

ANNEXURE A

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK PLAN (MTREF) PROCESS PLAN AND TIMETABLE: 2024/25 IN LINE WITH PREVAILING COVID-19 REGULATIONS

Tasks and Activities	Responsible Body	Milestones
August 2023		
<ul style="list-style-type: none"> Discussion with Chief Financial Officer on the 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) process 	CFO	
<ul style="list-style-type: none"> Establishment of forums and committees (internal and external) for consultation on Budget and IDP processes 	Municipal Manager & Deputy Municipal Managers & CFO & Heads of Section	
<ul style="list-style-type: none"> Preparation of the budget process plan and timetable for the 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) 	CFO	
<ul style="list-style-type: none"> Council approved the 2023/24 Final Integrated Development Plan Review on 30 May 2023 by Council Resolution no. 16355 (RPT 175769). 	Municipal Manager's Office	
<ul style="list-style-type: none"> The 2023/24 Final Integrated Development Plan Review to be used to compile the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) 	Municipal Manager's Office & CFO & Budget Team	
<ul style="list-style-type: none"> Reviewing of external mechanisms affecting the Medium Term Revenue and Expenditure Framework (MTREF) forecasts 	Budget Team	
<ul style="list-style-type: none"> Submission of the Draft IDP Review Process Plan for 2024/25 for Council for approval. This IDP will only be the strategic lead for the 2024/25 MTREF. 	Municipal Manager's Office	
<ul style="list-style-type: none"> Preparation for the 2023/24 IDP Public participation meetings. 	Municipal Manager's Office & Corporate Services	
<ul style="list-style-type: none"> Assess Council's 2022/23 Draft Financial Statements and current year's (2023/24) revised results and capacity, to determine the impact on future strategies and budgets 	CFO & Budget Team	
<ul style="list-style-type: none"> Refine the funding policies including the tariff structures 	CFO & Budget Team	

Tasks and Activities	Responsible Body	Milestones
September 2023		
<ul style="list-style-type: none"> Council approval of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) process plan and timetable 	CFO	
<ul style="list-style-type: none"> Review of Draft Medium Term Revenue and Expenditure Framework Plan (MTREF) process Plan and Timetable by Mayor 	Mayor & CFO	
<ul style="list-style-type: none"> Discussion of executive summary memorandum and budget policy 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 	Budget Team & Departmental representatives & CFO	
<ul style="list-style-type: none"> Issuing of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) policy addressing various budget assumptions, internal budget processes, policies and requirements in terms of the Municipal Budgeting and Reporting Regulations etc. (DMS 1613276) 	CFO & Budget Team & Municipal Manager	
<ul style="list-style-type: none"> 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 	Municipal Manager's Office & CFO & Budget Team & Municipal Manager	
<ul style="list-style-type: none"> Public participation meetings (divided into the established clusters), reviewing and strategizing the current IDP 	Municipal Manager's Office & Corporate Services	
October 2023		
<ul style="list-style-type: none"> Strategic Budget Meeting with DCMs, Head of Sections and Managers 	DMMs & Heads of Section & CFO	
<ul style="list-style-type: none"> Budget information meeting regarding operational support and capacity building 	Budget Team & Departmental representatives & CFO	
<ul style="list-style-type: none"> Budget information /strategic session with Mayor 	Mayor/ Municipal Manager & CFO	

Tasks and Activities	Responsible Body	Milestones
October 2023 (...Continued)		
<ul style="list-style-type: none"> Review of the IDP Prioritisation model 	Municipal Manager's Office	
<ul style="list-style-type: none"> 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 1613275) 	Municipal Manager & Councillors & Relevant Deputy Municipal Managers	
<ul style="list-style-type: none"> National regulators and external mechanism entities to give notification of their pricing strategies for the next 3 - 5 years 	Relevant Deputy Municipal Managers	
<ul style="list-style-type: none"> National Government to provide Council with their Medium Term Revenue and Expenditure Framework Plans 	CFO & Budget Team	
<ul style="list-style-type: none"> Obtain confirmation of financial allocations to municipalities from National and Provincial Governments in terms of the Appropriation Division of Revenue Act 	CFO & Budget Team	
<ul style="list-style-type: none"> Budget information meeting regarding operational support and capacity building as well as clarity on the Guideline memorandum and budget policy document issued by the CFO 	Budget Team & Departmental Representatives	
<ul style="list-style-type: none"> Submission of results of Public participation meetings to Deputy Municipal Managers 	Municipal Manager's Office	
November 2023		
<ul style="list-style-type: none"> Submission of the Adjusted Capital Budget for the 2023/24 Medium Term Revenue and Expenditure Framework Plan (MTREF) 	Deputy Municipal Managers and Heads of Section	
<ul style="list-style-type: none"> Submission of the Adjusted Operating Budget for the 2023/24 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 	Deputy Municipal Managers and Heads of Section	

Tasks and Activities	Responsible Body	Milestones
November 2023 (...Continued)		
<ul style="list-style-type: none"> Submission of the Draft Capital projects for the 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) 	Deputy Municipal Managers and Heads of Section	
<ul style="list-style-type: none"> Submission of the Draft Operating Budget for the 2024/25 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 	Deputy Municipal Managers and Heads of Section	
<ul style="list-style-type: none"> Discussions with Deputy City Managers/Heads of Section on the draft Capital projects for the 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Budget information /strategic session with Mayor 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers	
<ul style="list-style-type: none"> Further consultation with the budget steering committee represented by the various departments 	CFO & Departmental representatives & Budget Steering Committee & Mayor	
<ul style="list-style-type: none"> Discussions with Deputy City Managers/ Heads of Section on the Adjusted Operating Budget for the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Discussions with Deputy City Managers/ Heads of Section on the Adjusted Capital Budget for the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Discussions with Deputy City Managers/ Heads of Section on the Draft Operating Budget for the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Discussions with Deputy City Managers/ Heads of Section on the Draft Capital Budget for the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Alignment of the Adjusted Capital Budget and the Draft Capital Budget to the IDP 	Mayor & Municipal Manager & CFO	

Tasks and Activities	Responsible Body	Milestones
November 2023 (...Continued)		
<ul style="list-style-type: none"> Meeting with Budget Steering Committee, represented by the various departments 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
December 2023		
<ul style="list-style-type: none"> Perform a mid-year financial review on the current year's (2023/24) budget and revised estimates to submit an Adjustment budget to Council if considered necessary 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Review tariffs and charges and evaluate options 	CFO & Budget Team	
January 2024		
<ul style="list-style-type: none"> Submit the mid-year budget and performance assessment report to Council no later than 25 January 2024 	Municipal Manager	
<ul style="list-style-type: none"> Submit the Annual Report to Council no later than 25 January 2024 	Municipal Manager	
<ul style="list-style-type: none"> Submit to National Treasury and Provincial Treasury by 25 January 2024 in electronic form the mid-year budget and performance assessment 	Municipal Manager	
<ul style="list-style-type: none"> Make public the mid-year budget and performance assessment report by placing on the municipal website within 5 working days of the 25 January 2024 	CFO & Departmental representatives & Budget Team	
<ul style="list-style-type: none"> Meeting with Budget Steering Committee, represented by the various departments 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Alignment of the Draft Operating Budget to the 2023/24 Final IDP 	Mayor & Municipal Manager & CFO	
<ul style="list-style-type: none"> Prepare the Budget Report and the corresponding Budget Tables in terms of the Budget Reporting Regulations 	CFO & Budget Team & Other finance sections & Relevant Departments	

Tasks and Activities	Responsible Body	Milestones
January 2024 (...Continued)		
<ul style="list-style-type: none"> Budget information/strategic session with Mayor 	Mayor & Municipal Manager & CFO	
February 2024		
<ul style="list-style-type: none"> Mid-Year Review by National Treasury. The purpose of the engagement will be to review the Municipality's 2023/24 financial service delivery performance, assess mid-year performance as at 31 December 2023 per section 72 of the MFMA and the check progress on the preparation of the 2024/25 budget 	National Treasury & Provincial Treasury & Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section	
<ul style="list-style-type: none"> Obtain confirmation of financial allocations to municipalities from National and Provincial Governments in terms of the Draft Division of Revenue Bill 	Mayor & CFO	
<ul style="list-style-type: none"> 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 28th of February 2024 	Municipal Manager	
<ul style="list-style-type: none"> Make public the adjustment budget and supporting documentation within 10 working days after being approved by Council 	Municipal Manager	
<ul style="list-style-type: none"> Submit to National Treasury and Provincial Treasury in 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 	CFO & Budget Team & Municipal Manager's Office	
<ul style="list-style-type: none"> Meeting with Budget Steering Committee, represented by the various departments 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Review of the Mid-year visit Report by National Treasury and implementation of any recommendations 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Public participation report to be submitted to Corporate Services Portfolio, Executive Committee and Council for approval 	Corporate Services	

Tasks and Activities	Responsible Body	Milestones
March 2024		
<ul style="list-style-type: none"> Meeting with Budget Steering Committee, represented by the various departments 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> Tabled 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) and IDP submitted to Financial Services Portfolio Committee, Executive Committee and Council for approval 	Mayor & CFO & Municipal Manager's Office	
<ul style="list-style-type: none"> Tabled 2024/25 Service Delivery and Budget Implementation Plans submitted to Financial Services Portfolio Committee, Executive Committee and Council for approval 	Mayor & CFO & Municipal Manager's Office	
<ul style="list-style-type: none"> Tabled 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) and IDP and Service Delivery and budget implementation plan in electronic format forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council 	Municipal Manager	
<ul style="list-style-type: none"> Make public the Tabled 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) and supporting documentation within 10 working days after being approved by Council 	Municipal Manager	
April 2024		
<ul style="list-style-type: none"> Discussion of the Tabled 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) together with the proposed public participation process with the Amakhosi. 	Mayor & Amakhosi & CFO	
<ul style="list-style-type: none"> Ward Committee meeting highlighting involvement of members in the budget Public Participation process 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team & Ward com members & Municipal Manager's Office	

Tasks and Activities	Responsible Body	Milestones
April 2024 (...Continued)		
<ul style="list-style-type: none"> Undertake a 4 week community consultation process of the budget 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team & Ward com members & Municipal Manager's Office	
<ul style="list-style-type: none"> Consultation with Stakeholders on the Tabled 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) 	CFO & Deputy Municipal Managers & Heads of Section & Budget Team & Ward com members & Municipal Manager's Office	
<ul style="list-style-type: none"> Publish tariffs and budget for the 2024/25 financial year 	Budget Team	
May 2024		
<ul style="list-style-type: none"> Municipal Budget and Benchmark Engagement by National Treasury. The purpose of the engagement will be to assess the alignment between planning, budgeting and reporting; to assess the level of integrated intergovernmental planning; to establish how municipalities are including and aligning their budget processes in line with the 2024/25 SONA, Budget Speech and SOPA; achieving longer term financial sustainability; and enabling improved service delivery performance. 	National Treasury & Provincial Treasury & Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section	
<ul style="list-style-type: none"> Revision of the 2024/25 Tabled Medium Term Revenue and Expenditure Framework Plan (MTREF) from inputs received from the community, Government departments and National Treasury, if required 	CFO & Budget Team	
<ul style="list-style-type: none"> Meeting with Budget Steering Committee, represented by the various departments to discuss community inputs and finalise 2024/25 Adopted MTREF. 	Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section & Budget Team	

Tasks and Activities	Responsible Body	Milestones
May 2024 (...Continued)		
<ul style="list-style-type: none"> Revised tabled Medium Term Revenue and Expenditure Framework Plan (MTREF), incorporating community inputs tabled at Council for approval 	Mayor & CFO	
June 2024		
<ul style="list-style-type: none"> Assessment of the progress of the 2024/25 budget by National Treasury 	National Treasury & Provincial Treasury & Mayor & Municipal Manager & CFO & Deputy Municipal Managers & Heads of Section	
<ul style="list-style-type: none"> Adoption of the Final IDP Review 2024/25 to Council 	Municipal Manager	
<ul style="list-style-type: none"> Submission of the draft SDBIP to the Mayor within 14 days of approval of the budget 	Municipal Manager	
<ul style="list-style-type: none"> Submission of the Adopted 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF), in electronic format be forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council 	Municipal Manager	
<ul style="list-style-type: none"> Make public the approved budget and supporting documentation within 10 working days after being approved by Council 	Budget Team	
<ul style="list-style-type: none"> Publish Council's Medium Term Revenue and Expenditure Framework Plan (MTREF), on website 	Budget Team	
<ul style="list-style-type: none"> 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 	Mayor	

Tasks and Activities	Responsible Body	Milestones
June 2024 (...Continued)		
<ul style="list-style-type: none"> Make public the SDBIP within 10 working days after being approved by Council (Section 19) 	Municipal Manager	
<ul style="list-style-type: none"> The Service Delivery and budget implementation plan in electronic format to be forwarded to National Treasury and Provincial Treasury within 10 working days after being approved by Council (Section 20) 	Municipal Manager	
<ul style="list-style-type: none"> Preparation of the budget process plan and timetable for the 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF) 	CFO	