

## NMBM 2026/27 IDP & BUDGET PROCESS PLAN

The Municipal Systems Act, 32 of 2000, Chapter 4 and 5, requires municipalities to develop Integrated Development Plans (IDPs) to establish appropriate mechanisms, processes, and procedures to enable local communities to participate in the affairs of the Municipality.

Furthermore, Section 28 of the Municipal Systems Act, 2000, requires each municipality to adopt a process setting out guidance in the planning, drafting and review of its Integrated Development Plan. A municipality must give notice to the local community of particulars of the process it intends to follow.

This notice requests that should any organisation or interested party wish to participate in the IDP Review Process of the Nelson Mandela Bay Municipality or make comments on the IDP/Budget Process Plan, it must please contact the IDP Office on the details listed below.

For more information, contact the IDP Office (Ms Maryka Du Plessis) at

e-mail: [jdpooffice@mandelametro.gov.za](mailto:jdpooffice@mandelametro.gov.za) / tel. 041 505 4530 during office hours (weekdays 08:00 to 16:30).

Below is the 2026/27 IDP and Budget Process Plan for community consumption:

2026/27 – IDP AND BUDGET PROCESS PLAN			
PHASE	ACTIVITY	RESPONSIBLE DIRECTORATE/ OFFICE	(2026/27)
<b>PREPARATION PHASE (JULY TO AUG)</b>	Distribute Budget Circular to Directorates' relevant officials (including funding sources and limits) and table report to EXCO	CFO	31 Oct. '25
	Submission of Annual Financial Statements (AFS) to Office of the Auditor-General South Africa (AGSA)	City Manager and CFO	31 Aug. '25
	Submission of Annual Financial Statements by entity to Auditor-General and Chief Financial Officer	CFO and CEO of MBDA	31 Aug. '25
	Submission of financial and non-financial performance information to the Office of the Auditor-General	City Manager and COO	31 Aug. '25
	Approval of the reviewed public participation programme for IDP and budget processes based on an analysis by the Strategic Planning Steering Committee (for September and April of each year)	IDP and Budget Steering Committee (MMC, CM, COO and CFO)	1 Aug. '25
	Providing directorates with the base "for applicable financial years" Operating and Capital Budgets (including funding sources and limits), adjusted to reflect the budget assumptions and strategies approved by Council (achieving the zero-based budgeting approach)	CFO	1 Sep '25
	Convening IDP Representatives' Forum meeting including entities and government departments	COO	30 Sep. '25
	Submission of Consolidated Annual Financial Statements to Auditor-General	City Manager and CFO	30 Sep. '25
	<b>STRATEGIES PHASE (SEPT TO DEC)</b>	Undertaking public participation meetings (identifying budget priorities with the public)	IDP and Budget Steering Committee
Submission of IDP inputs, including sector plans by directorates, the entity (MBDA) and trade unions, to Office of Chief Operating Officer		CFO, COO, Executive Directors, CEO of MBDA and Trade Unions	30 Sep. '25
Commence annual review of tariffs, fees and charges (for the specific financial year)		All respective Executive Directors in conjunction with CFO	31 Jan. '26
Strategic Planning Steering Committee Meeting		COO	31 Oct. '25
Strategic Planning Workshop #2		COO	30 Nov. '25
Setting objectives, targets and indicators for the IDP		COO	15 Dec. '25
Submission/processing of Budget Projects for both Capital and Operating Budgets by various stakeholders in the EMS System) of Operating and Capital Budgets (input) by Directorates and the MBDA to Budget and Treasury Directorate		CM, COO and all Acting/ Executive Directors + MBDA CFO & CEO	15 Dec. '25
First Draft IDP in place		COO	31 Jan. '26
<b>PROJECTS PHASE (JAN TO APRIL)</b>	Submission of 2024/25 Adjustments Budget to joint Budget and Treasury Standing Committee and Mayoral Committee	CFO	26 Feb. '26
	Review proposed National and Provincial Government allocations to the Municipality for incorporation into the Draft Budget for tabling	CFO	27 Feb. '26
	Mid-year budget and performance assessment visit by National Treasury (NT)	NT & CM	11 Feb. '26
	Development of Draft IDP and Budget Public Participation Programme for the month of April (after tabling of the budget/IDP)	IDP and Budget Steering Committee	1 Apr. '26
	Draft Capital and Operating Budgets, Draft IDP, and Draft SDBIP submitted to Joint Budget and Treasury Standing Committee and Mayoral Committee	CFO and COO	28 Mar. '26
	Draft Capital and Operating Budgets, Draft Ward-based Budget, Draft IDP and Draft SDBIP tabled to Council for noting	CFO and COO	31 Mar. '26
	Forwarding Draft Capital and Operating Budgets and Draft IDP to National Treasury and Provincial Treasury and any prescribed national or provincial organs of state and other municipalities affected by the budget	CFO and COO	3 Apr. '26
	Publishing the Council approved Draft IDP and Budget on the municipal website	COO	3 Apr. '26
	Advertisement of Draft Capital and Operating Budget and Draft IDP in local newspapers for public comment and public participation	COO and CFO	3 Apr. '26
	Convening 2nd Quarter IDP Representatives' Forum meeting	COO	20 Apr. '26
	Undertaking public participation meetings	IDP and Budget Steering Committee	2 to 30 April 2026
	Consolidation of all public participation inputs and comments in respect of Draft IDP and Budget	CFO and COO	1 to 5 May 2026
	Budget and Benchmarking Assessment by NT	NT and CM	15 May. '26
	Submission of IDP and Budget to joint Budget and Treasury Standing Committee and Mayoral Committee	CFO and COO	28 May. '26
	Approval of IDP and Budget and Ward-based Budget by Council	CFO and COO	31 May. '26
	Submission of Council approved IDP and Budget to National Treasury	CFO and COO	1 Jun. '26
	Publishing the Council approved IDP and Budget on the municipal website	COO and CFO	3 Jun. '26
	Submission of the approved IDP to the MEC for Local	COO	3 Jun. '26
	Approval of the Service Delivery and Budget Implementation Plan by the Executive Mayor	Office of the Executive Mayor and COO	28 Jun. '26