

TIME SCHEDULE OF KEY DEADLINES

Mayor to Table in Council 10 Months Prior to Start of Budget Year

ANNEXURE B

Month	Municipality Ndlambe Municipality	Budget Year 2025/2026	
	Mayor and Council	Administration - Municipality	Evidence
July	<p>Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53</p> <p>Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist</p>	<p>Accounting officers and senior officials of municipality and entities begin planning for next three-year budget MFMA s 68, 77</p> <p>Accounting officers and senior officials of municipality review options and contracts for service delivery MSA s 76-81</p>	Budget time schedule IDP/Budget process plan
August	<p>Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended</p> <p>Mayor establishes committees and consultation forums for the budget process</p>	<p>Accounting Officer to assist Mayor to prepare the schedule of key deadlines and aligns the IDP and Budget process.</p>	Council resolutions
September	<p>Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans</p>	<p>Budget office to set parameters for the next 3 years based on marked trends and other information available.</p> <ul style="list-style-type: none"> Tariff increases Salary increases General expenses Repairs and maintenance Key changes to be reflected considering all strategies and studies (including institutional study) Develop priority areas <p>Reflect on all factors that could potentially impact on future budgets.</p>	Next three Budget parameters and revenue projections
October	<p>Budget Steering Committee to consider budget parameters for the next three year and national plans</p>	<p>Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials MFMA s 35, 36, 42; MTBPS</p> <p>Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget – reference to legislation.</p>	Next three Budget parameters and revenue projections Budget Steering Minutes and attendance register
November		<p>Accounting officer reviews and drafts initial changes to IDP MSA s 34</p> <p>IDP manager aligns IDP projects to the strategic objectives and indicators in the financial system to create IDP data strings.</p> <p>Budget office to compile Budget templates for circulations</p> <p>Managers and directors assess the Human Resources component (organogram) of their operating budget for the next year and for the two following years and make submissions to the human resources department.</p> <p>Submissions would include full motivations for each post and assessments must take into consideration all known studies, establishment plan (organogram) and any other future developments over the next three years that would require a provision for costing.</p> <p>The submission on all offices and directorates human resources requirements to be considered by the Municipal Manager in consultation with each manager and director and to be facilitated by the chairperson of the IDP/Budget Steering Committee.</p> <p>The budget and treasury office will assist directorates where required in determining budget figures for: Insurance Depreciation Provision for bad debts</p>	<p>IDP Projects Extracts compile Budget templates for circulations</p> <p>Draft Budget Templates</p> <p>Revised organogram with new proposed positions with motivations</p> <p>Minutes of the management meeting</p> <p>Schedule of depreciation, insurance premium and debt impairment for the next three years.</p>
December	<p>Council finalizes tariff (rates and service charges) policies for next financial year MSA s 74, 75</p>	<p>Budget Offices and directorates are to breakdowns IDP projects into activities(items) and to align activities(items) to the other mScoa segments(Function, Funding, Region & Costing) to allocate budget for the next three years. complete the relevant capital request forms as provided by the Budget and Treasury with all required information and to provide a summary of capital requirements for the next three financial years.</p> <p>Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year's performance</p>	Three-year budget plans submissions

		<p>as per audited financial statements</p> <p>Revenue and Budget Office to review tariffs and charges and ensure that all costs of trading and economic services are covered by the tariff submitted by offices and directorates.</p> <p>Budget office to advise the Mayor, chairperson of the budget steering committee, CFO and Municipal Manager, in writing, of any office or directorate that has not submitted all budget related documentation to the finance directorate by the stipulated date.</p>	<p>Cost reflective tariffs tool</p> <p>Email to the Mayor/Chairperson of the budget steering committee , CFO and MM</p>
January	<p>Mayor tables the special adjustment budget for the unauthorized expenditure incurred in the previous together with the annual report in respect of MFMA s172 (2) MFMA s 32(2) (a)(i),</p>	<p>Chief Financial Officer and Budget manger reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January) MFMA s 36</p> <p>Budget Office to compile mid-year performance assessments MFMA s 72</p> <p>Budget Steering committee meeting report -mid-year assessment report and next three years budget progress report</p> <p>Municipal Manager to submit mdi-year performance assessment report to the Mayor, National Treasury and relevant Provincial Treasury MFMA s 72 (b)</p> <p>Chief financial offices and budget office to compile adjustment budget for the previous year unauthorized expenditure to table to Council MFMA s 32</p>	<p>2024 Schedule B document/Council resolution</p> <p>Division of revenue Bill for 2024/2025 MTREF</p> <p>Mid-year performance assessment report</p> <p>Attendance registers and minutes</p> <p>Proof of submission to the Mayor</p> <p>2024 Schedule B document</p>
February	<p>Mayor tables the mid-year adjustment budget to Council MFMA s 28</p>	<p>Accounting officer incorporates mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report.</p> <p>Compilation of midyear adjustment budget by directorates</p> <p>Accounting officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year MFMA s 37(2)</p> <p>Mid-year Budget Performance engagements with Provincial Treasury</p> <p>Budget Steering Committee- midyear adjustment budget</p>	<p>2025 B Schedule document/mid-year adjustment council resolution</p> <p>2025 B Schedule</p> <p>Presentation slides/attendance register/PT assessment feedback report</p> <p>Attendance register/ Minutes</p>
March	<p>Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year MFMA s 16, 22, 23, 87; MSA s 34</p>	<p>Final reconciliation of the IDP/Budget/ draft SDBIP for the next three years</p> <p>Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March MFMA s 42</p> <p>Budget steering committee meeting- Draft budget for the next three years</p> <p>Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed MFMA s 22 & 37; MSA Ch 4 as amended</p>	<p>Council resolution</p> <p>IDP /Budget Reconciliation Table A6,A7</p> <p>Proof of publication</p>
April	<p>Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc MFMA s 21</p>	<p>Draft budget document open for consultation for comments</p> <p>Draft Budget/Benchmark Engagement with Provincial Treasury</p> <p>Budget office assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year.</p>	<p>Draft budget Public comments</p> <p>Presentation slides/Attendance register/PT draft budget assessment report</p> <p>Revised budget extract</p>

<p>May</p>	<p>Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended</p> <p>Mayor tables the annual budget for the next three years MFMA s 16, 24, 26, 53</p> <p>Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26</p>	<p>Final reconciliation of the IDP/Budget/ draft SDBIP for the next three years considering public comments</p> <p>Budget steering Committee meeting- Final A Schedule</p> <p>Budget office assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature</p>	<p>Public comments, attendance registers</p> <p>IDP /Budget Reconciliation Table A6,A7</p> <p>Attendance register/Minutes</p> <p>Revised A schedule documents</p> <p>Council resolution</p>
<p>June</p>	<p>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. MFMA s 53; MSA s 38-45, 57(2)</p> <p>Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59-65</p>	<p>PMS finalise the SDBIP for submission to the Mayor</p> <p>Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 69; MSA s 57</p> <p>Accounting officers of municipality publishes adopted budget and plans MFMA s 75, 87</p>	<p>Final SDBIP</p> <p>Proof of submission</p> <p>Mayor's approval</p> <p>Proof of publication</p>

Abbreviations: IDP - Integrated Development Plan; MFMA - Local Government: Municipal Finance Management Act, No. 56 of 2003; MSA - Local Government: Municipal Systems Act, No. 32 of 2000, as amended; MTBPS - National Treasury annual publication, Medium Term Budget and Policy Statement; NT - National Treasury; PT - Provincial Treasuries; SDBIP - Service Delivery and Budget Implementation Plan

