

## ANNEXURE A

### BUDGET PROCESS PLAN AND TIMETABLE: 2014/2015 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK PLAN (MTREF)

Tasks and Activities	Responsible Body
<b>July 2013</b> <ul style="list-style-type: none"> <li>Discussion with Chief Financial Officer on the 2014/2015 Budget process.</li> <li>Establishment of forums and committees (internal and external) for consultation on Budget and IDP processes.</li> </ul>	<p>CFO</p> <p>Municipal Manager &amp; Deputy Municipal Managers &amp; CFO &amp; Heads of Section</p>
<b>August 2013</b> <ul style="list-style-type: none"> <li>Preparation of the budget process plan and timetable for the 2014/2015 Multi-year budget.</li> <li>Review of Draft Budget Process Plan and Timetable by Mayor.</li> <li>Council approved the 2013/2014 Integrated Development Plan Review on 25 June 2013 by Council Resolution no. 8656 (RPT 154079).</li> <li>The 2013/2014 Integrated Development Plan Review to be used to compile the 2014/2015 Medium Term Revenue and Expenditure Framework (MTREF).</li> <li>Council approval of the 2014/ 2015 Multi-year budget process and timetable</li> <li>Reviewing of external mechanisms affecting the Medium Term Revenue and Expenditure Framework (MTREF) forecasts.</li> <li>Submission of the Draft IDP Review Process Plan for 2014/2015 for Council for approval.</li> <li>Public information meetings (divided into the established clusters), reviewing and strategising the current IDP.</li> <li>Assess Council's 2012/2013 Draft Financial Statements and current year's (2013/2014) revised results and capacity, to determine the impact on future strategies and budgets.</li> <li>Refine the funding policies including the tariff structures</li> <li>Budget information /strategic session with Mayor.</li> </ul>	<p>CFO</p> <p>Mayor &amp; CFO</p> <p>Municipal Manager's Office</p> <p>Municipal Manager's Office &amp; CFO &amp; Budget Team</p> <p>CFO</p> <p>Budget Team</p> <p>Municipal Manager's Office</p> <p>Municipal Manager's Office</p> <p>CFO &amp; Budget Team</p> <p>CFO &amp; Budget Team</p> <p>Mayor &amp; Municipal Manager &amp; CFO</p>

Tasks and Activities	Responsible Body
<p><b>September 2013</b></p> <ul style="list-style-type: none"> <li>• Issuing of the 2014 /2015 Medium Term Revenue and Expenditure Framework (MTREF) guideline addressing various budget assumptions, internal budget processes, policies and requirements in terms of the Municipal Budgeting and Reporting Regulations etc.</li> <li>• Discussion of guideline document with all internal departments to ensure that the submission of budget figures and information is received timeously and compiles with Budget and reporting regulations.</li> <li>• Information sharing meeting/session with all sector departments/service providers and neighbouring local municipalities to ensure that synergy occurs on all levels between the various local IDP documents and to align with the IDP Review document of the District Municipality to achieve more support on the regional scale</li> <li>• Public information meetings (divided into the established clusters), reviewing and strategising the current IDP.</li> <li>• Strategic Budget Meeting with DMMs, Head of Sections and Managers.</li> <li>• Budget information meeting regarding operational support and capacity building.</li> <li>• Budget information /strategic session with Mayor.</li> </ul>	<p>CFO &amp; Budget Team &amp; Municipal Manager</p> <p>Budget Team &amp; Departmental representatives &amp; CFO</p> <p>Municipal Manager's Office &amp; CFO &amp; Budget Team &amp; Municipal Manager</p> <p>Municipal Manager's Office</p> <p>DMMs &amp; Heads of Section &amp; CFO</p> <p>Budget Team &amp; Departmental representatives &amp; CFO</p> <p>Mayor/ Municipal Manager &amp; CFO</p>
<p><b>October 2013</b></p> <ul style="list-style-type: none"> <li>• Budget requests from Councillors/ ward committees, fully supported within the Integrated Development Planning document, be submitted to the Municipal Manager in order for the relevant Senior Manager to determine the financial and operational impacts of such requests</li> <li>• Public information meetings (divided into the established clusters), reviewing and strategising the current IDP</li> <li>• National regulators and external mechanism entities to give notification of their pricing strategies for the next 3-5 years</li> <li>• National Government to provide Council with their Medium Term Revenue and Expenditure Framework Plans.</li> </ul>	<p>Municipal Manager &amp; Councillors &amp; Relevant Deputy Municipal Managers</p> <p>Municipal Manager's Office</p> <p>Relevant Deputy Municipal Managers</p> <p>CFO &amp; Budget Team</p>

Tasks and Activities	Responsible Body
<p><b>October 2013 (Contd.)</b></p> <ul style="list-style-type: none"> <li>Obtain confirmation of financial allocations to municipalities from National and Provincial Governments in terms of the Appropriation Division of Revenue Act.</li> <li>Budget information meeting regarding operational support and capacity building as well as clarity on the Budget guideline document issued by the CFO.</li> <li>Submission of the <b>Adjusted Capital Budget</b> for the 2013/2014 Medium Term Revenue and Expenditure Framework Plan (MTREF).</li> <li>Submission of the <b>Draft Capital projects</b> for the 2014/2015 Medium Term Revenue and Expenditure Framework Plan (MTREF).</li> <li>Budget information /strategic session with Mayor.</li> </ul>	<p>CFO &amp; Budget Team</p> <p>Budget Team &amp; Departmental representatives</p> <p>Deputy Municipal Managers &amp; Heads of Section</p> <p>Deputy Municipal Managers &amp; Heads of Section</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers</p>
<p><b>November 2013</b></p> <ul style="list-style-type: none"> <li>Submission of the <b>Adjusted Operating Budget</b> for the 2013/2014 Medium Term Revenue and Expenditure Framework Plan (MTTREF), analysed according to activities aligned to Council's strategic objectives, as set out in the draft IDP.</li> <li>Submission of the <b>Draft Operating Budget</b> for the 2014/2015 Medium Term Revenue and Expenditure Framework Plan (MTTREF), analysed according to activities aligned to Council's strategic objectives, as set out in the draft IDP.</li> <li>Discussions with Deputy Municipal Managers/Heads of Section on the draft Capital projects for the 2014/2015 Medium Term Revenue and Expenditure Framework Plan (MTTREF).</li> <li>Budget information /strategic session with Mayor.</li> <li>Information sharing meeting/session with all sector departments/service providers and neighbouring local municipalities to ensure that synergy occurs on all levels between the various local IDP documents and to align with the IDP Review document of the District Municipality to achieve more support on the regional scale.</li> </ul>	<p>Deputy Municipal Managers &amp; Heads of Section</p> <p>Deputy Municipal Managers &amp; Heads of Section</p> <p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers</p> <p>Municipal Manager's Office</p>

Tasks and Activities	Responsible Body
<p><b>December 2013</b></p> <ul style="list-style-type: none"> <li>• Perform a mid-year financial review on the current year's (2012/2013) budget and revised estimates to submit an Adjustment budget to Council if considered necessary.</li> <li>• Review tariffs and charges and evaluate options</li> <li>• Further consultation with the budget steering committee represented by the various departments.</li> <li>• Discussions with Deputy Municipal Managers/ Heads of Section on the <b>Adjusted Operating Budget</b> for the 2013/2014 Medium Term Revenue and Expenditure Framework (MTREF).</li> <li>• Discussions with Deputy Municipal Managers/ Heads of Section on the <b>Adjusted Capital Budget</b> for the 2013/2014 Medium Term Revenue and Expenditure Framework (MTREF).</li> <li>• Discussions with Deputy Municipal Managers/ Heads of Section on the <b>Draft Operating Budget</b> for the 2014/2015 Medium Term Revenue and Expenditure Framework (MTREF).</li> <li>• Discussions with Deputy Municipal Managers/ Heads of Section on the <b>Draft Capital Budget</b> for the 2014/2015 Medium Term Revenue and Expenditure Framework (MTREF).</li> <li>• Alignment of the Adjusted Capital Budget and the Draft Capital Budget to the IDP.</li> <li>• Meeting with Budget Steering Committee, represented by the various departments.</li> </ul>	<p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>CFO &amp; Budget Team</p> <p>CFO &amp; Departmental representatives &amp; Budget Steering Committee &amp; Mayor</p> <p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>Mayor &amp; Municipal Manager &amp; CFO</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p>
<p><b>January 2014</b></p> <ul style="list-style-type: none"> <li>• Submit the mid-year budget and performance assessment report to Council no later than 25 January 2013. (In terms of National Treasury Municipal Budget and Reporting Regulations - Gazette number 32141 dated 17 April 2009).</li> <li>• Submit the Annual Report to Council no later than 25 January 2013.</li> <li>• Submit to National Treasury and Provincial Treasury by 25 January 2013 in both printed and electronic form the mid-year budget and performance assessment (Section 35 of Gazette number 32141).</li> </ul>	<p>Municipal Manager</p> <p>Municipal Manager</p> <p>Municipal Manager</p>

Tasks and Activities	Responsible Body
<p><b>January 2014 (Contd.)</b></p> <ul style="list-style-type: none"> <li>• Make public the mid-year budget and performance assessment report by placing on the municipal website within 5 working days of the 25 January 2013. (Section 34 of Gazette number 32141).</li> <li>• Meeting with Budget Steering Committee, represented by the various departments.</li> <li>• Alignment of the Draft Operating Budget to the IDP.</li> <li>• Prepare the Budget Report and the corresponding Budget Tables in terms of the gazette mentioned above.</li> <li>• Budget information/strategic session with Mayor.</li> <li>• Mid-Year Review by National Treasury. The purpose of the engagement will be to review the Municipality's 2013/14 financial service delivery performance, assess mid-year performance as at 31 December 2013 per section 72 of the MFMA and the check progress on the preparation of the 2014/15 budget.</li> </ul>	<p>CFO &amp; Departmental representatives &amp; Budget Team</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>Mayor &amp; Municipal Manager &amp; CFO</p> <p>CFO &amp; Budget Team &amp; Other finance sections &amp; Relevant Departments</p> <p>Mayor &amp; Municipal Manager &amp; CFO</p> <p>National Treasury &amp; Provincial Treasury &amp; Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section</p>
<p><b>February 2014</b></p> <ul style="list-style-type: none"> <li>• Obtain confirmation of financial allocations to municipalities from National and Provincial Governments in terms of the Draft Division of Revenue Bill.</li> <li>• An adjustment budget if necessary to be tabled at Council any time after the mid-year budget and performance assessment has been tabled in Council but not later than the 28<sup>th</sup> of February 2014 (Section 23 of Gazette number 32141).</li> <li>• Make public the adjustment budget and supporting documentation within 10 working days after being approved by Council (Section 26 of Gazette number 32141).</li> <li>• Submit to National Treasury and Provincial Treasury in both printed and electronic form the adjustment budget, supporting documentation and the adjusted service delivery and budget implementation plan (SDBIP) within 10 working days after the Mayor has tabled the adjustment budget in Council. (Section 24).</li> <li>• Meeting with Budget Steering Committee, represented by the various departments.</li> </ul>	<p>Mayor &amp; CFO</p> <p>Municipal Manager</p> <p>Municipal Manager</p> <p>CFO &amp; Budget Team &amp; Municipal Manager's Office</p> <p>Mayor &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p>

Tasks and Activities	Responsible Body
<p><b>February 2014 (Contd.)</b></p> <ul style="list-style-type: none"> <li>• Tabled 2014/2015 Medium Term Revenue and Expenditure Framework Plan (MTREF) together with the IDP submitted to Financial Services Portfolio Committee for consideration and approval.</li> <li>• Tabled 2014/2015 Service Delivery and Budget Implementation Plans submitted to Finance, LED, IDP and Marketing Portfolio Committee for consideration and approval.</li> <li>• Review of the Mid-year visit Report by National Treasury and implementation of any recommendations</li> </ul>	<p>CFO &amp; Budget team &amp; Municipal Manager's Office</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p>
<p><b>March 2014</b></p> <ul style="list-style-type: none"> <li>• Tabled 2014/ 2015 Medium Term Revenue and Expenditure Framework Plan (MTREF) and IDP submitted to Executive Committee and Council for approval.</li> <li>• Tabled 2014/ 2015 Service Delivery and Budget Implementation Plans submitted to Executive Committee and Council for approval</li> <li>• Meeting with Budget Steering Committee, represented by the various departments.</li> <li>• Tabled 2014/ 2015 Medium Term Revenue and Expenditure Framework Plan (MTREF) and IDP and Service Delivery and budget implementation plan in both printed and electronic format forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council.</li> <li>• Make public the tabled Medium Term Revenue and Expenditure Framework Plan (MTREF) and supporting documentation within 10 working days after being approved by Council</li> </ul>	<p>Mayor &amp; CFO &amp; Municipal Manager's Office</p> <p>Mayor &amp; CFO &amp; Municipal Manager's Office</p> <p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>Municipal Manager</p> <p>Municipal Manager</p>
<p><b>April 2014</b></p> <ul style="list-style-type: none"> <li>• Discussion of the tabled Medium Term Revenue and Expenditure Framework Plan (MTREF) together with the proposed public participation process with the Amakhosi.</li> </ul>	<p>Mayor &amp; Amakhosi &amp; CFO</p>

Tasks and Activities	Responsible Body
<p><b>April 2014 (Contd.)</b></p> <ul style="list-style-type: none"> <li>• Ward Committee meeting highlighting involvement of members in the budget Public Participation process</li> <li>• Undertake a 4 week community consultation process of the budget.</li> <li>• Revision of the tabled Medium Term Revenue and Expenditure Framework Plan (MTREF) from inputs received from the community, Government departments and National Treasury, if required</li> </ul>	<p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team &amp; Ward com members &amp; Municipal Manager's Office</p> <p>CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team &amp; Ward com members &amp; Municipal Manager's Office</p> <p>CFO &amp; Budget Team</p>
<p><b>May 2014</b></p> <ul style="list-style-type: none"> <li>• Meeting with Budget Steering Committee, represented by the various departments to discuss community inputs and finalise 2014/2015 Adopted MTREF.</li> <li>• Revised tabled Medium Term Revenue and Expenditure Framework Plan (MTREF), incorporating community inputs tabled at Council for approval.</li> <li>• Publish tariffs and budget for the 2014/2015 financial year</li> <li>• Assessment of the progress of the 2014/2015 budget by National Treasury.</li> </ul>	<p>Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section &amp; Budget Team</p> <p>Mayor &amp; CFO</p> <p>Budget Team</p> <p>National Treasury &amp; Provincial Treasury &amp; Mayor &amp; Municipal Manager &amp; CFO &amp; Deputy Municipal Managers &amp; Heads of Section</p>
<p><b>June 2014</b></p> <ul style="list-style-type: none"> <li>• Submission of the draft SDBIP to the Mayor within 14 days of approval of the budget.</li> <li>• Submission of the Adopted 2014/ 2015 Medium Term Revenue and Expenditure Framework Plan (MTREF), in both printed and electronic format forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council.</li> <li>• Make public the approved budget and supporting documentation within 10 working days after being approved by Council</li> </ul>	<p>Municipal Manager</p> <p>Municipal Manager</p> <p>Budget Team</p>

Tasks and Activities	Responsible Body
<p><b>June 2014 (Contd.)</b></p> <ul style="list-style-type: none"> <li>• Publish Council's Medium Term Revenue and Expenditure Framework Plan (MTREF), on its website</li> <li>• Approval of the SDBIP within 28 days after approval of the budget and completion of the annual performance contracts in accordance with S 57(2) of the MSA.</li> <li>• Make public the SDBIP within 10 working days after being approved by Council (Section 19).</li> <li>• The Service Delivery and budget implementation plan in both printed and electronic format to be forwarded to National Treasury and Provincial Treasury within 10 working days after being approved by Council (Section 20).</li> </ul>	<p>Budget Team</p> <p>Mayor</p> <p>Municipal Manager</p> <p>Municipal Manager</p>