



IDP AND BUDGET PROCESS PLAN 2014/15

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1. INTRODUCTION

Emalahleni Local Municipality newly elected Council developed a five year plan in May 2012. It is made up of the main towns Lady Frere, Indwe and Dordrecht and surrounding villages with 17 wards. This Plan will be a guide for review for 2014/15 Integrated Development Plan and Municipal Budget.

2. LEGAL CONTEXT

An Integrated Development Plan (IDP), adopted by the Municipal Council, is a key strategic planning tool for the municipality. It is described in the Municipal Systems Act (MSA) 32 of 2000 as:

35(1) (a) "...the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development, in the municipality';
(b) "...binds the municipality in the exercise of its executive authority..;

The Municipal Systems Act 32 of 2000 as amended provides that a municipal Council must review its integrated Development Plan annually accordance with an assessment of its performance measurements in terms of section 41 and to the extent that changing circumstances so demand and may amend Integrated Development Plan in accordance with a prescribed process. The preparation and adoption of process plan is provided for in Section 28 sub (2-3) of Municipal Systems Act.

The Local Government: Municipal Planning and Performance Management Regulation, 2001 provides the guidelines for Integrated Development Plan and the processes on how the Municipality must critic the IDP process when conduct its review.

Emalahleni Local Municipality will review and further develop its IDP and Budget in

accordance with the requirements as set out in the Local Government: Municipal Systems Act (MSA) 32; The Local Government: Municipal Planning and Performance Management Regulation 2001 and The Local Government: Municipal Finance Management Act 56 of 2003.

3. PLANNING PROCESS OF THE IDP AND BUDGET

It is required by legislation that a municipal council prepares and adopts a process to guide the planning, drafting and adoption of its IDP.

MSA 28(1) each municipal council .. must adopt a process set out in writing to guide the planning, drafting, adoption and review of its IDP.

This Process Plan outlines the programme to be followed and provides details on issues specified in the Act. A Process Plan is required to include:

- a programme specifying time-frames for different steps;
- outline mechanisms, processes and procedures for consultation of the community, organs of state, traditional authorities and other role players;
- identify all plans and planning requirements binding on the municipality;
- be consistent with other matters prescribed by legislation.

MSA 29(1) the process followed by a municipality to draft its IDP, including its consideration and adoption of the draft plan, must —

- (a) be in accordance with a predetermined programme specifying time-frames for the different steps;*
- (b) through appropriate mechanisms, processes and procedures establish in terms Chapter 4, allow for —*
 - (i) the local community to be consulted on its development needs and priorities;*
 - (ii) the local to participate in the drafting of the IDP; and*
 - (iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the IDP;*
- (c) provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and*
- (d) be consistent with any other matters that may be prescribed by regulation*

BUDGET PLANNING RESPONSIBILITY

Sec 53 of the Municipal Finance Management Act provides that

(1) The mayor of a municipality must—

(a) provide general political guidance over the budget process and the priorities that must guide the preparation of a budget;

(b) co-ordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget, and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget;

and

(c) take all reasonable steps to ensure—

(i) that the municipality approves its annual budget before the start of the budget year;

(ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and

(iii) that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers—

(aa) comply with this Act in order to promote sound financial management;

(bb) are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan; and

(cc) are concluded in accordance with section 57(2) of the Municipal Finance Management Act

4. LEGISLATIVE BACKGROUND

BUDGET PROCESSES AND RELATED MATTERS

MUNICIPAL FINANCE MANAGEMENT ACT - BUDGET PREPARATION

Sec 21 (1) The mayor of a municipality must—

(a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;

(b) at least 10 months before the start of the budget year, table in 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 integrated development plan in terms of section 34 of the Municipal Systems Act; and

(bb) the budget-related policies;

(iii) the tabling and adoption of any amendments to the integrated development

plan and the budget-related policies; and

(iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

(2) When preparing the annual budget, the mayor of a municipality must—

(a) take into account the municipality's integrated development plan;

(b) take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;

(c) take into account the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual Division

of Revenue Act and any agreements reached in the Budget Forum;

(d) consult—

(i) the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;

(ii) all local municipalities within its area, if the municipality is a district municipality;

-
- (iii) the relevant provincial treasury, and when requested, the National Treasury; and
 - (iv) any national or provincial organs of state, as may be prescribed; and
 - (e) provide, on request, any information relating to the budget—
 - (i) to the National Treasury; and
 - (ii) subject to any limitations that may be prescribed, to—
 - (aa) the national departments responsible for water, sanitation, electricity and any other service as may be prescribed;
 - (bb) any other national and provincial organ of states, as may be prescribed; and
 - (cc) another municipality affected by the budget.

5. ELEMENTS FOR DEVELOPMENT OF IDP

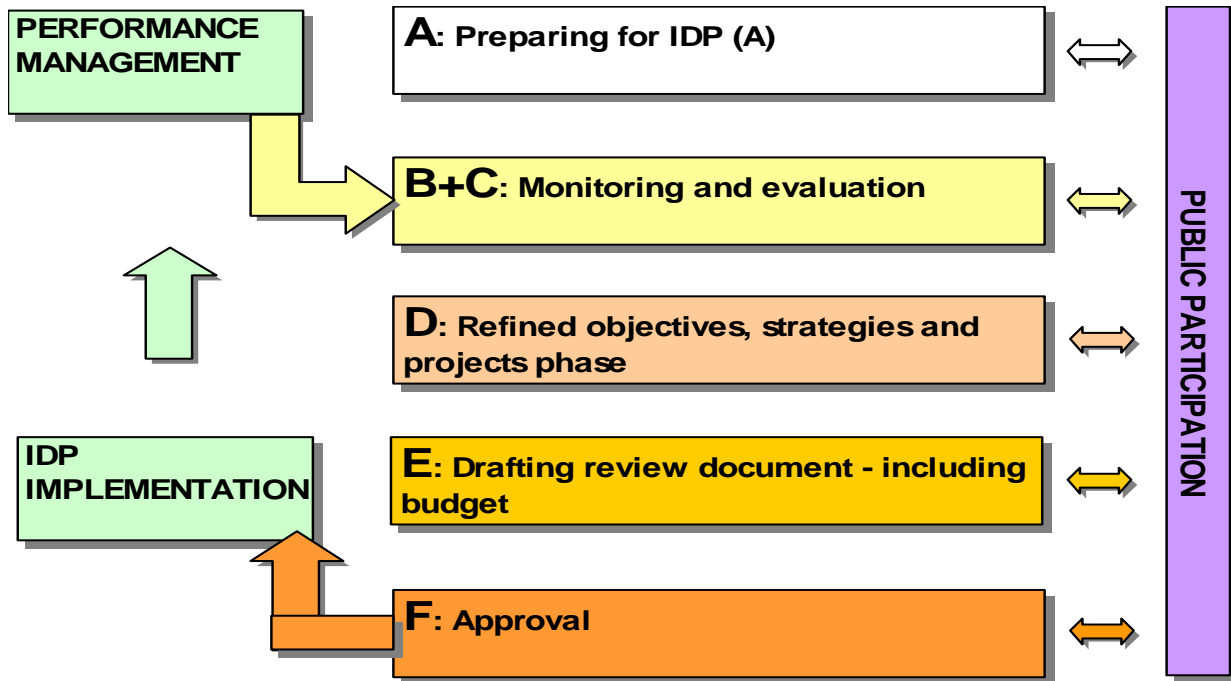
In the IDP review cycle changes to the IDP may be required from these main sources:

- Comments from the MEC, if any;
- Incorporation of the most recent data
- Review and refinement of the objectives and strategies
- Review and refinement of the projects
- Amendments in response to changing circumstances; and
- Improving IDP process and content.
- National Development Plan
- Provincial Growth Development Plan
- Manifesto of ruling party
- Council official documents etc

6. OBJECTIVES

- To draw up a review process plan that would engender inclusivity and transparency.
- It is to encourage participation by all stakeholders and communities.
- To solicit and determine priorities of the Municipality
- To enhance service delivery and development.

7. Diagram of IDP Process



8. INSTITUTIONAL ARRANGEMENTS, ROLES AND RESPONSIBILITY

ACTORS	ROLES AND RESPONSIBILITIES
<ul style="list-style-type: none"> • Council 	<ul style="list-style-type: none"> ▪ Consider and adopt reviewed IDP ▪ To promote and enhance public participation ▪ Keep public informed about the contents of the IDP ▪ Adopt the Integrated Development Plan, Budget and SDBIP
<ul style="list-style-type: none"> • IDP Manager 	<ul style="list-style-type: none"> ▪ Ensure that the Process Plan and reviewed IDP are adopted by the Council ▪ Manage the local municipal IDP by ensuring that all daily planning activities are performed within an efficient and effective consideration of available time; financial and human resources; ▪ Encourage an inclusive participatory planning process and compliance with action programme ▪ Facilitate the horizontal and vertical alignment of the district IDP ▪ Ensure that the planning process outcomes are properly documented ▪ Manage service providers to the district or local municipal

ACTORS	ROLES AND RESPONSIBILITIES
	<p>IDP</p> <ul style="list-style-type: none"> ▪ Coordinate with various government departments and to ensure that all the projects, strategies and objectives of the local municipality are shared and distributed amongst government departments so that they might incorporate them in their planning process and vice versa
<ul style="list-style-type: none"> • Heads of Departments and Senior Management 	<ul style="list-style-type: none"> ▪ Provide technical and advisory support to the IDP Manager ▪ Perform daily planning activities including the preparation and facilitation of events; documentation of outputs and making recommendation to the IDP Manager and the Municipal Council ▪ Interact with the relevant cluster regarding the prioritization of their individual departments projects and programmes for the following years ▪ Provide clear terms of reference to service providers
<ul style="list-style-type: none"> • District Municipality 	<ul style="list-style-type: none"> ▪ Provide support and guidance on IDP Review process ▪ Assist municipalities to achieve the target dates ▪ Interact with service providers to ensure that a quality product is provided ▪ Assist with workshops ▪ Project Management and Implementation Support Services ▪ Ensure that clusters achieve integrated planning ▪ Ensure that an uniform reporting mechanism is devised
<ul style="list-style-type: none"> • Sector Departments 	<ul style="list-style-type: none"> ▪ Ensure the participation of Senior personnel in the IDP review process ▪ Horizontal alignment of programmes and strategic plans within the clusters ▪ Provide technical support and information to the planning process ▪ Contribute relevant information to support the review process within the clusters ▪ Incorporate district and local municipal projects into departments planning within the clusters
<ul style="list-style-type: none"> • National & provincial governments 	<ul style="list-style-type: none"> ▪ Monitor and evaluate the preparation and implementation process ▪ Provide training and capacity building support to the local municipality – dplg guide for credible IDPs ▪ Coordinate support programmes so that overlapping does not occur ▪ Provide technical guidance and monitor compliance with provincial policy and legal framework ▪ Provide financial support to the IDP planning and implementation process

9. ORGANISATIONAL ARRANGEMENTS

Emalahleni Municipal Council

The Municipal Council is chaired by the mayor. Its role in the IDP formulation process shall include the following:

- Oversee the development and adoption of the IDP review
- Adopt final Integrated Development Plan and Budget

IDP Manager

The IDP Manager role resides with the Municipal Manager who has in turn delegated it to the IPED Manager. In terms of the process the IDP manager is tasked to:

- Ensure that the Process Plan is drafted and adopted by the Municipal Council;
- Manage the local municipal IDP by ensuring that all daily planning activities are performed within an efficient and effective consideration of available time; financial and human resources;
- Encourage an inclusive participatory planning process and compliance with action programme
- Facilitate the horizontal and vertical alignment of the various internal and external departmental programmes
- Ensure that the planning process outcomes are properly documented
- Manage service providers engaged in the municipal IDP process
- Chair the IDP Steering Committee
- Nominate persons in charge of different roles.
- Responds to comments on the draft reviewed IDP from the public.
- Adjusts the IDP in accordance with the comments of the MEC for local Government.
- The Municipal IDP Manager will coordinate with various government departments and other HODs to ensure that all the projects, strategies and objectives of the local municipality are shared and distributed amongst government departments so that they might incorporate them in their planning process and vice versa

1.1.1 IDP Steering Committee

The IDP steering committee comprising largely of internal senior management will be tasked to:

- Provide technical and advisory support to the IDP Manager
- Perform daily planning activities including the preparation and facilitation of events; documentation of outputs and making recommendation to the IDP Manager and the Municipal Council

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- Prepare, facilitate and document meetings
 - Act as the secretariat for the IDP Representative Forum.

Meetings shall be held as per the action programme or when considered necessary by the chairperson.

1.1.2 IDP Representative Forum

The IDP representative forum will be chaired by the Mayor and will be composed of representatives from the following institutions or interest groups:

- Ward Committees
- Youth groups
- Rate payers
- Traditional Leaders
- Civic bodies & Entities
- NGO's and CBOs
- Sector Departments and the District Municipality
- Community development workers

The task of the representative forum shall be to:

- Represent the interest of various constituencies in the IDP planning process
- Provide an organizational platform and mechanism for discussion, negotiation and decision making between stakeholders
- Provide a communication mechanism for the exchange of ideas and opinions among the various stakeholder interest groups
- Participate in the setting up of key performance indicators including the monitoring thereof in line with the performance Management Manual of the Local Municipality
- Monitor the performance of the planning and implementation process

1.1.3 Budget Steering Committee

The Budget task team has a responsibility of recommending the budget document before the approval by council. This is chaired by the Portfolio Councilor for Finance.

**MUNICIPAL BUDGET & REPORTING REGULATIONS – NOTICE 393 OF 2009 GG 32141 17
APRIL 2009**

Sec 4

(1) The Mayor of a municipality must establish a budget steering committee to provide technical assistance to the Mayor in discharging the responsibilities in Sec 53 of the MFMA.

(2) The steering committee must consist of at least the following persons:

- a. The Councillor responsible for Financial Affairs;
- b. The MM
- c. The CFO
- d. The Senior Managers responsible for at least the three largest votes in the Municipality;
- e. The manager responsible for budgeting;
- f. The manager responsible for planning; and
- g. Any technical experts on infrastructure.

BUDGET STEERING COMMITTEE: 2013/2014

- a. Finance: Cllr N. Phendu
- b. MM - Dr. SW Vatala
- c. CFO - Mr G.P. de Jager
- d. All Directors
- e. Chief Accountant
- f. SCM Manager
- g. BTO Accountant

10. MECHANISMS AND PROCEDURES FOR COMMUNITY STAKEHOLDER

The main features of Integrated Development Plan are to involve community and stakeholders organization in process. To maximise public participation of the affected and interested parties is obligated in the IDP review process and is provided for in section 16 and 18 of the Municipal Systems Act.

11. ANNEXURES

11.1. IDP ACTIVITY PLAN

11.2. BUDGET SCHEDULE

ANNEXURE 11.1.

11.1 IDP ACTIVITY PLAN

Activities and timeframes for different planning stages

ACTIVITIES	DATES	RESPONSIBILITY
PRE PLANNING PHASE	01 July – Sep 2013	
<ul style="list-style-type: none"> ▪ Drafting of IDP review process plan 2014/ 215 ▪ Consultation of Communities about IDP Process Plan ▪ Implementation of draft IDP review process plan and Budget review process plan 	15 June 2013 15- 18 July 2013 29 August 2013	IDP manager IDP manager IDP Manager
ANALYSIS PHASE		
<ul style="list-style-type: none"> ▪ IDP Steering Committee to discuss implementation progress of IDP review ▪ IGR Cluster to report back IDP assessment and to outline process of review ▪ IDP Steering committee to collect ward information ▪ IDP Rep Forum <p>- present status quo report and analyze data priorities in order of importance as ranked by wards</p>	06 September 2013 12 September 2013 01 -04 October 2013 30 October 2013	IDP Manager IDP Manager Municipal Manager Mayor Mayor

REFINING STRATEGIES	04 November 2013	
<ul style="list-style-type: none"> ▪ IDP Steering committee: review existing strategies and present operational Budget 	13 November 2013 28 November 2013 ..	IDP manager/ CFO
PROJECT PHASE	31 Jan 2014	
<ul style="list-style-type: none"> ▪ IDP Steering Committee : <ul style="list-style-type: none"> - Identification of projects for 14/15 - Prepare draft capital budget 14/15 ▪ Mid- term reporting 	20 January 2014 25 January 2014	MM/ IDP Manager/ CFO CFO & MM
ALIGNMENT & INTEGRATION PHASE	Feb 2014	
<ul style="list-style-type: none"> ▪ IGR Meeting : Alignment with sector Departments and district ▪ IDP steering committee <ul style="list-style-type: none"> - IDP & Budget Alignment 	06 February 2014 26 February 2014	IDP manager IDP manager
ADOPTION PHASE	31 March 2014	
<ul style="list-style-type: none"> ▪ IDP Steering Committee alignment budget and IDP ▪ IDP & Budget document consolidation ▪ Adoption of draft IDP & Budget by Council within 21 days ▪ Submission to office of MEC ▪ Publicize draft IDP & Budget for comments within 21 days ▪ ELM & CHDM Roadshows (Mayoral Imbizo's) ▪ Drafting of SDBIP 2013/2014 	10 March 2014 20 March 2014 31 March 2014 04 April 2014 07 April 2014 22 - April 2014 06-09 May 2014	IDP Manager IDP Manager IDP Manager IDP Manager Strategic Manager Mayor

IDP & BUDGET IMPLEMENTATION PLAN		
<ul style="list-style-type: none"> ▪ Incorporate relevant comments on Draft IDP and finalize document ▪ Adoption of Final IDP, Budget & SDBIP ▪ Adoption of the CHDM Final IDP & Budget ▪ Submission of SDBIP 2014/15 within 14 days of budget approval ▪ Approval of SDBIP 2014/2015 	May 2014	IPED Manager
	28 May 2014	IPED Manager
	30 May 2014	IPED Manager
	12 June 2014	MM
	26 June 2014	Mayor

11.2 BUDGET SCHEDULE for 2014/2015 BUDGET

	FIRST QUARTER				
Number	Item description	MFMA	Due Date	IMPLEMENTATION	Responsible Person
	JULY 2012				
1	Commence planning for next three-year budget, reviews of IDP and budget policies and consultation in accordance with budget process co-ordination role – review previous 2012/2013 budget evaluation checklist, council delegations and budget time schedule of key deadlines	MFMA 21(1) MFMA Guidance	Due – 01 July 2013	Implementation August/September 2013	Mayor supported by AO
2	Establish departmental budget committees to include portfolio councillors and officials and delegate tasks in accordance with delegations policies	MFMA Guidance	30 September 2013	Implementation by 30 September 2013	AO CFO drives process
3	– Commence process to review delegations and all budget-related policies including reviews of tariffs, rates, credit control and supply chain management and cash management/investment policies	MFMA 62(1)(f) & 79 (1)(c) MFMA Guidance	30 September 2013	Implementation plan by 30 September 2013	AO CFO drives process
	AUGUST 2012				
4	Table in council budget and IDP time schedule of	MFMA 21 (1)(b)	31 August 2013		MAYOR AO & CFO

	key deadlines (include timing for development of policies and process of consultation)	& 53 (1) (b)		Next Council Meeting (30 August 2013)	develop & submit
5	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	31 August 2013	By 30 September 2013	MAYOR AO & CFO drive process & present
6	Advertise budget and IDP time schedule in terms of budget consultation policy	MFMA Guidance	31 August 2013	7 days after Council meeting	AO CFO to drive process
7	Commence process of review of IDP and service delivery mechanisms to gauge impact of new or existing service delivery agreements and long-term contracts on budget where appropriate	MSA 34 (a) & 77(f) MFMA Guidance	31 August 2013	By end September 2013	MAYOR AO, CFO & IPED & Managers
8	Determine strategic objectives for service delivery and development including backlogs for including reviews of other municipal, provincial and National government sector and strategic plans	MFMA Guidance	31 August 2013	By 13 September 2013	COUNCIL Management to present to EXCO for Council
9	2012/123Financial Statements submitted to Auditor-General	MFMA	31 August 2013	To Audit Committee and Council Before 31 August 2013	CFO
	SEPTEMBER 2012				
10	Conclude initial consultation and review, establish direction and policy, confirm priorities, identify other financial	MFMA Guidance	30 September 2013	30 September 2013	AO CFO –IPED & SNR Management

	and non-financial budget parameters including government allocations to determine revenue envelope, and financial outlook to identify need to review fiscal strategies				
11	Implement budget and IDP time schedule of key deadlines	MFMA Guidance	30 September 2013	30 September 2013	AO IPED & CFO
12	MEETING WITH SEC 57 MANAGERS AND MANAGERS: Directorates to be provided with the current Baseline Operating Medium Term Expenditure Forecasts (MTEF) 2013/14 thru 2017/18 that are to be used as a basis for the development of new Operating Medium Term Expenditure		30 September 2013	13 September 2013	CFO
13	1ST Quarter Budget Steering Committee Meeting Planning for community and stakeholder consultation Report back on progress and planning		30 September 2013	26 September 2013	Portfolio Holder Finance – AO & CFO

SECOND QUARTER					
Number	Item description	MFMA	Due Date	Implementation Date	Responsible Person
	October 2012				
14	<ul style="list-style-type: none"> Commence preparation of departmental operational plans and service delivery and budget implementation plan aligned to strategic priorities in IDP and inputs from other stakeholders including government and bulk service providers (and NER) Schedule individual meetings with Directorate to review baseline budget and work progress for completion of changes and supplemental requests Review current tariffs, receive requested changes from directorates and prepare options for consideration 	MFMA GUIDANCE	31 October 2013	By 18 th October 2013	AO & CFO
15	Conclude first budget draft & policies for initial council discussion – Workshop Councillors Policy Draft timetable for review	MFMA Guidance	30 October 2013	30 October 2013	AO & CFO
16	SUBMISSION OF		30 October		HOD's to CFO

	BASELINE BUDGETS AND SUPPLEMENTAL REQUESTS FROM DIRECTORATES: Final date for submission of all Baseline Operating Budgets, Capital Budgets and Operational plans by Directorates to the budget office.		2013	Before Steering Committee meeting by 25 October 2013	
17	2nd STEERING COMMITTEE MEETING: review progress and baseline operating budget. & Implementation Planning for community and stakeholder consultation		31 October 2013	31 October 2013	AO & CFO
	November 2012				
18	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		By 29 November 2013	AO - CFO
19	Draft report on proposed tariff changes for review to Budget Steering Committee delivered to CFO		08 November 2013	08 November 2013	Chief Accountant
20	Prepare first draft of operating and capital medium term budget based on baseline operating budgets submitted by directorates		27 November 2013	15 November 2013	CFO Chief Accountant
21	STEERING COMMITTEE MEETING: - Review progress and proposed tariff report.		28 November 2013	28 November 2013	AO -CFO

22	Receive audited Financial Statements and Audit report from the Auditor-General for the 2009//10 financial year		30 November 2013	Notify Council at Meeting in 12 December 2013	Auditor-General AO & CFO assess and submit to EXCO
	December 2012				
23	Audit Report – Table to Council		December 2013	Notify Council at Meeting in 12 December 2013	AO & CFO
24	Finalise inputs from bulk resource providers (and NER) & agree on proposed price increase	MFMA GUIDANCE	01 December 2013 (start process)	Ongoing till concluded by 31 March 2014	AO & CFO
25	Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources	MFMA GUIDANCE	01 December 2013 (start process)	Ongoing till concluded by 31 March 2014	AO & CFO
26	Finalise first draft of departmental operational plans and service delivery and budget implementation plan for review against strategic priorities	MFMA GUIDANCE	31 December 2013	Before recess of Council in December 2013	AO & CFO
27	STEERING COMMITTEE MEETING: - review progress, baseline budget report and draft tariffs		31 December 2013	6 December 2013	AO & CFO

	THIRD QUARTER				
Number	Item description	MFMA	Due Date	Implementation Date	Responsible Person
	January 2013				
28	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 organs of state	MFMA GUIDANCE	28 February 2014	21 February 2014	AO & CFO
29	Finalise detailed operating & 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 SUBMISSION OF CAPITAL BUDGET REQUESTS FROM DIRECTORATES: Final date for submission of all Capital Budget plans by Directorates to the budget office.	MFMA GUIDANCE	31 January 2014	7 February 2014	AO & CFO
30	STEERING COMMITTEE MEETING: Review progress and DRAFT BUDGET.		28 February 2014	15 February 2014	AO & CFO

31	EXCO COMMITTEE MEETING: PRESENT Annual report Draft, Sec 72 Report & Adjustment Budget		31 January 2014	To Mayor by 24 January 2014; EXCO meeting 27 January 2014; Annual report to Council by 30 January 2014;	Mayor assisted by AO & Senior Management
32	Report to council on status of , 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	31 January 2014	30 January 2014	MAYOR AO & Management
33	COUNCIL MEETING: Table in a special council meeting the annual report, SEC 72 report, Adjustment Budget		31 January 2014	30 January 2014	Municipal Manager, Mayor
February 2013					
NOT APPLICABLE	Receive proposed budget from the board of directors of any municipal entity under the sole or shared control of the municipality	MFMA 87 (1)	01 February		AO
NOT APPLICABLE	Consider proposed budget of municipal entity & assess entity's priorities & objectives, & make recommendations to the board of directors as necessary	MFMA 87 (2) MFMA Guidance	07 February 2014		COUNCIL

34	Note National budget for provincial and National allocations to municipalities for incorporation into budget Check with National, Provincial Governments and District Municipality for any adjustments to projected allocations for the next three years	MFMA GUIDANCE	28 February 2014	27 February 2014	AO & CFO
35	STEERING COMMITTEE MEETING: - review progress and the DRAFT BUDGET.		28 February 2014	27 February 2014	AO & CFO
36	MEETING WITH SEC 57 MANAGERS AND MANAGERS: Directorates to be provided with the SDBIP performance indicators from last year and asked to revise. They should also provide Key service delivery targets in conjunction with the IDP office.		28 February 2014	11 and 12 February 2014	CFO & Managers
	March 2013				
37	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)	31 March 2014	7 March 2014	AO & CFO
38	Provide notification of any transfers that will be made by the municipality to other municipalities in	MFMA 37 (2)	31 March 2014	7 March 2014	AO & CFO

	each of the next three financial years.				
39	Receive bulk resource providers' price increases as tabled in Parliament or the provincial legislature		31 March 2014	7 March 2014	AO & CFO
40	STEERING COMMITTEE MEETING: - review progress and DRAFT BUDGET.		31 March 2014	17 March 2014	AO & CFO
NOT APPLICABLE	Receive revised budget of municipal entity from board of directors	MFMA 87 (2)	23		COUNCIL
41	Incorporate transfers to be made to or received from other municipalities	MFMA 37 (2) MFMA Guidance	31 March 2014	17 March 2014	AO & CFO
42	Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges	MFMA 42 MFMA Guidance	31 March 2014	17 March 2014	AO & CFO
43	Print and distribute all budget documentation prior to meeting at which budget is to be tabled.	MFMA Guidance	31 March 2014	21 March 2014	AO & CFO
44	Table in council <ul style="list-style-type: none"> the annual budget and all supporting documents the Oversight Report of Annual 	MFMA 16 (2), 17 & 87 (3)	31 March 2014	31 March 2014	MAYOR Supported by AO & CFO

	report for public consultation				
45	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 & Oversight Report	MFMA 22	Immediately after budget & Oversight report tabled 31 March	Advert to be out by 4 April 2014	AO & CFO

FOURTH QUARTER					
Number	Item description	MFMA	Due Date	Implementation Date	Responsible Person
	April 2013				
46	Commence process of consultation on tabled budget, publicise & conduct public hearings and meetings with Wards, provincial treasury, National Treasury & other organs of state making a budget submission. Publish ward based information for ward councillors	MFMA 23 MFMA Guidance	30 April 2014	Consultation period 7 April to 16 April 2014	CFO & AO
47	Confirm provincial and National budget allocations	MFMA Guidance	30 April 2014	24 April 2014	CFO & AO
48	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 day after end of month report deadlines	New and Amended legislation	30 April 2014	24 April 2014	CFO & AO
49	Conclude process of consultation on tabled budget 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	MFMA 68 MFMA Guidance	30 April 2014	16 April 2014	AO & CFO

50	Consider the views of the community & other stakeholders	MFMA 23(1)	30 April 2014	24 April 2014	COUNCIL
51	Respond to submissions received and if necessary revise the budget and table amendments for council consideration	MFMA 23 (2)	30 April 2014	By 29 April 2014	MAYOR
52	HOD's are to provide a list of Capital Projects to be rolled over for inclusion in the 2013/14 Budget to the budget office and cash balances forward for grant projects.		30 April 2014	30 April 2014	HOD's
May 2013					
53	Assist mayor in preparing 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	31 May 2014	15 May 2014	AO & CFO
54	MEETING OF STEERING COMMITTEE: Approval of FINAL operating and capital budget for presentation to the full council		31 May 2014	15 May 2014	AO & CFO
55	Print and distribute all budget documentation including draft IDP and SDBIP documentation prior to meeting at which budget is to be approved	M FMA Guidance	31 May 2014	20 May 2014	AO & CFO
56	Consider approval of the annual budget Approve annual budget by council resolution, including taxes, tariffs, measurable performance objectives, changes to the IDP and budget related policies,	MFMA 24 (1)	31 May 2014	29 May 2014	COUNCIL

	include service delivery agreements and long term contracts where appropriate				
	June 2013				
NOT APPLICABLE	Ensure board of directors of a municipal entity approve the entity budget after taking account of any hearings or recommendations of council	MFMA 87 (4)	N/A	N/A	AO & CFO
57	Submit draft service delivery and budget implementation plan to the mayor- final date under legislation 14 July	MFMA 69 (3)(a)	14 July 2014	15 May 2014	AO& CFO
58	NEXT YEAR - Submit draft annual performance agreements for the next year to the mayor – final date under legislation 28 July	MFMA 69 (3)(b)	28 July 2014	15 July 2014	AO& CFO
59	Final date for - Approve annual budget by council resolution, including taxes, tariffs, measurable performance objectives, changes to the IDP and budget related policies, include service delivery agreements and long term contracts where appropriate	MFMA 16(1), 24 (2) & 53 (1)(c) (i)	30 June 2014	30 June 2014	COUNCIL
60	Approve the service delivery & budget implementation plan – final date under legislation 28 July	MFMA 53(1) (c) (ii)	28 July 2014	25 July 2014	MAYOR
61	Submit approved budget to the provincial treasury and National Treasury	MFMA 24 (3)	30 June	12 July	AO & CFO