

CITY OF MBOMBELA



INTEGRATED PROCESS PLAN FOR THE COMPILATION OF 2026-2027 IDP REVIEW, BUDGET, RISK MANAGEMENT, HUMAN RESOURCES AND PERFORMANCE MANAGEMENT

TABLE OF CONTENTS

#	CONTENT	PAGE NO.
1.	Introduction	3
2.	Legislative framework	3
3.	Organizational structures	3
4.	Mechanisms and procedures for community participation	5
5.	Schedule of key deadlines	6
6.	District Development Model	12
7.	Intergovernmental Forum and Alignment	12
8.	Conclusion	13

1. Introduction

Integrated Development Plan (IDP) is an inclusive and strategic plan which guides and informs the planning, budgeting and development of the municipality. It also enables the municipality leadership and management to take informed decisions towards efficient and effective service delivery (Municipal Systems Act, 2000).

Section 34 of the Municipal Systems Act (2000) requires municipalities to annually review the IDP in accordance with the performance measurements assessment and to the extent that changing circumstances so demands. Section 28 of the Municipal Systems Act (2000) read with section 21 of the Municipal Finance Management Act (2003) also requires municipal councils to at least 10 months before the new financial year to approve 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 cover the time schedule outlining key deadlines for the following:

- i) the preparation, tabling and approval of the annual budget
- ii) the annual review of the IDP in line with section 34 of the Municipal System Act and the budget related policies
- iii) the tabling and adoption of any amendments to the IDP and the budget related policies
- iv) any consultative processes forming part of the processes referred to in i), ii) and iii) above.

This report presents the process plan for the 2026-2027 IDP review, Budget, Human Resources, Risk Management and Performance Management. The plan contains the legislative framework, organizational 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.

It is important to note that the process plan was prepared in line with the Ehlanzeni District Municipality's Integrated Development Plan (IDP) Framework Plan as required in terms of section 27 of the Municipal Systems Act, No. 32 of 2000, as amended.

2. Legislative Framework

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

- a) Municipal Systems Act, No. 32 of 2000 (As amended)
- b) Municipal Finance Management Act, No. 56 of 2003
- c) Municipal Planning and Performance Management Regulations, 2001

3. Organizational structures/ IDP/Budget Structures

This refers to the structures that are going to be responsible for the implementation of the process plan and management of the IDP and Budget processes, namely, Working Committee, IDP/Budget Steering Committee, IDP Technical Committee and IDP Representation Forum.

Figure 3.1: IDP/Budget structures

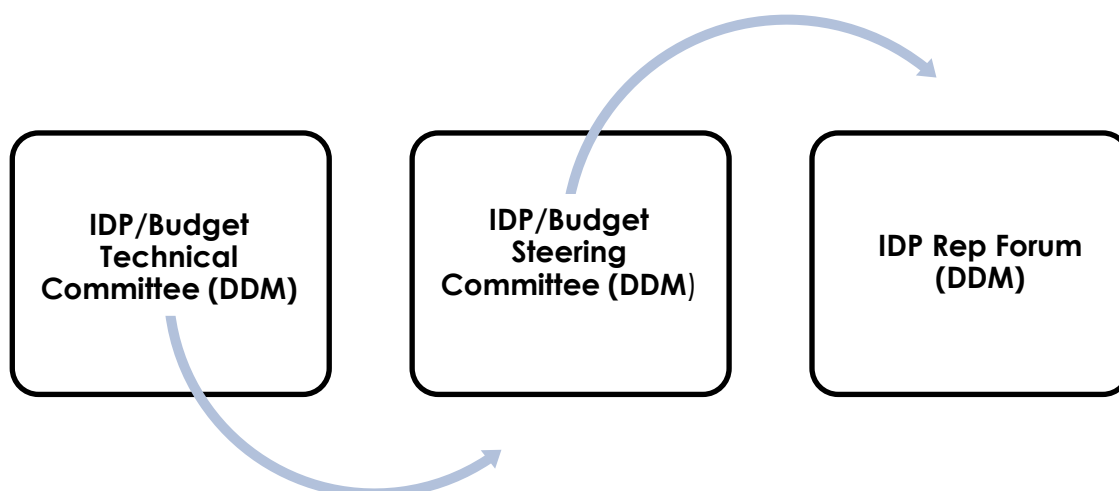


Table 3.1 indicates the composition and roles and responsibilities of each organizational structure:

COMPOSITION	ROLES & RESPONSIBILITIES	FREQUENCY/ DATES OF THE MEETINGS	VENUES	TIME
A: IDP/Budget Technical Committee				
<ul style="list-style-type: none"> • Municipal Manager- Chairperson • General Managers • Senior Managers • Planners from Sector Departments • Silulumanzi 	<ul style="list-style-type: none"> • Advisory to the IDP/Budget Steering Committee • Analyze the community priorities & recommend possible integrated solutions to the IDP/Budget Steering Committee • Validation of technical information • Alignment of sector plans • Sector consultations 	Monthly (<i>Standing item on GM Forum meetings which sits every Monday</i>)	Council Chambers, Mbombela Civic Centre	10h00
B: IDP/Budget Steering Committee				
<ul style="list-style-type: none"> • Executive Mayor - Chairperson • Members of Mayoral Committee • Municipal Manager • General Managers • Senior Manager: Strategic Planning • Senior Manager: Budget • Senior Manager: Risk Management • Senior Manager: Human Resources • Senior Manager: Monitoring & Evaluation • Senior Manager: Internal Audit • Manager: IDP • Manager: Budget 	<ul style="list-style-type: none"> • Manage the IDP/Budget process, including the process plan • Determine project prioritization model • Determine projects to be funded • Determine the public participation models • Monitor the implementation of projects outlined in the IDP • Present the draft IDP/Budget to the Rep Forum • Present the draft IDP/Budget to Council for approval 	Once per quarter (<i>Dates will be confirmed after the approval of the process plan</i>)	Council Chambers, Mbombela Civic Centre	10h00

COMPOSITION	ROLES & RESPONSIBILITIES	FREQUENCY/ DATES OF THE MEETINGS	VENUES	TIME
C: IDP Rep Forum				
<ul style="list-style-type: none"> • Speaker- Chairperson • Executive Mayor • Chief Whip • Members of Mayoral Committee • Chairpersons of Oversight Committees • Councilors • Municipal Manager • Chief Operation Officer • General Managers • Senior Managers • Manager: IDP • Manager: Budget • CEO of Parastatals • Traditional Authorities • Ward Committees • CDW • NGO • Organized Business 	<ul style="list-style-type: none"> • Serve as a platform for stakeholders engagement • Represent constituency interest in the IDP/Budget process • Promote stakeholders integration and alignment • Information assimilation/ dissemination • Capacity development and sharing • Comment of the draft IDP/Budget 	Once per cycle. (Date to be confirmed). In the spirit of DDM, municipality will use the Ehlanzeni District Rep Forum to engage the stakeholders on IDP matters.	Council Chamber, Ehlanzeni District Municipality	10h00

4. Mechanisms, processes and procedures for community and stakeholder participation

Community participation is one of the key aspects in the IDP, Budget and Performance Management processes. Section 16 of the Municipal Systems Act, 2000 (as amended) requires municipalities to develop a culture of municipal governance that complements formal representative government with system of participatory government. It also requires municipalities to encourage and create conditions for the local community to participate in the affairs of the municipality, including the IDP, Budget and Performance Management System processes.

The municipality will use the approved public participation strategy to guide the process of community participation as it outlines how the municipality should involve the communities in the municipal processes. The organizational structures as outlined in 3 above will also form part of the methods of community participation in the IDP, Budget and Performance Management processes.

The community consultation process will be conducted in two (2) folds, namely community meetings to be arranged at ward level at all the 45 wards and stakeholders zonal meetings arranged per 4 municipal regions (i.e. Central region, Northern region, Eastern region and Southern region). The community meetings at ward level will be led by the Ward Councilor, PR Councilor, ward committees and Community Development Workers (CDW). On the other hand, the zonal meetings will be led by the Speaker, Executive Mayor and Chief Whip (TROIKA).

NB: It must be noted that the zonal meetings will be attended by identified stakeholders and not the members of the public.

NB: Stakeholders will be required to communicate the inputs/resolutions of the zonal meetings to their respective constituencies or vice versa.

The community consultation process as outlined above will be conducted in two circles. The first round of the consultation process will be held during the planning/analysis phase wherein the municipal performance report will be presented and the community priorities will be reconfirmed. The second round of the process will be conducted after the adopted of the draft IDP and Budget, to give communities an opportunity to comment of the documents.

A schedule outlining the dates, time and venues of the consultative meetings will be developed after the approval of the process plan.

5. Schedule of key deadlines (Process plan)

Table 5.1 below outlines the activities and the key deadlines that will be followed during the compilation of 2026-2027 IDP Review, Budget, Human Resources, Risk Management and Performance Management.

Table 5.1: Schedule of Key Dates (IDP, Budget, Human Resources, Risk Management and Performance Management)

ITEM NO.	STAGES IN THE IDP/BUDGET/PMS PROCESS	PROCESS	RESPONSIBILITY	TIME FRAME
1.	PLANNING/PREPARATORY PHASE	<ul style="list-style-type: none"> Establish organisational structures (Working Committee, IDP/Budget Steering Committee, Technical Committee & IDP Rep Forum) 	Executive Mayor	7-11 July 2025
		<ul style="list-style-type: none"> Development of Draft IDP, Budget and Performance Management System (PMS) Process Plan: <ul style="list-style-type: none"> Assessment of the previous IDP, Budget, PMS, Risk & Human Resource (HR) process plan activities and performance issues to ensure legislative compliance and completion of the Compliance Checklist (CC) (what worked well, what didn't, where to improve?) 	Strategic Planning, Budget, M & E, Public Participation	14 – 18 July 2025
		<ul style="list-style-type: none"> Consultation with key internal departments (i.e. Budget, Monitoring and Evaluation, Public & Stakeholder Participation and Petitions, Enterprise Risk Management and Human Resource) 	Strategic Planning	21- 31 July 2025
		<ul style="list-style-type: none"> Consult external stakeholders and community on the Draft Process Plan 	Strategic Planning	01- 15 August 2025
		<ul style="list-style-type: none"> Tabling of the final IDP, Budget & PMS Process Plan before Council for approval 	Executive Mayor	28 August 2025
		<ul style="list-style-type: none"> Advertisement of the approved IDP, Budget & PMS Process Plan in local newspapers and municipal website 	Strategic Planning	02 – 12 September 2025
2.	ANALYSIS PHASE	<p><u>Assessment:</u></p> <ul style="list-style-type: none"> Assessment of the existing level of development, backlogs & disaster; Institutional analysis; Human resources strengths and challenges/gaps; Key development priorities 	IDP/Budget Steering Committee	08-30 September 2025
		<p><u>Consultation:</u></p> <ul style="list-style-type: none"> Public participation (1st round) – report back, review and reconfirmation of ward priorities 	Strategic Planning, Public Participation, Budget Planning	01–31 October 2025

		POLICY, BY-LAWS AND RESEARCH PROCESS		
		▪ Workshop on Council Policies/ By-Laws	Policy, Research & Research	September 2025
		PERFORMANCE MANAGEMENT & EVALUATION PROCESS		
		• Submit 1 st Quarter Performance Report to Council	Executive Mayor	31 October 2025
		• Departmental strategic planning sessions to consider community inputs & identify priorities & programmes for the next 3 years	Strategic Planning	03-21 November 2025
3	STRATEGIES PHASE	▪ Technical Lekgotla (Institutional)	Strategic Planning	02-05 December 2025
		RISK MANAGEMENT		
		▪ Compilation of 2026/2027 Draft Enterprise Risk Register	Enterprise Risk Management	1 November 2025 – 15 December 2025
4	PROJECTS & INTEGRATION PHASE	IDP PROCESS		
		▪ Designs of project proposals, setting of project objectives, targets and indicators.	All Departments	08 December 2025 - 23 February 2026
		▪ Integration of sector plans into the IDP to address community basic service needs, e.g. water, roads, electricity, etc.		
		▪ Mayoral Lekgotla (Institutional)	Strategic Planning	25-27 February 2026
		BUDGET PROCESS		
		▪ Revision of the 2025/2026 approved MTREF (operating and capital budget) for adjustments.	Chief Financial Officer	30 December 2025 - 31 January 2026
		▪ Consolidation, integration and prioritization of projects submitted in accordance with the IDP priorities	Chief Financial Officer	30 December 2025 - 31 January 2026
		▪ Preparation and tabling of the 2025/2026 adjustments budget	Chief Financial Officer	01-27 February 2026
		▪ Prepare draft budget for the ensuing year 2026/2027 and the projections for the two outer years (MTREF).	Chief Financial Officer	March 2026
		▪ Review budget related policies e.g. Tariff; Credit & Debtors control management, Rates, Indigent.	Chief Financial Officer	March 2026

		<ul style="list-style-type: none"> Review of the five-year financial strategy – modelling and forecasts 	Chief Financial Officer	March 2026
		<ul style="list-style-type: none"> Development of capital programme and projects prioritisation/rationing model in line with council key priorities 	Chief Financial Officer	March 2026
		PERFORMANCE MANAGEMENT & EVALUATION PROCESS		
		<ul style="list-style-type: none"> Submit Section 72 Report to Executive Mayor 	Municipal Manager	23 January 2026
		<ul style="list-style-type: none"> Submit the 2025/2026 Mid-Year Budget and Performance Assessment, Section 72 of the MFMA (Second Quarter review) to National Treasury 	Municipal Manager	25 January 2026
		<ul style="list-style-type: none"> Table the section 72 report to Council 	Executive Mayor	31 January 2026
		<ul style="list-style-type: none"> Table 2024/2025 Annual Report before Council 	Executive Mayor	31 January 2026
5	APPROVAL/TABLING	IDP PROCESS		
		<ul style="list-style-type: none"> Present the Draft IDP to the IDP & Budget Steering Committee 	Strategic Planning	14 March 2026
		<ul style="list-style-type: none"> Tabling of the draft IDP before Council 	Executive Mayor	31 March 2026
		<ul style="list-style-type: none"> Make public the draft Budget in local newspapers, libraries, municipal offices and invite public representations. 	Municipal Manager	01-11 April 2026
		<u>Consultation:</u> <ul style="list-style-type: none"> Public Participation (2nd round) on Draft IDP 	Strategic Planning, Public Participation, Budget	20 April 2026 – 15 May 2026
		BUDGET PROCESS		
		<ul style="list-style-type: none"> Tabling of 2025/2026 adjustment budget before Council 	Executive Mayor	27 February 2026
		<ul style="list-style-type: none"> Tabling of the draft Budget to IDP/Budget Steering Committee 	Municipal Manager	14 March 2026
		<ul style="list-style-type: none"> Tabling of the draft operating and capital budget. Sec 16 (2) MFMA together with draft resolution and related policies before Council. 	Executive Mayor	31 March 2026
		<ul style="list-style-type: none"> Make public the draft Budget in local newspapers, libraries, municipal offices and invite public representations. 	Municipal Manager	01-11 April 2026
		<u>Consultation:</u> <ul style="list-style-type: none"> Public Participation on Draft Budget (MTREF) 	Strategic Planning,	20 April 2026 – 15 May 2026

			Public Participation, Budget Planning	
		COUNCIL SECRETARIAT		
		▪ Table oversight report to Council after consideration of the 2021/2022 Annual Report.	MPAC	31 March 2026
		▪ Make public the oversight report within seven (7) days of the adoption of the annual report.	Municipal Manager	07 April 2026
		PERFORMANCE MANAGEMENT & EVALUATION PROCESS		
		▪ Submit 3 rd Quarter Performance Report to Council	Executive Mayor	30 April 2026
		RISK MANAGEMENT		
		▪ Tabling of Draft Enterprise Risk Register to Council	Executive Mayor	31 March 2026
		▪ Tabling of Draft Risk Management Framework to Council	Executive Mayor	31 March 2026
		HUMAN RESOURCES		
		▪ Tabling of draft amended Organisational Structure (if applicable) to Council	Executive Mayor	31 March 2026
		POLICY AND RESEARCH PROCESS		
		▪ Workshop on Council Policies/ By-Laws	Policy, By-Law & Research	February 2026
6	APPROVAL PHASE	IDP PROCESS		
		▪ Consolidation of feedback from public participation and incorporation thereon into the final IDP.	Strategic Planning	18-22 May 2026
		▪ Alignment of IDP with District, Provincial and National programmes & plans	Strategic Planning / IDP Rep Forum	22 May 2026
		▪ Present the consolidated IDP to the IDP/Budget Steering Committee	Strategic Planning	25 May 2026
		▪ Table the final IDP before Council for approval	Executive Mayor	29 May 2026
		▪ Submit the approved IDP to the MEC of Local Government within 10 days, after approval	Municipal Manager	10 June 2026
		▪ IDP Representative Forum	Strategic Planning	12 June 2026
		BUDGET PROCESS		
		▪ Consolidation of feedback from public participation process and incorporation thereon into the final IDP.	Strategic Planning	18 - 22 May 2026
		▪ Present the consolidated Budget to the IDP/Budget Steering Committee	Budget	25 May 2026

	<ul style="list-style-type: none"> ▪ Council to consider approval of the operating and capital budget for the 2026/2027 – 2028/2029 financial years (MTREF) in terms of section 24 of the MFMA with council resolution. 	Executive Mayor	29 May 2026
	<ul style="list-style-type: none"> ▪ Submit the approved operating and capital to National and Provincial Treasuries in both printed and electronic copies and publish the documents in the website of the municipality. 	Municipal Manager	12 June 2026
	RISK MANAGEMENT		
	<ul style="list-style-type: none"> ▪ Tabling of 2026/2027 Final Enterprise Risk Register 	Executive Mayor	29 May 2026
	<ul style="list-style-type: none"> ▪ Tabling of the 2026/2027 Final Risk Management Framework 	Executive Mayor	29 May 2026
	HUMAN RESOURCES PROCESS		
	<ul style="list-style-type: none"> ▪ Tabling of final amended Organisational Structure (if applicable) to Council 	Executive Mayor	29 May 2026
	PERFORMANCE MANAGEMENT PROCESS		
	<ul style="list-style-type: none"> ▪ Municipal Manager to submit the 2026/2027 Draft SDBIP to the Executive Mayor. 	Municipal Manager	14 June 2026 or 14 days after the approval of Budget
	<ul style="list-style-type: none"> ▪ Executive Mayor approves the 2026/2027 SDBIP 	Executive Mayor	28 June 2026 or 28 days after the approval of Budget
	<ul style="list-style-type: none"> ▪ Approval of 2025/2026 performance agreements 	Executive Mayor/ Municipal Manager	13 July 2026
	<ul style="list-style-type: none"> ▪ Submit 2025/2026 performance agreements to MEC for COGTA. 	Executive Mayor	17 August 2026
	<ul style="list-style-type: none"> ▪ Table the 2025/2026 Annual Performance Report to Council 	Executive Mayor	31 August 2026
	POLICY AND RESEARCH PROCESS		
	<ul style="list-style-type: none"> ▪ Workshop on Council Policies/ By-Laws 	Policy, By-laws & Research	June 2026

6. Intergovernmental Forums and Alignment

The City through its intergovernmental relations and in terms of section 24(2) of the Municipal Systems Act (as amended) work together with other spheres of government including the district municipality and other local municipalities in the district. Various structures have been established which include *inter alia* the District IDP Managers' & Coordinators' Forum, District IDP Representative Forum, Provincial Planners' Forum, Performance Monitoring & Evaluation Forum. These structures are aimed at ensuring integrated planning and alignment of sector plans, strategies, policies and planning requirements across the spheres of government. Other stakeholders such as the traditional leadership, private sector, NPO's and community organisation are also involved in the processes. The following tables indicate the meeting schedules for the above-mentioned structures.

Table 6.1: IDP Managers' and Coordinators Forum

Date	Time	Venue
24 July 2025	09h00	Virtual Platform
24 October 2025	09h00	Nkomazi LM
27 January 2026	09h00	Bushbuckridge LM (BLM)
05 May 2026	09h00	City of Mbombela

Table 6.2: District IDP Representative Forum

Date	Time	Venue
20 November 2025	09h00	EDM Council Chamber/Virtual
12 May 2026	09h00	EDM Council Chamber/ Virtual

7. District Development Model

The City plays a crucial role in the District Development Model. In order to give effect on the aspirations of DDM, the Ehlanzeni District Municipality has developed eight work streams that are critical for the participation of all local municipalities within its area of jurisdiction. These work streams are Governance, IGR, Communication, Public Participation & HR; Economic Growth & Job Creation; Basic Service Delivery & Infrastructure Development; Finance and ICT Governance; Research and Development Stream; Spatial Planning, Environmental Management Stream; Social Services; Public Private growth initiative Group (PPGI); Strategic Services; and Community Services streams.

The City has a representation in each of the eight work streams and this is to ensure coordinated and integrated planning amongst all the role players in the development of the District's One Plan. The activities of these work streams have culminated in the development of a One Plan for the Ehlanzeni District which must ultimately find its expression on the Municipal IDPs of all its local municipalities, including the City of Mbombela. The Ehlanzeni District One Plan is anchored on six transformational areas, which include people development / demographics, economic positioning, spatial restructuring and environmental sustainability, integrated service provisioning, infrastructure engineering and governance and financial Management. The sittings of the DDM structures are arranged as set out below:

Table 7.1: Schedule of DDM Work streams meetings

#	Work stream	Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.	Social Services	20/08/2025	24/11/2025	26/02/2026	-
2.	Governance, IGR, Communication, Public Participation & HR (Including Traditional Councils)	29/07/2025	28/10/2025	27/02/2026	-
3.	Economic Growth & Job creation	28/08/2025	23/10/2025	19/02/2026	-
4.	Basic Service Delivery & Infrastructure Development	10/09/2025	12/11/2025	11/03/2026	19/06/2026
5.	Finance and ICT Governance	21/08/2025	04/11/2025	05/02/2026	01/04/2026
6.	Strategic Services	21/08/2025	04/11/2025	05/02/2026	01/04/2026
7.	Community Services	13/08/2025	12/11/2025	11/02/2026	13/05/2026

Table 7.2: Schedule of DDM Technical Committee meetings

Quarter	Date	Time	Venue
Quarter 1	12/09/2025	09h00	EDM Council Chamber
Quarter 2	11/11/2025	09h00	EDM Council Chamber
Quarter 3	25/02/2026	09h00	EDM Council Chamber
Quarter 4	15/04/2026	09h00	EDM Council Chamber

Table 7.3: Schedule of DDM Council meetings

Quarter	Date	Time	Venue
Quarter 1	23/09/2025	09h00	EDM Council Chamber
Quarter 2	26/11/2025	09h00	EDM Council Chamber
Quarter 3	18/03/2026	09h00	EDM Council Chamber
Quarter 4	20/05/2026	09h00	EDM Council Chamber

8. Conclusion

IDP and Budget are the corner stone of local government. It is critical that all the role players in the IDP, Budget and Performance Management actively participate in the entire process.

It is believed that this process plan will assist the municipality to develop a credible 2026- 2027 IDP Review and Budget that will improve the lives of people within Mbombela municipal area.