

IDP, PMS AND BUDGET PROCESS AND FRAMEWORK PLAN

2027 / 2028



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SECTION A

1 INTRODUCTION

This Integrated Development Plan (IDP), Performance Management System (PMS) and Budget Framework and Process Plan seeks to guide the review of both the IDP and PMS as well the preparation of the annual budget for the 2027 / 2028 financial year as per the provisions of the relevant legislation.

1.1 District Background

Ugu District Municipality is a category C municipality which is a municipality that has municipal executive and legislative authority in an area that includes more than one municipality and shares authority with local municipality within its area of jurisdiction. The district is one (1) of the 11 district municipalities in the KwaZulu-Natal province. The district consists of 86 municipal wards, which culminate into four local municipalities, namely Ray Nkonyeni, Umuziwabantu, Umzumbe and Umdoni. The district has 42 traditional council areas within its jurisdictional area. Local Municipalities are Category B municipalities which are municipalities that shares authority with district municipality in whose area it falls.

1.2 District Location

The district is located on the southern part of KwaZulu-Natal province and is bordered in the north by eThekweni Municipality, in the West by Umgungundlovu and Harry Gwala District Municipalities and on the Southern side shares its borders with the Eastern Cape Province as reflected in Map 1.



Map 1: Locality Map

2 LEGISLATIVE REQUIREMENT

There are three (3) main pieces of legislation that informs the drafting of the framework and process plan which are namely, the Municipal Systems Act No. 32 of 2000, Municipal Finance Management Act No. 56 of 2003 and Spatial Planning Land Use Management Act No.16 of 2013.

2.1 Municipal Systems Act No. 32 of 2000

Section 27 of the Systems Act requires each district municipality, after following a consultative process with the local municipalities within its area of jurisdiction, must adopt a framework for integrated development planning in the area as a whole. The framework binds both the district municipality and the local municipalities in the area of jurisdiction of the district municipality, and must at least:

- identify the plans and planning requirements binding in terms of national and provincial legislation on the district municipality and the local municipalities or on any specific municipality;
- identify the matters to be included in the integrated development plans of the district municipality and the local municipalities that require alignment;
- specify the principles to be applied and co-ordinate the approach to be adopted in respect of those matters; and
- determine procedures for consultation between the district municipality and the local municipalities during the process of drafting their respective integrated development plans and to effect essential amendments to the framework.

Section 28 of the Systems Act requires each municipal council to adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan. Before the adopting the process, the municipality must through appropriate mechanisms, processes and procedures consult the local community and give notice to the local community of particulars of the process it intends to follow.

Section 29 of the Systems Act prescribes that the process must:

- be in accordance with a predetermined programme specifying timeframes for the different steps;
- through appropriate public participation mechanisms, processes and procedures allow the local community to be consulted on its development needs and priorities as well as participate in the drafting of the integrated development plan, and organs of state, including traditional authorities and other role players to be identified and consulted on the drafting of the integrated development plan;
- provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and
- be consistent with any other matters that may be prescribed by regulations.

Section 29 of the Systems Act goes on further prescribes that the:

- district municipality must plan integrated development for its area of jurisdiction as a whole but in close consultation with its local municipalities, align its integrated development plan with the adopted framework plan and draft its integrated development plan taking into account the integrated development processes of and proposals submitted to it by the local municipalities; and
- local municipality must align its integrated development plan with the adopted framework plan; and draft its integrated development plan taking into account the integrated development processes of, and proposals submitted to it by the district municipality.

2.2 Municipal Finance Management Act No. 56 of 2003

Section 21 of the Municipal Finance Management Act stipulates that the Mayor of the municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible. The Act further stipulates that at least 10 months before the start of the budget year the Mayor must table in the municipal council a time schedule outlining key deadlines for:

- preparation, tabling and approval of the annual budget;
- annual review of the integrated development plan, budget-related policies;
- tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
- any associated consultative processes.

2.3 Spatial Planning Land Use Management Act No.16 of 2013

Section 20(2) of the Spatial Planning and Land Use Management Act stipulates that the municipal spatial development frameworks must be prepared as part of a municipality's integrated development plan in accordance with the Systems Act. Essentially, Spatial Planning and Land Use Management Act provides a framework for spatial planning and land use management in South Africa.

SECTION B

3 FRAMEWORK PLAN

The Framework Plan is developed by the district through a consultative process with its local municipalities and is binding on both the district and local municipalities. The main objectives of the Framework Plan are to:

- identify plans and planning requirements that bind the District and Local Municipalities in terms of national and provincial legislation.
- identify matters that require alignment between the District and Local Municipalities.
- specify the principles to be applied and coordinate the approach to be adopted in respect of the matters identified.
- determines procedures for consultation between the municipalities during the process of drafting their respective IDPs and to effect essential amendments to the framework.

3.1 Plans and Planning Requirements

Section 25 of the Systems Act stipulates that a municipality must adopt a single, inclusive and strategic plan for the development of the municipality which amongst other things links, integrates and co-ordinates plans and considers proposals for the development of the municipality. Successful fulfilment of this legal obligation centres around early identification of the plans and planning requirements that binding in terms of national and provincial legislation on the district municipality and the local municipalities. As such, the key national, provincial and district plans and planning requirements that are binding to the district and its family of local municipalities have been identified. Furthermore, there pieces of legislation that require sector plans to be integrated into the municipalities' IDPs which amongst others include housing delivery, transport, water services, electricity, waste management, disaster management, climate change, economic development, etc.

3.1.1 National and Provincial Plans and Planning Requirements

The National and Provincial plans that are binding to the district and its family of local municipalities:

- 1) National Development Plan;
- 2) National Spatial Development Framework;
- 3) Medium Term Development Plan;
- 4) Integrated Urban Development Framework;
- 5) Back to Basics Programme (including of Circular 88 Indicators);
- 6) National Framework for Local Economic Development;
- 7) KZN Provincial Growth Development Strategy; and
- 8) Provincial Spatial Development Framework.

The National and Provincial planning requirements that are binding to the district and its family of local municipalities includes amongst other things, human settlements planning, disaster management and climate change. Housing Act bids national, provincial and local spheres of government to ensure that housing development

is based on integrated development planning. In this regard, National Housing Code (2009) provides the necessary guidelines on the inclusion of housing planning in IDP processes making **Housing Chapter** compulsory in the IDP.

The Disaster Management Act requires municipalities to develop **Disaster Management Plans**, and the National Disaster Management Framework informs the development of provincial and municipal disaster management plans. Furthermore, the Systems Act identifies the disaster management plan as a core component of the IDP.

The **Climate Change** Bill places responsibility on local government (as organs of state entrusted with the powers and duties aimed at the achievement, promotion and protection of a sustainable environment) to coordinate and harmonise plans for functions that effect or are affected by climate change to give effect to the **National Adaptation and Mitigation** objectives set out in the bill.

3.1.2 District Plans and Planning Requirements

The district plans that are binding to the district and its family of local municipalities:

- 1) District One Plan; and
- 2) Eastern Seaboard Regional Spatial Development Framework.

The planning requirements that are binding to the district and its family of local municipalities includes amongst other things, land transport planning and water services.

National Transport Act requires that land transport planning must be integrated with the land development and land use planning processes and further stipulates that all planning authorities must prepare **Integrated Transport Plans**. These Integrated Transport Plans needs to then find expression in the municipal IDPs. The local municipalities are required to prepare Local Integrated Transport Plans whilst the district is required to develop Integrated Transport Plan which is essentially a collation of all the Local Integrated Transport Plans.

The district is a water service authority and as per Water Services Act is required to prepare and adopt a **Water Services Development Plan** for its areas of jurisdiction. The water services development plan forms part of the district IDP and must find expression in the local municipalities' IDPs.

3.2 Municipalities and other Organs of State Alignment

Section 24(1) of the Systems Act clearly stipulate that the planning undertaken by a municipality must be aligned with, and complement, the development plans and strategies of other affected municipalities and other organs of state so as to give effect to the principles of co-operative government. The key national, provincial and district plans that are binding to the district and its family of local municipalities as identified in section 3.1 and their contents thereof, becomes critical matters of alignment.

3.2.1 Alignment Principles

Co-operative governance is a critical ingredient to integrated service delivery and as such, the principles of co-operative government as enshrined in the constitution are applicable with respect the alignment of municipalities and other organs of state. All spheres of government and all organs of state within the district's area of jurisdiction are, therefore, duty bound to:

- foster cordial relations;
- assist and support one another;
- inform one another of, and consult one another on, matters of common interest;
- co-ordinate their actions and legislation with one another;
- adhere to agreed procedures; and
- avoid legal proceedings against one another.

3.2.2 Alignment Platforms

The alignment platforms that have been identified includes amongst other things, IDP Forum, District Development Planning Forum, one on one engagements and any other intergovernmental relations structure that may be deemed appropriate for a specific matter that may arise.

The IDP Forum is the primary platform for vertical alignment as it has representation of stakeholders across all three (3) spheres of government. Vertical alignment is mainly concerned with alignment of sector department sector departments' plans and planning requirements that are binding to the district municipality and local municipalities. The intergovernmental structure such as the Governance and Economic Clusters, as well as Technical and Political Hubs may be utilised for the purposes of vertical alignment as and when the need arises.

The District Development Planning Forum is the primary platform for horizontal alignment as it has the representation of all the local municipalities as well as the district. Horizontal alignment is mainly concerned with alignment of the district and local municipalities as well as neighbouring district municipalities.

One on one engage will also utilised as platforms to ensure vertical and horizontal alignment across stakeholders involved in the development and preparation of the IDP, Budget and PMS.

3.3 Procedures for Consultation between District and Local Municipalities

The district municipality and the local municipalities need to develop their IDPs in close consultation with one another and as such consultation channels and procedures becomes critical. At a political level, the district Council and Council Committees remain the main consultation channels as it has representation of Councillors across all four (4) local municipalities within the district.

Administratively, District Development Planning Forum is the primary consultation platform as it has representation of all the officials involved in the development and preparation of the IDP and PMS from the district municipality as well as local municipalities. One on ones will also be used as and when necessary, during the course of the financial year.

SECTION C

4 PROCESS PLAN

The Process Plan fulfils the function of a “business plan”, it therefore details and sets out timeframes for the processes that will be followed during the IDP review stages ensuring that all aspects are covered on time for adoption. The Process Plan must also consider and include amongst others what has been set out in the Framework Plan, the MEC comments, Council priorities, Draft IDP assessments and self-assessments, community input etc.

4.1 Structural Arrangements

The IDP development process is consultative and participatory in nature and as such, the structural arrangements must therefore, be conducive for consultation and participation of all stakeholders. As reflected in Figure 1, the structural arrangements are categorised into four categories which are namely, decision making, advisory and oversight, consultation and participation, and management.

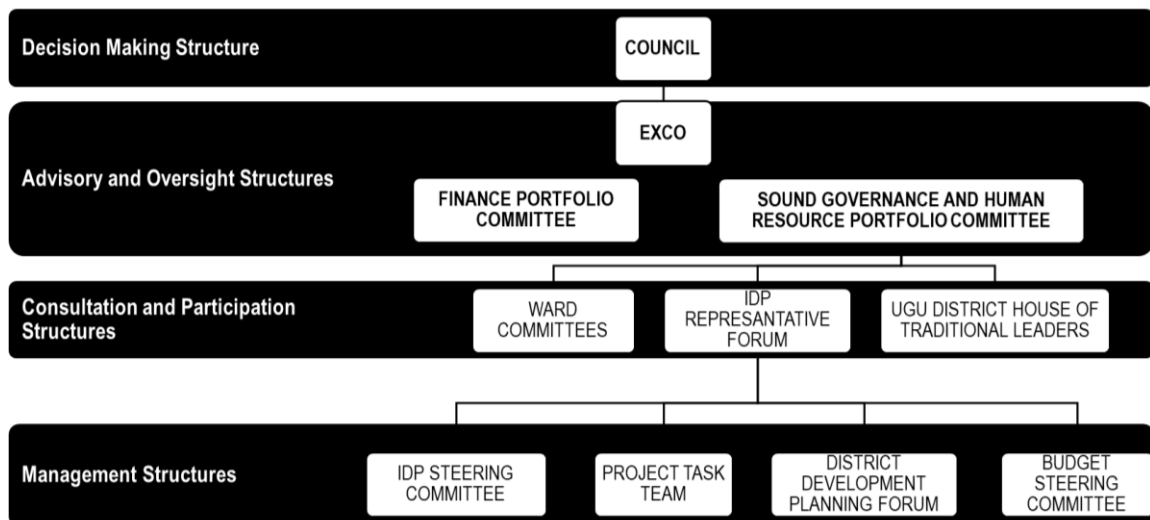


Figure 1: IDP Development Process Structural Arrangements

4.1.1 Decision Making Structure

The Council is the only decision-making body in the district and the other structures only recommends to council and advises the council.

4.1.1.1 Council

The Council is a municipality's executive and legislative authority and as such is the highest authority in the municipality and the significant powers of approval and oversight are vested with it. The district's Council is comprised of 35 members made up of eight (8) full time and 27 part time members.

Section 25(1) of the Systems Act stipulates that each municipal council must adopt a single, inclusive and strategic plan for the development of the municipality. Section 38 compels municipalities establish a

performance management system which must be adopted by council. Section 16(1) of the Municipal Finance Management Act compels the council of a municipality to approve an annual budget for the municipality for each financial year before the start of that financial year.

The schedule of meetings of decision-making structures that will consider the IDP, Budget and PMS are captured in Table 1 below. The specific dates for the 2027 calendar year will be confirmed once the schedule is approved by council in December 2026.

Table 1: Schedule of Meetings of Decision-Making Structures

Structure	Date of Meeting		
Council	27 August 2026	March 2027	May 2027

4.1.2 Advisory Structures

There are three (3) main advisory structures in the IDP, PMS and Budget preparation and development process which are namely, Executive, Finance Portfolio and Sound Governance and Human Resource Portfolio committees.

4.1.2.1 Executive Committee (EXCO)

A council delegates its executive authority to the executive committee but does not delegate its legislative powers. The council retains the powers to approve policy and budgets and to exercise oversight over the mayor in the implementation of policy, budgets and by-laws. The executive committee comprises of seven (7) members and is chaired by the Mayor.

Section 30 of the Systems Act compels the executive committee of a municipality to manage the drafting of the municipality's integrated development plan and submit the draft IDP to the municipal council for adoption by the council. Section 39 of the Systems Act compels the executive committee to manage the development of the municipality's performance management system and submit the proposed system to the municipal council for adoption.

4.1.2.2 Finance Portfolio Committee

The Finance Portfolio Committee assists the Executive Committee. The committee oversee IDP and PMS development, adoption, implementation and reporting processes to ensure that they comply with Municipal Finance Management Act and make reports and submit recommendations to the EXCO on these matters. The Finance Portfolio Committee is comprised of nine (9) Councillors and is chaired by the Mayor.

4.1.2.3 Sound Governance and Human Resource Portfolio

The Sound Governance and Human Resource Portfolio Committee assists the Executive Committee. The committee oversees budget preparation, adoption, implementation and reporting processes to ensure that they comply with the Municipal Finance Management Act and make reports and submit recommendations to the EXCO on these matters. The Sound Governance and Human Resource Portfolio Committee is comprised of nine (9) Councillors and is chaired by the EXCO member elected by council.

The schedule of meetings for advisory structures that will consider the IDP, Budget and PMS are captured in Table 2 below. The specific dates for the 2027 calendar year will be confirmed once the schedule is approved by council in December 2026.

Table 2: Schedule of Meetings of Advisory Structures

Structure	Date of Meeting		
EXCO	19 August 2026	March 2027	May 2027
Finance Portfolio Committee	18 August 2026	March 2027	May 2027
Sound Governance and Human Resource Portfolio Committee	11 August 2026	March 2027	May 2027

4.1.3 Consultation and Participation Structures

There are three (3) key consultation and participation structures in the district which are namely, Ward Committees, IDP Representative Forum and Local House of Traditional Leaders.

4.1.3.1 Ward Committees

Ward Committees are the vehicles through which the notions of a participatory democracy and a representative democracy as outlined in Section 152 of the Constitution become a reality. A ward committee may make recommendations on any matter affecting its ward to the ward councillor, or through the ward councillor, to local council and the executive committee. The list of duties that can be delegated to ward committees include:

- advising ward councillors on policy matters affecting wards;
- identifying needs and challenges that wards face;
- receiving complaints from residents about municipal service delivery; and
- communicating information to wards on budgets, IDP's and service delivery options.

Ward committee may only have ten members but can, however, make establishment of sub-committees to assist the ward committees in performing their functions and to involve the communities more broadly.

4.1.3.2 IDP Representative Forum

Regulation 15 of the Municipal Planning and Performance Regulations (No. 796, 24 August 2001) stipulates that a municipality must establish a forum that will enhance community participation in an event that it does not have an appropriate municipal wide structure for community participation. Such forum enhances community participation the drafting and implementation of the municipality's IDP; as well as the monitoring, measurement and review of the municipality's performance in relation to the key performance indicators and performance targets set by the municipality.

In fulfilment of the Regulation 15 of the Municipal Planning and Performance Regulations (No. 796, 24 August 2001), the IDP Rep Forum has been established by the district which is comprised of Councillors, Municipal Officials, National and Provincial Departments, Community Stakeholders and Parastatals.

4.1.3.3 Ugu District Local House of Traditional Leaders

Section 29 of the Systems Act identifies traditional authorities as one of the key stakeholders to be consulted on the drafting of the integrated development plan and as such the Ugu District House of Traditional Leaders has been identified as one of the key structures in the IDP development process. The Ugu District House of Traditional Leaders is comprised of all the Amakhosi of the traditional authorities within the district's area of jurisdiction.

The schedule of meetings for consultation and participation structures that will consider the IDP, Budget and PMS are captured in Table 3 below. The specific dates for the 2027 calendar year will be confirmed once the schedule is approved by council in December 2026.

Table 3: Schedule of Meetings of Consultation and Participation Structures

Structure	Date of Meeting			
	2026	2026	2027	2027
IDP Representative Forum	14 August 2026	20 November 2026	February 2027	May 2027
Ugu District Local House of Traditional Leaders	August 2026	November 2026	February 2027	May 2027

4.1.4 Management Structures

Section 30 and 39 of the Systems Act stipulates that the executive committee must assign responsibilities of the process to be followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan as well as management of the development of the municipality's performance management system to the Municipal Manager. There are four (4) management structures that assist the Municipal Manager in fulfilling these responsibilities.

4.1.4.1 IDP Steering Committee

This is a technical committee comprised of the management component of the municipality. It also serves to improve the participation of internal staff members in the IDP process and should result in better understanding and buy-in to the process. The committee is comprised of the senior managers of the district.

4.1.4.2 Project Task Team

The Project Task Team is an IDP Steering committee subcommittee established specifically to investigate and analyse projects. The committee is comprised of members appointed by the IDP Steering Committee at its discretion depending on the type of projects it needs to consider.

4.1.4.3 District Development Planning Forum

District Planning and Development Forum is an intergovernmental sub forum that provides technical and expert support advice on district wide planning and development matters. The forum is comprised of the Town and Regional planners, IDP Managers, LED Managers, Officials responsible for large programs and projects, and Tourism Managers from the District Municipality and its Local Municipalities.

4.1.4.4 Budget Steering Committee

The Budget Steering Committee is a technical committee that provides technical assistance to the Mayor in, amongst other things, in providing political guidance to the IDP and budget processes and the priorities that must guide the preparation of the budget, ensuring the budget gets approved on time, that a SDBIP is produced and that senior managers' annual performance contracts are signed, submitted to council and made public on time. The committee is comprised of Senior Managers as well as the Councillor responsible for financial matters and is chaired by the Chief Financial Officer.

The schedule of meetings for management structures that will consider the IDP, Budget and PMS are captured in Table 4 below. The specific dates for the 2027 calendar year will be confirmed once the schedule is approved by council in December 2026.

Table 4: Schedule of Meetings of Management Structures

Structure	Date of Meeting			
	11 August 2026	21 November 2026	February 2027	May 2027
IDP Steering Committee	11 August 2026	21 November 2026	February 2027	May 2027
Project Task Team	NA	NA	TBC	TBC
District Development Planning Forum	August 2026	September 2026	TBC	TBC
Budget Steering Committee	TBC	TBC	TBC	TBC

4.2 Roles and Responsibilities

The Municipal Systems Act envisages municipalities producing IDPs that integrate the planning and implementation of programmes and projects initiated by all spheres of government in a manner that promotes integrated development and spatial transformation. Meaningful participation of national and provincial sector department in municipal development planning processes thus becomes the utmost important ingredient. This then necessitates a clear articulation of roles and responsibilities of different internal and external role players as captured in Tables 1 and 2.

Table 5: Internal Roles and Responsibilities

No.	Role Player	Responsibilities	Process
1.	Council	- Adopt the IDP of the municipality. - Adopt the IDP, Budget and PMS framework and Process Plan of the municipality.	IDP
		- Approval of the budget and budget related policies of the municipality. - Oversight over tabling of annual budget, approval of service delivery and budget implementation plans or the signing of annual performance agreements.	Budget
		Adopt the PMS of the municipality.	PMS
2.	Mayor	Manages the drafting of the municipality's IDP, assign IDP development process responsibilities to the municipal manager and submit the draft plan to the municipal council for adoption by the council through the EXCO as the chairperson of the committee.	IDP
		- Provide guidance over the fiscal and financial affairs of the municipality. - Oversees the preparation of the Annual Budget. - Provide political guidance over the budget process and the priorities that must guide the budget. - Monitor and oversee the chief financial officer and the municipal manager in the exercising of their responsibilities in terms of the Municipal Finance Management Act as provided for in the Act. - Ensure that the municipality performs its statutory functions in the limits of the approved budget. - Submit quarterly reports to Council on the implementation of the budget and the financial status of the municipality. - Coordinates the annual revision of the IDP and preparation of the annual budget. - Table the draft budget before the Council. - Ensure that the reports to the council will adequately facilitate the council's oversight functions.	Budget
		- Approves the services delivery and budget implementation plan of the municipality. - Manage the development of the municipality's PMS, assign responsibilities in this regard to the municipal manager, and submit the proposed system to the municipal council for adoption through EXCO as the chairperson of the committee.	PMS

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No.	Role Player	Responsibilities	Process
		Evaluate progress against the key performance indicators, review the performance of the municipality and monitoring of the administration through EXCO as the chairperson of the committee.	
	Municipal Manager	- Formation and development of an economical, effective, efficient and accountable administration, which is equipped to implement the IDP and operates within the municipality's PMS. - Chairs the IDP Steering and Management committees.	IDP
		- Assist the Mayor in performing the legislated budgetary functions. - Ensure public participation in budget process. - Submit draft budget to relevant institutions. - Monthly report on state of the budget to provincial treasury. - Take steps to ensure budgetary control. - Spending in accordance with budget. - Monitor revenue and expenditure. - Reduce spending if necessary. - Report under collection, shortfalls, overspending and steps to be taken to the municipal council. - Must ensure that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented.	Budget
		- Set appropriate key performance indicators as a yardstick for measuring performance with regard to the municipality's development priorities and objectives set out in the IDP. - Set measurable performance targets with regard to each of those development priorities and objectives. - Monitor performance and measure and review performance at least once per year. - Take steps to improve performance with regard to those development priorities and objectives where performance targets are not met. - establish a process of regular reporting to the council, other political structures, political office bearers and staff of the municipality and the public and appropriate organs of state.	PMS
	Chief Financial Officer	- Provide technical financial expertise through the IDP Steering and Management Committees. - Provide assistance to the Municipal Manager in the resourcing of the IDP. - Provide comments on the IDP document as members of staff.	IDP
		- Budgeting, accounting, analysis, financial reporting, cash management, debt management, supply chain management, financial management, review and other duties as may be delegated by the accounting officer to the chief financial officer. - Ensure that the system of financial management and internal control established for the municipality is carried out diligently;	Budget

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No.	Role Player	Responsibilities	Process
		▪ Ensure that financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently; ▪ Ensure that any unauthorised, irregular or fruitless and wasteful expenditure and any other losses are prevented; ▪ Ensure that all revenue due to the municipality is collected; ▪ Ensure that the assets and liabilities of the municipality are managed effectively and that assets are safeguarded and maintained to the extent necessary; and ▪ Ensure that all information required by the accounting officer for compliance with the provisions of Municipal Finance Management Act is timeously submitted to the accounting officer.	
		▪ Assist the Municipal Manager and Mayor in the preparation of the SDBIP. ▪ Identify and propose indicators and targets for the Budget and Treasury Office.. ▪ Conduct regular reviews of performance for the Budget and Treasury Office. ▪ Take corrective action for poor performance as and when required for the Budget and Treasury Office.	PMS
	Senior Managers	▪ Provide technical / sector expertise through the Management and IDP Steering Committees. ▪ Prepare selected Sector Plans. ▪ Provide comments on the IDP document as members of staff.	IDP
		▪ Submit budget proposals for their respective departments. ▪ Take steps to ensure budgetary control for their respective departments. ▪ Spending in accordance with budget for their respective departments. ▪ Monitor revenue and expenditure for their respective departments. ▪ Reduce spending if necessary for their respective departments. ▪ Report under collection, shortfalls, overspending for their respective departments and steps to be taken to the Municipal Manager. ▪ Must ensure that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented in their respective departments.	Budget
		▪ Identify and propose indicators and targets for their respective departments; ▪ Ensure regular monitoring (measurement, analysis and reporting) for their respective departments; ▪ Take corrective action as and when required for their respective departments; ▪ Conduct regular reviews of performance their respective departments; and ▪ Propose response strategies to Portfolio Committees and EXCO.	PMS
	Manager responsible for IDP / PMS	▪ Ensure that the Process Plan is finalised and adopted by Council; ▪ Day-to-day management of the IDP process. ▪ Ensure continuous and improved participation of role players through IDPRF and other means; ▪ Prepare documentation and submissions;	IDP

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No.	Role Player	Responsibilities	Process
		- Co-ordinate the preparation of the Sector Plans and their inclusion into the IDP documentation; - Co-ordinate the inclusion of the Performance Management System (PMS) into the revised IDP; and - Submit the developed IDP to the relevant authorities.	
		- Interact with Budget Office for alignment of processes; and - Ensuring IDP process conducted timeously for budgeting purposes.	Budget
		- Day-to-day management of the process - Performance management review planning and preparation. - Prepare documentation and submissions; - Ensure that the Process Plan is adopted by Council; and - Day-to-day management of the IDP process.	PMS
	Manager responsible for Budget and Treasury Office	- Interact with IDP Office to ensure processes are aligned; and - Ensuring budget proposals are in line with IDP.	IDP
		- Ensure that the Process Plan is adopted by Council; - Day-to-day management of the budgeting process. - Make information available to staff members for budgeting purposes. - Prepare documentation and submissions; and - Ensure draft budget is in place for submission to Council.	Budget

Table 6: External Roles and Responsibilities

No.	Role Player	Responsibilities
1.	Planning Professionals	- Provide relevant technical, sector and financial information regarding their municipality; - Facilitate vertical alignment between DM and LMs; - Facilitate horizontal alignment with sector department and public utilities; - Provide developmental planning input; and - Self-assessment of district IDP documents.
2.	Representative Forum / Civil Society	- Representing interest and contributing knowledge and ideas; - Identify and priorities community needs; and - Provide comments on the IDP document.
3.	Government Departments	- Align the implementation of national or provincial legislation, consult municipalities regarding implementation and take reasonable steps to assist the municipalities to meet the implementation timeframe. - Provide data and information; - Budget guidelines; - Alignment of budgets with the IDP; - Provide professional and technical support (sector specialization).

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No.	Role Player	Responsibilities
4.	Amakhosi	▪ Section 29(1)(iii) identifies traditional authorities as one of the key role players to be consulted on the drafting of the IDP; ▪ Provide traditional leadership; ▪ Joint planning; and ▪ Provide data and information as and when necessary.
5.	Communities	▪ Joint planning; ▪ Provide data and information; ▪ Identifies community issues and needs; ▪ Priorities needs; and ▪ Monitors the implementation of projects.
6.	Local Municipalities	▪ Joint planning; ▪ Align their IDP plans with the district framework plan; and ▪ Draft their IDPs, taking into account the integrated development processes of and proposals submitted to it by the district municipality.

4.3 Public Participation

Section 16 of the System Act that municipalities must develop a culture of municipal governance that complements formal representative government with a system of participatory governance, and as such, public participation forms an integral part of the IDP, Budget and PMS preparation and development processes. In line with provisions of this legislative requirement, the district continuously encourages, and has created conditions for, the local community to participate in the affairs of the municipality, including in:

- the preparation implementation and review of its integrated development plan;
- the establishment, implementation and review of its performance management system;
- the monitoring and review of performance, including the outcomes and impact of such performance;
- the preparation of its budget; and
- strategic decisions relating to the provision of municipal services.

The mechanism, processes and procedures for public participation as well as communication of information concerning public participation to community tools are in place.

4.3.1 Mechanisms, Processes and Procedures for Public Participation

The district therefore had five (5) main mechanisms for community consultation in the development of the IDP which are IDP Representative Forum (IDP Rep Forum), Ward Committees, Public Meetings (Mayoral Izimbizos and IDP / Budget Roadshows) and Radio Slots.

4.3.1.1 IDP Representative Forum (IDP Rep Forum)

The IDP Rep Forum meetings:

- discusses the process to be followed in drafting the IDP;
- consults on the content of the IDP;
- monitors the implementation of the IDP;
- discusses the development, implementation and review of the district's performance management system; and
- monitors the municipality's performance in relation to the key performance indicators and performance targets set by the municipality.

To ensure effective community participation and consultation, the district affords members of the forum a minimum of 14 days before any meeting of the forum to consult their respective constituencies on the matters that will be discussed at in meetings.

4.3.1.2 Ward Committees

The ward committees develop Ward Based Plans which help to ensure that IDPs are more targeted and relevant to addressing the priorities of all groups, including the most vulnerable. Community Based Planning provides ward committees with a systematic planning and implementation process to perform their roles and responsibilities. In other words, ward plans provide an overall direction for development for the area, as well as an annual operational plan, the implementation, monitoring and evaluation of which gives ward committees an ongoing role through the year. The Ward base plans formed an integral part of the 2027 / 2028 IDP Review.

4.3.1.3 Public Meetings

The district in collaboration with local municipalities will conduct **Mayoral Izimbizos** across the district to solicit local community's input for the purposes of preparing and developing the IDP, Budget and PMS. These set of public meetings' primary objective is to confirm the communities' issues and needs. These issues are then prioritised and resources allocated accordingly. A minimum of 18 Mayoral Izimbizos will be held between **October and November 2026**.

Once the resources are allocated for the community needs as per prioritisation conducted by respective councils, the district together with local municipalities conducts **IDP / Budget Roadshows** across the district to give feedback to and afford the local community opportunity to make final input and comment on the draft IDP, Budget and PMS. These set of public meetings' primary objective is to give feedback to the local community on the respective councils' resource allocation in the form of Budget, IDP and PMS. A minimum of 18 Mayoral IDP / Budget Roadshows will be held between **March and April 2027**.

Due to vastness of the district, the Mayoral Izimbizo and IDP / Budget Roadshows will be clustered to cover a wider number of wards on a rotational basis. To ensure meaningful participation these public meetings will be conducted in IsiZulu and English as the official languages of the district.

4.3.1.4 Radio Slots

The Mayor shall present the draft IDP and Budget on the Ugu Youth Radio Station which is a local radio station as well as Igagasi FM which is a KZN provincial radio station.

4.3.1.5 Written Comments / Representations

The district and the local municipalities make draft IDPs, Budget and PMS on all the municipal offices, local libraries and municipal websites for the local community to access and submit written comments on the draft IDP, Budget and PMS before final adoption by council.

4.3.2 Communication of Information Concerning Public Participation

The municipality has a legislative obligation to communicate to its community information concerning the available mechanisms, processes and procedures to encourage and facilitate community participation. In this regard, the district utilises five (5) platforms to communicate information concerning community participation were:

- 1) Local Newspaper,
- 2) Municipal Website,
- 3) Municipal Notice Boards,
- 4) Loud hailing, and
- 5) Social Media (WhatsApp, Facebook etc.).

4.3.2.1 Local Newspaper

The South Coast Fever is the newspaper circulating in the district's area of jurisdiction and is determined by the council as a newspaper of record. There are six (6) key notices that the municipality publishes on the local newspaper regarding the IDP public participation mechanism, procedures and processes which are namely:

- 1) Notice of the particulars to be followed to guide the planning, drafting, adoption and review of the IDP.
- 2) Notice of date, time and venue of Mayoral Izimbizos.
- 3) Notice of the approval of the Draft IDP by Council inviting the local community to submit written comments or representations on the final draft IDP.
- 4) Notice of the approval of the Draft Annual Budget inviting the local community to submit representations in connection with the budget.
- 5) Notice of date, time and venue of IDP / Budget Roadshows.
- 6) Notice of adoption of the IDP within 14 days of its adoption by Council including a notice where the IDP document can be accessed.

4.4 Predetermined Programme

Section 29 of the Systems Act stipulates that the process that the municipality follows in drafting its IDP, including its consideration and adoption of the draft plan, must be in accordance with a predetermined programme specifying timeframes for the different steps. The district's predetermined programme for the preparation and development of the 2027 / 2028 IDP, Budget and PMS is detailed in Table 9.

The key budget dates for the 2027 / 2028 financial year Annual Budget are captured in Table 7. The Budgetary Process will address the various budget requirements and focus areas identified through self-assessment, i.e., compliance issues. The spotlight is on the alignment of the Budget to the IDP, Organisational PMS and SDBIP.

Table 7: 2027 / 2028 Key Budget Dates

DATE	ACTIVITY	RESPONSIBILITY
September 2026	Budget Framework Preparation of budget framework to provide parameters and request budget inputs for the 2027 / 2028 budget.	CFO
October 2026	Submission of three-year capital plan to National Treasury	CFO
October 2026	Preliminary community engagement process	CFO
February 2027	Budget Review Review of current budget and preparation of adjustment budget	MANCO
January 2027	Submission of Budget Inputs HODs to submit departmental budget inputs Capital projects submitted through IDP process	HODs
3 March 2027	Budget Discussion Document Compile discussion document from inputs and submit to Executive and Management Committee.	CFO
4 March 2027	Budget Workshop Discuss budget inputs, link capital and operational plans to IDP and determine preliminary tariffs	EXCO MANCO
25 March 2027	Draft Budget Submit draft multi-year operational and capital budget to Council, Provincial Treasury, Department of Cooperative Governance and Traditional Affairs and National Treasury.	CFO
April -May 2027	Public Consultation Process Public consultation on draft budget throughout the district	MAYOR EXCO MM
May 2027	Respond to Public Comments Responding to public comments and sector comments and incorporate recommendation into draft budget where possible	MAYOR CFO
27 May 2027	Approval of Final Budget Approve draft multi-year operational and capital budget	COUNCIL
31 May 2027	Advertising Publications of approved budget and promulgation of water tariffs	MM CFO
27 May 2027	Submission of Budget Submit approved budget to Provincial Treasury, DLGTA and National Treasury	CFO
June 2027	Compile SDBIP Compilation of service delivery and budget implementation plans (SDBIP) and submit to Council for approval	MAYOR MM

The key Performance Management System key dates are summarized in Table 8 and are detailed in Table 9.

Table 9: Key Target Performance Management and Evaluation Dates

ACTIVITIES	TIMELINE / TARGET DATES
Review of the PMS Policy for the 2026 / 2027 financial year.	By 30 June 2026
Develop draft 2026 / 2027 SDBIP with Performance agreements and submit to Mayor.	Within 14 days after adoption of Municipal budget
Submit Final 2026 / 2027 SDBIP to Mayor.	Within 28 days after adoption of Municipal budget
Advertise 2026 / 2027 SDBIP and Performance Agreement Contracts.	within 14 days after Mayor approval
2025 / 2026 Annual Municipal Performance Report.	31 August 2026
Section 57 Managers signing of 2026 / 2027 performance agreements.	Due by 31 July 2025 or within 60 days of appointment for new appointees
SDBIP performance assessment and Organisational performance reporting (Jul – Sept).	October 2026
Mayor tables 2025/2026 annual report to Council.	Due by 31 January 2027
SDBIP performance assessment and Organisational performance reporting (Oct – Dec).	25 January 2027
SDBIP performance assessment and Organisational performance reporting (Jan – Mar).	April 2027
Make public annual report and invite community inputs into report	Up to 21 days in Feb 2027
Council to adopt Oversight Report.	Due by 31 March 2027
Conduct S57 assessments for 2025 / 2026 Year end and 2026 / 2027 Mid-Year.	After the adoption of the oversight report by Council
Publicise Annual Report and Submit copy to Provincial Legislature.	Within 7 days after adoption of oversight report by Council
SDBIP performance assessment and Organisational performance reporting (April – June).	July 2027

The IDP development process is done through six (6) phases as illustrated in figure 2 and further unpacked in subsections 4.4.1. to 4.4.2.

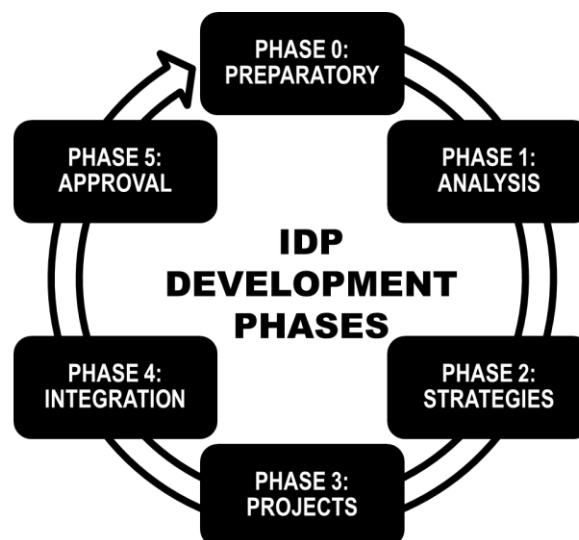


Figure 2: IDP Development Process Phases

4.4.1 Phase 0: Preparatory

The preparatory phase is a phase during which the district will position itself to comply with the policy and legislative requirements that guide the IDP, Budget and PMS development and preparation processes. The Drafting and approval of the IDP Framework and Process Plan is the deliverable of this phase and will take place between the **01st of July and 31st of August 2026**.

An adopted **IDP, BUDGET AND PMS FRAMEWORK AND PROCESS PLAN** is the main deliverable of this phase and will take place between the **01st of July and the 31st of August 2026**.

4.4.2 Phase 1: Analysis

With regards to the review of the IDP, there are two main aspects that the analysis phase considers which are the assessment of performance measures and evaluation of changed circumstances. The assessment of performance measures through the preparation of the Annual Report which consists of a Performance Report. The performance report shall reflect:

- the municipality's, and any service provider's, performance during the 2025 / 2026 financial year, also in comparison with targets of and with performance in the 2024 / 2025 financial year;
- the development and service delivery priorities and the performance targets set by the municipality for the 2026 / 2027 financial year; and
- measures that were or are to be taken to improve performance.

The evaluation of changed circumstances is concerned with the following key processes and activities:

- an analysis of service gaps and resource potentials;
- a participatory-based community and stakeholder level analysis;
- cross-sectoral municipality-level analysis in respect of economic, environmental, institutional, spatial and socio-economic matters;
- the prioritisation of issues; and
- an in-depth analysis of issues.

The deliverable of this phase is **CHAPTER 3: SITUATIONAL ANALYSIS**, of the IDP and will take place between **01st of September 2026 and 31st of JANUARY 2027** and will inform the strategic phase.

4.4.3 Phase 2: Strategies

The strategies phase is mainly concerned with consideration of the relevance and application of policy guidelines in the local context, agreeing on vision and objectives and debating decision-making on appropriate strategies. In the context of the review of the IDP, the focus will be reaffirmation and adjustment should the analysis phase necessitate it as the vision, mission, strategic objectives and strategies are already in place.

The deliverable of this phase is **CHAPTER 4: DEVELOPMENT STRATEGIES**, of the IDP and will take place between end of the **01st of November 2026 and to the 31st of February 2027**.

4.4.4 Phase 3: Projects

The main purpose of an IDP project is the achievement of the objectives and strategies, which in turn addresses the priority related issues. The project phase is therefore, concerned mostly with the formulation of projects to implement the vision, mission, strategic objectives and strategies.

The projects identified will have a direct linkage to the priority issues and the objectives that were identified in the preceding phases. The location, commencement and completion dates, project managers, project costs, sources of funding for each project as well as the intended beneficiaries of these projects are captured.

The deliverable of this phase is **CHAPTER 5: IMPLEMENTATION PLAN**, of the IDP and will take place between **01st of January and 31st of March 2027**.

4.4.5 Phase 4: Integration

The integration phase is mainly concerned with screening, adjusting, consolidation and agreeing on project proposals which subsequently result in the compilation of integrated programmes. The compilation of sector programmes and plans is also critical in this phase as it ensures that the collective impact and resource requirement of individual projects makes most efficient use of resources. In addition, the compilation of operational plans aims to ensure that the implementation and sustainability of the projects identified in the IDP is supported through adequate institutional and financial re-engineering.

The primary deliverable of this phase will be the **DRAFT 2027 / 2028 IDP REVIEW** and will take place between the **01st of February to 31 March 2026**.

4.4.6 Phase 5: Approval

Once the IDP is completed it is submitted to the municipal council for consideration and approval. The council must make sure that the IDP complies with legal requirements before the approval. The final deliverable of this phase will be the **ADOPTION** of the 2027 / 2028 IDP Review and will take place by between the **01st of March to the 30th of May 2027**.

UGU DISTRICT MUNICIPALITY

Table 7: 2026 / 2027 IDP, Budget and PMS Predetermined Programme – First Quarter (July to September 2025)

No.	PHASE	ACTIVITY	RESPONSIBILITY	KEY DEADLINES	JULY				AUGUST				SEPTEMBER				
					1	2	3	4	1	2	3	4	1	2	3	4	
1.	PREPARATORY	DRAFTING AND ADOPTION OF FRAMEWORK AND PROCESS PLAN.															
1.1.		Circulation of draft Framework and Process Plan to local municipalities.	Manager responsible for IDP / PMS	15 Jul 26	■												
1.2.		Submission of draft Framework and Process Plan to Department of Cooperative Governance and Traditional Affairs for comment.		31 Jul 26			■										
1.3.		Give notice to the local community of particulars of the process to be followed	Municipal Manager	31 Jul 26				■									
1.4.		Recommendation of Framework and Process Plan by IDP Steering Committees for adoption.	Municipal Manager	11 Aug 26					■								
1.5.		Recommendation of Framework and Process Plan by IDP Rep Forum for adoption.	Municipal Manager	15 Aug 26					■								
1.6.		Noting of Framework and Process Plan by Local House of Traditional Leaders for noting.		Aug 26						■							
1.7.		Recommendation of Framework and Process Plan by Sound Governance and Human Resource and Finance Port Folio Committees for adoption.	Municipal Manager and Chief Financial Officer	14 Aug 26					■								
1.8.		Recommendation of Framework and Process Plan by Executive Committee for adoption.	Mayor	20 Aug 26						■							
1.9.		Adoption by Council	Council	28 Aug 26							■						
2.		ASSESSMENT OF PERFORMANCE MEASUREMENTS 2025 / 2026 FINANCIAL YEAR															
2.1.		Conduct 2024 / 2025 fourth quarter performance review	Municipal Manager	31 Jul 26					■								
2.2.		Compilation of 2024 / 2025 performance report	Municipal Manager	30 Aug 26							■						
2.3.		Submission of 2024 / 2025 Annual Performance Report and draft annual report to AG	Municipal Manager	31 Aug 26								■					
3.	ANALYSIS	NATIONAL AND PROVINCIAL LEGISLATION BINDING PLANS AND PLANNING REQUIREMENTS BINDING															
3.1.		Identification and analysis of all plans and planning requirements binding on the municipality in terms of national and provincial legislation.	Manager responsible for IDP / PMS	31 Sept 26													■
4.		BUDGET FRAMEWORK															
4.1.		Preparation of budget framework to provide parameters and request budget inputs for the 2027 / 2028 budget.	Chief Financial Officer	31 Sept 26													
5.		EVALUATION OF CHANGED CIRCUMSTANCES															
5.1.		Evaluation of the changed circumstances and conduct socio analysis research	Manager responsible for IDP / PMS	30 Nov 26													

UGU DISTRICT MUNICIPALITY

Table 8: 2026 / 2027 IDP, Budget and PMS Predetermined Programme – Second Quarter (October to November 2025)

No.	PHASE	ACTIVITY	RESPONSIBILITY	KEY DEADLINES	OCTOBER				NOVEMBER				DECEMBER			
					1	2	3	4	1	2	3	4	1	2	3	4
3	ANALYSIS	EVALUATION OF CHANGED CIRCUMSTANCES														
3.1		Evaluation of the changed circumstances and conduct socio analysis research	Manager responsible for IDP / PMS	30 Nov 26												
6.		CAPITAL PLAN														
		Submission of three-year capital plan to National Treasury	Chief Financial Office	Oct 26												
7.		COMMUNITY NEEDS CONSULTATION														
8.		Conduct Mayoral Izimbizo	Mayor	30 Nov 26												
9.		2025 / 2026 IDP ASSESSMENT FEEDBACK														
9.1.		Consideration of MEC comments on the 2025 / 2026 IDP Review	Municipal Manager	30 Nov 26												
9.2.		Develop action Plan to Address MEC comments on the 2025 / 2026 IDP Review	Municipal Manager	31 Dec 26												
10.		PRIORITISATION OF COMMUNITY DEVELOPMENT NEEDS AND PRIORITIES														
10.1.		In-depth analysis of community development needs and priorities.	Manager responsible for IDP / PMS	31 Dec 26												
10.2.		Prioritisation of community development needs and priorities.	Mayor and Council	31 Dec 26												

Table 9: 2026 / 2027 IDP, Budget and PMS Predetermined Programme – Third Quarter (January to March 2026)

No.	PHASE	ACTIVITY	RESPONSIBILITY	KEY	JANUARY				FEBRUARY				MARCH			
				DEADLINES	1	2	3	4	1	2	3	4	1	2	3	4
11.	ANALYSIS	2026 / 2027 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT														
11.1.		Assessment of the performance of the municipality during the first half of the 2026 / 2027 financial year.	Municipal Manager	25 Jan 27												
11.2.		Submission the mid-year budget and performance assessment report to the Mayor, National Treasury, and Provincial Treasury.	Municipal Manager	25 Jan 27												
11.3.		Incorporate mid-year budget and performance assessment into situational analysis.	Manager responsible for IDP / PMS	31 Jan 27												
11.4.		Tabling of Draft Annual Report to Council	Municipal Manager	Jan 27												

UGU DISTRICT MUNICIPALITY

No.	PHASE	ACTIVITY	RESPONSIBILITY	KEY DEADLINES	JANUARY				FEBRUARY				MARCH			
					1	2	3	4	1	2	3	4	1	2	3	4
11.5.	PROJECTS	Placing of the Mid-year Budget and Performance Assessment on the Municipal website	Chief Financial Officer	26 Jan 27												
11.6.		Bilateral Engagement with Provincial Treasury for Mid-year Budget and Performance Assessment	Chief Financial Officer	30 Jan 27												
12.		2027 / 2028 PROJECTS AND PROGRAMME PROPOSALS														
12.1.		Project identification, evaluation and registration at a departmental level.	Senior Managers	28 Feb 27												
12.2.		Assess financial Feasibility of proposed new projects based on existing and potential funds.	Chief Financial Officer	28 Feb 27												
12.3.		Project assessment and evaluation at a municipal level.	Mayor and Municipal Manager	31 Mar 27												
12.4.		Confirmation and approval of projects.	Council	31 Mar 27												
13.	INTEGRATION	2027 / 2028 BUDGET FRAMEWORK														
13.1.		Submission departmental budget inputs.	Senior Managers	31 Jan 27												
13.2.		Estimate available sources and provide guidance for way forward for budgeting.	Chief Financial Officer													
13.3.		Preparation of a summary of available funds from: Internal Funds, e.g. CRR and External Funding, e.g. MIG		03 Mar 27												
13.4.		Compile budget discussion document from inputs and submit to EXCO and MANCO.		03 Mar 27												
13.5.		Budget workshop to discuss budget inputs, link capital and operational plans to IDP and determine preliminary tariffs.	Mayor and Municipal Manager													
14.	APPROVAL	2026 / 2027 IDP REVIEW INTEGRATION														
14.1.		Align the strategic framework with internal and external policies.	Manager responsible for IDP / PMS	28 Feb 27												
14.2.		Review strategic framework for the 2026 / 2027 financial year.		28 Feb 27												
14.3.		Alignment meetings with neighbouring District Municipalities.		28 Feb 27												
15.	APPROVAL	2027 / 2028 DRAFT IDP REVIEW AND BUDGET APPROVAL														
15.1.		Recommendation by the IDP Steering Committee for approval of the 2027 / 2028 Draft IDP Review for public comment.	Municipal Manager	Mar 27												
15.2.		Recommendation by the District Development Planning Forum for approval of the 2026 / 2027 Draft IDP Review for public comment.	Manager responsible for IDP / PMS	Mar 27												

UGU DISTRICT MUNICIPALITY

No.	PHASE	ACTIVITY	RESPONSIBILITY	KEY DEADLINES	JANUARY				FEBRUARY				MARCH			
					1	2	3	4	1	2	3	4	1	2	3	4
15.3.	APPROVAL	Recommendation by the IDP Representative Forum for approval of the 2026 / 2027 Draft IDP Review for public comment.	Municipal Manager	Mar 27												
15.4.		Noting of 2026 / 2027 Draft IDP Review by the Ugu Local House of Traditional Leaders.		Mar 27												
15.5.		Reviewing of Prices of Bulk Resources	Chief Financial Officer	1 March 27												
15.6.		Finalisation of Tariff policy for Service Charges and all Budget Related Policies	Chief Financial Officer	6 March 27												
15.7.		Recommendation by the Sound Governance and Human Resource Portfolio Committee for approval of the 2026 / 2027 Draft IDP Review for public comment.	Municipal Manager	Mar 27												
15.8.		Recommendation by the Sound Finance Portfolio Committee for approval of the 2026 / 2027 Draft Budget Review for public comment.	Municipal Manager	Mar 27												
15.9.		Consideration of 2027 / 2028 Draft Budget by the Budget Steering Committee.	Chief Financial Officer	Mar 27												
15.10.		Recommendation by the Executive Committee for approval of the 2027 / 2028 Draft IDP Review and Budget for public comment.	Mayor	Mar 27												
15.11.		Approval of the Draft 2027 / 2028 IDP Review and Budget by Council.	Council	25 Mar 27												
15.12.		Submit 2027 / 2028 Draft Annual Budget in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury	Municipal Manager	25 Mar 27												
15.13.		Placing of the 2027/2028 Tabled Budget on the Municipal website	Chief Financial Officer	31 Mar 27												
15.14.		Bilateral Engagement with Provincial Treasury for the Tabled (Draft) Budget 2027/2028	Chief Financial Officer	6 April 27												
16		COMMUNITY CONSULTATION														
16.1		Conduct IDP / Budget Roadshows.	Mayor	Apr - May 27												

Table 10: 2026 / 2027 IDP, Budget and PMS Predetermined Programme – Fourth Quarter (April to May 2026)

UGU DISTRICT MUNICIPALITY

No.	ACTIVITY	RESPONSIBILITY	KEY DEADLINES	APRIL				MAY				JUNE			
				1	2	3	4	1	2	3	4	1	2	3	4
15.15.	APPROVAL	Give notice of the approval of Draft 2027 / 2028 IDP Review and Budget inviting the local community to submit written comments and representations	Municipal Manager	Apr - May 27											
15.16.		Submit 2026 / 2027 Draft IDP to province (Department of Cooperative Governance and Traditional Affairs) for assessment.	Municipal Manager	10 Apr 27											
15.17.		Incorporate comments received from IDP Provincial Assessment and all other outstanding comments	Manager responsible for IDP / PMS	30 Apr 27											
16.		COMMUNITY CONSULTATION													
16.1.		Conduct IDP / Budget Roadshows.	Mayor	Apr – May 27											
17.		2027 / 2028 FINAL IDP REVIEW AND BUDGET ADOPTION													
17.1.		Incorporate comments received from IDP / Budget Roadshows as well as the written comments and representations received from the 21-day comment period into the IDP and Budget.	Managers responsible for IDP / PMS and Budget and Treasury Office	15 May 27											
17.2.		Recommendation by the IDP Steering Committee for adoption of the 2026 / 2027 Final Draft IDP Review.	Municipal Manager	30 May 27											
17.3.		Recommendation by the District Development Planning Forum for adoption of the 2026 / 2027 Final Draft IDP Review.	Manager responsible for IDP / PMS	May 27											
17.4.		Recommendation by the IDP Representative Forum for adoption of the 2026 / 2027 Final Draft IDP Review.	Municipal Manager	May 27											
17.5.		Noting of 2026 / 2027 Final Draft IDP Review by the Local House of Traditional Leaders.		May 27											
17.6.		Recommendation by the Sound Governance and Human Resource Portfolio Committee for adoption of the 2026 / 2027 Final Draft IDP Review.	Municipal Manager	May 27											
17.7.		Recommendation by the Finance Portfolio Committee for adoption of the 2027 / 2028 Final Draft IDP Review.	Municipal Manager	May 27											
17.8.		Consideration of 2027 / 2028 Final Draft Budget by the Budget Steering Committee.	Chief Financial Officer	May 27											
17.9.		Recommendation by the Executive Committee for adoption of the 2027 / 2028 Final Draft IDP Review and Budget.	Mayor	May 27											

UGU DISTRICT MUNICIPALITY

No.	ACTIVITY	RESPONSIBILITY	KEY DEADLINES	APRIL				MAY				JUNE			
				1	2	3	4	1	2	3	4	1	2	3	4
17.10.	Adoption of the Final Draft 2027 / 2028 IDP Review and Budget by Council.	Council	27 May 27												
17.11.	Preparation of 2027 / 2028 Budget in the required format and submit Provincial and National Treasury.	Chief Financial Officer	31 May 27												
17.12.	Submit copy of adopted 2027 / 2028 IDP to the MEC for Department of Cooperative Governance and Traditional Affairs in the province within 10 days of the adoption.	Municipal Manager	10 Jun 27												
17.13.	Submit 2026 / 2027 Adopted Annual Budget in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury.	Municipal Manager	June 27												
17.14.	Give notice to the public of the adoption of the 2027/ 2028 IDP Review and Budget, and availability of copies of the documents for public inspection at specified places within 14 days of adoption.	Municipal Manager	14 Jun 27												
17.15.	Bilateral Engagement with Provincial Treasury for the Adopted Budget 2027/2028	Chief Financial Officer	30 June 27												
17.16.	SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN														
17.17.	Approval of Draft SDBIP within 28 days of adoption of 2026 / 2027 Annual Budget.	Mayor	14 Jun 27												
17.18.	Approval of SDBIP within 28 days of adoption of 2026 / 2027 Annual Budget.	Mayor	28 Jun 27												

5 KEY ELEMENTS TO BE ADDRESSED DURING THE REVIEW PROCESS.

The following is a summary of the main activities to be undertaken during this 2028 / 2028 IDP Review process:

- Comments that will be received from CoGTA following the assessment of the 2026 / 2027 IDP Review.
- Areas requiring additional attention in terms of legislative requirements that were not addressed during the previous years of the IDP process.
- Consideration, review and inclusion of any relevant and new information such as New Council priorities.
- Shortcomings and weaknesses identified through self-assessment.
- Review and updating of the strategies and objectives as circumstances dictate.
- Review and updating of Water and Sanitation Backlogs.
- On-going alignment of the Ugu IDP to the PGDS and PDP, Outcome 9, MTAS, COP17 and other relevant National and Provincial development guidelines and policies.
- Review and updating the Sukuma Sakhe/ War on Poverty and War Rooms on a monthly basis.
- Preparation, review and alignment of relevant sector plans with the IDP.
- On-going alignment of the Municipality's Performance Management System in terms of Chapter 6 of the MSA, with the IDP.
- Update of the Financial Plan as well as the list of projects, inclusive of a 3-year Capital Investment Framework (CIF).

6 COST ESTIMATES

The IDP review, budget preparation and PMS development are mainly done in-house, and as such, besides the salary costs, the only costs that are incurred are the publishing of notices and community consultation costs. Table 11 provide details of the total estimated costs for the IDP review, budget preparation and PMS development.

Table 11: Cost Estimates

ITEM	COST ESTIMATE
Publishing of Notices	
Notice of the particulars the district intends to follow to guide the planning, drafting, adoption and review of the IDP	
Notice of date, time and venue of Mayoral Izimbizos.	
Notice of date, time and venue of IDP / Budget Roadshows.	
Notice of the approval of the Draft IDP	
Notice of the approval of the Draft Annual Budget	
Notice of adoption of the IDP within 14 days of its adoption by Council	
Community Consultation	
Mayoral Izimbizo	
IDP / Budget Roadshows	
Total	R 0.00

7 CONCLUSION

The Ugu IDP 2027 / 2028 review will focus on the achievements of the Ugu DM in accomplishing what it has set out to do within the new five-year planning cycle. It is necessary to measure achievement in terms of backlog eradication and the effective spending of allocated funds. Ugu DM must assess its performance and the achievement of its targets and strategic objectives for the District IDP to remain relevant. The IDP therefore must be reviewed annually in order to:

- Ensure its relevance as the Municipality's Strategic Plan.
- Inform other components of the Municipal business process including performance management and institutional and financial planning and budgeting.
- Inform the cyclical inter-governmental planning and budgeting cycle.

Considering this review process, the IDP will reflect the impact of successes as well as corrective measures to address challenges. The IDP process will address internal and external circumstances that impact on the priority issues, objectives, strategies, projects, and programmes of integrated planning.

The IDP, as the Ugu District Municipality's Strategic Plan, informs Municipal decision-making as well as all the business processes of the Municipality. The IDP must inform the Municipality's financial and institutional planning and most importantly, the drafting of the annual budget.

Although the IDP, Budget and Organisational PMS Process are three distinct processes, they are integrally linked processes which must be coordinated to ensure that the IDP, the Budget and the Organisational PMS with their related policies are tabled as mutually consistent and credible.