**DRAFT TIME SCHEDULE OF IDP INCLUDING THE PMS AND BUDGET LINKAGES FOR 2023/2024**

**(In preparation for the 1st Review IDP – 2022/23 – 2026/27)**

* *Section 21(1)(b) of the Local Government: Municipal Finance Management Act (MFMA), 2003 (Act 56 of 2003) states that the mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget; and the annual review of the integrated development plan in terms of Section 34 of the Municipal Systems Act.*

|  |  |
| --- | --- |
| **MONTH** | **ACTIVITIES** |
| **IDP** | **PMS** | **BUDGET** |
| **SEPT 2022** | * District IDP Managers Forum
* Provincial IDP Managers Forum
* District Public Participation Forum
* Provincial Public Participation Forum
* Western Cape District Integrated Forum
* JDMA – Premier’s Coordinating Forum – Joint consultation with Western Cape Cabinet, HOB’s, Municipal Managers and relevant Senior Management
* JDMA – Initiate public participation process on IDP and Budget
* JDMA - IDP Indaba 1
* Local Municipalities – Commence with public participation process
* Mayoral Monday’s – Public Participation
 | * Auditor General audits annual performance report as well as the draft annual report an of performance measures.
 | **Mayor and Council / Entity Board** | **Administration - Municipality and Entity** | **Budget Review Activities** |
| * Council through the IDP process reviews strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans
 | * Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives
* Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans
 | * Update policies,

priorities and objectives.* Determine revenue projections and policies.
 |
| **OCTOBER****2022** | * JDMA - HoD/MM engagement – Joint consultation on providing context to provincial policy priories
* JDMA – Medium-Term Budget Policy Committee – Alignment of provincial and local government policy priorities to applicable department and municipal plans and budgets.
* JDMA - IDP Indaba 1
* Commence with public participation process on IDP and Budget
* Local Municipalities – Commence with public participation process
 | * Quarterly Service Delivery and Implementation Plan (SDBIP) (for the first quarter) MPPR Reg. 14.
* Quarterly Audit Committee meeting (for the first quarter) MFMA Sect 166 & MPPR Reg. 14(3) (a)
* Sect 57 Managers’ quarterly assessments (for first quarter).
 | * Determine revenue projections and policies
* Engagement with sector departments, share and evaluate plans, national policies, MTBPS
* Draft initial allocations to functions
* Submit Section 71 monthly reports to Mayor
* Table to Council a Q1 report on the Budget
 | * 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** | * Determine revenue projections and policies.
* Engagement with sector departments, share and evaluate plans, national policies, MTBPS.
* Draft initial allocations to functions.
* Draft initial input to IDP.
 |
| **NOVEMBER****2022** | * Commence with public participation process on IDP and Budget
* Mayoral Monday’s – Public Participation
* Local Municipalities – Commence with public participation process
* DCF Planning – Strategic engagements between provincial government and municipalities to discuss policy priorities
 | * Quarterly Audit- & Performance Audit Committee meeting (for the first quarter of the current financial year) MFMA Section 166 & MPPR Reg. 14(3)(a)
* Current financial year Final S57 Managers Performance Assessments
 | * Draft initial changes to IDP
* Consolidation of budgets and plans
* Mayco determines strategic choices for next three years
* Submit Section 71 monthly reports to Mayo
 |  |  |
| **DECEMBER****2022** | * District IDP Managers Forum
* Provincial IDP Managers Forum
* District Public Participation Forum
* Provincial Public Participation Forum
* Western Cape District Integrated Forum
* Review of Municipal Strategies, Objectives, KPA’s, KPI’s and targets.
* Project alignment between the DM and LM’s.
* Identification of priority IDP projects.
 | * Finalise Annual Report for the financial year (MFMA Section 121)
* Mayor tables draft Annual Report for financial year - MFMA Section 127(2)
* Council Adopts draft Annual Report for the year ending June
 | * Council finalises tariff (rates and service charges) policies for next financial year **MSA s 74, 75**
 | * Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous years’ performance as per audited financial statements
 | Council determines strategic choices for next three years.* Finalise tariff policies
 |

|  |  |
| --- | --- |
| **MONTH** | **ACTIVITIES** |
| **IDP** | **PMS** | **BUDGET** |
| **JANUARY 2023** | * Review of Municipal Strategies, Objectives, KPA’s, KPI’s and targets.
* Identification of priority IDP projects.
 | * Mayor tables annual report for 2022/23 MFMA Sect 127(2)
* Make public annual report and invite community inputs into report (MFMA Sect 127 & MSA Sect 21a)
* Sect 57 Managers’ quarterly assessments
 | **Mayor and Council / Entity Board** | **Administration - Municipality and Entity** | **Budget Review Activities** |
| * Entity board of directors must approve and submit proposed budget and plans for next three- year budgets to parent municipality at least 150 days before the start of the budget year

**MFMA s 87(1)** | * Accounting officer 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**
 | * Prepare detailed budgets and plans for the next three years.
 |
| **FEBRUARY****2023** | * Review of Municipal Strategies, Objectives, KPA’s, KPI’s and targets.
* Identification of priority IDP projects.
* Technical Integrated Municipal Engagements (TIME)
* Mayoral Monday’s – Public Participation
 | * Quarterly Service Delivery and Implementation Plan (SDBIP)
* Quarterly Audit Committee meeting (for the second quarter)
 | * Council considers

municipal entity proposed budget and service delivery plan and accepts or makes recommendations to the entity**MFMA s 87(2)** | * Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid- year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
* 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)** | * Prepare detailed budgets and plans for the next three years.
* Executive adopts budget and plans and changes to IDP.
 |

|  |  |
| --- | --- |
| **MONTH** | **ACTIVITIES** |
| **IDP** | **PMS** | BUDGET |
| **MARCH****2023** | * District IDP Managers Forum
* District Public Participation Forum
* Provincial IDP Managers Forum
* Provincial Public Participation Forum
* Western Cape District Integrated Forum
* Conclusion of Sector Plans initiated for the 2023/24 financial year and integration into the IDP.
* IDP/Budget Consultation meetings with stakeholders
* Table to Draft 1st Review IDP to Council
 | * Council to

consider andadopt anoversight report [Due by 31 March **MFMA Sec 129(1)**]* Set performance objectives for revenue for each budget vote (MFMA Sect 17)
 | **Mayor and Council / Entity Board** | **Administration - Municipality and Entity** | **Budget Review Activities** |
| * Entity board of directors considers recommendations of parent municipality and submit revised budget by 22nd of month **MFMA s 87(2)**
* Mayor tables municipality budget, budgets of entities, 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**
 | * 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**
* Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March

**MFMA s 42** | * Mayor tables budget, resolutions, plans and changes to IDP at least 90 days before the start of the financial year.
 |
| **APRIL****2023** | * Incorporation of DORA information into the IDP document.
* Prepare departmental business plans linked to the IDP strategies, objectives, KPI’s and targets.
* Identify departmental allocations from Municipality’s Own Funds.
* Public participation process launched through series of public hearings on the IDP and Budget.
* Mayoral Monday’s – Public Participation
* B- Municipalities – Public Participation
* SIME LG MTEC: IDP Assessments
* Advertise the Draft IDP, SDBIP, budget and other required documents and provide at least 21 days for

public comments and submissions | * Refinement of Municipal Strategies, Objectives, KPA’s, KPI’s and targets and

inclusion into IDP* Quarterly Service Delivery and Implementation Plan (SDBIP) (for the third quarter)
* S57 Managers’ Quarterly Performance Assessments (for quarter 3).
* Publicize Annual Report [Due by 7 April MFMA Sec 129(3)]
* Submit Final Annual Report to Provincial Legislature/MEC Local Government [Due by 7 April MFMA Sec 132(2)]
 | * Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc MFMA s 21
* Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other prov. and nat. organs of state and municipalities. Mayor to respond to submissions during consultation and table amendments for council consideration. Council to approve IDP and budget and plans at least 30 days before start of budget year.
 | * Accounting officer 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
 | * Consultation with National and Provincial Treasuries and

finalise sector plans, water and sanitation, electricity, etc.* Public hearings on the Budget, Council Debate on Budget and Plans.
 |

|  |  |
| --- | --- |
| **MONTH** | **ACTIVITIES** |
| **IDP** | **PMS** | **BUDGET** |
| **MAY****2023** | * Preparing final IDP and Budget documentation for final approval by council, review any other comments from National, or Provincial Government or organ of state
* MAYCO recommends adoption of the 1st Review IDP to Council.
* Submit to Council for approval with 1st Review IDP
* Distribute/submit adopted IDP to MEC of Local Government
* Advertise the approves IDP, and budget to public.
 | * Quarterly Project Implementation Report (for third quarter)
* Quarterly Audit Committee meeting (for third quarter)
* Annual review of organisational KPIs **(MPPR Reg 11)**
* Review annual organisational performance targets **(MPPR Reg 11)**
 | **Mayor and Council / Entity Board** | **Administration - Municipality and Entity** | **Budget Review Activities** |
| * **MFMA s 23, 24; MSA Ch 4 as amended** Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, taking into account any hearings or recommendations of the council of the parent municipality

**MFMA s 87** | * Accounting officer 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
 | * Public hearings on the Budget, Council Debate on Budget and Plans.
* Council adopts budget, resolutions, capital implementation plans, objectives and changes in IDP.
 |
| **JUNE****2023** | * Distribute/submit adopted IDP to MEC of Local Government
* District IDP Managers Forum
* Provincial IDP Managers Forum
* District Public Participation Forum
* Conduct planning alignment engagements between district and local municipalities
* Mayoral Monday’s – Public Participation
 | * Community input into organisation KPIs and targets
* Budget for expenses of audit committee
 | * 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, 53**
* 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.**
* 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)** **MFMA s 59, 79, 82; MSA s 59-65** | * 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*** Accounting officers of municipality and entities publishes adopted budget and plans
* **MFMA s 75, 87**
 | * Publish budget and plans.
* Finalise performance contracts and delegation
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **JULY****2023** | * Preparation of Draft IDP/Budget Time Schedule for 2023/2024
* Consider comments received on previous Time Schedule document as well as input from DLG
 | * Preliminary s57 and s54 Managers’ Performance Assessments.
* Performance Agreements and SDBIP Finalised and published.
* Quarterly Audit Committee meeting (for the last quarter) **MFMA s166 & MPPR Reg. 14(3)(a)**
 | * Preliminary s57 and s54 Managers’ Performance Assessments
* Performance Agreements and SDBIP Finalised and published.

Quarterly Audit Committee meeting (for the last quarter) **MFMA s166 & MPPR Reg. 14(3)(a)** | * Accounting Officers and senior officials of municipality begin planning for next three-year budget **MFMA s68, s77**
* Accounting officers and senior officials of municipality review options and contracts for service delivery **MSA s76-81**
 | * Approve and announce new budget schedule and set up committees and forums.
* Consultation on performance and changing needs.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **AUGUST****2023** | * Internal assessment to identify gaps in the IDP process
* Incorporation of a Council approved roll-over Adjustments Budget
* Tabling of IDP/Budget Time Schedule to Mayco and Council
* Advertise IDP/Budget Time schedule for public information and in order to meet AG audit requirements
* Mayoral Monday’s – Public Participation
 | * Quarterly Project Implementation Report (for last quarter) **MPPR Reg14**
* Quarterly Audit Committee meeting to discuss Draft AFS and APR
* Start with compilation of draft annual report

 **MFMA s121*** Accounting Officer to submit AFS and APR to Auditor-General [Due by 31 August
 | * Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s34 of MSA), budget related policies and consultation processes at least 10 months before the start of the budget year.

**MFMA s21, s22, s23;****MSA s34 Ch 4** as amended* Mayor establishes committees and consultation forums for the budget process
 | * Accounting Officer to submit AFS to Auditor-General [Due by 31 August **MFMA Sec 126(1)(a)**
 | * Consultation on performance and changing needs.
* Review performance and financial position.
* Review external mechanisms.
* Start planning for next three years.
 |

* *Please note this Time Schedule may be subject to change on an ad hoc basis, as approved by the Municipal Manager and the Council of Cape Winelands District Municipality.*