



# Maphumulo Local Municipality Budget Process Plan

MTREF Schedule/Time Table  
2018/19 Financial Year

Section 21 of Municipal Finance Management Act, Act number 56 of 2003 state that: -

**1. The mayor of the municipality must-**

- a) Co-ordinate the process 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 revision 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-
    - a. The integrated development plan in terms of section 34 of the Municipal Systems Act; and
    - b. The budget related policies
  - III. The table and adoption of any amendments to the integrated development plan and the budget related policies.

## BUDGET PROCESS PLAN SCHEDULE KEY DEADLINES 2018/19

Section of Municipal Finance Management Act No. 56 of 2003	2018/19 Dates by which action must be completed	Action required	Responsible Person
Section 11(4)(a) & (b)	31 July	Table in Council a consolidated report of all withdrawals from the municipality's bank accounts(s) and submit a copy of the report to Provincial Treasury and Auditor-General	ACCOUNTING OFFICER
Section 53(3)(a)		<p>Mayor</p> <ul style="list-style-type: none"> <li>• Ensure that the revenue and expenditure projections for each month are made public within 14 days after SDBIP approval.</li> <li>• Ensure that the service delivery targets and performance indicators for each quarter are made public, within 14 days after SDBIP approval.</li> <li>• Ensure that the performance agreements of municipal management and senior managers are made public, within 14 days after SDBIP approval.</li> <li>•</li> </ul>	MAYOR
Section 71(1)& (2)	14 August	Submit of monthly budget statement for JULY 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER
	14 August	Revenue and expenditure projections, service delivery targets, performance indicators, and performance agreements are made public. Annual financial year are submitted.	MAYOR
Section 126(1)	01 July to 31 August	Prepare and submit annual financial statements to the Auditor-General (2017/2018) within 2 months after the end of the budget year.	ACCOUNTING OFFICER

Section 11(4)(a) & b	31 August	Table in Council a consolidated report of all withdrawals from the municipality's bank account (s) and submit a copy of report to Provincial Treasury and Auditor-General.	ACCOUNTING OFFICER / CFO
Section 71(1)&(2)	14 September	Submit the monthly budget statement for August 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER / CFO
Section 71(1)&(2)	12 October	Submit the monthly budget statement for September 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER / CFO
Section 52d	30 October	Submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality	ACCOUNTING OFFICER / CFO
Section 71(1)&(2)	14 November	Submit the monthly budget statement for October 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER / CFO
<b>PLANNING</b>			
Section 20(1)(a)(b)(i) to (iv) & 2(a)(b) and (c)	31 August	Must prescribe the format of the annual budget of municipalities Review and assessment of 2017/2018 KPAs, KPIs and Targets	MINISTER / MEC
Section 21(1)	31 August	The time schedule of the following year (2019/20) budget and IDP process is made public.	
<b>STRATEGIC &amp; PREPARATION</b>			
	31 August to mid-November	Mayor must at least 10 months before start of budget year table in council time schedule outlining key deadlines for <ul style="list-style-type: none"> <li>• preparation, tabling and approval of annual budget</li> <li>• annual review of IDP</li> <li>• annual review of budget-related policies</li> <li>• tabling and adoption of any amendments to IDP and budget-related policies</li> <li>• any consultative processes forming part of foregoing</li> </ul>	IDP

		<ul style="list-style-type: none"> <li>• prepare and finalize annual financial statements</li> <li>• Budget office 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.</li> <li>• Discussion and reviewing of plans/priorities/program Accounting Officer for projects that would be undertaken in 2019/20 budget year.</li> <li>• Distribution of budgets formats (operational and capital)</li> <li>• Engage with Provincial and National sector departments on sector specific program Accounting Officer as for alignment with municipality's plans</li> <li>• Budget related policies review</li> <li>• Work-shopping</li> <li>• Review the costing allocations</li> <li>• Review tariff adjustments</li> <li>• Compile first draft of the multi-year's budget</li> </ul>	
Section 71(1)&(2)	14 December	Submit the monthly budget statement for November 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER / CFO
Section 71(1)&(2)	12 January	Submit the monthly budget statement for December 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER / CFO
TABLING			
Section 72(1),(2) and(3)	01 December to mid-January	• must assess the municipality's budgetary and financial performance for first six months of financial year, and submit assessment report to council: MID-TERM REPORT	ACCOUNTING OFFICER /CFO
Section 11(4)(a)&(b)	31 January	Table in Council a consolidated report of all withdrawals from the municipality from the municipality's bank account(s) and submit a copy of the report to Provincial Treasury and Auditor-General.	ACCOUNTING OFFICER /CFO

Section 28	28 February	<ul style="list-style-type: none"> <li>• Table adjustment budget for 2018/19</li> <li>• Tabling of draft budget, plans and related policies with resolution and reviewed IDP for the Municipal and its Category B: Municipalities for 2019/20 budget year</li> </ul>	MAYOR
Section 127(5)(a)	28 February	<ul style="list-style-type: none"> <li>• Draft of SDBIP for 2019/20 budget year</li> <li>• Make annual report for 2018/19 public and invite submissions from local municipalities</li> </ul>	MAYOR
Section 71(1) &(2)	14 February	Submit the monthly budget statement for January 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER /CFO
Section 121(1)		Deal with the annual report, within nine months after the end of the financial year	MUNICIPAL COUNCIL
Section 22(ii)	28 February to mid-March	Invite local community to submit representations in connection with the 2019/20 budget	OVERSIGHT COMMITTEE
Section 23	March to mid-April	Public consultations on draft budget 2019/20 budget year	MUNICIPAL COUNCIL
Section 71(1)&(2)	14 March	Submit the monthly budget statement for February 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER /CFO
Section 129(3)	31 March	Consider the annual report for oversight purposes, within two months after tabling	MUNICIPAL COUNCIL
Section 11(4)(a)&(b)	30 April	Table in Council a consolidated report of all withdrawals from the municipality's bank account(s) and submit a copy of the report to Provincial Treasury and Auditor-General	ACCOUNTING OFFICER /CFO
Section 11(4)(a)&(b)	30 April	Publish the oversight document, within seven days of its adoption.	MUNICIPAL COUNCIL
Section 71(1)&(2)	12 April	Submit the monthly budget statement for March 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER /CFO
Section 52(d)	30 April	Submit the quarterly report to the council on the implementation of the budget and financial affairs of the municipality for financial year 2018/19 Final Draft of SDBIP	ACCOUNTING OFFICER /CFO

<b>APPROVAL</b>			
Section 24	April to mid – May	The municipal Council considers the 2019/20 annual budget and approves the necessary budget resolutions. Approve municipal taxes, tariffs, measurable performance objectives, changes to the IDP and changes to budget related policies, at least 30 days prior to the start of the budget year in July (S 24(2))	MUNICIPAL COUNCIL
Section 71	14 May	Submit the monthly budget statement for April 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER /CFO
<b>FINALISING</b>			
Section 53(1)(c)(ii)	30 May	2019/20 SDBIP for approved	MAYOR
Section 53(1)(c)(iii)(aa) & (bb)	30 May	Mayor must take all reasonable steps to ensure that annual performance agreements for municipal managers and all senior managers are linked to measurable performance objectives approved with the budget and to the service delivery and budget implementation plan, and are concluded in accordance with Section 57(2) of the Municipal Systems Act.	MAYOR
Section 71	14 June	Submit the monthly budget statement for May 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER /CFO
Section 16(1)	30 May	2019/20 Annual budget must be approved by council	COUNCIL
Section 16(1)	12 July	Submit the monthly budget statement for June 2018 (part of financial year 2018/19)	ACCOUNTING OFFICER /CFO