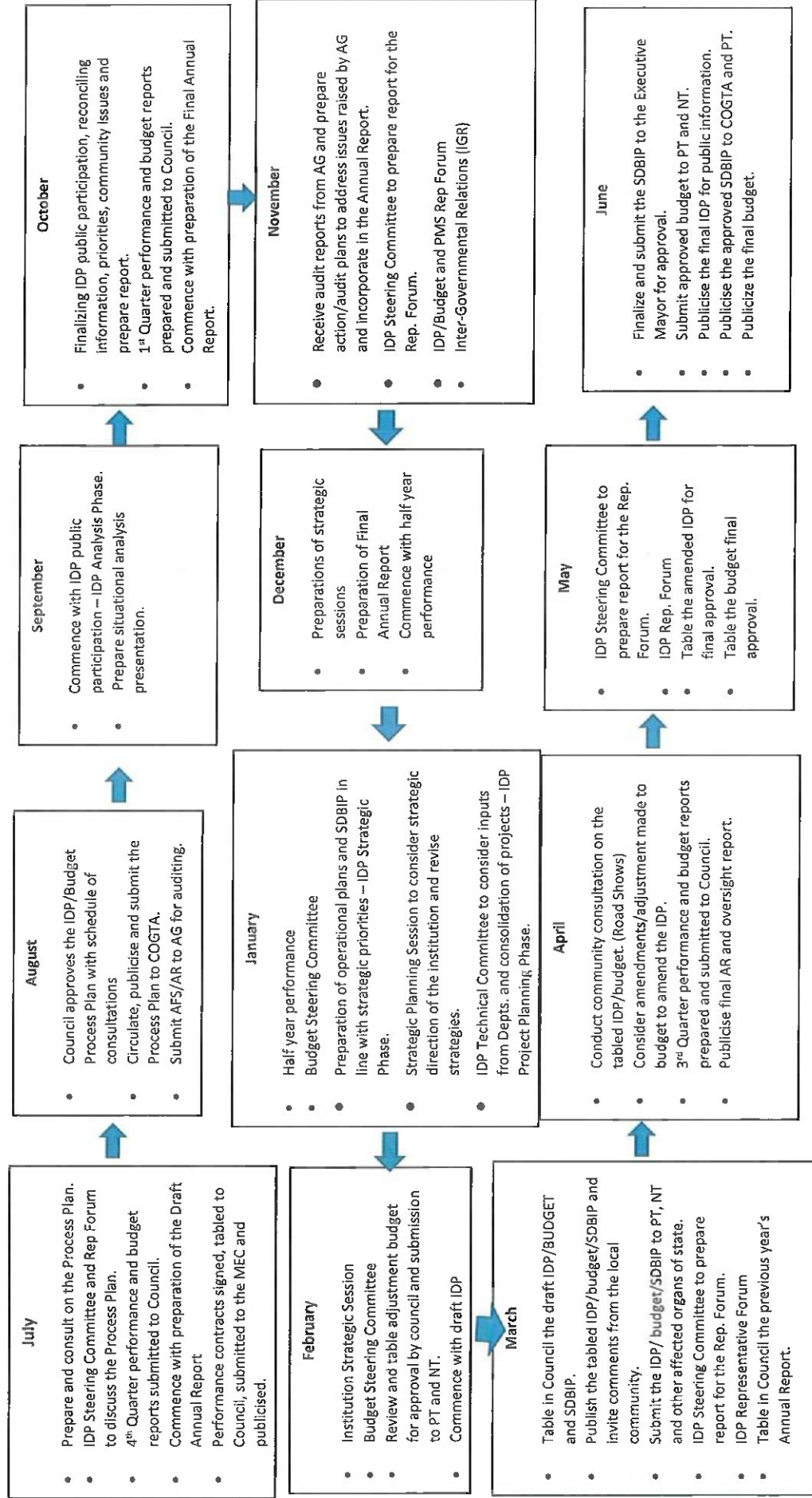
#### **Phase 4 (Four) – Integration**

- It must be informed by our IGR
- What do we need to manage to make it happen?
- Integrated management programmes and plan

#### **Phase 5 (Five) - Approval**

- Once satisfied, the IDP document is referred to Council for approval

**Figure 1: IDP, BUDGET AND PMS PLANNING CYCLE**



PHASE 1: PLANNING DEVELOPMENT AND ADOPTION OF 2026/2027 IDP/ BUDGET & PMS PROCESS PLAN JULY – SEPTEMBER 2025				
NO	DATE	ACTIVITY	MODE OF COMMUNICATION	RESPONSIBLE PERSON'S
1.	15 July 2025	Compilation of Draft IDP/Budget and PMS Process Plan	Contact Session	All Directorates
2.	19 August 2025	IDP/Budget& PMS Steering Committee (2026/2027 Process plan)	Contact Session	Mayor/Municipal Manager/HOD's
3.	26 August 2025	IDP/Budget and PMS Rep Forum Meeting (2026/2027 Process plan)	Contact Session	Mayor/Municipal Manager/HOD's
4.	28 August 2025	Council Meeting (Approval of 2026/27 Process plan)	Contact Session	Mayor/Speaker/Councillors/Municipal Manager and HOD's
5.	3 September 2025	Submit adopted 2026/27 IDP/Budget and PMS process plan to COGTA and Amathole District Municipality	Print and Electronic media	Municipal Manager
6.	4 September 2025	Advertise adopted 2026/27 IDP/Budget and PMS process plan	Print and Electronic media	Municipal Manager
7.	5 September 2025	Budget Circular providing guidance on compilation of staff budgets (initiate the budget process)	Contact Session	CFO
8.	17 September 2025	Inter-Governmental Relations Forum	Contact Session	Mayor/Municipal Manager/HOD's
PHASE 2: SITUATIONAL ANALYSIS REVIEW SITUATIONAL ANALYSIS FOR 2026/27 IDP AND CONDUCT MPAC ROADSHOWS ON DRAFT 2024/25 ANNUAL REPORT OCTOBER –DECEMBER 2025				
NO	DATE	ACTIVITY	MODE OF COMMUNICATION	RESPONSIBLE PERSON'S
9.	22-24 October 2025	IDP and MPAC Roadshow (Situational analysis and 2024/25 draft Annual report)	Contact Session	Mayor/Municipal Manager/HOD's
10.	12 November 2025	IDP/Budget & PMS Steering Committee	Contact Session	Mayor/Municipal Manager/HOD's

		(Situational analysis)			
11.	20 November 2025	IDP/Budget & PMS Rep Forum (Situational analysis)	Contact Session		Mayor/Municipal Manager/HOD's
12.	27 November 2025	Inter-Governmental Relations Forum (IGR)	Contact Session		Mayor/Municipal Manager/HOD's
<b>PHASE 3: STRATEGIES</b> <b>ADOPTION OF DRAFT 2026/27 IDP AND BUDGET</b> <b>JANUARY -MARCH 2026</b>					
<b>NO</b>	<b>DATE</b>	<b>ACTIVITY</b>	<b>MODE OF COMMUNICATION</b>	<b>RESPONSIBLE PERSON'S</b>	
13.	16 January 2026	Mid-year Budget & Performance Assessment Session	Contact Session	Municipal Manager/HOD's/IDP & PMS Manager	
14.	19 -20 February 2026	Technical Strategic Planning	Contact Session	Municipal Manager/HOD's/IDP & PMS Manager	
15.	2 March 2026	2026 Mid-Year Engagement with Provincial Treasury	Contact Session	Municipal Manager/HOD's	
16.	5 March 2026	Tabling of a revised budget through adjustment budget	Contact Session	Mayor/Speaker/Council/Municipal Manager and HOD's	
17.	6 March 2026	Consolidate and prepare proposed budget and plans for next financial years considering previous year performance as per audited financial statements	Contact Session	Municipal Manager/HOD's	
18.	10 - 13 March 2026	Institutional Strategic Planning	Contact Session	Mayor/Speaker/Council/Municipal Manager and HOD's	
19.	18 March 2026	IDP/ Budget &PMS Steering Committee (Draft 2026/27 IDP)	Contact Session	Mayor/Municipal Manager/HOD's	
20.	24 March 2026	IDP/ Budget & PMS Rep Forum (Draft 2026/27 IDP)	Contact Session	Mayor/Municipal Manager/HOD's	
21.	27 March 2026	Special NLM Council (2026/27 Draft IDP/Budget/SDBIP)	Contact Session	Mayor/Speaker/Councillors/Municipal Manager and HOD's	



PHASE 4: INTEGRATION INTEGRATION OF SECTOR PLANS APRIL – JUNE 2026				
NO	DATE	ACTIVITY	MODE OF COMMUNICATION	RESPONSIBLE PERSON'S
22.	2 April 2026	Drafts IDP/ Budget publicized for public comments (21 days)	Print and Electronic media	Municipal Manager/ CFO
23.	14,15 & 16 April 2026	IDP/Budget Roadshows (2026/27 IDP/Budget)	Contact Session	Mayor/Councillors/Municipal Manager/HOD's
24.	30 April 2026	Draft Budget Benchmark and Engagement Date 2026	Contact Session	Mayor/Councillors/Municipal Manager/HOD's
25.	7 May 2026	Prepare the final budget documentation for approval considering any other new information of a material nature	Contact Session	Municipal Manager /CFO
26.	8 May 2026	IDP/Budget & PMS Steering Committee (2026/27 IDP/Budget/SDBIP)	Contact Session	Mayor/Municipal Manager/HOD's
27.	14 May 2026	IDP/ Budget & PMS Rep Forum (2026/27 IDP/Budget/SDBIP)	Contact Session	Mayor/Municipal Manager/HOD's
28.	21 May 2026	Inter-Governmental Relations Forum (IGR)	Contact Session	Mayor/Municipal Manager/HOD's
PHASE 5 : APPROVAL OF IDP APPROVAL OF IDP AND BUDGET MAY-JUNE 2026				
NO	DATE	ACTIVITIES	MODE OF COMMUNICATION	RESPONSIBLE PERSON
29.	27 May 2026	Council Meeting (Final 2026/27 IDP and Budget)	Contact Session	Mayor/Speaker/Councillors/Municipal Manager and HOD's
30.	4 June 2026	Submit approved 2026/27 IDP to COGTA, National and Provincial Treasury and Amathole District Municipality	Print and Electronic media	Municipal Manager

31.	05 June 2026	IDP and Budget published within 14 days of approval	Print and Electronic media	Mayor/Councillors/Municipal Manager/HOD's
32.	26 June 2026	Approval of final 2026/27 SDBIP	Print and Electronic media	Mayor/Municipal Manager/HOD's
33.	26 June 2026	<ul style="list-style-type: none"> <li>Submit annual budget reports to National &amp; Provincial Treasuries and District Municipality.</li> <li>Notify department of Local Government in the province about the budget approval.</li> </ul>	Print and Electronic media	CFO
34.	29 June 2026	Submit final SDBIP to National and Provincial Treasury	Print and Electronic media	Municipal Manager

## **6. COMMUNICATION MECHANISM**

The Municipal Systems Act requires that municipalities inform communities of the various processes that are undertaken during the review of the IDP and development of the budget for a financial year. Section 21 of the Act prescribes the various media formats that must be utilised for this purpose. In compliance to that Ngqushwa Local Municipality will publicise all IDP meetings and engagements, publicise all documents and solicit inputs from communities, publicise approval of documents, and publicise all IDP/Budget & PMS related activities in the following media forms:

- Print media (Local newspapers, formal notices on municipal buildings)
- Electronic media (Municipal website and Social media )
- Audio – Visual Media (Community radio stations)

English will be used as the medium of communication language; however, in community meetings IsiXhosa will be used to ensure maximum public participation by our communities.

## **7. BINDING LEGISLATION**

The municipality shall at all times comply with all relevant legislative requirements during the whole process.

## **8. CONCLUSION**

All Councillors, Municipal Manager, Directors and their respective departments are required to comply with Ngqushwa Local Municipality process plan. The key role players should ensure that they are working within the set time frames so that they would achieve their developmental role.

***Prepared by:***

  
**Mr. N. Mgengo**

***Municipal Manager***

***Date : 29 August 2025***

***Endorsed by:***



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***Cllr. S. S. Maneli***

***Mayor***

***Date: 29 August 2025***