

# THEMBELIHLÉ 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**

<b>By 28 November 2025</b>	Revise the IDP Workshop with heads of department Ask inputs from the community <b>(MSA &amp; MFMA)</b>
<b>By 30 January 2026</b>	Budget for salaries and wages Identify capital projects from the IDP <b>(MSA &amp; MFMA)</b>
<b>By 27 February 2026</b>	Compile draft budget Set preliminary tariffs Review budget related policies Compile draft IDP Make cash flow projections Prepare and send Treasury questionnaires <b>(MSA &amp; MFMA)</b>
<b>By 31 March 2026</b>	Table the draft budget Table the draft IDP <b>(MFMA 16(2))</b>
<b>By 30 April 2026</b>	Finalize the community participation process Consider Treasury and other input/ Objections Finalize the PMS (Measurable

	Performance Objectives. Compile the SDBIP <b>(MFMA 75 (Info on websites))</b> <b>(MFMA 23 (Consultation on tabled budgets))</b>
<b>By 29 May 2026</b>	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 <b>MFMA 24 (Approval of Annual Budgets)</b> <b>MFMA 16 (Annual Budget)</b>
<b>By 30 June 2026</b>	All performance management contracts completed and signed. Prepare and send to Treasury <b>(MSA &amp; MFMA)</b>

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