

# NDLAMBE MUNICIPALITY (EC105)



## IDP/BUDGET PROCESS PLAN 2023/2024 FINANCIAL YEAR

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## **ABBREVIATIONS**

BSC	Budget Steering Committee
BTO	Budget and Treasury Office
EC	Executive Committee
IDP	Integrated Development Plan
MIG	Municipal Infrastructure Grant
MTREF	Medium Term Revenue and Expenditure Framework
MFMA	Municipal Finance Management Act 56 of 2003
BTT	Budget Technical Team

## 4. INTRODUCTION

1.1 According to the legislative requirements set out in the Municipal Systems Act of 2000 (MSA) as well as the Planning and Performance Management Regulations, all municipalities, both district and local must prepare an IDP and subsequently submit the document to the MEC for Local Government. The assessment was completed in terms of Chapter 5, Section 25, of the Municipal Systems Act (MSA) by the MEC.

1.4.1 In terms of Section 34 of the MSA:

***A municipal council –***

***(a) must review its integrated development plan –***

***(i) annually in accordance with an assessment of its performance measurements in terms of section 41; and***

***(ii) to the extent that changing circumstances so demand; and***

***(b) may amend its IDP in accordance with a prescribed process***

In order to effectively develop and review the Municipal IDP the municipality must prepare and adopt an annual IDP Process Plan to guide the review process.

1.4.2 The IDP Process Plan focuses on strengthening the municipal IDP as the municipalities' principle planning and management tool, through ensuring the seamless integration of especially the performance management system (PMS) and budgeting processes with the IDP Process.

1.4.3 Taking the above into consideration the IDP Process will address, amongst others, the following:

- Comments received from the various roles – players in the assessment of the 2022/2023 IDP documentation, inter alia:
  1. Areas requiring additional attention in terms of legislative requirements not addressed during the previous years of the IDP Process;
  2. The inclusion of the most current data;
  3. Consideration, review, and inclusion of any relevant and new information;
  4. Shortcomings and weaknesses identified through self-assessment;
  5. The preparation and review of relevant sector plans and it's alignment with the IDP;
  6. Finalization of a Performance Management System (PMS), in terms of Chapter 6 of the MSA, and it's findings;
  7. The update of the 5-year Financial Plan as well as the list of projects, inclusive of a three year capital investment framework;

8. Preparation and finalization of the annual municipal budget in terms of the relevant legislation; and MSA and MFMA.
9. Alignment of the various important municipal processes such as the IDP Review, Performance Management and Budget Process.

## **5. PREPARING FOR THE 2023/2024 IDP/BUDGET REVIEW**

### **2.1 IDP REVIEW PROCESS PLAN**

To ensure certain minimum quality standards of the IDP Process, and a proper co-ordination between and within spheres of government, the preparation of the Process Plan has been regulated in the MSA. This plan must include the following:

- **A program** specifying the time frames for the different planning steps.
- **Appropriate mechanisms, processes and procedures for consultation and participation** of local communities, organs of state, traditional authorities, and other role players in the IDP review process;
- An indication of the **organizational arrangements** for the IDP process;
- **Binding plans and planning requirements**, i.e. Policy and legislation; and
- **Mechanisms and procedures for vertical and horizontal alignment.**

### **2.6 SYSTEMATIC IDP REVIEW APPROACH**

The 2023/2024 IDP/PMS/Budget process builds on the 2022/2023 Process in a systematic way as to ensure the systematic and continuous improvement of the municipal IDP to a complete and a useful strategic management tool for municipality.

### **2.7 IDP/PMS/BUDGET REPRESENTATIVE FORUM**

Members of the IDP Representative Forum will be encouraged and urged to hold consultative and feedbacks meetings with the structures and constituencies they represent to get their inputs and communicate feedback reports from IDP Representatives Forums for further mandate.

### **2.8 COMPOSITION OF IDP/PMS/BUDGET REPRESENTATIVE FORUM**

The IDP/PMS/Budget Representative Forum (IDP/Budget Rep Forum) will be constituted as part of the preparation phase of the IDP/PMS/Budget and will continue its functions throughout the annual Review Processes. The proposed composition of the IDP/Budget Rep Forum could be as follows:

- Councillors
- Advocates of unorganized groups
- Resource persons

- Community representatives
- Ward committee Representatives
- National and Provincial departments
- Regional representatives
- Senior Municipal officials
- NGO's
- Stakeholder Representatives of organized groups
- Parastatal organizations
- Interested individuals

## **2.9 TERMS OF REFERENCE FOR THE IDP/PMS/BUDGET REPRESENTATIVE FORUM**

The summarized terms of reference for the IDP/PMS/Budget Representative Forum could be based on the composition of the constituency's interests in the Review Process, and is proposed to be as follows:

- Represent the interest of the municipality's constituency in the IDP/PMS/Budget Review Process;
- Provide an organizational mechanism for discussion, negotiation and decision making between the stakeholders inclusive of municipal government;
- Ensure communication between all the stakeholder representatives inclusive of government and state-owned entities; and
- Monitor the performance of the planning and implementation process.

## **2.6 THE BUDGET PROCESS**

The purpose of the budget process will be the completion of a medium-term revenue and expenditure framework that apportions resources in line with Council's policy priorities for the next three years. How this will be achieved is described in the chapter.

The Medium-Term Revenue and Expenditure Framework (MTREF) details 3-year rolling expenditure and revenue plans for Ndlambe Municipality. The MTREF budget process is designed to match the overall resource envelope, estimated through 'top-down' macro-economic and fiscal policy processes with the bottom-up estimation of the current and medium-term cost of existing departmental plans and expenditure programmes.

The budget process allows Council to:

- Strengthen and evaluate the alignment between medium and long-term plans and funding proposals.
- Revise its policy priorities, macro-economic framework and resource envelope.
- Evaluate departmental plans and allocate available resources in line with policy priorities.
- Obtain the required authority from Council to spend (service delivery).
- Align parameter setting with budget outcomes and resource allocations.

## 2.7 MATCHING POLICY PRIORITIES AND RESOURCES

Deciding and agreeing on the best allocation of scarce resources to fund Council's many social, economic, and political goals is the main purpose of the budget process.

Drafting these three-year plans will guide the policy prioritisation and budgeting process for the 2024 MTREF.

Formulating an MTREF that has a three-year outlook will be put together by various role-players who interact at various stages of the budget process that is illustrated in diagram 1:

## 2.8 MEDIUM TERM POLICY REVIEW

The budget process starts early in the financial year with a review of the IDP and budget processes of the previous year, the budget parameters are set in August by Council on recommendation from the Municipal Manager and Heads of Departments.

Additional resources for funding new priorities arise from a review of the overall budget framework, including fiscal policy considerations, overall spending growth, inflation assumptions, and debt interest projections (if applicable at this stage).

The allocation of resources to the different directorates will be largely determined by Council's funding formula, which is reviewed during the process of developing the MTREF/budget and will take into account the various departments responsibilities for service delivery.

The timetable for critical budget decisions in the policy review stage of the process is outlined in table 1.

**TABLE 1: PROCESS PLAN TIMELINE**

July - September	Previous IDP and budget process plan review. Parameter setting.
October	Consideration of the revision of the Council's establishment plan – meeting the HR capacity needs and the cost applicable for such capacity (functions to be considered).
November	Aligning the budget to Council policy priorities.
January	Consolidation of budget and macro summary.
March	Budget Steering Committee approval and tabling the budget to Council.
April	Public consultation on the IDP and Budget
May	Council Approval

## **2.9 Compiling MTREF budget proposals**

### **2.9.1 Budget Principles**

Budgeting within the Medium-Term Revenue and Expenditure Framework is based on a set of core principles that relate to:

- Fiscal policy and the budget framework
- Policy priorities and public expenditure
- Political oversight of the budget process
- Budgeting for service delivery

### **2.9.2 Fiscal policy and the budget framework**

Medium-term spending plans of the various departments for the period 2023/2024 to 2025/2026 will be prepared within the context of Council’s macro-economic and fiscal framework.

As part of a three-year rolling budget process, the budget framework is revised each year. Additional resources for new expenditure will form part of the macro-economic forecast. Growth in the MIG allocation is important if Council is to meet the objectives established in the IDP.

The MTREF set out in the 2023 budget will define the budget baseline for the 2024 MTREF. The various role-players will have to examine the fiscal implications of new spending pressures and match them to available resources.

### **2.9.3 Policy priorities and public expenditure**

Strengthening the link between Council policy priorities and expenditure is at the core of medium-term budgeting. Expenditure allocation translates policy priorities into the delivery of services to communities and is therefore a key tool for accomplishing Council’s goals.

### **2.9.4 Budgeting for service delivery**

Strengthening the link between Council’s priorities and spending plans is not an end. The goal is to improve delivery of services and ultimately the quality of life of people throughout the district.

Better budgeting as mentioned in the introduction leads to enhanced service delivery. Integrated planning, budgeting, and monitoring of service delivery performance strengthen the link between the services that departments provide and the benefits and costs of these services. It is important to emphasize the role of performance management which serve to monitor performance against measurable performance objectives that are informed by service delivery targets as captured in the various sector plans and subscribed to by the departments.



## **2.10 MECHANISMS FOR PARTICIPATION**

Ndlambe Local Municipality will confirm the following mechanisms for participation:

### **2.12.1 IDP/BUDGET REPRESENTATIVE FORUM (IDP/BUDGET REP FORUM)**

This forum will represent all stakeholders and will be as inclusive as possible. Efforts will be made to bring additional organizations into the Rep Forum and ensure their continued participation throughout the process.

### **2.12.2 MEDIA**

Local newspapers and radio will be used to inform the community of the progress of the IDP/PMS/Budget Review where applicable. Notices will be placed in the local newspaper and communicated through community radio.

### **2.12.3 WARD COMMITTEES**

The Ward committees will be engaged and participate in the IDP/PMS/Budget Review Processes.

## **2.13 PROCEDURES/ PROCESS FOR PARTICIPATION**

### **2.13.1 REPRESENTATIVE FORUM**

To ensure maximum participation in the Rep Forum meetings of the public representatives and relevant government officials, it is recommended that Rep Forum meetings are scheduled as and when required during the key stages of the IDP/PMS/Budget Review Process to ensure focused and meaningful contributions by participants:

- The first Rep Forum meeting will involve a presentation of the Process Plan focusing on identifying areas to be addressed during the Review Process.
- Second Rep Forum will be held to provide feedback on the IDP Review Process, acquire input from Rep Forum members and to ensure participation in all activities such as PMS and Budget Development.

### **2.13.2 COUNCIL APPROVAL**

The Council will approve and adopt the 2023/2024 Reviewed IDP document by no later than June 2023. Council will, where applicable also approve the various Sector Plans necessary during the IDP Process upon their completion.

### **2.13.3 NEWSPAPERS**

A progress report will be submitted to the local newspapers on the completion of the IDP/PMS/Budget Review Process Plan, as well as on the completion of any Sector Plans.

## **2.14 ALIGNMENT OF IDP, PMS, AND BUDGET**

The alignment of the Integrated Development Plan, the Performance Management System and the Budget will be dealt with extensively at the Steering Committee meetings and during the Representative Forum meetings.

## **3. ACTION PLAN AND TIME SCHEDULE**

Below is the proposed action plan and time schedule for the Review Process.

### **3.1 DETAILED IDP/BUDGET PROCESS PLAN INSTRUCTIONS AND GUIDELINES**

#### **3.1.1 BUDGET: 2023/2024**

The Budget plan for the 2023/2024 financial year has been developed to meet the requirements of Act No. 56 of 2003: Local Government Municipal Finance Management Act, 2003.

##### **3.1.1.1 The main aims of the annual budget plan are:**

- Assist co-ordination of various areas of responsibility in implementing and reviewing the IDP and other long-term plans of the Ndlambe Municipality.
- Provide medium term financial plans for each directorate which are linked to plans and not one-year incremental budgets.
- Ensure that progress against the budget plans can be monitored and corrective action taken if necessary.
- Ensure that plans are reviewed on a continual basis in concert with the budget in-year review.

##### **3.1.1.2 The following documents are to be produced by each directorate:**

- Directorates' medium term budget policy statement. This document must set out the allocations for the next three years of both the capital and operating budget considering the strategic direction which the directorate intends taking over the next three years based on the current revenue collected.
- The IDP must give rise to the detailed plans that will be used to formulate the directorate's policy objective. All individual components of the policy objectives should be costed. Sufficient information is to be provided to allow priority rating.
- Functional operational plans must be drawn up which are to set out the operational plans for each section in a directorate per project segment (SDBIP).

The above documents will influence budget allocations to each directorate, so they are to be as detailed as possible.

High level strategic planning is to be undertaken while drawing up the budget. The planning is to be long term (minimum three years) and must set out targets in terms of outcomes, levels of

service delivery and general tariff policies. Service level requirements, demographics, backlogs, etc. are to be considered. Council and community consultation by directorates must be undertaken during the time that the directorates are drawing up their budgets.

Some IDP projects may be individual projects, but many will have a widespread impact across the operational budget. In this case it must be fully budgeted for a minimum period of three years. The costing must include capital outlay, increase, or decrease in operational expenditure, and revenue that could be generated. Directorates should at this point also consider provincial and national government priorities.

Operation budgets are to be linked to plans (SDBIP). Each directorate must compile operational plans and capital plans. The plans must be for the current budget year and for at least two years into the future. The plans must detail service levels, initiatives, financial forecasts, and non-financial indicators. While directorates prepare budget segments, summary level information will be incorporated in the budget. Directorates need to first complete their operational plans then use the plans as a base for completing budget segments. This is to ensure that directors consider high level strategy and outcomes and output objectives and do not let previous year budget drive the budget process.

Directors are to prepare budget segments as per their operation plans. Each item must be project driven. This detail will not be incorporated in the budget document but must be available in the budget process for councilor's, community, and other stakeholders to use in deliberations. The budget segments are to be kept by the relevant director and must agree to the published summary budget. The budget segments will be used throughout the year to gauge performance during the budget review stages.

The budget to be published will include information from the IDP, each directorate's operational plans and budget summary. Budget segments will only be given to directors for distribution to their relevant sections.

The actual budget document will be compiled by the Finance Directorate and will contain functional operational plans of each directorate which would have been submitted for at least the next three years. Directorates further need to maintain a rolling plan which is to incorporate operational objectives and initiatives, financial projections, financial and non-financial performance measures, and commentary on the directorates' past performance. The Finance Directorate will interrogate the directorates' budget and financial plans to ensure consistency and accuracy. From all directorates' rolling plans, an executive summary will be made in a format which will allow councilor's and the community to gauge performance during the budget process.

The consultation part of the budget is very important as it is during this phase that the budget has to be fine-tuned to fit service delivery and outcome objectives of each directorate within the economic realities of Ndlambe Municipality. It involves consultation with the community and council and will require sensitive analysis of the budget and policy choices to fit in with the limited financial resources.

The draft IDP/ Budget must be tabled by the end of March 2024, must be approved by the end

of May 2024. This will give directors sufficient time to pass the operational plans onto their sections prior to the start of the budget year. Regular IDP/Budget reviews are to be held between ward councillors and directorates to review the plans and determine the progress against the IDP/Budget objectives.

### **3.2 BUDGET POLICY GUIDELINES**

1. A three-year budget is to be prepared.
2. Council's IDP is to be consulted throughout the budget process.
3. Salary increases are to be budgeted for by the relevant directorate / office with  $\pm 7.5\%$  increase plus notch.
4. Noticeable changes and/or adjustments to income and expenditure are to be reported on.
5. Relevant documentation to be completed regarding capital expenditure.
6. Expansion and/or restriction to any service to be reported on.
7. Request for posts to be filled during the next three budget periods to be handed to the human resources per the dates reflected on the budget timetable.
8. Average increase on the annual budget is to be limited as far as possible to the guidelines by the Department of Finance to 5% for 2023/2024, 5% for 2024/2025 and 5% for 2025/2026 adding 1% to the forecasted CPI of 4.4% as per the latest budget circular 115.
9. The NER is to be contacted for guidelines on the increase in electricity income.
10. Councillors and stakeholders are to be always involved in the budget process.

### **3.3 INSTRUCTIONS**

1. Consult all relevant legislation including circulars when completing your budget.
2. The project segments in the budget must align to the key performance indicators (KPI's).
3. All segments on the budget are to be budgeted for (including electricity/water, rates, insurance, etc.) - do not leave any gaps.
4. Tariff by-laws are to be consulted when calculating tariffs.
5. All amounts budgeted must be rounded off to the nearest R10,00.
6. The Budget timetable is to be strictly adhered to.
7. SDBIP must be completed for all income / expenditure as per the attached circular from National Treasury and ensure that the SDBIP corresponds with the OPEX AND CAPEX.
8. The IDP/Budget co-ordinators are Mr S Mjacu, Ms N Matthews and Mrs U Xako.

**NDLAMBE MUNICIPALITY**

**BUDGET TIMETABLE FOR THE 2023/2024 FINANCIAL YEAR**

<b>COMPLETION DATE</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>EVIDENCE</b>
<b>July 2022</b>			
30 July 2022	Review Process Plan and develop IDP//Budget/PMS time schedule for 2023/2024 (MFMA S35(1)).	(Legal requirement) Cacadu DM and Local Municipality.	Aligned Draft IDP and Budget time schedule / Process Plan with CDM Draft Framework.
29 July 2022	Develop Performance Agreements (2022/23) of Municipal Manager and Managers reporting to the Municipal Manager and submit to MEC and publicize.	Municipal Manager	Check legal requirement
<b>August 2022</b>			
August 2022	IDP/Budget timetable, budget guidelines, budget instructions, IDP/budget schedule to be presented to the Budget Steering Committee.	IDP/Budget Office	Budget Steering committee minutes and attendance register
31 August 2022	Submit reviewed IDP/Budget timetable, budget guidelines, budget instructions, and budget schedules for 2023/2024 to be presented to Council for adoption.	IDP/Budget Steering Committee	Council Resolution and IDP/Budget process plan
31 August 2022	Upload the IDP/Budget time schedule, process plan on the municipal website, place on notice boards and advertise in a local newspaper	IDP/Budget Office	Newspaper advert and notice
31 August 2022	Submit adopted process plans and council resolution to EC-CoGTA, National and Provincial Treasury	IDP/Budget Office	E-mail, formal letter or Courier receipt
31 August 2022	Submit adopted schedule of key dates to external stakeholders (Sector Departments)	MM and IDP Manager	E-mail or formal letter
<b>September 2022</b>			
10 September 2022	Attend District IDP Rep Forum Meetings	IDP Co-Ordinator's and Mayors	Attendance Register

<b>COMPLETION DATE</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>EVIDENCE</b>
10 September 2022	Submit draft 2020/21 annual performance report	Municipal Manager, CFO, Sec 56 Managers	Letter of Acknowledgement by Office of the AG.
15 September 2022	<p>IDP/Budget Steering Committee to set parameters for the next 3 years based on marked trends and other information available.</p> <ul style="list-style-type: none"> <li>➤ Tariff increases</li> <li>➤ Salary increases</li> <li>➤ General expenses</li> <li>➤ Repairs and maintenance</li> <li>➤ Key changes to be reflected considering all strategies and studies (including institutional study)</li> <li>➤ Develop priority areas</li> </ul> <p>Reflect on all factors that could potentially impact on future budgets.</p>	Chairperson IDP/Budget Steering Committee	Budget Steering Committee minutes
15 September 2022	Confirm Councils existing and new policy priorities for next three years. Review potential price increases of bulk resources with function and department officials.	Chairperson IDP/Budget Steering Committee	Budget Steering Committee minutes
29 September 2022	IDP/Budget Steering Committee to determine the funding / revenue covering potentially available funding for next three years.	Chairperson IDP/Budget Steering Committee	Budget Steering Committee minutes
30 September 2022	IDP/Budget Steering Committee to determine the most likely financial outlook and identify need for changes to fiscal strategies.	Chairperson IDP/Budget Steering Committee	Budget Steering Committee minutes
30 September 2022	Managers / directors to have held a staff meeting with staff in their directorate responsible for compiling the budgets where the budget timetable, policies, guidelines, instruction, and minutes of the budget steering committee are to have been discussed.	All Managers / Directors	Minutes of the meeting

COMPLETION DATE	ACTIVITY	RESPONSIBILITY	EVIDENCE
03 October 2022	Chairperson of the IDP/Budget Steering Committee to have held a meeting with all ward councillors to discuss the budget timetable, policies, guidelines, instructions, and minutes of the budget steering committee.	Chairperson IDP/Budget Steering Committee	
05 October 2022	<b>Convene first IDP/Budget Representative Forum meeting.</b> Present adopted process plan and project status. Sector departments to report on 2022/23 FY project implementation progress.	Municipal Manager, Mayor and IDP Official	Presentations, minutes and attendance register
05 October 2022	Ward councillors to have completed meetings with their ward committees to explain the budget process and documentation and to gather information and submit to the Chairperson of the IDP/Budget Steering Committee that is to be considered when offices and directorates do their capital / operational budgets and tariffs.	All Ward Councillors	
For the month of October 2022	Conduct gap analysis to determine level of existing development consider changes in the current environment; IDP Assessment (2022/23) and Annual Performance Report and develop corrective action plans.	Municipal Manager, Directors and IDP Official	Corrective Action Plans
10 October 2022	<b>Q1 Performance Reporting.</b> Evaluation Sec 56 managers, lower levels if applicable and institution PMS - Legal Compliance.	MM and PMS Officer	Score sheet
15 October 2022	Chairperson of the IDP/Budget Steering Committee to provide all offices and directorates with the input from Ward Councillors to consider when preparing their budgets and tariffs.	Chairperson IDP/Budget Steering Committee	Budget Steering Committee minutes
October 2022	<b>Q1 review by Internal Audit.</b> Preparation of Annual Performance Report for MPAC.	MM, PMS Manager, and Internal Audit Unit	Reviewed Reports
15 October 2022	Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget – reference to legislation.	All Managers / Directors	

COMPLETION DATE	ACTIVITY	RESPONSIBILITY	EVIDENCE
17 October 2022	Offices and Directorates to start to prepare draft capital and operational plans with cost and revenue estimates.	All Managers / Directors	
30 October 2022	<b>Convene IDP/Budget Steering Committee meeting.</b> Report on refined objectives and strategies, planned strategic interventions and proposed amendment to the organogram (if any) in response to overcome challenges. Present consolidated proposed directorate projects and budget needs.	Municipal Manager, CFO and IDP Manager	Reports, presentations, minutes and attendance register
01 NOVEMBER 2022	Managers and directors to assess the Human Resources component of their operating budget for the next year and for the two following years and make submissions to the finance department. 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.	All Managers / Directors	Submission Email
14 November 2022	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.	Chairperson IDP/Budget Steering Committee, Municipal Manager and Directors	
28 November 2022	The submission of the salary and allowance component of the budget to be provided to the Human Resources Department by all managers and directors. The Human Resources Department is responsible for determining the costs associated with the submissions. Once Human Resources Department has budgeted all salary and allowance budgets for all offices and directorates, this information is then to be submitted to the relevant office or directorate.	All Managers / Directors	Salary budget per directorate
28 November 2022	Human Resources Department to calculate required budget amount for the leave provision.	Dir. Corporate Services	Leave provision calculation



<b>COMPLETION DATE</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>EVIDENCE</b>
28 November 2022	The finance department will assist offices and directorates where required in determining budget figures for: <ul style="list-style-type: none"> <li>➤ Insurance</li> <li>➤ Depreciation</li> <li>➤ Provision for bad debts</li> </ul>	All Managers / Directors	
30 November 2022	Offices and directorates are to complete the relevant capital request forms as provided by the finance directorate with all required information and to provide a summary of capital requirements for the next three financial years.	All Managers / Directors	
30 November 2022	Income, expenditure, and capital budgets together with all forms and supporting documents are to be consolidated to be submitted to the finance department in the mSCOA format for inclusion budget designed for three years.	All Managers / Directors	Income and expenditure budget
30 November 2022	Offices and directorates to finalise their SDBIP's for each cost / functional centre on what is contained in the operating budget that indicate what the key objectives / measurable outputs are. The SDBIP format provided by the Office of the Municipal Manager is to have been used.	All Managers / Directors	
<b>DECEMBER 2022</b>			
12 December 2022	Chairperson of the IDP/Budget Steering Committee to confirm in writing to the Mayor that all required documentation (SDBIP's, capital budget, operating budget, Tariffs) has been submitted to the finance directorate for consolidation.	Chairperson IDP/Budget Steering Committee	Letter or email
12 December 2022	Chairperson of the Budget Steering Committee to advise the Mayor 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.	Chairperson IDP/Budget Steering Committee	Letter or email
<b>JANUARY 2023</b>			
05 January 2023	Close the financial system for the month-end of December 2022. Circulate December actual report to directorates for the preparation of midyear adjustment budget.	Finance Department	
05 January 2023	Budget office meet with directorates advising them of the major segments that required to be included on the midyear adjustment budget.	Budget office	
06 January 2023	Request the directorates for their inputs for the preparation of Sec 72 report.	Budget office	

09 January 2023	<b>Q2 Performance Reporting.</b> Evaluation Sec 56 managers, lower levels if applicable and institution PMS - Legal Compliance.	MM and PMS Officer	
23 January 2023	All the submissions from offices and directorates are to be consolidated by the finance department with all working papers that would have been submitted in support of the proposed operating and capital budget.	Budget office	
23 January 2023	The finance directorate is to keep a central file on all budget related documents.	Budget office	
23 January 2023	The finance directorate to review all budget related policies with internal stakeholders and request written submissions on any proposed amendments from internal stakeholders.	All Managers / Directors	
23 January 2023	Chairperson of the IDP/Budget Steering Committee to confirm in writing to the Mayor that all SDBIP's, capital budgets and operating budgets have been consolidated.	Chairperson IDP/Budget Steering Committee	
23 January 2023	Finance directorate to incorporate any changes from National and Provincial Governments on three-year allocations in the budget.	Budget office	
23 January 2023	Finance directorate 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.	Budget office	
23 January 2023	Finance directorate to document all material changes in budgets from the previous financial year budget and report such changes to the Chairperson of the Budget Steering Committee.	Budget office	
25 January 2023	Submission of the Mid-year budget and performance assessment report to the Mayor.	Budget office	

25 January 2023	IDP/Budget Steering Committee to have met to discuss capital / operational budget to be tabled to Council, tariffs, draft SDBIP's and any material changes to the budget based on the previous year's budget. Also, to ensure that anticipated expenditure meets parameters set out by National / Provincial Government.	Chairperson IDP/Budget Steering Committee	
<b>FEBRUARY 2023</b>			
06 February 2023	IDP/Budget Steering Committee Chairperson to have met with the ward councillors to discuss any anticipated changes to the operational / capital budget, tariffs and draft SDBIP's that are to be tabled to Council.	Chairperson IDP/Budget Steering Committee All ward councillors	
20 February 2023	Mid-year Budget Performance engagements	MM, CFO, All Directors, Internal Audit, IDP/PMS, BTO Managers.	Assessment Report (Sec72)
By mid-February 2023	IGR Session to facilitate alignment	Municipal Manager and IGR secretariat	Attendance Register
27 February 2023	Finance directorate to finalise detailed budget to be tabled in the formats issued by National Treasury.	Budget office	Draft A Schedule Report
28 February 2023	Mayor table the mid-year adjustment budget for 2022/2023 financial year.	Mayor	B Schedule Adjustment budget document
28 February 2023	Finance directorate consolidates all comments on budget related policies and inserts budget policies with internal comments into the budget pack to be tabled to Council.	Budget office	Draft Policies
<b>COMPLETION DATE</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>EVIDENCE</b>
<b>MARCH 2022</b>			
06 March 2023	<b>Convene IDP/Budget Steering Committee.</b> Finalize internal alignment and project register. Ensure budget alignment between the draft IDP and draft SDBIP with agreed upon targets and performance indicators per project.	Municipal Manager, Mayor and IDP Official	Reports, presentations, minutes, and attendance register

6 March 2023	The capital/operating budget and draft SDBIP's and budget related policies presented to the IDP/Budget Steering Committee by the finance directorate and to include a high-level summary and is supported by the budget forecasting model and reflects over a period of three years.	Budget office	
13 March 2023	Chairperson of IDP/Budget Steering Committee presents budget pack to Mayor with recommendations.	Chairperson IDP/Budget Steering Committee	
15 March 2023	<b>Convene the third IDP/Budget Representatives Forum meeting.</b> Present the final draft IDP and Draft SDBIP. Sector Dept. report on project implementation for 2022/23 and confirm project and budget allocations for 2023/24. (Finalize external project alignment)	Municipal Manager, Mayor and IDP Official	Presentations, minutes and attendance register
30 March 2023	Mayor to have tabled draft IDP, operating/capital budget, tariff list and budget related policies and draft SDBIP's to Council.	Executive Mayor / IDP/Budget Office	Tabled budget document and Council resolution
<b>APRIL 2023</b>			
10 April 2023	Forward copy of tabled budget to National and Provincial Governments and Cacadu District Municipality for review, both electronically and in printed format.	Budget office	Email and courier receipt
10 April 2023	IDP Unit to advertise the Draft IDP and tabled budget approved by Council, inviting comments from all stakeholders.	Budget office	Advert and notice
10 April 2023	In collaboration with Council develop and publicize the draft IDP and tabled budget 2023/24 Community Engagement Programme. Make citizens aware of outreaches, prior to the adoption of the final Draft IDP and Budget. Secure venues and arrange logistics for scheduled meetings.	All Ward Councillors	Public notices. Mayoral Imbizo programme
10 April 2023	<b>Q3 Performance Reporting.</b> Evaluation Sec 56 managers, lower levels if applicable and institution PMS - Legal compliance	MM and PMS Officer	Score sheets and attendance registers
19 April 2023	Draft Budget/Benchmark Engagement	MM, CFO, All Directors, Internal Audit, IDP/PMS, BTO Managers	Budget Engagement Report
17 April 2023	<b>Convene 4th IDP and Budget Steering Committee.</b> Interrogate community comments and finalize SDBIP/IDP alignment and any necessary amendments to the IDP/ budget.	Municipal Manager and IDP Official and CFO	Reports, presentations, minutes and attendance register

24 April 2023	<b>Convene IDP Representatives Forum meeting to present final IDP for consideration</b> Present the <b>REVISED DRAFT IDP</b> . Report on public engagement and outcome of the 21-days public inspection and invite any last changes or additions to sector project register.	Municipal Manager, Mayor and IDP Official	Presentations, minutes and attendance register
28 April 2023	IDP/Budget Steering Committee to discuss and analyse additional inputs from community, ward committees, National/Provincial Governments and Cacadu District Municipality.	Chairperson Budget Steering Committee	
28 April 2023	Managers and directors to incorporate feedback from community, ward committees, National/Provincial Governments, and if required, revise the budget previously tabled to Council in consultation with the Chairperson of the IDP/Budget Steering Committee.	All Managers / Directors	
<b>MAY 2023</b>			
Mid May 2023	Submit 2023/24 IDP/Budget to the MPAC for oversight before adoption.	Municipal Manager, CFO and Mayor	Oversight report and recommendations by MPAC
31 May 2023	Mayor to have presented final budget to council for adoption and to have included operating / capital budget, resolutions, tariffs, capital implementation plans, operational objectives, changes to IDP/budget plans.	Executive Mayor / IDP/Budget Office	Adopted Final IDP/Budget and related budget policies and Council resolution.
Within 10 days after adoption	Submit adopted Reviewed IDP to the MEC for local government	MM and IDP Manager	Letter of acknowledgement
<b>COMPLETION DATE</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>EVIDENCE</b>
<b>JUNE 2023</b>			
09 June 2023	Capital / operating budget to have been presented to National Treasury and DPLG (Budget Engagements)	Executive Mayor/ CFO /Budget Office	
09 June 2023	Upload the Council approved Reviewed IDP/Budget (2023/24) on the municipal website and place a notice in local newspapers for public inspection (21days).	Budget office and IDP Manager	Notice and local newspaper
09 June 2023	Complete all the budget annexures required by National Treasury and submit to the National Data Base and submit hard copies to National and Provincial Treasury	Budget office	
29 June 2023	IDP/PMS manager to provide the Mayor with the consolidated SDBIP for consideration	IDP/PMS Manager	Acknowledgement of receipt from Mayor

29 June 2023	Publish the rates tariff in the Provincial Government Gazette	Dep Dir Revenue	
Date to be communicated by COGTA	Final IDP Provincial Assessment	DM, LM, KPA leaders, CoGTA, Sector Departments	Signed MEC comments and individual assessment reports