

# ANNEXURE A

## MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK PLAN (MTREF) PROCESS PLAN AND TIMETABLE: 2025/26 IN LINE WITH PREVAILING COVID-19 REGULATIONS

Tasks and Activities	Responsible Body	Milestones
<b>August 2024</b>		
<ul style="list-style-type: none"> <li>Discussion with Chief Financial Officer on the 2025/26 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>	City Manager & Deputy City Managers & CFO & Heads of Section	
<ul style="list-style-type: none"> <li>Preparation of the budget process plan and timetable for the 2025/26 Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>	CFO	
<ul style="list-style-type: none"> <li>Council approved the 2024/25 Final Integrated Development Plan Review on 23 May 2024 by Council Resolution no. 17094 (RPT 178285).</li> </ul>	City Manager's Office	
<ul style="list-style-type: none"> <li><b>The 2024/25 Final Integrated Development Plan Review to be used to compile the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF)</b></li> </ul>	City Manager's Office & CFO & Budget Team	
<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 2025/26 for Council for approval. <b>This IDP will only be the strategic lead for the 2025/26 MTREF.</b></li> </ul>	City Manager's Office	
<ul style="list-style-type: none"> <li>Preparation for the 2024/25 IDP Public participation meetings.</li> </ul>	City Manager's Office & Corporate Services	
<ul style="list-style-type: none"> <li>Assess Council's 2023/24 Draft Financial Statements and current year's (2024/25) 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	

Tasks and Activities	Responsible Body	Milestones
<b>August 2024</b>		
<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 approval of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) process plan and timetable</li> </ul>	CFO	
Tasks and Activities	Responsible Body	Milestones
<b>September 2024</b>		
<ul style="list-style-type: none"> <li>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</li> </ul>	Budget Team & Departmental representatives & CFO	
<ul style="list-style-type: none"> <li>Issuing of the 2025/26 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 1687735)</li> </ul>	CFO & Budget Team & City Manager	
<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>	City 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 strategizing the current IDP</li> </ul>	City Manager's Office & Corporate Services	

Tasks and Activities	Responsible Body	Milestones
<b>October 2024</b>		
<ul style="list-style-type: none"> <li>Strategic Budget Meeting with DCMs, Head of Sections and Managers</li> </ul>	DCMs & 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/ City Manager & CFO	
<ul style="list-style-type: none"> <li>Review of the IDP Prioritisation model</li> </ul>	City 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 City Manager in order for the relevant Senior Manager to determine the financial and operational impacts of such requests (DMS 1687734)</li> </ul>	City Manager & Councillors & Relevant Deputy City 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 City 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 Guideline memorandum and budget policy document issued by the CFO</li> </ul>	Budget Team & Departmental Representatives	
<ul style="list-style-type: none"> <li>Submission of results of Public participation meetings to Deputy City Managers</li> </ul>	City Manager's Office	

Tasks and Activities	Responsible Body	Milestones
<b>November 2024</b>		
<ul style="list-style-type: none"> <li>Submission of the <b>Adjusted Capital Budget</b> for the <b>2024/25</b> Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>	Deputy City Managers and Heads of Section	
<ul style="list-style-type: none"> <li>Submission of the <b>Adjusted Operating Budget</b> for the <b>2024/25</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 City Managers and Heads of Section	
<ul style="list-style-type: none"> <li>Submission of the <b>Draft Capital projects</b> for the <b>2025/26</b> Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>	Deputy City Managers and Heads of Section	
<ul style="list-style-type: none"> <li>Submission of the <b>Draft Operating Budget</b> for the <b>2025/26</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 City Managers and Heads of Section	
<ul style="list-style-type: none"> <li>Discussions with Deputy City Managers/Heads of Section on the draft Capital projects for the <b>2025/26</b> Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> <li>Budget information /strategic session with Mayor</li> </ul>	Mayor & City Manager & CFO & Deputy City 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 City Managers/ Heads of Section on the <b>Adjusted Operating Budget</b> for the <b>2024/25</b> Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> <li>Discussions with Deputy City Managers/ Heads of Section on the <b>Adjusted Capital Budget</b> for the <b>2024/25</b> Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> <li>Discussions with Deputy City Managers/ Heads of Section on the <b>Draft Operating Budget</b> for the <b>2025/26</b> Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team	

Tasks and Activities	Responsible Body	Milestones
<b>November 2024 (...Continued)</b>		
<ul style="list-style-type: none"> <li>Discussions with Deputy City Managers/ Heads of Section on the <b>Draft Capital</b> Budget for the <b>2025/26</b> Medium Term Revenue and Expenditure Framework (MTREF)</li> </ul>	CFO & Deputy City 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 & City Manager & CFO	
<ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments</li> </ul>	Mayor & City Manager & CFO & Deputy City Managers & Heads of Section & Budget Team	
<b>December 2024</b>		
<ul style="list-style-type: none"> <li>Perform a mid-year financial review on the current year's (2024/25) budget and revised estimates to submit an Adjustment budget to Council if considered necessary</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> <li>Review tariffs of charges and evaluate options</li> </ul>	CFO & Budget Team	

Tasks and Activities	Responsible Body	Milestones
<b>January 2025</b>		
<ul style="list-style-type: none"> <li>Submit the mid-year budget and performance assessment report to Council no later than 25 January 2025</li> </ul>	City Manager	
<ul style="list-style-type: none"> <li>Submit the Annual Report to Council no later than 25 January 2025</li> </ul>	City Manager	
<ul style="list-style-type: none"> <li>Submit to National Treasury and Provincial Treasury by 25 January 2025 in electronic form the mid-year budget and performance assessment</li> </ul>	City 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 2025</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 & City Manager & CFO & Deputy City Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> <li>Alignment of the Draft Operating Budget to the 2024/25 Final IDP</li> </ul>	Mayor & City 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 & City Manager & CFO	

Tasks and Activities	Responsible Body	Milestones
<b>February 2025</b>		
<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 2024/25 financial service delivery performance, assess mid-year performance as at 31 December 2024 per section 72 of the MFMA and the check progress on the preparation of the 2025/26 budget</li> </ul>	National Treasury & Provincial Treasury & Mayor & City Manager & CFO & Deputy City Managers & Heads of Section	
<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 2025</li> </ul>	City 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>	City Manager	
<ul style="list-style-type: none"> <li>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</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 & City Manager & CFO & Deputy City 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 & City Manager & CFO & Deputy City 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	Milestones
<b>March 2025</b>		
<ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments</li> </ul>	Mayor & City Manager & CFO & Deputy City Managers & Heads of Section & Budget Team	
<ul style="list-style-type: none"> <li>Tabled 2025/26 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 & City Manager's Office	
<ul style="list-style-type: none"> <li>Tabled 2025/26 Service Delivery and Budget Implementation Plans submitted to Financial Services Portfolio Committee, Executive Committee and Council for approval</li> </ul>	Mayor & CFO & City Manager's Office	
<ul style="list-style-type: none"> <li>Tabled 2025/26 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</li> </ul>	City Manager	
<ul style="list-style-type: none"> <li>Make public the Tabled 2025/26 Medium Term Revenue and Expenditure Framework Plan (MTREF) and supporting documentation within 10 working days after being approved by Council</li> </ul>	City Manager	



Tasks and Activities	Responsible Body	Milestones
<b>April 2025</b>		
<ul style="list-style-type: none"> <li>Discussion of the Tabled 2025/26 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 City Managers & Heads of Section & Budget Team & Ward com members & City Manager's Office	
<ul style="list-style-type: none"> <li>Undertake a 4 week community consultation process of the budget</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team & Ward com members & City Manager's Office	
<ul style="list-style-type: none"> <li>Consultation with Stakeholders on the Tabled 2025/26 Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>	CFO & Deputy City Managers & Heads of Section & Budget Team & Ward com members & City Manager's Office	
<ul style="list-style-type: none"> <li>Publish tariffs and budget for the 2025/26 financial year</li> </ul>	Budget Team	

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<b>May 2025</b>		
<ul style="list-style-type: none"> <li>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 2025/26 SONA, Budget Speech and SOPA; achieving longer term financial sustainability; and enabling improved service delivery performance.</li> </ul>	National Treasury & Provincial Treasury & Mayor & City Manager & CFO & Deputy City Managers & Heads of Section	
<ul style="list-style-type: none"> <li>Revision of the 2025/26 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	
<ul style="list-style-type: none"> <li>Meeting with Budget Steering Committee, represented by the various departments to discuss community inputs and finalise 2025/26 Adopted MTREF.</li> </ul>	Mayor & City Manager & CFO & Deputy City 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	

Tasks and Activities	Responsible Body	Milestones
<b>June 2025</b>		
<ul style="list-style-type: none"> <li>Assessment of the progress of the 2025/26 budget by National Treasury</li> </ul>	National Treasury & Provincial Treasury & Mayor & City Manager & CFO & Deputy City Managers & Heads of Section	
<ul style="list-style-type: none"> <li>Adoption of the Final IDP Review 2025/26 to Council</li> </ul>	City Manager	
<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>	City Manager	
<ul style="list-style-type: none"> <li>Submission of the Adopted 2025/26 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</li> </ul>	City 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>	City Manager	

Tasks and Activities	Responsible Body	Milestones
<b>June 2024</b>		
<ul style="list-style-type: none"> <li>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)</li> </ul>	City Manager	
<ul style="list-style-type: none"> <li>Preparation of the budget process plan and timetable for the 2025/26 Medium Term Revenue and Expenditure Framework Plan (MTREF)</li> </ul>	CFO	