

## ANNEXURE A

### MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK PLAN (MTREF) PROCESS PLAN AND TIMETABLE: 2015/2016

| Tasks and Activities   | Responsible Body   |
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| <b>July 2014</b>   |  |
| <ul style="list-style-type: none"> <li>Discussion with Chief Financial Officer on the 2015/2016 Medium Term Revenue and Expenditure Framework Plan (MTREF) process</li> </ul>  | CFO  |
| <ul style="list-style-type: none"> <li>Establishment of forums and committees (internal and external) for consultation on Budget and IDP processes</li> </ul>  | Municipal Manager & Deputy Municipal Managers & CFO & Heads of Section |
| <ul style="list-style-type: none"> <li>Preparation of the budget process plan and timetable for the 2015/2016 Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>  | CFO  |
| <ul style="list-style-type: none"> <li>Review of Draft Medium Term Revenue and Expenditure Framework Plan (MTREF) process Plan and Timetable by Mayor</li> </ul>   | Mayor & CFO  |
| <ul style="list-style-type: none"> <li>Council approved the 2014/2015 Final Integrated Development Plan Review on 24 June 2014 by Council Resolution no. 9413 (RPT 156215)</li> </ul>  | Municipal Manager's Office   |
| <ul style="list-style-type: none"> <li>The 2014/2015 Final Integrated Development Plan Review to be used to compile the 2015/2016 Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>   | Municipal Manager's Office & CFO & Budget Team                         |
| <ul style="list-style-type: none"> <li>Council approval of the 2015/2016 Medium Term Revenue and Expenditure Framework (MTREF) process plan and timetable</li> </ul>   | CFO  |
| <ul style="list-style-type: none"> <li>Included with the process plan will be the issuing of the 2015 /2016 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. (Dms 969204)</li> </ul> | CFO & Budget Team & Municipal Manager                                  |
| <b>August 2014</b>   |  |
| <ul style="list-style-type: none"> <li>Reviewing of external mechanisms affecting the Medium Term Revenue and Expenditure Framework (MTREF) forecasts</li> </ul>   | Budget Team  |
| <ul style="list-style-type: none"> <li>Submission of the Draft IDP Review Process Plan for 2015/2016 for Council for approval</li> </ul>   | Municipal Manager's Office   |
| <ul style="list-style-type: none"> <li>Preparation for IDP Public participation meetings</li> </ul>  | Municipal Manager's Office & Corporate Services                        |
| <ul style="list-style-type: none"> <li>Assess Council's 2013/2014 Draft Financial Statements and current year's (2014/2015) revised results and capacity, to determine the impact on future strategies and budgets</li> </ul>  | CFO & Budget Team  |
| <ul style="list-style-type: none"> <li>Refine the funding policies including the tariff structures</li> </ul>  | CFO & Budget Team  |
| <ul style="list-style-type: none"> <li>Budget information /strategic session with Mayor</li> </ul>   | Mayor & Municipal Manager & CFO  |
| <ul style="list-style-type: none"> <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> </ul>  | Budget Team & Departmental representatives & CFO                       |

| Tasks and Activities   | Responsible Body   |
|--|--|
| <b>September 2014</b>  |  |
| <ul style="list-style-type: none"> <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> | Municipal Manager's Office & CFO & Budget Team & Municipal Manager   |
| <ul style="list-style-type: none"> <li>Public participation meetings (divided into the established clusters), reviewing and strategising the current IDP</li> </ul>  | Municipal Manager's Office & Corporate Services                      |
| <ul style="list-style-type: none"> <li>Strategic Budget Meeting with DMMs, Head of Sections and Managers</li> </ul>  | DMMs & Heads of Section & CFO  |
| <ul style="list-style-type: none"> <li>Budget information meeting regarding operational support and capacity building</li> </ul>   | Budget Team & Departmental representatives & CFO                     |
| <ul style="list-style-type: none"> <li>Budget information /strategic session with Mayor</li> </ul>   | Mayor/ Municipal Manager & CFO                                       |
| <b>October 2014</b>  |  |
| <ul style="list-style-type: none"> <li>Public participation meetings (divided into the established clusters), reviewing and strategising the current IDP</li> </ul>  | Municipal Manager's Office & Corporate Services                      |
| <ul style="list-style-type: none"> <li>Review of the IDP Prioritisation model</li> </ul>   | Municipal Manager's Office   |
| <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 (Dms 974350)</li> </ul>  | Municipal Manager & Councillors & Relevant Deputy Municipal Managers |
| <ul style="list-style-type: none"> <li>National regulators and external mechanism entities to give notification of their pricing strategies for the next 3-5 years</li> </ul>  | Relevant Deputy Municipal Managers                                   |
| <ul style="list-style-type: none"> <li>National Government to provide Council with their Medium Term Revenue and Expenditure Framework Plans</li> </ul>  | CFO & Budget Team  |
| <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> </ul>  | CFO & Budget Team  |
| <ul style="list-style-type: none"> <li>Budget information meeting regarding operational support and capacity building as well as clarity on the Budget guideline document issued by the CFO</li> </ul>   | Budget Team & Departmental Representatives                           |
| <ul style="list-style-type: none"> <li>Submission of the <b>Adjusted Capital Budget</b> for the <b>2014/2015</b> Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>   | Deputy Municipal Managers and Heads of Section                       |
| <ul style="list-style-type: none"> <li>Submission of the <b>Adjusted Operating Budget</b> for the <b>2014/2015</b> Medium Term Revenue and Expenditure Framework Plan (MTREF), analysed according to activities aligned to Council's strategic objectives, as set out in the Draft IDP</li> </ul>  | Deputy Municipal Managers and Heads of Section                       |
| <ul style="list-style-type: none"> <li>Submission of the <b>Draft Capital projects</b> for the <b>2015/2016</b> Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>  | Deputy Municipal Managers and Heads of Section                       |

| Tasks and Activities  | Responsible Body   |
|---|--|
| <b>October 2014 (continued...)</b>  |  |
| <ul style="list-style-type: none"> <li>Submission of the <b>Draft Operating Budget</b> for the <b>2015/2016</b> 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> </ul> | Deputy Municipal Managers and Heads of Section   |
| <ul style="list-style-type: none"> <li>Budget information /strategic session with Mayor</li> </ul>  | Mayor & Municipal Manager & CFO & Deputy Municipal Managers                                  |
| <ul style="list-style-type: none"> <li>Submission of results of Public participation meetings to Deputy Municipal Managers</li> </ul>   | Municipal Manager's Office   |
| <b>November 2014</b>  |  |
| <ul style="list-style-type: none"> <li>Discussions with Deputy Municipal Managers/Heads of Section on the draft Capital projects for the 2015/2016 Medium Term Revenue and Expenditure Framework Plan (MTTREF)</li> </ul>   | CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Budget information /strategic session with Mayor</li> </ul>  | Mayor & Municipal Manager & CFO & Deputy Municipal Managers                                  |
| <ul style="list-style-type: none"> <li>Further consultation with the budget steering committee represented by the various departments</li> </ul>  | CFO & Departmental representatives & Budget Steering Committee & Mayor                       |
| <ul style="list-style-type: none"> <li>Discussions with Deputy Municipal Managers/ Heads of Section on the Adjusted Operating Budget for the 2014/2015 Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>   | CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Discussions with Deputy Municipal Managers/ Heads of Section on the Adjusted Capital Budget for the 2014/2015 Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>   | CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Discussions with Deputy Municipal Managers/ Heads of Section on the <b>Draft Operating Budget</b> for the 2015/2016 Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>   | CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Discussions with Deputy Municipal Managers/ Heads of Section on the <b>Draft Capital</b> Budget for the 2015/2016 Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>   | CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Alignment of the Adjusted Capital Budget and the Draft Capital Budget to the IDP</li> </ul>  | Mayor & Municipal Manager & CFO  |
| <ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments</li> </ul>  | Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team |
| <b>December 2014</b>  |  |
| <ul style="list-style-type: none"> <li>Perform a mid-year financial review on the current year's (2014/2015) budget and revised estimates to submit an Adjustment budget to Council if considered necessary</li> </ul>  | CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Review tariffs and charges and evaluate options</li> </ul>   | CFO & Budget Team  |

| Tasks and Activities   | Responsible Body   |
|--|--|
| <b>January 2015</b>  |  |
| <ul style="list-style-type: none"> <li>Submit the mid-year budget and performance assessment report to Council no later than 25 January 2015</li> </ul>  | Municipal Manager  |
| <ul style="list-style-type: none"> <li>Submit the Annual Report to Council no later than 25 January 2015</li> </ul>  | Municipal Manager  |
| <ul style="list-style-type: none"> <li>Submit to National Treasury and Provincial Treasury by 25 January 2015 in both printed and electronic form the mid-year budget and performance assessment</li> </ul>  | Municipal Manager  |
| <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 2015</li> </ul>   | CFO & Departmental representatives & Budget Team   |
| <ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments</li> </ul>   | Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Alignment of the Draft Operating Budget to the IDP</li> </ul>   | Mayor & Municipal Manager & CFO  |
| <ul style="list-style-type: none"> <li>Prepare the Budget Report and the corresponding Budget Tables in terms of the Budget Reporting Regulations</li> </ul>   | CFO & Budget Team & Other finance sections & Relevant Departments  |
| <ul style="list-style-type: none"> <li>Budget information/strategic session with Mayor</li> </ul>  | Mayor & Municipal Manager & CFO  |
| <ul style="list-style-type: none"> <li>Mid-Year Review by National Treasury. The purpose of the engagement will be to review the Municipality's 2014/2015 financial service delivery performance, assess mid-year performance as at 31 December 2014 per section 72 of the MFMA and the check progress on the preparation of the 2015/2016 budget</li> </ul> | National Treasury & Provincial Treasury & Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section |
| <b>February 2015</b>   |  |
| <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> </ul>   | Mayor & CFO  |
| <ul style="list-style-type: none"> <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 2015</li> </ul>   | Municipal Manager  |
| <ul style="list-style-type: none"> <li>Make public the adjustment budget and supporting documentation within 10 working days after being approved by Council</li> </ul>  | Municipal Manager  |
| <ul style="list-style-type: none"> <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</li> </ul>        | CFO & Budget Team & Municipal Manager's Office   |
| <ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments</li> </ul>   | Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Review of the Mid-year visit Report by National Treasury and implementation of any recommendations</li> </ul>   | Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team                             |
| <ul style="list-style-type: none"> <li>Public participation report to be submitted to Corporate Services Portfolio, Executive Committee and Council for approval</li> </ul>  | Corporate Services   |

| Tasks and Activities   | Responsible Body   |
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| <b>March 2015</b>  |  |
| <ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments</li> </ul>   | Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team                     |
| <ul style="list-style-type: none"> <li>Tabled 2015/2016 Medium Term Revenue and Expenditure Framework Plan (MTREF) and IDP submitted to Financial Services Portfolio Committee, Executive Committee and Council for approval</li> </ul>  | Mayor & CFO & Municipal Manager's Office   |
| <ul style="list-style-type: none"> <li>Tabled 2015/2016 Service Delivery and Budget Implementation Plans submitted to Financial Services Portfolio Committee, Executive Committee and Council for approval</li> </ul>  | Mayor & CFO & Municipal Manager's Office   |
| <ul style="list-style-type: none"> <li>Tabled 2015/2016 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> </ul> | Municipal Manager  |
| <ul style="list-style-type: none"> <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>  | Municipal Manager  |
| <b>April 2015</b>  |  |
| <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>  | Mayor & Amakhosi & CFO   |
| <ul style="list-style-type: none"> <li>Ward Committee meeting highlighting involvement of members in the budget Public Participation process</li> </ul>  | CFO & Deputy Municipal Managers & Heads of Section & Budget Team & Ward com members & Municipal Manager's Office |
| <ul style="list-style-type: none"> <li>Undertake a 4 week community consultation process of the budget</li> </ul>  | CFO & Deputy Municipal Managers & Heads of Section & Budget Team & Ward com members & Municipal Manager's Office |
| <ul style="list-style-type: none"> <li>Consultation with Stakeholders on the MTREF 2015/2016</li> </ul>  | CFO & Deputy Municipal Managers & Heads of Section & Budget Team & Ward com members & Municipal Manager's Office |
| <ul style="list-style-type: none"> <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>   | CFO & Budget Team  |
| <b>May 2015</b>  |  |
| <ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments to discuss community inputs and finalise 2015/2016 Adopted MTREF.</li> </ul>   | Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team                     |
| <ul style="list-style-type: none"> <li>Revised tabled Medium Term Revenue and Expenditure Framework Plan (MTREF), incorporating community inputs tabled at Council for approval</li> </ul>   | Mayor & CFO  |
| <ul style="list-style-type: none"> <li>Publish tariffs and budget for the 2015/2016 financial year</li> </ul>  | Budget Team  |

| <b>May 2015 (continued...)</b>   |  |
|--|--|
| <ul style="list-style-type: none"> <li>Assessment of the progress of the 2015/2016 budget by National Treasury</li> </ul>  | National Treasury & Provincial Treasury & Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section |
| <b>June 2015</b>   |  |
| <ul style="list-style-type: none"> <li>Submission of the draft SDBIP to the Mayor within 14 days of approval of the budget</li> </ul>  | Municipal Manager  |
| <ul style="list-style-type: none"> <li>Submission of the Adopted 2015/2016 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> </ul> | Municipal Manager  |
| <ul style="list-style-type: none"> <li>Make public the approved budget and supporting documentation within 10 working days after being approved by Council</li> </ul>  | Budget Team  |
| <ul style="list-style-type: none"> <li>Publish Council's Medium Term Revenue and Expenditure Framework Plan (MTREF), on website</li> </ul>   | Budget Team  |
| <ul style="list-style-type: none"> <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> </ul>   | Mayor  |
| <ul style="list-style-type: none"> <li>Make public the SDBIP within 10 working days after being approved by Council (Section 19)</li> </ul>  | Municipal Manager  |
| <ul style="list-style-type: none"> <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>   | Municipal Manager  |
| <ul style="list-style-type: none"> <li>Adoption of the Final IDP Review 2015/2016 to Council</li> </ul>  | Municipal Manager  |