



## TIME SCHEDULE OF KEY DEADLINES

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

Time Frame	Municipality: Ubuhlebezwe Local Municipality	Budget Year: 2024/2025	Legislative Requirement and Information
	<b>Mayor and Council</b>	<b>Administration - Municipality</b>	
<b>July</b>	<p>Mayor begins planning for next three-year budget in accordance with coordination role of budget process</p> <p>Planning includes review of the previous year 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</p> <p>Accounting officers and senior officials of municipality and entities review options and contracts for service delivery</p>	<p><b>MFMA s 53</b></p> <p><b>MFMA s 68, 77</b></p> <p><b>MSA s76-81</b></p>
<b>August</b>	<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.</p> <p>Mayor establishes committees and consultation forums for the budget process</p>		<p><b>MFMA s 21, 22, 23</b></p> <p><b>MSA s 34, Ch 4 as amended</b></p>
<b>September</b>	<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 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 accounts strategic objectives</p> <p>Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)</p>	
<b>October</b>		<p>Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials</p> <p>MFMA s 35, 36, 42; MTBPS</p>	<p><b>MFMA s 35, 36, 42; MTBPS</b></p>
<b>November</b>		<p>Accounting officer reviews and drafts initial changes to IDP</p>	<p><b>MSA s 34</b></p>

<b>December</b>	Council finalises tariff (rates and service charges) policies for next financial year	Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year considering previous year performance as per audited financial statements	<b>MSA s 74, 75</b>
<b>January</b>	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	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)	<b>MFMA s 87(1)</b> <b>MFMA s 36</b>
<b>February</b>	Council considers municipal entity proposed budget and service delivery plan and accepts or makes recommendations to the entity	Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets considering 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	<b>MFMA s 87(2)</b>  <b>MFMA s 37(2)</b>
<b>March</b>	Entity board of directors considers recommendations of parent municipality and submit revised budget by 22nd of month  Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year	Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT, and others as prescribed.  Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March	<b>MFMA s 87(2)</b> <b>MFMA s 16,22, 23, 87</b> <b>MSA s 34</b>  <b>MFMA s 22 &amp;37</b> <b>MSA Ch 4 as amended</b> <b>MFMA s 42</b>
<b>April</b>	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer assists the mayor in revising budget documentation in accordance with consultative processes and considering the results from the third quarterly review of the current year	<b>MFMA s 21</b>
<b>May</b>	Public hearings on the budget, and council debate. Council considers 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.  Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, considering any hearings or recommendations of the council of the parent municipality	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 considering consultative processes and any other new information of a material nature	<b>MFMA s 23,24</b> <b>MSA Ch 4 as amended</b> <b>MFMA s 87</b>

<p><b>June</b></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</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.</p> <p>Council must finalise a system of delegations.</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.</p> <p>Accounting officers of municipality and entities publishes adopted budget and plans MFMA s 75, 87</p>	<p><b>MFMA s 16, 24, 26, 53</b>  <b>MFMA s 53</b>  <b>MSA s 38-45, 57(2)</b>  <b>MFMA s 59, 79, 82,</b>  <b>MSA s 59-65</b></p> <p><b>MFMA s 69</b>  <b>MSA s 57</b>  <b>MFMA s 75, 87</b></p>
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**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