



SIYANCUMA LOCAL MUNICIPALITY



**IDP & BUDGET PROCESS PLAN TIME SCHEDULE FOR
2026/2027**

**29 AUGUST 2025 COUNCIL RESOLUTION:
OCM/2025/08/29/10.1.1**



NC078 SIYANCUMA MUNICIPALITY BUDGET/IDP/PM/ TIMESCHEDULE FOR 2026/2027

NO	ACTIVITY/TASK	LEGISLATIVE REQUIREMENTS	TARGET DATES					RESPONSIBLE OFFICIAL
	DESCRIPTION		IDP	BUDGET	PM	SDF	REPORTING	
Jan-26								
1	Submit Monthly report on the Budget for period ending 31 December 2025 within 10 working days to the Mayor and provincial treasury	MFMA Section 71(1)					15 Thu 2026	CFO
2	Prepare an agenda item for submission of the 2024/2025 Draft Annual Report to the Finance Portfolio Committee, Exco and Council	MFMA - Sec 21					16 Fri 2026	HOD: Corporate Service, Head of Speakers Office, Council Manager
3	Submit Mid-Year Performance Assessment Report to Mayor	MFMA - Sec 72		18 Fri 2026				HOD: Corporate Service, CFO, Principal Account, Technical
4	Prepare and submit Mid-Year Budget Assessment Report to Mayor	MFMA - Section 72(1)(b) MBRR - Reg 35		23 Fri 2026				Municipal Manager
5	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	MFMA - Section 72(1)(b) MBRR - Reg 35		23 Fri 2026				CFO, Principal Accountant
6	Council consider 2024/2025 Draft Annual Report before advertising it for public comment	MFMA - Sec 127			26 Mon 2026			All Departments
7	Quarter 2 and Mid-Year (2025/26) Performance Assessments for Municipal Manager, Directors and Reporting Level 3 Managers	MPPMR - Reg 13			16 Fr 2026			Mayor, Audit and Performance Committee
9	Submit Quarterly report for period ending 31 December 2025 on implementation of the budget and financial state of affairs of the municipality to NT and Pt within 5 days after tabling of report in council	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29 MBRR - Reg 31(1)(c)					27 Tue 2026	Municipal Manager, CFO, Principal Accountant
10	Place 2025/2026 Second Quarter Performance Report on website	MFMA - Section 75 (2) MSA - Sec 21(b)			28 Wed 2026			PMS
Feb-26								
11	Strategic Risk Review	Not Applicable					02 Mon 2026	Risk Officer
12	Provincial 2025/26 Mid-Year Budget and Performance Engagements	MFMA - Section 72(1)(b) MBRR - Reg 35		17 Tue 2026			17 Tue 2026	Municipal Manager, CFO, Principal Accountant
13	Make public the Mid-Year Budget and Performance Report by Notice and on municipal website	MFMA - Section 75 (2) MSA - Sec 21(b)		23 Fri 2026				CFO, Principal Accountant
14	Finance Portfolio Committee considers and recommends the 2026/2025 Adjustments Budget to the EXCO	MFMA - Sec 28 MBRR - Part 4		17 Tue 2026				Corporate Services, Head Of Speaker, Council Support



15	EXCO considers 2025/2026 Adjustments Budget and potentially revised 2025/2026 TL SDBIP	MFMA - Sec 28 MBRR - Part 4		19 Thu 2026				Municipal Manager, CFO, Principal Accountant
16	Council considers and adopts 2025/2026 Adjustments Budget and potentially revised 2025/2026 SDBIP	MFMA - Sec 28 MBRR - Part 4		27 Fri 2026				
17	Send the 2024/2025 Draft Annual Report, within five (5) days via e-mail and hard copy to the National Treasury, the Northern Cape Department of Local Government, the Northern Provincial Treasury and the Auditor General	MFMA - Section 127(5)(b)					27 Fri 2026	Corporate Services
18	Due date for the public and other stakeholders to render written comments on the 2024/2025 Draft Annual Report	MFMA - Sec 127(5)(a) MSA - Sec 21A			16 Mon 2026			PMS
19	Submit monthly report for period ending 31/01/2026 on implementation of the budget and financial state of affairs of the municipality to Council	MFMA - Sec 71(1) MBRR - Reg 29		27 Fri 2026				Municipal Manager, CFO, Principal Accountant
Mar-26								
19	SDBIP - All layers and performance indicator review	Chapter 6 MSA			Continuous			Municipal Manager, HOD: Corporate Services, CFO, Technical
20	Advertise the approved 2025/2026 Adjustments Budget and Revised TL SDBIP for 2025/2026 and submit budget and B Schedules to National Treasury and Provincial Treasury as required per legislation (within 10 working days)	MFMA - Sec 28(7) MSA - Sec 21A MBRR - Part 4		6 Fri 2026				Municipal Manager, HOD: Corporate Services, CFO, Technical
21	Submit monthly report on the budget for period ending 28 February 2025 within 10 working days to Mayor	MFMA Section 71(1)		13 Fri 2026				Municipal Manager, CFO
22	Prepare an item with the 2024/2025 Oversight and Annual Report to be tabled at the Finance Portfolio Committee, Executive Committee Councillors, MPAC to be reviewed by the Municipal Manager	MFMA - Sec 129			9 Mon 2026		05/03/2026 to 16/03/2026	Corporate Services, Head Of Speaker, Council Support
23	Council consider 2024/2025 Oversight Report and Annual Report for approval	MFMA - Sec 129					31 Thr 2026	Corporate Services, Head Of Speaker, Council Support
24	Submit draft revised IDP, and 2026/27 SDBIP to EXCO for discussion		21/03/2025		21/03/2026			HOD Corporate Services, Head Of Speaker, Council Support
25	Financial Services Portfolio Committee recommends 2026/2027 Draft Budget Mayor and EXCO	MFMA - Sec 16(2) MSA - Sec 25 MBRR - Part 3		21/03/2026	21/03/2026			Corporate Services, CFO, Principal Accountant, Council Support
26	Mayor and EXCO consider 2026/2027 Draft Revised IDP, Budget, and 2025/26 TL SDBIP	MFMA - Sec 16(2) MSA - Sec 25 MBRR - Part 3	24 Tue 2026					Corporate Services, CFO, Council Support
27	Submission of Interim Financial statements (IFS)	MBRR Regulation 31		31 Tue 2026				Municipal Manager, CFO, Principal Accountant
28	Council meeting on Draft IDP, Budget, Tariffs, Budget Related Policies and SDBIP (at least 90 days before the start of the budget year)	MFMA - Sec 16(2) MSA - Sec 25 MBRR - Part 3			31 Tue 2026			Corporate Services, CFO, Council Support



Apr-26								
30	Advertise the Draft IDP, SDBIP, budget and other required documents and provide at least 21 days for public comments and submissions	MFMA - Sec 22(a) MSA - Sec 21A MPPMR - Reg 15(3)	1 Wed 2026					IDP Officer
31	Provincial Treasury Draft Budget Engagements			14 Tue 2026				Municipal Manager, CFO
32	Prepare advertisement for the 2024/2025 OR and AR to be released for information which must be placed on the municipal website within five (5) days after it is approved	MFMA - Sec 129(3)	6 Mon 2026					HOD: Corporate Services
33	Ensure that the 2024/2025 OR and AR be made available at all municipal offices and libraries for information	MFMA - Sec 129(3)	6 Mon 2026					IDP Officer
34	Submit the Annual Report and Oversight Report to the provincial legislature as per circular within seven days	MFMA - Sec 132(1) & (2)					31/03/2026 to 04/04/2026	HOD: Corporate Services
35	Submit the Draft IDP, SDBIP, SDF and Budget to Department of Local Government, National and Provincial Treasury, prescribed national or provincial organs of state and to other municipalities affected by the IDP and budget	MFMA - Sec 22(b) MSA - Sec 32(1) MBRR - Reg 20	1 Wed 2026	1 Wed 2026				HOD: Corporate Services, Principal Accountant Budget, Treasury & Reporting
36	Quarter 3 (2024/2025) Performance Assessments for Municipal Manager, Executive Directors and Reporting Level 3 Managers	MPPMR - Reg 13			13 Mon 2025			Mayor, Audit and Performance Committee
37	Submit Monthly Report on the Budget for period ending 31 March 2025 within 10 working days to Mayor	MFMA Section 71(1)		14 Tue 2026				Municipal Manager, CFO
38	Submit Third Quarter Performance Report to Mayor and EXCO Committee	MPPMR - Reg 13			20 Mon 2026			HOD: Corporate Services
39	Submit Third Quarter Performance Report to Council	MPPMR - Reg 13			30 Thr 2026			HOD: Corporate Services
40	Submit Quarterly Report for period ending 31/03/2026 on implementation of the Budget and financial state of affairs of the municipality to Council	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29			20 Mon 2026			Municipal Manager
41	Submit 3rd Quarter 2025/26 Performance Reports - SDBIP and Performance Reports to National and Provincial Treasury	MPPMR - Reg 13			10 Fri 2026			HOD: Corporate Service
42	Place 2025/2026 Third Quarter Performance Report on website	MFMA - Sec 75(2) MSA - Sec 21(b)			10 Fri 2026			HOD: Corporate Services
May-26								
43	Draft IDP - Alignment after April feedback for May	MSA - Sec 29(1)(b)	15 Fri 2026					IDP Officer, IDP Steering Committee
44	Submit Monthly Report on the Budget for period ending 30/04/2025 within 10 working days to Mayor	MFMA Section 71(1)		14 Thr 2026				Municipal Manager, CFO
45	EXCO meeting to approve Revised IDP, Performance Management Measures, targets and the Budget (at least 30 days before the start of the budget year)	MFMA - Sec 24	13 Wed 2026	13 Wed 2026				HOD: Corporate Services



46	Council meeting to adopt Revised IDP, Performance Management Measures, Targets and the Budget (at least 30 days before the start of the budget year)	MFMA - Sec 24	29 Fri 2026	29 Fri 2026				HOD: Corporate Services
Jun-26								
48	Annual Performance Assessments for Municipal Manager, Executive Directors and Reporting Level 3 Managers (Period 2025/2026 Financial Year)	MPPMR - Reg 13			12 Fr 2025			Mayor, Audit and Performance Committee
49	Place the IDP, Multi-Year Budget, all Budget-Related documents and all Budget-Related Policies, and on the website.	MFMA - Sec 22 and 75 MSA - Sec 21A and 21B	1 Mon 2026					IDP Officer, Principle Accountant
50	Give notice to the public of the adoption of the IDP, and Budget (within 14 days of the adoption of the plan) and budget (within 10 working days)	MBRR - Reg 18 MSA - Sec 25(4)(a)(b)	1 Mon 2026					IDP Officer,
51	Submit approved budget to National and Provincial Treasuries (both printed and electronic formats)	MFMA - Sec 24(3) MBRR - Reg 20		1 Mon 2026				Principal Accountant Budget, Treasury & Reporting
52	Submit to the Mayor the SDBIP for the Budget Year (no later than 14 days after the approval of an annual budget)	MFMA - Sec 69(3)(a)	18 Thr 2026	18 Thr 2026				HOD: Corporate Services
53	Submit Monthly Report on the Budget for period ending 31/05/2026 within 10 working days to Mayor	MFMA Section 71(1)		13 Wed 2026				Municipal Manager
54	Submit APC Charter to Council for approval	MFMA Sec 166(6)					30-Jun-26	Municipal Manager
55	Mayor takes all reasonable steps to ensure that the SDBIP is approved (within 28 days after Approval of the Budget)	MFMA - Sec 53(1)(c)(ii)			26 Fri 2026			Municipal Manager, HOD: Corporate Services
Jul-25								
56	Make public the projections, targets and indicators as set out in the SDBIP (no later than 14 days after the approval of the SDBIP) and submit to National and Provincial Treasuries (no later than 10 working days after the approval of the SDBIP)	MFMA Section 53(3)(a) MBRR Reg 19			3 Fr 2025			HOD: Corporate Services
57	Make public the performance agreements of Municipal Manager and Executive Directors (no later than 14 days after the approval of the SDBIP)	MFMA Section 53(3)(b)			8 We 2025			HOD: Corporate Services
58	Submit Monthly report on the budget for period ending 30 June 2024 within 10 working days to Mayor	MFMA - Sec 71(1)		10 Fr 2025				Municipal Manager/CFO
59	Submit 2025/2026 Fourth Quarter Performance Report to Council	MPPMR - Reg 13 MFMA - Sec 71(1)			31 Fr 2025			Municipal Manager
60	Quarter 4 (2024/2025) Performance Assessments for Municipal Manager, Executive Directors and Reporting Level 3 Managers	MPPMR - Reg 13			13 Mo 2025			Mayor, Audit and Performance Committee
Aug-25								
61	Submit 4th Quarter (2024/2025) Performance Reports - SDBIP Performance Reports to National and Provincial Treasuries	MPPMR - Reg 13					3 Mon 2025	HOD: Corporate Services
62	Place 2024/2025 Fourth Quarter Performance Report on website	MFMA - Section 75 (2) MSA 21(b)			3 Mo 2025			HOD: Corporate Services



63	Submit Monthly report on the budget for period ending 31 July 2025 within 10 working days to Mayor	MFMA - Sec 71(1)		11 Tu 2025				Municipal Manager, CFO
64	Finance Portfolio Committee recommends 2025/2026 Roll Over Adjustments Budget to Mayor and EXCO	MFMA - Sec 28(2)(e) MBRR - Reg 23(5)		24 Mo 2025				HOD: Corporate Services
65	Mayor and EXCO recommend that Budget/IDP/PM/SDF Process Plan (at least 10 months before the start of the budget year)	MFMA - Sec 21(1)(b) MFMA Sec 53(1)(b) MPPMRReg 2(1)	28 Fr 2025	28 Fr 2025				HOD: Corporate Services/IDP Officer
66	Submit Annual Performance Report (APR) and Annual Financial Statements (AFS) for 2024/2025 to the Auditor General of South Africa (AGSA)	MFMA - Section 126		29 Mo 2025				CFO, Municipal Manager, Corporate Services, Technical
67	Table IDP Process Plan & Budget Schedule 2026/2027 to Council for adoption(at least 10 months before the start of the budget year)	MFMA - Sec 21(1)(b) MFMA Sec 53(1)(b) MPPMRReg 2(1)	29 Fr 2025					Corporate Services, IDP Officer.
Sept-25								
69	Submit the adopted Budget/IDP/PM/SDF Time Schedule to the MEC for Local Government and Provincial Treasury	MSA - Sec 21, 21A, 28(3)	1 Tu 2025	1 Tu 2025	1 Tu 2025			IDP Officer/ Principal Accountant
70	Place advertisement to notify the public of the approved Budget/IDP/PM/SDF Process Plan on website, local newspapers and notice boards	MSA - Sec 21, 21A, 28(3)	2 We 2025	2 We 2025				IDP Officer
71	Submit Monthly Report on the Budget for period ending 31 August 2025 within 10 working days to Mayor	MFMA Section 71(1)		11 Fr 2025				CFO
72	Review of Departmental Sector Plans: Disaster Management Plan, Sector Plans	Not Applicable	28 Mon 2025					IDP Steering Committee
73	Submit 1st Draft Annual Report 2024/2025 and progress report to Senior Management Team for discussion	Not Applicable	30 We 2025		30 We 2025			All Departments
Oct-25								
74	IDP Steering Committee-First input IDP Meeting							
75	Quarter 1 (2026/2027) Performance Assessments for Municipal Manager, Executive Directors and Reporting Level 3 Managers	MPPMR - Reg 13			5 Fr 2025			Mayor, Audit and Performance Committee
76	Submit Monthly report on the budget for period ending 30 September 2025 within 10 working days to Mayor	MFMA Section 71(1)		10 Mo 2025				
77	Submit 2026/2027 First Quarter Performance Report to Mayor and EXCO	Sec 41 (2) Sec 41 (1) MFMA Circular No. 13			12 Mo 2025			Municipal Manager, HODs
78	Submit 2026/2027 First Quarter Performance Report to Council	Sec 41 (2) Sec 41 (1) MFMA Circular No. 13			16 Fr 2025			Municipal Manager, HODs
79	Submit 1st Quarter 2025/2026 Performance Reports - SDBIP and Finance Performance Reports to National and Provincial Treasury	Sec 41 (2) Sec 41 (1) MFMA Circular No. 13					19 Mo 2025	Municipal Manager, HODs



80	Place 2025/2026 First Quarter Performance Report on website	MFMA - Sec 75(2) MSA - Sec 21(b)			19 Mon 2025			HOD: Corporate Services
81	Submit 2nd Draft Annual Report 2024/2025 and progress report to Senior Management Team for review; this will include a review on quality assurance and that submitted information is valid, accurate and complete	Not Applicable	30 Fr 2025					All Departments
Nov-25								
82	Departmental IDP/Budget Work sessions to review projects, key initiatives and programmes and review the IDP (2026/2027 IDP cycle)		TBD					IDP Steering Committee
83	Submit Monthly report on the budget for period ending 31 October 2025 within 10 working days to Mayor	MFMA Section 71(1)		12 Mon 2025				CFO Municipal Manager
84	Assess and identify information from adopted Sector Plans for integration into the draft 2025/2026 IDP document if possible	Not Applicable	TBD					IDP Steering Committee
Dec-25								
85	Submit Monthly report on the budget for period ending 30 November 2025 within 10 working days to Mayor	Not Applicable		13 Tu 2025				CFO Municipal Manager