

MAKHADO LOCAL MUNICIPALITY

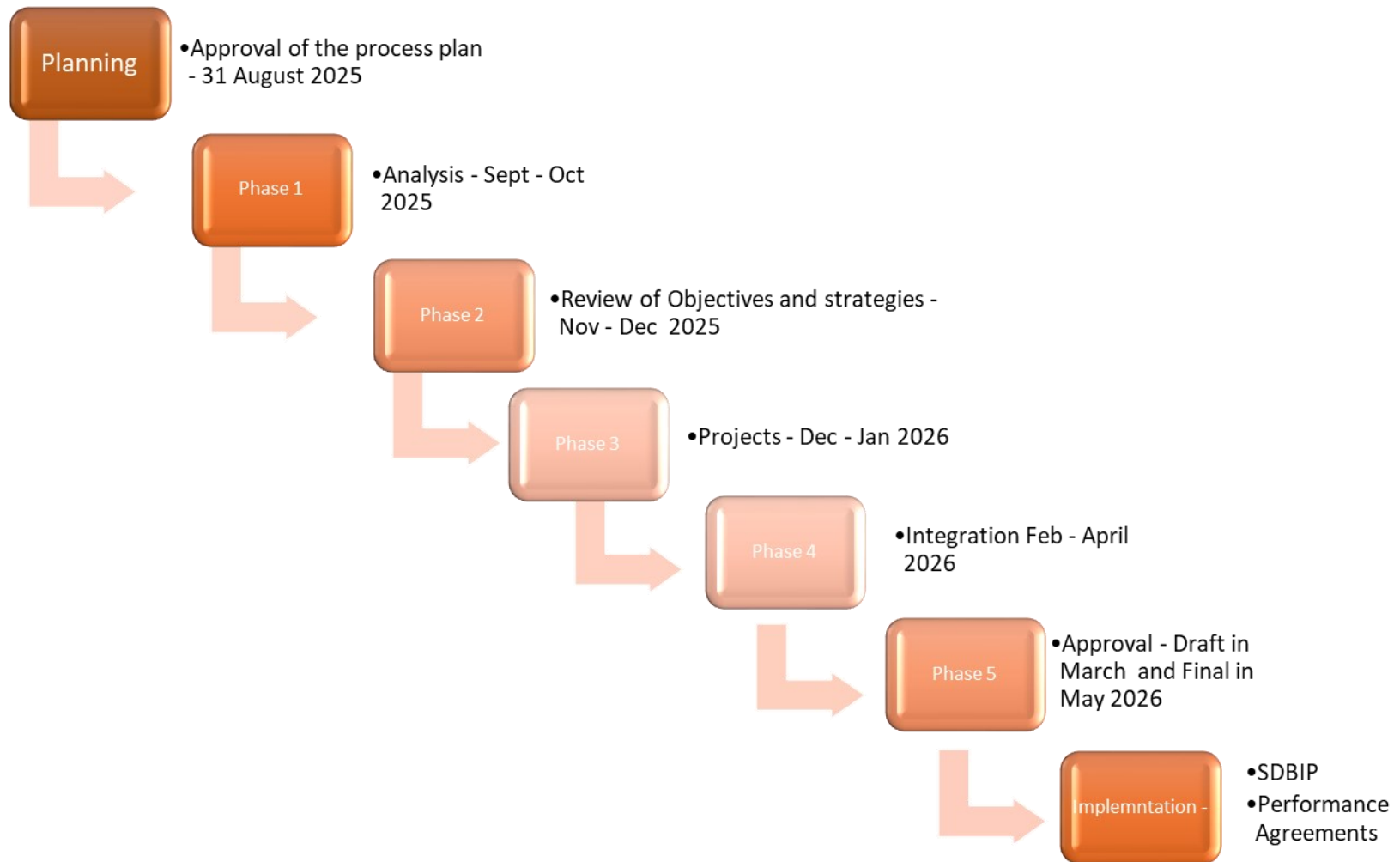


VISION OF MUNICIPALITY

A dynamic hub for socio –economic development by 2050

PROPOSED IDP AND BUDGET TIME SCHEDULE (2026/2027)

(2025 – 2026 IDP/BUDGET: Process Plan)



(2025 – 2026 IDP/BUDGET: Process Plan)

7.2 BUDGET AND IDP SCHEDULE OF KEY DEAD LINE 2025/26 FINANCIAL YEAR

Colour Coding

IDP	Abbreviations	All mandatory dates will take precedence in an instance where an earlier municipal deadlines are not set / defined.
Budget	A O = Accounting Officer	
PMS		

Quarter One -

JULY 2025							
	Description / Requirement	Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadlines
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)	MFMA 71				AO	14 July 2025
	Commence planning for the next three year budget, reviews of IDP and budget policies and consultation in accordance with budget process co-ordination role – review previous year's budget evaluation checklist, council delegation and budget time schedule of key deadlines	MFMA 21(1) MFMA Guidance				Mayor	05 to 25 July 2025
	Table to council budget and IDP time schedule key of deadlines (include timing for development of policies and process of consultation)	MFMA 21(1)(b) & 53 (1)(b)				Mayor	25 July 2025

AUGUST 2025							
	Description / Requirement	Legislative Reference	IDP	Budget	PM S	Responsible	Municipal Deadline
	Submission of Monthly section 71 report (Uploading to	MFMA 71				AO	14 August

AUGUST 2025							
	Description / Requirement	Legislative Reference	IDP	Budget	PM S	Responsible	Municipal Deadline
	GoMuni treasury portal)						2025
	Establish appropriate committees and consultation forums and plan programme of internal and public meetings, to update community needs analysis and obtain feedback on past year's performance	MFMA Guidance				Mayor	29th August 2025

SEPTEMBER 2025							
	Description / Requirement	Legislative Reference	IDP	Budget	PM S	Responsible	Municipal Deadline
	Advertise budget and IDP time schedule in terms of budget consultation policy	MFMA Guidance				AO	2 st September 2025
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)					AO	12 th September 2025
	IDP Stakeholder / Community Meetings (Ward-Based Planning)					Mayor	2 nd – 22 September 2025
	Conclude initial consultation and review, establish direction and policy, confirm priorities, identify other financial and non-financial budget parameters including government allocations to determine revenue envelope, and financial outlook to identify need to review fiscal strategies	MFMA Guidance				AO	30 th September 2025
	Through the IDP review process determines strategic objectives for service delivery and development for the next three-year budgets including review of provincial and national government sector and strategic plans	Section 52 MFMA				AO	30 th September 2025

Quarter Two - 2025

October 2025							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	IDP Representative Forum Meeting						07 -14 October 2025
	IDP Stakeholder Capacity Building /						28 October 2025
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)	MFMA				AO	14 October 2025
	IDP Stakeholder / Community Meetings (Ward-Based Planning)					Mayor	21 th -22 October 2025
	Submission of section 52 (d) reports (quarterly reports) in year monitoring to council	MFMA				AO	31 October 2025

November 2025

Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Submission of Monthly section 71 report (Uploading to GoMuni treasury Portal)	MFMA				AO	14 November 2025
	Commence community and stakeholder consultation process, review inputs, financial models, assess impacts on tariffs and charges and consider funding decisions incl. borrowing. Adjust estimates based on plans and resources. Further council and management discussion and debate.	MFMA Guidance				AO	28 th November 2025
	IDP changes by Accounting officer	MSA section 25					28th November 2025

December 2025							
Description / Requirement		Legislative Reference	IDP	Budget	PM S	Responsible	Municipal Deadline
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)	MFMA				AO	12 December 2025
	Commence preparation of departmental operational plans and service delivery and budget implementation plan aligned to strategic priorities in IDP and inputs from other	MFMA Guidance				AO	12 December 2025

December 2025							
Description / Requirement		Legislative Reference	IDP	Budget	PM S	Responsible	Municipal Deadline
	stakeholders including government and bulk services providers (and NER)						
	IDP Consultations finalized					Mayor	31 December 2025
	Conclude first budget draft & policies for initial council discussion	MFMA Guidance				AO	31 December 2025
	Needs analysis Report Finalized (Final Ward Based Plans)					AO	12 December 2025
	Finalise inputs from bulk resource providers (and NER) & agree on proposed price increase	MFMA Guidance				AO	31 December 2025
	Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increase of bulk resources	MFMA Guidance				AO	31 December 2025
	Preliminary Draft IDP (Inclusive of the Needs Analysis Report and Reviewed Objectives and Indicators)					AO	31 December 2025
	Finalise Tariffs (Rates and service charges) policies for the next financial year					AO	31 December 2025

Quarter Three - 2026

January 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)	MFMA				AO	14 January 2026
	Submission of section 52 (d) reports (quarterly reports) in year monitoring to council	MFMA				AO	27 January 2026
	Ensure any written comments made to bulk resource providers by the municipality on the proposed increase of bulk resources are included in any submission made by the bulk resource providers to the required organ of state	MFMA Guidance				AO	30 January 2026
	Mid-year performance and budget assessment reports					AO	11 – 25 January 2026
	Preparation of Mid-year performance and budget assessment report.					AO	12- 13 January 2026
	Submission mid-year to Provincial treasury to make input on the report prior to tabling to council .					AO	15 January 2026
	Submission of mid - year performance and budget assessment report to National ,provincial and coghsta					AO	23 January 2026

January 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Note the President's "State of Nations Address" for further budget priorities.	MFMA Guidance				Mayor	
	Review whether comments from National Treasury and SALGA have been received on proposed price increase of bulk resources.	MFMA Guidance				AO	30 January 2026
	Finalised detailed operating and capital budgets in the prescribed formats incorporating National & Provincial budget allocations, integrate & align to IDP documentation & draft service delivery & budget implementation plan, finalise budget policies including tariff policy	MFMA Guidance				AO	30 January 2026
	Report to council on status of next three year budget, previous year's annual report(including annual financial statement, audit report) & summarise overall findings of previous year's annual performance report-reinforce upcoming process for budget approval and oversight	MFMA Guidance				Mayor	30 January 2026

February 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)	MFMA				AO	13 February 2026

February 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Note National budget for provincial and national allocations to municipalities for incorporation into budget	MFMA Guidance				AO	27 February 2026

March 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Submission of Monthly section 71 report (Uploading to GoMuni treasury portal)	MFMA				AO	13 March 2026
	Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three financial years	MFMA 37(2)				AO	18 march 2026
	Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three financial years	MFMA 37(2)				AO	18 march 2026
	Receive bulk resource provider's price increases as tabled in Parliament or the Provincial Legislature	MFMA 42				AO	18 March 2026
	To submit draft budget prior to tabling to council to allow the provincial treasury to make input.					AO	20 March 2026
	Preparation of draft annual procurement plan					AO	18 March 2026

March 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Approval of annual procurement plan by Accounting officer					AO	31 March 2026
	Preparation of draft strategic and operational risk management					AO	16 March 2026
	Tabling of draft strategic and operational risk management to council					AO	31 March 2026
	Incorporate transfers to be made to or received from other municipalities	MFMA 37(2) MFMA Guidance				AO	23 March 2026
	Incorporate changes in price for bulk resources and finalise tariff proposals for all charges	MFMA 42 MFMA Guidance				AO	23 March 2026
	Print and distribute all budget documentation prior to the meeting which budget is tabled.	MFMA Guidance				AO	24 March 2026
	Table in council the annual budget ,IDP , Draft SDBIP and PMS policy and all supporting documents	MFMA 16(2), 17 & 87(3)				AO	31 March 2026
	Make public the tabled annual budget and accompanying budget documentation, invite the community to submit representations and submit to the provincial treasury, National Treasury and other affected organs of state	MFMA 22				AO	31 March 2026

Quarter Four - 2026

April 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Uploading the TABB and PTRAs data strings on the MSCOA Portal/GoMuni)	MSCOA				AO	1 April 2026
	Submission of all supporting schedules for Tabled budget	MFMA				AO	01 April 2026
	Submission of approved draft procurement plan to National, provincial treasury and cogesta	MFMA				AO	01 April 2026
	Submission of Tabled draft strategic and operational risk management register	MFMA				AO	01 April 2026
	Compile a schedule for public participation as legally required and implement a process whereby inputs received are recorded and reported	MFMA S 21 (b)(IV) & MFMA S 23				AO	01 April 2026
	Submission of Monthly section 71 reports (Uploading Monthly data strings to GoMuni)	MFMA				AO	14 April 2026
	Submission of section 52 (d) reports (quarterly reports) in year monitoring to council	MFMA				AO	29 April 2026

April 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Commence process of consultation on tabled budget and IDP , publicise & conduct public hearings and meetings with wards, provincial treasury, national treasury and other organs of the state making a budget submission. Publish ward based information for ward councillors.	MFMA 23 MFMA Guidance				AO	3- 29 April 2026
	Confirm provincial and national budget allocations	MFMA Guidance				AO	29 April 2026
	Review provincial and national legislation including Dora to establish potentially new reporting requirements including annual, monthly and quarterly grant and performance reports for specific new allocations and programmes – note 10 working days after end of month report deadlines	New & amended legislation				AO	29 April 2026
	Preparation of the Annual budgets benchmarking visits undertaken by provincial treasury	MFMA S 16				AO	29 April 2026
	Rep Forum meeting to present the Draft IDP, Budget, PMS and SDBIP	21 Day Notice				Mayor	01-30 April 2026
	Public consultations on the Draft IDP and Budget at Ward level					Speaker	15 -16 April 2026

May 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline

May 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Conclude process of consultation on tabled budget and IDP with community and other stakeholders and assist mayor to revise budget following feedback, taking into account the results of the third quarterly (section 52) report and Final Week of Draft IDP /Budget Consultations 21 Day Notice	MFMA 68 MFMA Guidance and 21 day notice.				AO and Speaker	14 may 2026
	Submission of Monthly section 71 reports	MFMA				AO	15 May 2026
	Consider the views of the community & other stakeholders	MFMA 23(1)				Council	20 May 2026
	Respond to submissions received and if necessary revise the budget and IDP and table amendments for council consideration	MFMA 23(2)				Mayor	20 May 2026
	Assist the mayor in preparing the final budget documentation for final approval by council, review any other comments from national or provincial government or organ of state	MFMA 68 MFMA Guidance				AO	22 May 2026
	Print and distribute all budget documentation including the draft IDP and SDBIP documentation prior to meeting at which budget is to be approved	MFMA Guidance				AO	22 May 2026
	Consider the approval of the annual budget, IDP, SDBIP and PMS Policy	MFMA 24(1)				Council	29 May 2026

June 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline

June 2026							
Description / Requirement		Legislative Reference	IDP	Budget	PMS	Responsible	Municipal Deadline
	Submission of Monthly section 71 reports (Uploading to GoMuni national treasury portal)	MFMA				AO	12 June 2026
	Submit the approved budget to the provincial treasury and national treasury	MFMA				AO	03 June 2026
	Uploading the ORGB and PROR data strings to the MSCOA Portal (Uploading to GoMuni)	MSCOA				AO	03 June 2026
	Submission of approved final procurement plan to National, provincial treasury and coghsta					AO	12 June 2026
	Submission of Approved final strategic and operational risk management register to National ,provincial and coghsta					AO	12 June 2026
	Submit draft service delivery and implementation plan to the mayor –within 14 days after approval of the budget	MFMA 69(3)(b)				AO	12 June 2026
	Approve the service delivery & budget implementation plan –	MFMA 53(1)(c)(ii)				Mayor	29 June 2026
	submit draft performance agreements for the next year to the mayor –	MFMA 69(3)(b)				AO	30 June 2026



MAKHADO MUNICIPALITY

Vision: A dynamic hub for socio-economic development by 2050

Mission: To ensure effective utilization of economic resources to address socio-economic imperatives through mining, agriculture and tourism

CERTIFIED A TRUE AND CORRECT EXTRACT FROM THE MINUTES OF THE 114th ORDINARY COUNCIL MEETING WHICH WAS HELD ON THURSDAY, 31 JULY 2025 AT 14:00

ITEM A.74.31.07.25

**FINANCES: 2026/2027 TO 2027/2028 IDP AND BUDGET TIME SCHEDULE
(6/1/1 2025/2026 & 15/7/1)**

RESOLVED A.74.31.07.25 (COUNCIL)

THAT Council approves the 2026/2027 to 2027/2028 IDP and Budget time schedule with the IDP Process Plan as proposed in the Annexure A and B attached to the report in this regard. (CFO)

I the undersigned hereby certify that the above is a true and correct extract from the Minutes of the 114th Ordinary Council meeting held on 31 July 2025.

Mukwevho

CLLR MUKWEVHO-MITILENI, G T
SPEAKER

Date: 17-08-2025