Siyancuma Local Municipality
IDP
Process Plan
Revised

2026/27

Council Resolution: OCM 2025/08/29/10.1.1

Table of Contents

1. Introduction

The Integrated Development Plan (IDP) serves as a municipality's primary strategic framework, addressing essential developmental priorities within the municipal region (externally focused) as well as key governance requirements within the organization (internally focused). The IDP:

- is officially adopted by the Council within one year following municipal elections and is valid for the Council's elected term, typically five years;
- undergoes annual review or amendment in collaboration with the local community, state organs, and stakeholders;
- directs all decision-making and actions related to planning, management, and development;
- serves as the foundation for the municipality's medium-term expenditure framework, annual budgeting, and performance management system; and
- aims to enhance integration and coordination of initiatives across different sectors and government levels.

The **IDP Process Plan** represents the initial step taken by the newly elected Council, laying out the activities and processes the municipality will pursue in drafting, adopting, and reviewing its 5th Generation IDP for the period of 2022–2027. This process plan promotes cohesion between the IDP and budget, ensuring the budget aligns with the municipality's strategic goals. Acting as a business or operational plan for the IDP process, the IDP Process Plan outlines the approach for undertaking the IDP, covering all municipal planning, budgeting, performance management, performance reporting, and stakeholder engagement processes. This plan must contain:

- A schedule with time frames for each planning phase;
- Appropriate mechanisms, processes, and procedures for engaging and consulting local communities, state organs, traditional authorities, and other participants in the IDP drafting process;
- Details on the organizational structure for the IDP process;
- Binding plans and policies, such as legislation and requirements; and

- Tools and procedures for alignment both vertically and horizontally.

With involvement from a wide array of stakeholders (internal and external), the process necessitates careful logistical planning and organized engagement sessions to adhere to the approved timeline. It is essential to recognize that the IDP process is geared not merely toward drafting the document but toward implementing projects and programs that will ultimately foster a socially and economically supportive environment. The process plan remains adaptable, allowing modifications in response to emerging needs.

2. Integrated Development Planning

Integrated Development Planning is a comprehensive, collaborative process that creates a strategic plan to guide municipalities in systematically addressing service delivery shortfalls, fostering socio-economic growth, conserving the environment, addressing spatial imbalances in development, and executing agreed-upon priorities through targeted projects with defined outputs and timelines within a five-year cycle. Given the participatory nature of the planning process, municipalities typically invest 6–9 months to complete an IDP. According to the Municipal Systems Act (MSA) (Act No. 32 of 2000), all municipalities—Metros, District, and Local Municipalities—must engage in an integrated development planning process to develop IDPs.

As stipulated in section 25(1) of the MSA, the IDP holds legal status and therefore takes precedence over other plans guiding development at the local government level. **The Municipal Systems Act (MSA)** further stipulates that each newly elected Council, that comes into office after the local government elections, must adopt an IDP applicable to their term of office (5-year period). Apart from drafting and adopting an entirely new IDP linked to its term of office, a newly elected Council has, in terms of section 25(3) of the MSA, the prerogative to adopt the IDP of its predecessor. It may do so **with** or **without** amendments. Should this be considered, the Council must consider adopting the predecessor's IDP, either without or with amendments, as follows:

- **Section 25(3)(a)** – *"A newly elected municipal council may, within the prescribed period referred to in subsection (1), adopt the IDP of its predecessor, but before taking a decision it must comply with section 29(1)(b)(i), (c) and (d)."*

- **Section 25(3)(b)** – "*A newly elected municipal council that adopts the IDP of its predecessor with amendments must effect the amendments in accordance with the process referred to in section 34(b).*"

Based on the above, it is recommended that Council proceeds with the compilation of a new 5th Generation IDP. The subsequent activities relating to this process are encapsulated below.

2.1. IDP Content

The core components of the IDP are encapsulated in the MSA (Chapter 5, section 26), read together with regulation 2 of the Local Government Municipal Planning and Performance Management Regulations, hereafter referred to as the MP&PMR. These provisions are depicted below:

Section 26 of the MSA:

"An IDP must reflect;

(a) The municipal council's vision for the long-term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs;

(b) An assessment of the existing level of development in the municipality, which must include an identification of communities that do not have access to basic municipal services;

(c) The council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs;

(d) The council's development strategies, which must be aligned with any national and provincial sectoral plans and planning requirements binding on the municipality in terms of legislation;

(e) A spatial development framework, which must include the provision of basic guidelines for a land use management system for the municipality;

(f) The council's operational strategies;

(g) Applicable disaster management plans;

(h) A financial plan, which must include a budget projection for at least the next three years; and

(i) The key performance indicators and performance targets determined in terms of section 41."

Regulation 2 of the MP&PMR:

(1) "A municipality's IDP must at least identify;

(a) the institutional framework, which must include an organogram, required for;

(i) the implementation of the IDP; and

(ii) addressing the municipality's internal transformation needs, as informed by the strategies and programs set out in the IDP;

(b) any investment initiatives in the municipality;

(c) any development initiatives in the municipality, including infrastructure, physical, social, economic, and institutional development;

(d) all known projects, plans, and programs to be implemented within the municipality by any organ of state; and

(e) the key performance indicators set by the municipality.

(2) An IDP may;

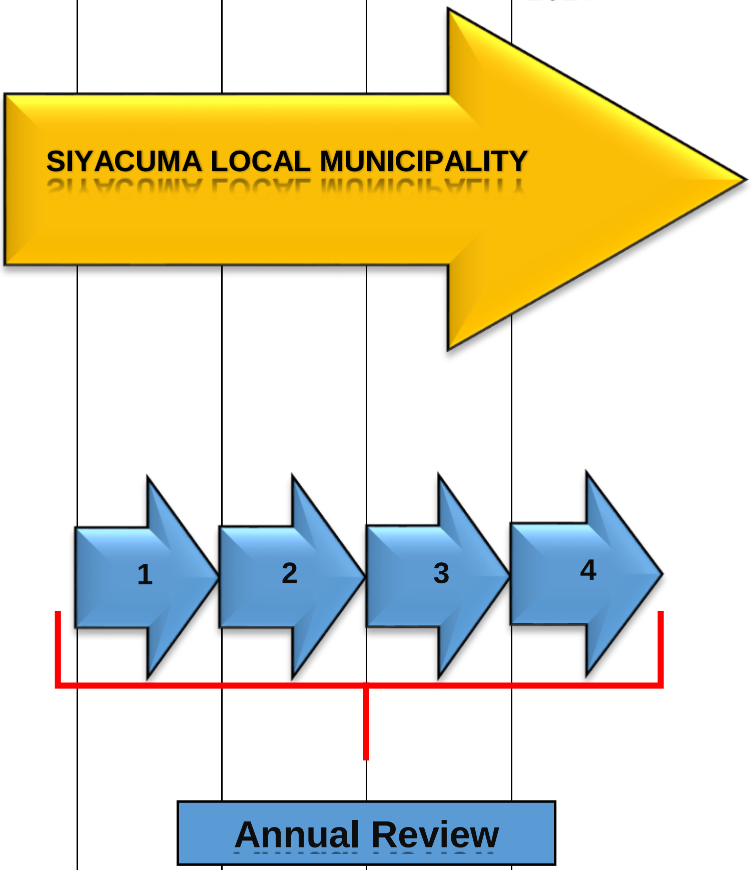
(a) have attached to it maps, statistics, and other appropriate documents; or

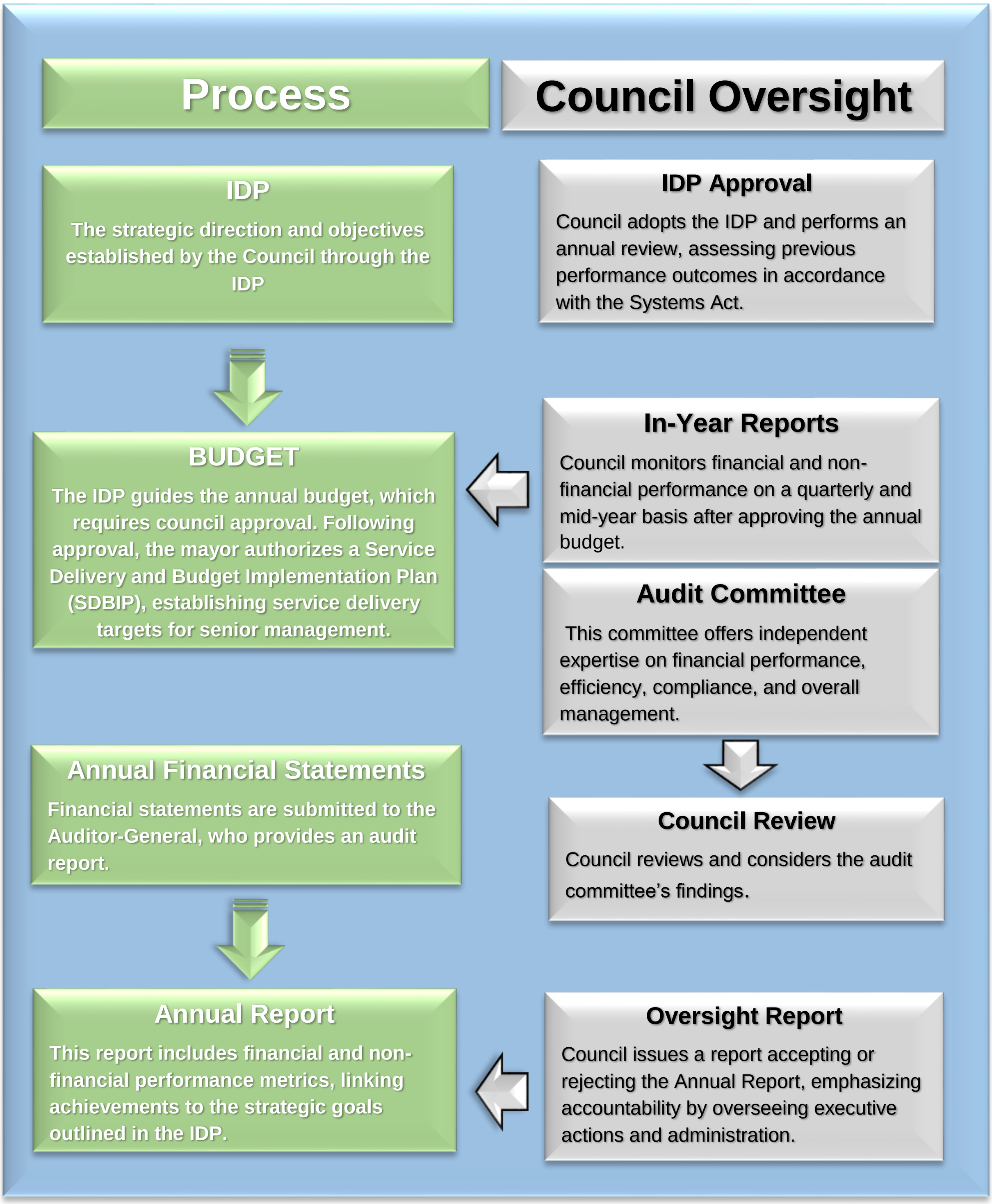
(b) refer to maps, statistics, and other appropriate documents that are not attached, provided they are open for public inspection at the Offices of the municipality in question."

2.2 Five Year IDP Cycle

The figure below, depicts the 5-year IDP cycle and should be read together with sub-section 2.3 below.

2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
• Preparation • Planning • Drafting • Adoption 31 March 2022 • Consultation April 2022 • Approved 29 June 2022	Cycle commences 1 July 2022				Conclusion of cycle- 30 June 2027




Process
Council Oversight
IDP
The strategic direction and objectives established by the Council through the IDP
IDP Approval
Council adopts the IDP and performs an annual review, assessing previous performance outcomes in accordance with the Systems Act.
BUDGET
The IDP guides the annual budget, which requires council approval. Following approval, the mayor authorizes a Service Delivery and Budget Implementation Plan (SDBIP), establishing service delivery targets for senior management.
In-Year Reports
Council monitors financial and non-financial performance on a quarterly and mid-year basis after approving the annual budget.
Audit Committee
This committee offers independent expertise on financial performance, efficiency, compliance, and overall management.
Annual Financial Statements
Financial statements are submitted to the Auditor-General, who provides an audit report.
Council Review
Council reviews and considers the audit committee's findings.
Annual Report
This report includes financial and non-financial performance metrics, linking achievements to the strategic goals outlined in the IDP.
Oversight Report
Council issues a report accepting or rejecting the Annual Report, emphasizing accountability by overseeing executive actions and administration.

2.3 Drafting & Reviewing the IDP – Phases & Processes

The table below outlines key activities and deliverables to consider throughout each phase in the annual process of drafting and reviewing the IDP.

<table>
<tr><th>ACTIVITY</th><th>ANTICIPATED OUTPUT</th><th>ACTIONS (GUIDELINES</th></tr>
<tr><td colspan="3">ANALYSIS</td></tr>
<tr><td>External Analysis</td><td rowspan="2">▪ Evaluation of the current development status
▪ Identification of key issues/problems
▪ Analysis of the causes behind these priority issues/problems
▪ Assessment of available resources</td><td>▪ Evaluate sector plans and prioritize the implementation of their recommendations
▪ Update the Spatial Development Framework
▪ Examine socio-economic data and analyses related to SLM
▪ Conduct Community Satisfaction Surveys
▪ Perform Community Needs Assessment/Input</td></tr>
<tr><td>Internal Analysis</td><td>▪ Review Long Term Financial Plan
▪ Develop/review organisational SWOT analysis / Identify Opportunities and Critical Challenges
▪ Conduct 5th Generation IDP Needs Analysis
▪ Develop/review Ward Operational Plans
▪ Review minimum service levels/standard</td></tr>
<tr><td colspan="3">STRATEGY</td></tr>
<tr><td>Organisational Strategy Review</td><td rowspan="2">▪ Formulate a vision & mission statement
▪ Develop objectives & strategies
▪ Identify subsequent projects</td><td>▪ Review the 5th generation organisational strategy, amend as needed, and draft and adopt a new strategy
▪ Facilitate discussions between Council and Management on strategic issues, including vision and mission, future directions, strategic goals and objectives, as well as key performance indicators and targets for each strategic objective</td></tr>
<tr><td>Strategic Planning Session</td><td>▪ Council and Management considered external and internal analysis and strategies around 5-year development priorities and operational strategies (programmes, projects, activities and actions)</td></tr>
<tr><td colspan="3">PROJECTS</td></tr>
<tr><td></td><td></td><td>▪ Management reviews external and internal needs analyses along with outcomes from the Strategic Planning Session to</td></tr>
</table>

Project and Programme Identification	▪ Design and specify projects selected for implementation, aligning them with priority issues and identified objectives (including performance indicators, project outputs, targets, and locations; project-related activities and timelines; and project costs and budget estimates).	identify projects and develop project business plans. ▪ **Mandatory Projects**: Focus on upgrading and developing new infrastructure directly linked to basic service delivery, such as water, electricity, sanitation, and refuse removal. ▪ **Community Mandated Projects**: Initiatives aimed at promoting socio-economic upliftment within communities, as well as the beautification and development of residential areas. These projects are identified by communities and prioritized by Council, particularly through Ward Councillors and ward committees.
INTEGRATION		
Intergovernmental Alignment and encourage Public-Private Partnership Contributions	▪ Integrate operational strategies, including the 5-year Financial Plan, 5-year Capital Investment Programme, Integrated Spatial Development Framework, and various Integrated Sectoral Programmes/Plans (such as LED, HIV, poverty alleviation, gender equity, etc.), along with a consolidated monitoring/performance management system, Disaster Management Plan, and Institutional Plan. ▪ Reference relevant sector plans that support the municipality's objectives and strategies, align with the resource framework, and comply with legal requirements	▪ Align municipal strategy with National, Provincial, and District Municipality development policies and planning instruments (ensuring Horizontal and Vertical Alignment). ▪ Participate in Provincial IDP INDABA and Joint Planning Forums ▪ Consider, support, and incorporate Service Delivery and Development Interventions from other government and private sector partners into the IDP.
APPROVAL		
Tabling and Adoption of Draft IDP and Budget	▪ Finalize a Council-approved IDP that incorporates citizen and stakeholder input, comments, and representations	▪ A Council approved IDP, taking consideration of citizen & stakeholder input, comments and representations
Public and Stakeholder Consultation		▪ Publicize the draft IDP and draft annual budget for public input, comments, and representations. ▪ Submit the draft IDP and annual budget to National and Provincial Treasury, along with relevant national and/or provincial organs of state.

		▪ Consult with **Pixley ka Seme District Municipality** regarding the draft IDP.
Tabling and Approval of IDP and Budget		▪ Council approves the final IDP and final annual budget

2.4 Legal Framework: IDP Process Plan

The IDP Process Plan adoption is governed by Section 28 (1) of the MSA, which mandates that:

"Each municipal council, within a specified period after the beginning of its elected term, must adopt a written process to guide the planning, drafting, adoption, and review of its IDP."

The municipality must consult the community, using mechanisms, processes, and procedures as established in Chapter 4 of the MSA, before adopting the process.

The municipality must inform the local community of the details of the process it intends to follow.

Additionally, Section 29 (1) of the MSA specifies that the process a municipality follows to draft its IDP, including the consideration and adoption of the draft plan, must:

(a) "adhere to a predetermined programme with specified timeframes for each step;

(b) through suitable mechanisms, processes, and procedures, enable –

(i) the local community to be consulted on its development needs and priorities;

(ii) the local community to participate in drafting the IDP;

(iii) the identification and consultation of state organs and other key stakeholders involved in drafting the IDP."

The Process Plan should not be mistaken for the Time Schedule (as outlined in section 8). The table below illustrates the distinctions and summarizes the requirements for an IDP

Process Plan versus a Time Schedule.

Process Plan (Five-Year)

The IDP Process Plan, as per Section 28 of the MSA, is a written process designed to guide the planning, drafting, adoption, and review of the initial 5-year IDP at the start of the Council's elected term. It outlines events in the development of the actual IDP and supports alignment in IDP processes of local municipalities within a District Municipality.

Time Schedule (Annually)

In line with Section 21 of the MFMA, the Council is required to adopt an annual time schedule that specifies key deadlines for the tabling and adoption of the IDP's annual review or amendment. It includes any changes to the IDP and details the consultative processes involved in the annual review of the IDP and Budget.

2.5 Annual Revision vs. Amendment of the IDP

Section 34 of the MSA requires that a municipal council:

(a) "must review its IDP—

(i) annually, in line with an assessment of its performance measurements as outlined in section 41; and
(ii) whenever changing circumstances necessitate; and

(b) may amend its IDP following a prescribed process."

The IDP should undergo an annual review to:

- **Ensure its relevance** as the municipality's strategic plan;
- **Inform other components** of the municipal business process, including institutional and financial planning and budgeting; and
- **Contribute to the cyclical intergovernmental planning and budgeting cycle**.

For the IDP to remain pertinent, the municipality must assess its performance levels relative to the predetermined strategic objectives and corresponding performance targets. Based on this assessment, the IDP is reviewed to reflect the impact of achievements and to implement corrective measures addressing any challenges. Additionally, the IDP is revisited in light of evolving internal and external circumstances that affect its priority issues, outcomes, and outputs. The annual review should guide the municipality's financial and institutional planning and, most importantly, the preparation of the annual budget. It must be finalized in a timely manner to effectively inform the budgeting process.

It is important to emphasize that the annual review does not replace or amend the 5-year IDP. The review is not intended to alter the municipality's 5-year strategic intent and development horizon established in the main document. Therefore, it is crucial to accurately plan and identify all developmental and service delivery needs and opportunities to be pursued throughout the 5-year implementation cycle. Throughout this period, all versions of the IDP review should be read in conjunction with the approved 5-year IDP document.

Conversely, an amendment to the IDP, as permitted under section 34(b) of the MSA, may be necessary when the municipality's strategic intent is significantly and materially affected by external or internal factors or circumstances. Examples of such factors include (but are not limited to):

- **Changes in legislation, policies, norms, or standards;**
- **Disasters** (e.g., droughts, pandemics, etc.);
- **Reaching critical thresholds in certain municipal parameters** (e.g., levels of basic service supply);
- **Significant development proposals within the municipal area** that lead to substantially altered human settlement needs, socio-economic requirements, or changes to natural environments;
- **Shifts in political leadership**, potentially resulting in changes to priorities and strategies.

The continuous identification and assessment of these factors will be prioritized to ensure that Management, and ultimately the Council, are properly informed about whether to review or amend the IDP. Furthermore, any decision to amend the IDP will involve thorough consultation with all applicable stakeholders. It should be noted that the process for amending a municipal IDP is explicitly outlined in sub-regulation 3 of the MP&PMR and will be followed accordingly.

3. Annual Budget

The budget and the Integrated Development Plan (IDP) are closely intertwined. Therefore, it's essential to coordinate the budget and IDP processes to ensure that the IDP, budget-related policies, and the final budget are mutually consistent and credible. Credibility refers to the municipality's ability and capacity to allocate funds and deliver services in accordance with its approved budget.

The budget processes have been formalized through the enactment of the Municipal Finance Management Act (MFMA) No. 56 of 2003, along with the Municipal Budget and Reporting Regulations of 2009. Chapter 4 of the MFMA regulates municipal budgeting and specifically outlines the budget compilation process in Section 21(1) as follows:

"The Mayor of a municipality must:

(a) Coordinate the processes for preparing the annual budget and reviewing the municipality's IDP and budget-related policies to ensure that the proposed budget and any revisions of the IDP and budget-related policies are consistent and credible;

(b) At least ten months before the start of the budget year, present to the municipal council a time schedule outlining key deadlines for:

(i) The preparation, tabling, and approval of the annual budget;

(ii) The annual review of:

(aa) The IDP in terms of Section 34 of the MSA; and

(bb) The budget-related policies;

(iii) The tabling and adoption of any amendments to the IDP and the budget-related policies; and

(iv) Any consultative processes that are part of the procedures mentioned in subparagraphs (i), (ii), and (iii)."

4. Service Delivery & Budget Implementation Plan (SDBIP)

The Service Delivery and Budget Implementation Plan (SDBIP) is the implementation plan for the approved IDP and the Medium-Term Revenue and Expenditure Framework (MTREF). Therefore, only projects that have allocated budgets are executed. The SDBIP addresses the development objectives derived from the approved IDP, ensuring that the municipality implements programs and projects based on IDP targets and associated budgets.

Section 1 of the MFMA defines the SDBIP as "a detailed plan approved by the mayor of a municipality under Section 53(1)(c)(ii) for implementing the municipality's delivery of services and its annual budget, which must include (as part of the top layer) the following:

(a) Projections for each month of:

(i) Revenue to be collected, by source; and

(ii) Operational and capital expenditure, by vote;

(b) Service delivery targets and performance indicators for each quarter; and

(c) Any other matters that may be prescribed, including any revisions of such a plan by the mayor in terms of Section 54(1)(c)

5. Sector Planning

Local government powers and functions are outlined in the Constitution of South Africa (1996) and the Municipal Structures Act (117 of 1998). These powers vary by sector and depend on provincial discretion linked to the delegation of functions to municipalities in certain areas. The principles underlying sector planning within the IDP process can be summarized as follows:

- **Integration of Sector Planning Requirements**: Sector planning requirements contained in national legislation related to municipal functions—such as water and environmental management—should be addressed within the IDP process where they pertain to local priority issues. Additional sector planning aspects not fully covered by the IDP will require a parallel planning process alongside the IDP.
- **Coordination with Non-Municipal Competencies**: Sectors that fall beyond local competencies, such as education, may still be significant priority issues within a municipal area. Although the municipality is not the implementing agent for these sectors, it must engage in the planning process from analysis to integration to facilitate alignment and coordination with other government spheres and institutions. Municipalities should utilize integrated planning processes to solicit and leverage national and provincial sector contributions (funding and support) for locally operating sectors without legally prescribed municipal planning requirements. This approach encourages compliance with national and provincial policy principles and sectoral guidelines.

6. Other plans to be considered

In terms of Section 153 of the Constitution Municipalities must participate in National and Provincial development programmes. Moreover, Section 25 of the MSA states that an IDP adopted by the Municipality must be compatible with National and Provincial development plans and planning requirements binding on the Municipality.

Thus the following plans must also be considered:

- The National Development Plan
- National Spatial Development Perspective
- Medium Term Strategic Framework and the Provincial Strategic Framework
- Provincial Growth and Development Plan
- Mandate of Local Government
- Sustainable Development Goals
- Back to Basics
- National Key Performance Indicators
- Credible IDP Framework

In the context **SIYANCUMA LOCAL MUNICIPALITY (SLM)** the following sector plans are currently being drafted, reviewed, or considered for future development within the 5-year cycle. Ultimately, all developed sectoral plans will be incorporated into the 5th Generation IDP as a high-level overview. The processes and timeframes associated with the compilation and review of sector plans—particularly those listed as core components of the IDP—will be included in the corresponding time schedule.

• Spatial Development Framework • Water Services Development Plan • Integrated Waste Management Plan • Air Quality Management Plan • Local Economic Development & Tourism Strategy • Workplace Skills Plan • Electricity Master Plan • Small Scale Embedded Generation Policy • Community Development Plan • Sport Infrastructure Master Plan	• Long Term Financial Management Plan • Revenue Enhancement Plan • Integrated Human Settlement Plan • Integrated Informal Settlement • Disaster Management Plan • Integrated Transport Management Plan • Roads & Storm Water Master Plan • Pavement Management System • Safety Plan

7. Public Participation & Stakeholder Engagement

Municipalities are required to develop a strategy for public participation which outlines when, how and on what issues they are going to engage communities in during the IDP process. Hence, community participation and stakeholder involvement in the IDP and Budget Planning Processes are formalized and coordinated in a structured manner. The Municipality recognizes and values existing organized community structures that contribute to community improvement and development, and will engage with them during the drafting of its IDP and budget. Additionally, the Municipality will directly consult and engage with citizens through the following mechanisms (among others):

- **Public Meetings / IDP and Budget Roadshows**
- **IDP Representative Forum:** The Forum will represent all stakeholders and will be as inclusive as possible. Additional organizations will be encouraged to participate in the Forum throughout the process.

- **Media:** Amongst other means,

The local press will be used to inform the community of the progress with respect to the IDP Review.

- Municipal notice boards, including libraries, satellite offices, Municipal websites.
- Municipal Press Releases
- Municipal Website, Newspaper Articles, Newsletters, Pamphlets, and Posters
- Community Surveys
- Submission of Public Representations, Inputs, and Requests

7.1 Roles & Responsibilities within the Municipality

A key requirement for an effectively organized IDP process is the active participation of all stakeholders, along with a clear understanding of their respective roles and responsibilities. The table below outlines the primary role-players involved in the planning and implementation of the IDP process.

Note*: The roles and responsibilities shown below serve as general guidelines and are not exhaustive. They may be adjusted to fit the specific conditions of each municipal environment.*

Municipal Manager and/or Delegated Official

The Municipal Manager, or a designated senior official or the IDP Manager, is responsible for overseeing and coordinating the IDP process. This role entails:

- Preparing the Process Plan;
- Managing and coordinating the overall planning process;
- Ensuring the involvement of all relevant participants;
- Appointing individuals for specific roles;
- Overseeing the daily management of the drafting process;
- Ensuring that the planning process is participatory, strategically focused, implementation-oriented, and aligned with sector planning requirements;
- Addressing public feedback and comments from other government levels to the municipal council's satisfaction;

- Documenting the outcomes of the IDP planning process accurately;

- Adjusting the IDP as per recommendations from the MEC for Local Government, if required.

Note: *Even if the Municipal Manager delegates these tasks to an IDP Manager, they remain ultimately responsible and accountable.*

Senior Management, Heads of Departments & Officials

Technical or sectional officials and experts, who are tasked with implementing IDPs, must actively participate in the planning process to:

- Supply pertinent technical, sectoral, and financial information for analysis in identifying priority issues;
- Offer technical expertise in formulating and finalizing strategies and selecting projects;
- Provide information on departmental operational and capital budgets;
- Take responsibility for preparing project proposals, integrating projects, and coordinating sector programs.
- Take responsibility for preparing revisions to the draft IDP for submission to the municipal council for approval and for alignment with the MEC for Local Government

Mayor and Council

As the municipality's senior governing body, they are responsible for:

- Deciding on the Process Plan;
- Overseeing the overall management, coordination, and monitoring of the IDP process and drafting, or delegating this responsibility to the Municipal Manager;
- Approving appointed individuals to lead various roles, activities, and responsibilities within the process and drafting stages.

Ward Councillors

Councillors serve as the primary connection between the municipal government and residents. Their role involves:

- Bridging the planning process with their constituencies and/or wards;
- Organizing public consultation and participation efforts;
- Ensuring that the annual business plans and municipal budget are aligned with and derived from the IDP.

Council

As the highest political decision-making authority in the municipality, the Municipal Council is responsible for:

- Reviewing and adopting a Process Plan;
- Reviewing, adopting, and approving the IDP.

7.2 Roles & Responsibilities: Municipality & External Role Players

Local Municipality

- Develop, decide on, and formally adopt a Process Plan.
- Oversee the overall management and coordination of the planning process, ensuring that:
- All relevant stakeholders are actively involved;
- Suitable mechanisms and procedures for public consultation and participation are implemented;
- Planning events adhere to the set time schedule;
- The process addresses the municipality's key issues, maintaining a strategic and action-oriented focus;
- Sector planning requirements are met.
- Approve and adopt the IDP.
- Revise the IDP as per recommendations from the MEC for Local Government.
- Ensure that annual business plans, the budget, and land use management decisions are aligned with and based on the IDP.

Communities & Stakeholders

To represent interests and share knowledge and ideas in the planning process by:

- Actively participating in relevant forums (e.g., IDP Representative Forum, Ward Committees) to:
- Inform interest groups, communities, and organizations about planning activities and their outcomes;
- Analyse issues, set priorities, negotiate, and reach consensus;
- Participate in the design and assessment of project proposals; Review and provide feedback on the draft IDP;
- Ensure that annual business plans and budgets align with and are grounded in the IDP; and
- Monitor the implementation performance of the IDP.
- Holding meetings or workshops with groups, communities, or organizations to prepare for and follow up on relevant planning activities.

District Municipality

Co-ordination roles for local municipalities:

- Ensuring horizontal alignment among the IDPs of municipalities within the district council area.
- Promoting vertical alignment between district-level and local-level planning.
- Facilitating vertical alignment of IDPs with other government spheres and sector departments.

- Organizing joint strategy workshops with local municipalities, provincial and national stakeholders, and relevant subject matter experts.

Provincial Government (Local Government Department & Sector Departments)

- Ensuring horizontal alignment of IDPs across district municipalities within the province.
- Facilitating vertical and sector alignment between provincial sector departments/provincial strategic plans and the IDP process at local and district levels by:
- Guiding provincial sector departments in participating and contributing to the municipal planning process;
- Assisting in the review of draft IDPs and aligning sectoral programs and budgets with IDPs.
- Overseeing the efficient financial management of provincial IDP grants.
- Monitoring the progress of the IDP processes.
- Facilitating the resolution of disputes related to IDPs.
- Assisting municipalities in drafting the IDP, as needed.
- Organizing IDP-related training where required.
- Coordinating and managing the MEC’s assessment of IDPs.
- Providing relevant information on provincial sector departments' plans, programs, budgets, objectives, strategies, and projects in a clear and accessible format.
- Offering sector expertise and technical knowledge to support the development of municipal strategies and projects.
- Engaging in alignment processes with district municipalities.
- Participating in the provincial coordination management system.

8. Action Programme and Time Frames

The compilation of a time schedule is legislated in terms of section 21 (1) of the MFMA (reference made under sub-section 2.4 and section 3 above). Whilst the process plan depicts the overarching process to be followed over the 5-year cycle, the time schedule depicts the particular processes and activities to be followed in preparation for the yearly review of the IDP, compilation of the budget and implementation of the performance management & monitoring cycle. The depicted schedule is subjected to change should the need arise,

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

SIYANCUMA LOCAL MUNICIPALITY IDP/BUDGET/PMS PROCESS PLAN 2025 - 2027

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 Interm 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

SIYANCUMA LOCAL MUNICIPALITY IDP/BUDGET/PMS PROCESS PLAN 2025 - 2027

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 Meetng							
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