



**TIME SCHEDULE
2024/25, 2025/26 AND 2026/27 BUDGET
AND
2024/25 INTEGRATED DEVELOPMENT PLAN (IDP)
AMENDMENT**

RESOLUTION 139/2023

DATE 27 JULY 2023



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
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REPORT FROM THE OFFICE OF THE MUNICIPAL MANAGER

STRATEGIC PLANNING AND ADMINISTRATIVE DIVISION

TIME SCHEDULE: 2024/25, 2025/26 AND 2026/27 BUDGET AND 2024/25 INTEGRATED DEVELOPMENT PLAN (IDP) AMENDMENT

1 PURPOSE

The purpose of this report is to present a Time Schedule to the Municipal Council in terms of section 21(1)(b) of the MFMA. A Time Schedule which outlines the key deadlines for the preparation, tabling and approval of the annual budget as well as any amendments to the IDP, must be adopted by **31 August 2023**.

2 LEGISLATION

2.1 MFMA

Section 21 of the Municipal Finance Management Act, (MFMA) regulates the adoption of a Time Schedule and provides that "the mayor of a municipality must:

a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;

(b) at least 10 months before the start of the budget year, table in the municipal council **a time schedule** outlining key deadlines for:

(i) the preparation, tabling and approval of the annual budget;

(ii) the annual review of:

(aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and

(bb) the budget-related policies;

(iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and

(iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii)

Section 53(1)(b) provides that -

"The mayor of a municipality must co-ordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget."

2.2 MUNICIPAL SYSTEMS ACT

The Municipal Systems Act (MSA) prescribes as follows in respect of the IDP Process.

Section 25 of the MSA

In terms of Section 25(1) of the Municipal Systems Act 32 of 2000 (MSA) each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality (Integrated Development Plan).

Section 28 of the MSA

- (1) *Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.*
- (2) *The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.*
- (3) *A municipality must give notice to the local community of particulars of the process it intends to follow.*

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 integrated development plan in accordance with a prescribed process.*

4 DISCUSSION

The Municipality's SDF is under review which will necessitate an amendment to the IDP as it is a core component.

5 FINANCIAL IMPLICATIONS

The Budget is based on the IDP and the credibility of the IDP informs the budget

6 PERSONNEL IMPLICATIONS

None

7 COMMENTS BY THE DIRECTOR FINANCE AND IT

The Director Finance and IT and BTO Office were consulted during the compilation of this Time Schedule and their input was incorporated.

8 MANAGEMENT RECOMMENDATION

- i. That the Time Schedule of Key Deadlines for the 2024/25, 2025/26 and 2026/27 Budget and 2024/25 Integrated Development Plan (IDP) amendment be approved in terms of Sections 21(1)(b) and 53(1)(b) of the Municipal Finance Management Act (Act 56 of 2003).
- ii. That the Time Schedule of Key Deadlines be made public in terms of Section 21 of the Local Government Municipal Systems Act (Act 32 of 2000).

RESOLUTION 139/2023

- (i) That the time schedule of key deadlines for the 2024/25, 2025/26 and 2026/27 Budget and 2024/25 Integrated Development Plan (IDP) amendment be approved in terms of Sections 21(1)(b) and 53(1)(b) of the Municipal Finance Management Act (Act 56 of 2003).
- (ii) That the time schedule of key deadlines be made public in terms of Section 21 of the Local Government Municipal Systems Act (Act 32 of 2000).

The process set out in this section applies to the drafting and review of the IDP, with the exception of the timeframes which will be adjusted annually as part of the time schedule referred to in Section 21 of the MFMA.

ACTIVITY	Date	Legal Reference
July 2023		
IDP/Budget Time schedule <ul style="list-style-type: none"> - Table IDP/Budget Time schedule to Council 	28 July	MSA Section 28 (1): Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.
District IDP Managers Forum <ul style="list-style-type: none"> - Engagement in the Overberg District to ensure alignment and integration of IDP 	By 21 July	Engagement between Local municipalities and District municipality within the Overberg District
Publicize IDP/Budget Time schedule	4 August	MSA Section 28 (2): The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process. MSA Section 28 (3): A municipality must give notice to the local community of particulars of the process it intends to follow
Internal Assessment of Public and Institutional needs MM, Directors and Managers <ul style="list-style-type: none"> - Review sector plans, financial position, and other relevant data to identify critical institutional priorities. - Assessment of what was done of the community needs to be able to give feedback to community 	By 11 Aug	MSA Section 26 (b) <i>An Integrated Development Plan must reflect - b) an assessment of the existing level of development and internal transformation needs.</i>
Public participation Inform communities of needs budgeted for: <ul style="list-style-type: none"> - Public Meetings* <ul style="list-style-type: none"> o Ward 1 – Napier o Ward 1 – Elim o Ward 2- Bredasdorp o Ward 2- Klipdale o Ward 3- Bredasdorp o Ward 4- Bredasdorp o Ward 4- Protém o Ward 5- Struisbaai o Ward 6- Arniston o Ward 6- Bredasdorp 	Aug - Sept	MSA Section 29(1)(b): The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for- <ol style="list-style-type: none"> i. the local community to be consulted on its development needs and priorities; ii. the local community to participate in the drafting of the integrated development plan; and iii. organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated

ACTIVITY	Date	Legal Reference
<ul style="list-style-type: none"> - Ward Committee meetings in each ward to review and prioritise ward needs - CAMAF Meeting to review and prioritise Municipal area needs (CAMAF will include representatives from organs of state) - Mass communication e.g., press articles, Facebook, newsletters <p>* Public meetings for review process may be incorporated with quarterly feedback meetings of Councilors.</p>		development plan
August 2023		
AFS and Annual Performance Report <ul style="list-style-type: none"> - Submit annual financial statements and annual performance report to the Auditor-General for auditing (within two months after the end of the financial year) 	31 Aug	MSA Section 126(1)(a): <i>The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing</i> MSA Section 46 (1): <i>A municipality must prepare for each financial year a performance report reflecting the performance of the municipality and of each external service provider during that financial year; a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and measures taken to improve performance</i>
September 2023		
Provincial IDP Managers Forum	1 Sept	Provincial engagement on IDP Process.
New Budget preparation <ul style="list-style-type: none"> - BTO office to send out MSCOA compliant budget preparation documents to Directorates for completion (MTREF) <ul style="list-style-type: none"> o Capital o Operational o Policies o Tariffs - Community needs 	By 30 Sept	MFMA Section 21 (1): <i>The mayor of a municipality must—</i> <i>(a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to <u>ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible</u></i>
October 2023		
Senior Management Analysis Workshop <ul style="list-style-type: none"> - Review community needs and assess budget priorities. (Municipal Manager and Directors) for discussion at Council Strategy Workshop. 	Week 1 Oct	Assessment of the community needs after consultations with communities and ward committees to be incorporated into the IDP
BUDGET ENGAGEMENT MEETING 1 <ul style="list-style-type: none"> - Management engagement 	Week 1 Oct	Budget Preparation meetings with Management

ACTIVITY	Date	Legal Reference
BUDGET ENGAGEMENT MEETING 2 - Management engagement		Budget Preparation meetings with Management
District IDP Managers Forum Engagement in the Overberg District to ensure alignment and integration of IDP	By 31 October	Engagement between Local municipalities and District municipality within the Overberg District
November 2023		
Council Strategy Workshop - Refine the mission, vision and strategic objectives of Council for the term of the IDP after consideration of financial assessment, strategic risks, community needs and other relevant information. (Councillors, Municipal Manager, Directors and Managers)	Week 1 Nov	MSA Section 56. (2) <i>The executive mayor must -</i> <i>(a) identify the needs of the municipality;</i> <i>(b) review and evaluate those needs in order of priority</i>
BUDGET ENGAGEMENT MEETING 3 - Management engagement	Week 2	Budget Preparation meetings with Management
BUDGET ENGAGEMENT MEETING 4 - Management engagement	Week 2	Budget Preparation meetings with Management
BUDGET ENGAGEMENT MEETING 5 - Management engagement	Week 3	Budget Preparation meetings with Management
Adjustment budget for current year - BTO Office to send out current year adjustment budget preparation documents to Directorates for completion	By 30 Nov	MFMA Section 28 (1) <i>A municipality may revise an approved annual budget through an adjustments budget.</i>
Audit Report - Receive audit report on annual financial statements from the Auditor-General	By 30 Nov	MFMA Section 126(3): <i>The Auditor-General must-</i> <i>(a) audit those financial statements; and</i> <i>(b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.</i>
December 2023		
Provincial IDP Managers Forum	1 Dec	Provincial engagement on IDP Process.
Management budget workshop - Consider budgetary guidelines, circulars and internal parameters (Directors and Managers to attend)	Week 1	Budget Preparation meetings with Management
BUDGET ENGAGEMENT MEETING 6 - Management engagement	Week 1	Budget Preparation meetings with Management
BUDGET ENGAGEMENT MEETING 7 - Management engagement		Budget Preparation meetings with Management
New Budget preparation	Mid Dec	

ACTIVITY	Date	Legal Reference
<ul style="list-style-type: none"> - Directorates to complete budget preparation documents in line with operational plans and strategic priorities - Directorates to submit completed MTREF MSCOA compliant budget documents to BTO 		
<p>Annual report</p> <ul style="list-style-type: none"> - Submit draft of annual report to Council -incorporating financial and non-financial information on performance, audit reports and annual financial statements 	<p>By 15 Dec</p>	<p>MFMA 121 (1) <i>Every municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control</i></p>
<p>Adjustment budget</p> <ul style="list-style-type: none"> - Directorates to submit completed current year adjustment budget documents to BTO 	<p>29 Dec</p>	<p>MFMA 28 (1). A municipality may revise an approved annual budget through an adjustments budget.</p>
January 2024		
<p>SDBIP amendments</p> <ul style="list-style-type: none"> - Directorates to submit proposed current year SDBIP amendments to Strategic Services 	<p>10 Jan</p>	
<p>BUDGET ENGAGEMENTS MEETING 8</p> <ul style="list-style-type: none"> - Budget/IDP steering committee 	<p>Week 3</p>	<p>Budget Preparation meetings with Budget/IDP Steering Committee</p>
<p>Mid-year budget and performance assessment</p> <ul style="list-style-type: none"> - Submit mid- year budget and performance assessment to the Mayor, Provincial and National Treasury - Submit mid- year budget and performance assessment to the Council 	<p>25 Jan 31 Jan</p>	<p>MFMA Section 72 <i>(1) The accounting officer of a municipality must by 25 January of each year—</i> <i>(a) assess the performance of the municipality during the first half of the financial year, taking into account—</i> <i>(i) the monthly statements referred to in section 71 for the first half of the financial year;</i> <i>(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;</i> <i>(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and</i> <i>(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and</i> <i>(b) submit a report on such assessment to—</i> <i>(i) the mayor of the municipality;</i> <i>(ii) the National Treasury; and</i></p>

ACTIVITY	Date	Legal Reference
		<i>(iii) the relevant provincial treasury.</i>
Adjustment budget - Submit adjustment budget to Council	31 Jan	MFMA Section 28. <i>(1) A municipality may revise an approved annual budget through an adjustments budget.</i>
Long term financial plan Review the Long-term Financial Plan	By 31 Jan	MSA Section 26(h): <i>An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.</i>
SDBIP amendments - Submit SDBIP amendments to Council	31 Jan	MFMA Section 54. <i>(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must— (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;</i>
New Budget - BTO to Finalise the draft capital and operating budget and budget related policies	31 Jan	
February 2024		
Budget Steering Committee 1: - Consider budgetary guidelines, circulars and internal parameters	Week 1	
BUDGET ENGAGEMENTS MEETING 9 - Budget/IDP steering committee	Week 2	Budget Preparation meetings with Budget/IDP Steering Committee
Oversight report - Submit the Oversight Report to Council (within 2 months of tabling of the draft Annual Report)	By 15 Feb	MFMA Section 129. <i>(1) The council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council— (a) has approved the annual report with or without reservations; (b) has rejected the annual report; or (c) has referred the annual report back for revision of those components that can be revised.</i>
BUDGET ENGAGEMENTS MEETING 10 - Budget/IDP steering committee	Week 2	Budget Preparation meetings with Budget/IDP Steering Committee
Transfers - Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three fin years (by no later than	Before 29 Feb	MFMA Section 37(2): <i>In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of a municipality responsible for the transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year,</i>

ACTIVITY	Date	Legal Reference
120 days before the start of its budget year)		<i>notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.</i>
District IDP Managers engagement to ensure integrated development planning for the district as a whole – particularly in respect of Draft IDPs	By 29 Feb	Engagement between Local municipalities and District municipality within the Overberg District
March 2024		
Council Budget workshop - Directorates to present their operational plans and associated budgets to Council for input	Week1	
Budget Steering Committee: - Submit draft Budget, -IDP [Amendment] and -SDF to Budget Steering Committee	Week 3	
Draft IDP and Budget (Including Top Layer SDBIP) - Table draft IDP, SDF and budget (including SDBIP) to Council	By 28 Mar	MFMA Section 16: <i>(1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.</i> <i>(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.</i>
April 2024		
Publicize draft Budget including SDBIP - Make public the draft budget (including Top Layer SDBIP) and invite the community to submit representations.	5 Apr	MFMA Section 22: <i>Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must</i> <i>(a) in accordance with Chapter 4 of the Municipal Systems Act -</i> <i>(i) Make public the annual budget and the documents referred to in Section 17(3); and</i> <i>(ii) invite the local community to submit representations in connection with the budget;</i> <i>(b) submit the annual budget -</i> <i>(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and</i> <i>(ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</i>
Publicize IDP - Make public the draft IDP and invite the community to submit representations.	5 Apr	MPPM Regulation 3(4)(b): <i>No amendment to a municipality's integrated development plan may be adopted by the municipal council unless the proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regard to the proposed amendment.</i>
Submissions - Submit the draft budget (including SDBIP), IDP to the Local	By 5 April	MFMA Section 22:

ACTIVITY	Date	Legal Reference
<p>Government, Provincial Treasury, National Treasury and other affected organs of state</p> <ul style="list-style-type: none"> - Submit a copy of the revised IDP to the MEC for local government as well as Provincial Treasury (within 10 days of the adoption of the plan) 		<p><i>Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must</i></p> <p>(a) <i>in accordance with Chapter 4 of the Municipal Systems Act -</i></p> <p>(i) <i>Make public the annual budget and the documents referred to in Section 17(3); and</i></p> <p>(ii) <i>invite the local community to submit representations in connection with the budget;</i></p> <p>(b) <i>submit the annual budget -</i></p> <p>(i) <i>in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and</i></p> <p>(ii) <i>in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</i></p>
<p>Submissions</p> <ul style="list-style-type: none"> - Submit the draft IDP to the District Municipality 	<p>By 5 April</p>	<p>MSA Section 29(3)(b): <i>A local municipality must draft its integrated development plan, taking into account the integrated development processes of, and proposals submitted to it by the district municipality.</i></p> <p>MPPM Regulation 3(6): <i>A local municipality that considers an amendment to its integrated development plan must-</i></p> <p>(a) <i>consult the district municipality in whose area it falls on the proposed amendment; and</i></p> <p>(b) <i>take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.</i></p>
<p>Public participation</p> <ul style="list-style-type: none"> - Ward based budget meetings (6) - Ward Committee meetings 	<p>8-30 April</p>	<p>MFMA Section 23(1): <i>When the annual budget has been tabled, the municipal council must consider any views of –</i></p> <p>(a) <i>the local community; and</i></p> <p>(b) <i>the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.</i></p>
May 2024		
<p>Closing date for submissions Public input on draft budget (including SDBIP), IDP closes</p>	<p>03 May</p>	<p>Minimum 21 days</p>
<p>Draft IDP Assessments by Provincial Government</p>	<p>6-10 May</p>	<p>SIME engagements between Provincial Treasury, DLG, sector departments and municipality</p>
<p>Budget Steering Committee</p> <ul style="list-style-type: none"> - Consideration of public inputs on draft budget (including SDBIP), IDP 	<p>12 May</p>	<p>MFMA Section 23(2): <i>After considering all budget submissions, the council must give the mayor an opportunity-</i></p> <p>(a) <i>to respond to the submissions; and</i></p> <p>(b) <i>if necessary, to revise the budget and table amendments for consideration by the council.</i></p>
<p>Finalization of new budget</p> <ul style="list-style-type: none"> - Completion of Annual Budget amendments / refinements 	<p>By 16 May</p>	

ACTIVITY	Date	Legal Reference
<p>Final approval of new budget</p> <ul style="list-style-type: none"> - Table final budget (including SDBIP), IDP, SDF to Council (at least 30 days before the start of the budget year) 	31 May	<p>MFMA Section 24(1): <i>The Council must at least 30 days before the start of the budget year consider the approval of the annual budget.</i></p> <p>MPPM Regulation 3(3): <i>An amendment to a municipality's integrated development plan is adopted by a decision taken by a municipal council in accordance with the rules and orders of the council.</i></p>
June 2024 / July 2024		
<p>Publication</p> <ul style="list-style-type: none"> - Place the IDP and IDP related documents, annual budget, SDBIP all budget-related documents and all budget-related policies on the website (within 5 days of the adoption of the plan) 	By 5 Jun	<p>MFMA Section 75(1): <i>The accounting officer of a municipality must place on the website the following documents of the municipality:</i></p> <ul style="list-style-type: none"> (a) <i>the annual and adjustments budgets and all budget-related documents; and</i> (b) <i>all budget-related policies</i> <p>MSA Section 21A(1)(b): <i>All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community by displaying the documents on the municipality's official website, if the municipality has a website as envisaged by section 21B.</i></p> <p>MFMA Section 75(2): <i>A document referred to above must be placed on the website not later than five days after its tabling in the council or on the date on which it must be made public, whichever occurs first.</i></p>
<p>Submissions</p> <ul style="list-style-type: none"> - Submit a copy of the revised IDP and IDP related documents to Provincial Treasury (within 10 days of the adoption of the plan) 	By 10 Jun	<p>MSA Section 32(1)(a): <i>The municipal manager of a municipality must submit a copy of the integrated development plan as adopted by the council of the municipality, and any subsequent amendment to the plan, to the MEC for local government in the province within 10 days of the adoption or amendment of the plan.</i></p>
<p>Notice</p> <ul style="list-style-type: none"> - Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan) 	By 14 Jun	<p>MSA Section 25(4)(a): <i>A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) give notice to the public-</i></p> <ul style="list-style-type: none"> (i) <i>of the adoption of the plan; and</i> (ii) <i>that copies of or extracts from the plan are available for public inspection at specified places;</i> <p>MSA Section 21A(1)(a) and (c): <i>All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community -</i></p> <ul style="list-style-type: none"> (a) <i>by displaying the documents at the municipality's head and satellite offices and libraries;</i> (c) <i>by notifying the local community, in accordance with section 21, of the place, including the website address, where detailed particulars concerning the documents can be obtained.</i>
Summary	By	MSA Section 25(4)(b):

ACTIVITY	Date	Legal Reference
<ul style="list-style-type: none"> - Publicise a summary of the IDP (within 14 days of the adoption of the plan) 	14 Jun	<p><i>A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) publicize a summary of the plan.</i></p>
<p>Publication</p> <ul style="list-style-type: none"> - Make public the approved annual budget and supporting documentation (including tariffs) (within 10 working days after approval of the budget) 	By 10 Jun	<p>BUDGET & REPORTING REGULATIONS 2009, Reg 18:</p> <p><i>(1) Within ten working days after the municipal council has approved the annual budget of a municipality, the municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved annual budget and supporting documentation and the resolutions referred to in section 24(2)(c) of the Act.</i></p> <p><i>(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the annual budget, including-</i></p> <p><i>(a) summaries of the annual budget and supporting documentation in alternate languages predominant in the community; and</i></p> <p><i>(b) information relevant to each ward in the municipality.</i></p> <p><i>(3) All information contemplated in sub regulation (2) must cover:</i></p> <p><i>(a) the relevant financial and service delivery implications of the annual budget; and</i></p> <p><i>(b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.</i></p>
<p>Submission</p> <ul style="list-style-type: none"> - Submit approved budget to the Provincial Treasury and National Treasury (within 10 working days after approval of the budget) 	By 10 Jun	<p>MFMA Section 24(3):</p> <p><i>The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.</i></p> <p>BUDGET & REPORTING REGULATIONS 2009, Reg 20:</p> <p><i>The municipal manager must comply with section 24(3) of the Act within ten working days after the municipal council has approved the annual budget.</i></p>
<p>SDBIP and performance agreement submission</p> <ul style="list-style-type: none"> - Submit the draft Top Layer SDBIP to the Executive Mayor with the draft annual performance agreements for the next year (within 14 days after approval of the budget) 	By 14 Jun	<p>MFMA Section 69(3):</p> <p><i>(a) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor a draft service delivery and budget implementation plan for the budget year.</i></p> <p><i>(b) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.</i></p>
<p>SDBIP approval</p> <ul style="list-style-type: none"> - Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within 28 days after approval of the budget) 	By 28 Jun	<p>MFMA Section 53(1)(c)(ii):</p> <p><i>The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after approval of the budget.</i></p>
<p>Performance agreements</p>	30 Jun	<p>MFMA Section 75(1):</p>

ACTIVITY	Date	Legal Reference
<ul style="list-style-type: none"> - Place the performance agreements and all service delivery agreements on the website 		<p><i>The accounting officer of a municipality must place on the website the following documents of the municipality:</i></p> <p>(d) performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act; and</p> <p>(e) all service delivery agreements</p> <p>BUDGET & REPORTING REGULATIONS 2009, Reg 19: <i>The accounting officer must place on the website all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act.</i></p>
<p>SDBIP</p> <ul style="list-style-type: none"> - Submit the SDBIP to National and Provincial Treasury (within 10 working days approval of the plan) 	5 Jul	<p>BUDGET & REPORTING REGULATIONS 2009, Reg 20(2)(b): <i>The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.</i></p>
<p>SDBIP</p> <ul style="list-style-type: none"> - Make public the projections, targets and indicators as set out in the SDBIP (within 10 working days after the approval of the SDBIP) 	5 Jul	<p>MFMA Section 53(3)(a): <i>The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan.</i></p> <p>BUDGET & REPORTING REGULATIONS 2009, Reg 19: <i>The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.</i></p>
<p>Performance agreements</p> <ul style="list-style-type: none"> - Make public the performance agreements of Municipal Manager and senior managers (no later than 14 days after the approval of the SDBIP) 	5 Jul	<p>MFMA Section 53(3)(b): <i>The mayor must ensure that the performance agreements of municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.</i></p>
<p>Performance agreements</p> <ul style="list-style-type: none"> - Submit copies of the performance agreements to Council and the MEC for local government as well as the national minister responsible for local government (within 14 days after conclusion thereof). 	31 Jul	<p>MFMA Section 53(3)(b): <i>Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.</i></p> <p>PERF REGS 2006 Reg(5): <i>The employment contract and performance agreement must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government within fourteen (14) days after concluding the employment contract and performance agreement</i></p>

Timeframes may be subject to amendment if circumstances dictate.