

SC08/08/2023

FINANCE: BUDGET AND IDP PREPARATION TIMETABLE: 2024/2025

| <u>Time Schedule of key deadlines for the 2024/2025 IDP review and Budget process</u> | | | |
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| <u>MP313: Steve Tshwete Local Municipality</u> | | | |
| Item | Activity | Process | Responsibility |
| <u>August 2023</u> | | | |
| 1. | Table budget preparation timetable; | Budget | Budget Office |
| 2. | Submit roll-over budget in terms of section 28(2)(e) to be approved by Council by 25 August 2023; | Budget | Budget Office |
| 3. | Draft schedule which includes setting out time frames and responsibilities in relation to the community consultation programme | IDP | Strategic Support |
| 4. | Submit a proposed community consultation programme to the Mayor and Speaker respectively; | IDP | Strategic Support |
| 5. | Compile municipal performance feedback on the implementation of the development priorities, objectives, indicators and targets for the previous financial year | IDP | Strategic Support |
| 6. | Finalize and submit Annual Financial Statements for 2022/23 financial year to Auditor-General. | AFS | AFS & Assets |
| 7. | Submit the 2022/2023 draft performance report and draft annual report to Auditor-General | IDP/PMS | Strategic Support |
| <u>September 2023</u> | | | |
| 8. | Start with the process of the needs reprioritization in reference to the five year identified needs (for 2022-2027) developed past year's financial statements and performance as at 30 June 2023; | IDP (Sept 2023- Dec 2023) | Strategic Support |
| 9. | Completion of the analysis of the existing level of development; | IDP (Sept 2023- Dec 2023) | Strategic Support |
| <u>October 2023</u> | | | |
| 10. | The revision of the approved Human Resource budget – (include the creation and alteration of posts, any new conditions of service, post evaluations, restructuring of departments et cetera;) | Budget | Budget Office |
| 11. | Continuation with the process of the needs reprioritization in reference to the five year | IDP | Strategic Support |

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| | identified needs (for the 2022-27) Community consultation meetings | | |
| 12. | Prepare budget process documentation which includes setting out timeframes and responsibilities and submit to all relevant stakeholders; | Budget | Budget Office |
| 13. | Submit medium term budget revenue and expenditure framework to relevant stakeholders to review and adjust for next budget cycle; | Budget | Budget Office |
| 14. | Submit three year approved capital budget to relevant stakeholders to review and adjust existing framework as well as to submit new projects for outer financial years; | Budget | Budget Office |
| <u>November 2023</u> | | | |
| 15. | Initiate strategies that will aid in achieving the municipal identified development priorities; objectives and targets; | IDP (Sept 2023- Dec 2023) | Strategic Support |
| 16. | Submit schedule for sundry tariffs and fines for revision and addition by all stakeholders | Budget | Budget Office |
| 17. | Review and consolidate draft budgets of individual sections to ensure compliance with budget framework; | Budget | Budget Office |
| 18. | Commence with the review process of budget-related policies; | Budget | Budget Office |
| 19. | Align IDP objectives, targets and strategies the draft budget | Budget | Budget Office |
| 20. | IDP Technical Steering Committee | IDP | Strategic Support |
| <u>December 2023</u> | | | |
| 21. | Prepare first draft of annual budget | Budget (Dec 2023- Jan 2024) | Budget Office |
| 22. | Assessment of submissions of operational and capital budgets | Budget | Budget Office |
| 23. | IDP Technical Lekgotla | IDP | Strategic Support |
| <u>January 2024</u> | | | |
| 24. | Conduct Strategic Lekgotla to align and confirm strategic and priorities for the 2024/25 financial year | IDP | Strategic Support |
| 25. | Complete the process of identifying and employing applicable strategies that will address municipal development priorities and achieve municipal objectives and targets; | IDP | Strategic Support |
| 26. | Introduce the process of project identification; | IDP | Strategic Support |

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| 27. | Designing project specific proposal; set project objectives, targets and indicators that are aligned to the municipal objectives and strategies; | IDP | Strategic Support |
| 28. | Integration of projects and programmes by synergizing efforts and resources from three sphere of government; | IDP | Strategic Support |
| 29. | Revision \ confirmation of sector plans, identify programmes and projects proposed within each sector plan to inform planning and budgeting process; | IDP | Strategic Support |
| 30. | Screening of project proposals and confirmation thereof; | IDP | Strategic Support |
| 31. | Consultation with all stakeholders on the proposed draft projects by all spheres of government | IDP | Strategic Support |
| 32. | Revise financial plan for inclusion in the IDP | Budget | Budget Office |
| 33. | Conduct mid-year review of current budget and performance of first six months and make recommendations for an adjustment budget. | Budget | Budget Office |
| 34. | Approval of Annual Report 2022-2023 | IDP | Strategic Support |
| <u>February 2024</u> | | | |
| 35. | Completion of IDP Integration phase which will focus on the revision/ confirmation of integration components; | IDP (Feb-Mar 2024) | Strategic Support |
| 36. | Coordinate the IDP Representative Forum | IDP (Feb-Mar 2024) | Strategic Support |
| 37. | Table the draft IDP document to council and publish for public comments; | IDP (Feb-Mar 2024) | Strategic Support |
| 38. | Prepare and submit adjustment budget to Council; | Budget | Budget Office |
| 39. | Final consultations workshops on draft budget with relevant stakeholders and prepare draft budget document. | Budget | Budget Office |
| 40. | Finalize review of budget related policies | Budget | Budget Office |
| 41. | Oversight Report on Annual Report 2022-2023 | IDP | Strategic Support |
| <u>March 2024</u> | | | |
| 42. | Submit final draft capital and operating budgets to Budget Steering Committee; | Budget | Budget Office |
| 43. | Prepare draft Service Delivery and Budget Implementation Plans – these plans should clearly set | PMS | Strategic Support |

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| | out the timetable for implementation and completion date of projects as well as the key milestones of the projects over the next three years; | | |
| 44. | Finalize budget schedules, supporting tables and charts in line with the budget regulation; | Budget | Budget Office |
| 45. | Table draft annual budget to Council which includes rates, taxes and tariffs | Budget | Budget Office |
| 46. | Submit tabled budget to Provincial and National Treasury and District Municipality for comments and inputs; | Budget | Budget Office |
| 47. | Advertise public participation process on the IDP, budget and budget related policies; | Budget/IDP | Communication & Stakeholder Liaison |
| 48. | Place tabled IDP and budget on municipal website within 5 days of approval for public inputs; | Budget/IDP | Budget Office/ Strategic Support |
| 49. | Start public participation process immediately after the draft budget and IDP was tabled to Council. | Budget/IDP | Budget Office/ Strategic Support |
| <u>April 2024</u> | | | |
| 50. | Incorporate inputs received from the public into the IDP; | IDP | Strategic Support |
| 51. | Submit Draft IDP to MEC for Local Government, Provincial Treasury and the District Municipality | IDP | Strategic Support |
| 52. | Continuation of the public participation and consultation process on tabled draft IDP annual budget, budget related policies and; | Budget/IDP | Budget Office |
| 53. | Conduct a Budget Indaba; | Budget | Budget Office |
| <u>May 2024</u> | | | |
| 54. | Submit section 19 (MFMA) report on the capital budget to Council for approval; | Budget | Budget Office |
| 55. | Submit to Council 2024/25 the revised IDP document; | IDP | Strategic Support |
| 56. | Submit a copy of the approved final 2024/25 revised IDP to the MEC within 14 days after the approval; | IDP | Strategic Support |
| 57. | Submit a copy of the approved final 2024/25 revised IDP to the Nkangala District municipality; | IDP | Strategic Support |
| 58. | Place the approved final 2024/25 revised IDP on the municipal website; | IDP | Strategic Support |
| 59. | Make copies of the approved final 2024/25 revised IDP available at public libraries and main Offices; | IDP | Strategic Support |

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| 60. | Publish the approved final 2024/25 revised IDP to notify the public; | IDP | Strategic Support |
| 61. | Distribute the final IDP to all internal departments for implementation. | IDP | Strategic Support |
| 62. | The Executive Mayor responds on public submissions and if necessary recommends amendments to the tabled Annual Budget; | Budget | Budget Office |
| 63. | Approval of the tabled annual budget by Council and include: <ul style="list-style-type: none"> ▪ the approval of the budget schedules with reference to documentation; ▪ the approval of the proposed changes to municipal rates, taxes and tariffs; ▪ approves measurable performance objectives for each revenue source and expenditure framework; ▪ approves measurable performance objectives for capital expenditure; ▪ approves changes to IDP; ▪ approves changes to budget related policies; ▪ proposed noting of the draft SDBIP tabled with the budget. | Budget | Budget Office |
| June 2024 | | | |
| 64. | Submit SDBIP within 14 days after approval of Annual Budget to the Executive Mayor(Section 69(3) of the MFMA; | IDP/PMS | Strategic Support |
| 65. | Submission of final approved annual budget to SA National Treasury, Provincial Treasury, SALGA, NDM, DPLG and relevant stakeholders within 10 working days after approval of budget; | Budget | Budget Office |
| 66. | Place approved budget with relevant documentation on municipal website within 10 working days of approval of budget; | Budget | Budget Office |
| 67. | Accounting Officer submits draft performance agreements which are linked to measurable performance objectives for Municipal Manager and all senior Managers to the Executive Mayor no later than 14 days after approval of the annual budget; | PMS | Strategic Support |
| 68. | Place budget related policies on the municipal website within 10 working days after approval of budget | Budget | Budget Office |
| 69. | Approval of SDBIP by the Executive Mayor within 28 days of approval of the budget Section 53(1)(c) of MFMA; | IDP | Strategic Support |

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| 70. | Upload the budget schedules to the portal of National Treasury within 10 working days after approval of budget. | Budget | Budget Office |
| <u>July 2024</u> | | | |
| 71. | Make public the approval of service delivery and budget implementation plans within 10 working days after the Mayor has approved the SDBIP; | IDP | Strategic Support |
| 72. | Make public the performance agreements within 14 days after approval of SDBIP | Corporate Services | Communication & Stakeholder Liaison |

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| <u>Public Participation Process</u> | | | |
| <u>April – June 2024</u> | | | |
| 1. | IDP Steering Committee Meeting | IDP | Strategic support |
| 2. | IDP Representative Forum | IDP | Strategic support |
| 3. | Budget Indaba | Budget | Municipal Manager Office |
| 4. | Ward Community meetings on budget and IDP | Corporate Services | Communication & Stakeholder Liaison |
| 5. | Consultation on budget with provincial treasury | Budget | Budget Office |
| 6. | Advertise and invite comments and inputs on tabled budget and the IDP | Budget/IDP | Legal and Admin |