

Certified a true copy of an extract of the Special Council meeting held on 24 August 2017.

*W. Meyer*

Manager: Administrative & Support Services

*28/8/17*  
Date



SECTION 21 OF MFMA IDP BUDGET SCHEDULE OF KEY DEADLINE

(5/1/1-2017/18)

(Report of the Directorate Finance Department)  
(Mandy Cornett)

RESOLVED

- i) that the important contents of the report be noted and applied in the budget preparation process;
- ii) that in terms of section 21 of the MFMA, Council approves the time schedule below outlining the key deadlines for:
  - a) the preparation, tabling and approval of the annual budget;
  - b) the annual review of the IDP;
  - c) the budget related polices;
  - d) the tabling and adoption of any amendments to the IDP and budget related polices;
  - e) any consultative process forming part of the processes referred to above in (a) to (d);
  - f) that due to fact that the budget is a sequential process all stakeholders strictly adhere to the following key deadlines set in the time schedule and that the schedule be approved;
  - g) that an additional principle be formulated to capture the pro-active planning and implementation of projects during a current financial year as well as the outer year budgets in order to ensure that the process for capital expenditure be refined attaining timeous expenditure;
  - h) the principle referred to in g) above should be included in the appropriate document.

**SCHEDULE OF KEY DEADLINES – SECTION 21 of MFMA:  
2018/19 IDP/BUDGET PROCESS**

| DATE                      | ACTION TO BE FOLLOWED  | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |
|---------------------------|--|----------------|------------------|--------------------------------|--------------------|-----|
| 18/08/2017                | Special Mayoral Committee Meeting:<br>Consider the 2017/18 Roll Over Adjustments Budget<br>Consider the schedule of key deadlines for the IDP/Budget process for 2018/19 | ✓              | ✓                | ✓                              | ✓                  | ✓   |
| 24/08/2017                | Special Council Meeting:<br>Approve the 2017/18 Roll Over Adjustments Budget   |                |                  |                                | ✓                  |     |
| 24/08/2017                | Special Council Meeting:<br>Adopt the schedule of key deadlines for the IDP/Budget process for 2018/19   | ✓              | ✓                | ✓                              | ✓                  | ✓   |
| 31/08/2017                | Submit schedule of key deadlines for the IDP/Budget process for 2018/19 to West Coast District Municipality  |                |                  |                                |                    | ✓   |
| 31/08/2017                | Publish IDP/Budget Schedule of key deadlines for 2018/19 in newspaper and on website   |                |                  |                                |                    | ✓   |
| 12/09/2017-<br>13/09/2017 | Municipal Manager and Directors meet with MayoCo to discuss the draft capital and draft salary budget  | ✓              | ✓                |                                |                    |     |

| DATE                  | ACTION TO BE FOLLOWED  | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |
|-----------------------|--|----------------|------------------|--------------------------------|--------------------|-----|
| 15/09/2017            | Finance: Request input on the 2018/19 tariffs from Departments.  |                |                  | ✓                              |                    |     |
| 28/09/2017            | Budget Steering Committee (Determining the budget principles)  | ✓              | ✓                | ✓                              |                    |     |
| 06/10/2017            | The Municipal Manager provides Human Resources with a report containing all the adjustments to the staff establishment for budget purposes |                | ✓                |                                |                    |     |
| 18/09/2017-17/10/2017 | IDP Review Public Participation Meetings   |                |                  |                                |                    |     |
| 17/10/2017            | Human Resources provides Finance with the updated organogram   |                | ✓                |                                |                    | ✓   |
| 17/10/2017            | Special Mayoral Committee Meeting: Consider the budget principles  | ✓              | ✓                | ✓                              |                    |     |
| 18/10/2017            | Start Budgeting in Payroll according to latest mSCOA chart released by National Treasury.(Version 6.1)                                     |                |                  |                                |                    |     |
| 02/10/2017-06/10/2017 | Internal workshop with directorates: How to complete the mSCOA budget schedules  | ✓              |                  | ✓                              |                    |     |
| 09/10/2017            | Finance: Submit budget schedules to all Directorates for completion  | ✓              |                  |                                |                    |     |
| 09/10/2017            | Finance: Submit budget schedules to all Directorates for completion of Operating Maintenance Projects                                      |                |                  | ✓                              |                    |     |

| DATE       | ACTION TO BE FOLLOWED  | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |
|------------|--|----------------|------------------|--------------------------------|--------------------|-----|
| 09/10/2017 | Finance: Submit budget schedules for Typical work stream and Municipal Running cost to all Directorates for completion         |                |                  | ✓                              |                    |     |
| 26/10/2017 | Special Council Meeting:<br>Adopt the 2018/19 budget principles  | ✓              | ✓                | ✓                              |                    |     |
| 27/10/2017 | All Directorates: Provide revised sundry tariffs with motivations to Finance   |                |                  | ✓                              |                    |     |
| 27/10/2017 | All Directorates: Provide completed budget schedules for 2018/19 with motivations to Finance                                   | ✓              |                  |                                |                    |     |
| 30/10/2017 | All Directorates: Provide completed Operating maintenance budget schedules for 2018/19 with motivations to Finance             |                |                  | ✓                              |                    |     |
| 07/11/2017 | All Directorates: Provide comments to Finance on the accuracy and completeness of budget input captured.                       | ✓              |                  |                                |                    |     |
| 08/11/2017 | All Directorates: Provide comments to Finance on the accuracy and completeness of operating maintenance budget input captured. |                |                  | ✓                              |                    |     |
| 13/11/2017 | Budgeting in Payroll finalised according to latest mSCOA chart (version 6.1) released by National                              |                | ✓                |                                |                    |     |

| Treasury.  |   |                |                  |                                |                    |     |
|------------|---|----------------|------------------|--------------------------------|--------------------|-----|
| DATE       | ACTION TO BE FOLLOWED   | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |
| 13/11/2017 | Finance: Request inputs from Departments on the Adjustment budget   |                |                  |                                | ✓                  |     |
| 17/11/2017 | All Directorates: Provide completed budget schedules for Typical work streams and Municipal Running cost for 2018/19 with motivations |                |                  | ✓                              |                    |     |
| 23/11/2017 | Budget Steering Committee Workshop: Salary and Capital budget Operating budget inputs   | ✓              | ✓                | ✓                              |                    |     |
| 23/11/2017 | Mayoral Committee Meeting: Consider the approval of the draft Capital & Personnel Budget for incorporation in main budgets            | ✓              | ✓                |                                |                    |     |
| 01/12/2017 | All Directorates: Provide completed adjusted budget schedules for 2018/19 with motivations to Finance                                 |                |                  |                                | ✓                  |     |
| 05/12/2017 | All Directorates: Provide comments to Finance on the accuracy and completeness of budget input captured.                              |                |                  | ✓                              |                    |     |
| 05/12/2017 | Ordinary Council Meeting: Consider the approval of the draft Capital & Personnel Budget for   |                |                  |                                |                    |     |

| DATE                  | ACTION TO BE FOLLOWED  | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |
|-----------------------|--|----------------|------------------|--------------------------------|--------------------|-----|
|                       | incorporation in main budgets as budgeted in version 6.1   | ✓              | ✓                |                                |                    |     |
| 11/12/2017            | All Directorates: Provide comments to Finance on the accuracy and completeness of budget input captured. |                |                  | ✓                              | ✓                  |     |
| 08/01/2018-12/01/2018 | Budget balancing sessions with all Directorates  |                |                  | ✓                              | ✓                  |     |
| 22/01/2018            | Submit Summary Draft Operating Budget to CFO as per version 6.1  |                |                  | ✓                              |                    |     |
| 15/02/2018            | Special Mayoral Committee: Consider Main Adjustments Budget  |                |                  |                                | ✓                  |     |
| 22/02/2018            | Special Council Meeting: Consider approval of Main adjustment Budget                                     |                |                  |                                | ✓                  |     |
| 16/03/2018            | Budget /IDP Agenda to be submitted to all Councillors  | ✓              |                  | ✓                              |                    | ✓   |
| 22/03/2018            | Special Mayoral Committee Meeting: Tabling of the 2018/19 draft Budget & IDP                             | ✓              |                  | ✓                              |                    | ✓   |
| 28/03/2018            | Special Council Meeting: Tabling of the 2018/19 draft Budget & IDP                                       | ✓              |                  | ✓                              |                    | ✓   |

| DATE                     | ACTION TO BE FOLLOWED   | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |
|--------------------------|---|----------------|------------------|--------------------------------|--------------------|-----|
| 29/03/2018               | Distribute all budget related documents to all council's offices and libraries for public inspection.<br>Submit budget to NT and PT in prescribed formats for inputs. | ✓              | ✓                | ✓                              |                    | ✓   |
| 29/03/2018               | Advertisement of tabled budget for inputs and comments in local newspaper and place on municipal website  |                |                  |                                |                    | ✓   |
| April 2018               | Provincial IDP assessment week  |                |                  |                                |                    | ✓   |
| 03/04/2018 to 24/04/2018 | Public Meetings: Announcement and discussion of budget for representations to be submitted for consideration  | ✓              | ✓                | ✓                              |                    | ✓   |
| 25/04/2018               | Closing of comments and representations on the Draft IDP and Budget @ 16:30   | ✓              | ✓                | ✓                              |                    | ✓   |
| 03/05/2018               | Special Council workshop: Considering all inputs and/or objections on the budget and IDP, budget related policies and supply chain management policy.                 | ✓              | ✓                | ✓                              |                    | ✓   |
| 24/05/2018               | Special Mayoral Committee Meeting: Final consideration of new IDP & Budget to be proposed to Council for  |                |                  |                                |                    | ✓   |

|            | adoption with due consideration of inputs received.   | ✓              | ✓                | ✓                              | ✓                  | ✓   | ✓ |
|------------|---|----------------|------------------|--------------------------------|--------------------|-----|---|
| DATE       | ACTION TO BE FOLLOWED   | CAPITAL BUDGET | PERSONNEL BUDGET | OPERATING BUDGET (Main Budget) | ADJUSTMENTS BUDGET | IDP |   |
| 31/05/2018 | Special Council meeting: Final consideration and adoption of Budget and IDP   | ✓              | ✓                | ✓                              |                    | ✓   |   |
| 20/08/2018 | Special Mayoral Committee Meeting: Consider the 2018/19 Roll Over Adjustments Budget<br>Consider the schedule of key deadlines for the IDP/Budget process for 2019/20 |                |                  |                                | ✓                  |     |   |
| 23/08/2018 | Special Council Meeting: Approve the 2018/19 Roll Over Adjustments Budget   |                |                  |                                | ✓                  |     |   |
| 23/08/2018 | Special Council Meeting: Adopt the schedule of key deadlines for the IDP/Budget process for 2019/20   | ✓              | ✓                | ✓                              |                    | ✓   |   |