

THEMBELIHLE MUNICIPALITY



IDP PROCESS PLAN

IDP AND BUDGET PROCESS PLAN 2026/27

AGTERGROND / BACKGROUND

At least 10 months before the start of the budget year, it is expected to table before the municipal council a time schedule outlining key deadlines for - the preparation, tabling and approval of the annual budget; the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act; and the budget-related policies;

THE PROPOSED IDP AND BUDGET TIME SCHEDULE OF THE 2025/26 BUDGET-CYCLES TO BE APPROVED BY COUNCIL FOR THE 2026/27 FINANCIAL YEAR

BUDGET AND IDP KEY DEADLINES

By 28 November 2025

Revise the IDP
Workshop with heads of department
Ask inputs from the community
(MSA & MFMA)

By 30 January 2026

Budget for salaries and wages
Identify capital projects from the IDP
(MSA & MFMA)

By 27 February 2026

Compile draft budget
Set preliminary tariffs
Review budget related policies
Compile draft IDP
Make cash flow projections
Prepare and send Treasury questionnaires
(MSA & MFMA)

By 31 March 2026

Table the draft budget
Table the draft IDP
(MFMA 16(2))

By 30 April 2026

Finalize the community participation process
Consider Treasury and other input/
Objections Finalize the PMS (Measurable

	Performance Objectives. Compile the SDBIP (MFMA 75 (Info on websites)) (MFMA 23 (Consultation on tabled budgets))
By 29 May 2026	Table the budget for adoption Table the SDBIP to be noted by council Adopt the budget Adopt the IDP Adopt amendments to budget related policies Mayor approved SDBIP MFMA 24 (Approval of Annual Budgets) MFMA 16 (Annual Budget)
By 30 June 2026	All performance management contracts completed and signed. Prepare and send to Treasury (MSA & MFMA)

REGS IMPLIKASIES/ LEGAL IMPLICATIONS
Compliance with Section 21 of the MFMA.
FINANSIËLE IMPLIKASIES/FINANCIAL IMPLICATIONS
FINANSIËLE IMPLIKASIES/FINANCIAL IMPLICATIONS
None
VOORGESTELDE AANBEVELINGS/ PROPOSED RECOMMENDATIONS
That Council approves the Budget and IDP timeline schedule
KOMMENTAAR DEUR DIE REKENPLIGTE BEAMPTTE / ARTIKEL 82 VAN DIE STRUKTUREWET & ARTIKEL 60 VAN DIE WET OP MUNISIPALE FINANSIËLE BESTUUR / COMMENTS BY THE ACCOUNTING OFFICER / SECTION 82 OF THE STRUCTURES ACT & SECTION 60 OF THE MFMA
That the proposed recommendation be considered.
VOORGESTELDE BESLUIT VAN DIE RAAD /PROPOSED RESOLUTION OF COUNCIL.
That Council approve the IDP and Budget Timetable for the 2026/27 financial year.