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LOCAL MUNICIPALITY



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EXTRACTS FROM THE MINUTES OF THE 8th ORDINARY COUNCIL MEETING OF THE
COUNCIL OF EPHRAIM MOGALE LOCAL MUNICIPALITY HELD ON WEDNESDAY THE 29
JUNE 2022

FILE/ 4/7/3

OC8/19/2022: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE 2022/2023 ANNUAL WORK PLAN
RESOLVED

1. That the Council note the Municipal Public Accounts Committee (MPAC) Annual Work Plan
2. That the Council approve the Municipal Public Accounts Committee (MPAC) Annual Work Plan

3. That the approved Municipal Public Accounts Committee (MPAC) Annual Work Plan and be placed on the municipal website after approval and further submitted to South African Local Government Association (SALGA), Cooperative Governance, Human Settlements & Traditional Affairs (COGHTA) and Auditor General of South Africa (AGSA)
4. That council take note that Ephraim Mogale Council should have the finance and Performance reports (as stated in the MPAC Annual Work Plan) being scrutinized by Municipal Public Accounts Committee (MPAC) timeously.

5. That council note that it is a requirement for Municipal Public Accounts Committee (MPAC) to hold the quarterly Municipal Public Accounts Committee (MPAC) hearing on performance of the institution.

6. That Municipal Manager implement the decision accordingly

CLLR.RM LENTSOANE
SPEAKER

FINALISATION BY:
REFERRED TO

S T MATLABI
MUNICIPAL MANAGER

29 JUNE 2022

BY MUNICIPAL MANAGER

DATE RECEIVED

29/06/2022

ALLE KORRESPONDENSIE
MUNISIPALE BESTUURDER GERIG WORD

MANGWALO KA MOKA A LEBANTSHWE
GO MOLAODI MASEPALA

ALL CORRESPONDENCE TO BE ADDRESSED
TO THE MUNICIPAL MANAGER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

EPHRAIM MOGALE LOCAL MUNICIPALITY



ANNUAL WORK PROGRAM 2022/23

1. INTRODUCTION

One of the strategic objectives of the Local Government Turnaround Strategy is to build clean, effective, efficient, responsive and accountable local government. While governance systems and structures are operational in municipalities, its quality and effectiveness is sometimes questionable.

The Local Government: Municipal Structures Act, 1998, provides that a municipality, taking into account the extent of its functions and powers, the need for delegation and the resources available, may establish committees. Clearly, a municipality has substantial discretion on how to structure its committee system. Importantly, the manner in which a municipality uses that discretion can have consequences for the capacity of the council to hold the executive to account, which directly affects the quality of the governance in the municipality and ultimately the sustainability of such a municipality. The important role of committees in assisting the Council (section 79 committees) and Executive Committee or Executive Mayor (section 80 committees) to perform their functions effectively should thus be clearly understood and utilized for that purpose, so as to ensure good governance in the municipality. MPAC is responsible for playing the general oversight role over both the administration and executive arm of the municipality and it reports directly to council.

2. Purpose

In order to ensure the effective functioning of the committee, the achievement of set objectives and that valuable inputs and recommendations are put forward to council, an annual work plan, has been developed for the consideration and approval by council.

The proposed work plan is aligned with the approved Council schedule of meetings and MFMA annual Calendar, the activities of MPAC include but not limited to site visits, ordinary/special meetings and public participation sessions. These engagement assist committee in ensuring that the municipality complies in terms of the prescribed legislative requirements; and in monitoring and evaluation of performance of the municipality in achieving IDP objectives, and ultimately, good governance, as guided by the committees terms of reference.

It is legislative mandate of MPAC as per the MPAC Guide ad Toolkit 7.8 on page 50 of 72 that MPAC must develop its work plan / programme annually before the start of a financial year.

The annual work programme must be approved by Council.

3. PROCEDURE AND RULES OF ORDER OF MPAC

- 3.1. MPAC is established by council by way of council resolution.
- 3.2. It is an oversight committee of council established in terms of section 79 of Municipal Systems Act to oversee Executive Committee of Council.
- 3.3. Its main function is to perform over executive committee functionalities and good governance, other as determined by council.
- 3.4. Meetings of MPAC to be open to the public.
- 3.5. MPAC reports directly to the municipal council, chairperson must liaise with the speaker for inclusion of reports in council agendas.
- 3.5.1. Meetings to be held at least four (4) times a year.
- 3.6. Speaker to support MPAC by imposing code of conduct on members of executive not complying with instructions of MPAC.
- 3.7. Speaker to ensure MPAC reports are submitted to and properly debated in council meetings
- 3.8. MPAC role and function is to interrogate governance aspects as listed in the terms of reference to raise matters of concern and make recommendations to the council.

4. FUNCTIONS OF MPAC

4.1. Primary functions of the Municipal Public Accounts Committees are as follows:

4.1.1. To consider and evaluate the content of annual report

4.1.2. To examine the financial statements and audit report

4.1.3. Evaluate the extent to which the Audit Committee's and Auditor General's recommendations have been implemented;

4.1.4. To promote good governance, transparency and accountability.

4.1.5. To recommend or undertake any investigation in its area of responsibility, after reviewing any investigation report already undertaken by the municipality or Audit Committee.

4.2. The committee shall have permanent referral of documents as they become available relating to:

4.2.1. In-year reports of the municipality and municipal entities.

4.2.2. Financial statements of the municipality and entities.

4.2.3. Audit opinion, other reports and recommendations from the Audit Committee;

4.2.4. Information relating to compliance in terms of sections 128 and 133 of the MFMA;

4.2.5. Any information in respect of any disciplinary action taken in terms of the MFMA where it relates to an item that is currently serving or has served before the committee;

4.2.6. Performance information of the municipality and municipal entities.

5. TERMS OF REFERENCE OF MPAC

Interrogate the following financial aspects dealt with in the MFMA

- 5.1.1. Unforeseen and unavoidable expenditure (29)
- 5.1.2. Adjustment budget
- 5.1.3. Unauthorized, irregular or fruitless expenditure (32)
- 5.1.4. Certification, recovery, writing off of expenditure
- 5.1.5. Criminal and civil action instituted
- 5.1.6. Quarterly report by the mayor on the implementation of the budget / SDBIP (52(d))
- 5.1.7. Recommendations on adjustments and other matters.
- 5.1.8. Monthly budget statements (71)
- 5.1.9. Recommendations on report
- 5.1.10. Mid-year budget and performing assessment (72)
- 5.1.11. Mid-year budget and performance assessment of municipal entities (88)
- 5.1.12. Disclosure concerning councillors, directors and officials (124)
- 5.1.13. Salaries, allowances and benefits of political office bearers and councillors.
- 5.1.14. Salaries, allowances and benefits of MM, CFO and senior managers

- 5.1.15. Salaries, allowances and benefits of board of directors of municipal entities.
- 5.1.16. Salaries, allowances and benefits of Accounting Officer and senior managers of municipal entities.
- 5.1.17. Submission and auditing of annual financial statements (126)
- 5.1.18. Monitor preparations and submission of annual financial statement that has been prepared and submitted.
- 5.1.19. Submission of the annual report (127)
- 5.1.20. Oversight report (129)
- 5.1.21. Prepare draft report
- 5.1.22. Consider all representations made to the council
- 5.1.23. Members of public allowed addressing the committee.
- 5.1.24. Issued raised by the A-G (131)
- 5.1.25. Ensure a fully functional audit committee is appointed (166)
- 5.1.26. Disciplinary action instituted in terms of the MFMA
- 5.2. Interrogate the following aspects dealt with in the systems Act:**
 - 5.2.1. Annual review of the IDP (34)
 - 5.2.2. Performance management plan (39)
 - 5.2.3. Monitoring that the annual budget is aligned with the IDP (Reg. 6)
 - 5.2.4. Monitor that all declaration of interest forms are completed by councilors on an annual basis (54 read with schedule 1)
 - 5.2.5. Disciplinary action instituted in terms of the code of conduct for officials.

6. DELEGATIONS TO THE MPAC

6.1. The authority to interrogate the documents relating to the under-mentioned matters and to make recommendations to the municipal council:

- 6.1.1. Unforeseen and unavoidable expenditure
- 6.1.2. Unauthorized, irregular or fruitless and wasteful expenditure
- 6.1.3. SDBIP
- 6.1.4. Monthly budget statements
- 6.1.5. Mid-year budget and performance assessment
- 6.1.6. Mid-year budget and performance assessments of municipal entities
- 6.1.7. Disclosures concerning councillors, directors and officials
- 6.1.8. Annual financial statements
- 6.1.9. Annual report
- 6.1.10. Issues raised by the A-G in the audit reports
- 6.1.11. The appointment of the audit committee
- 6.1.12. The annual review of the IDP
- 6.1.13. Performance management plan

- 6.1.14. The draft annual budget with reference to approved IDP
- 6.1.15. Declaration of interest forms submitted by councilors
- 6.1.16. Disciplinary steps resulting from breach of the MFMA/Code of conduct
- 6.1.17. The authority to consider all presentations made by the community on the annual report and the authority to conduct interviews with members of the community to obtain input on the annual report, as well as the authority to prepare the draft oversight report over the annual report;
- 6.1.18. The authority to instruct any member of the executive, the municipal manager or any other senior managers through the Municipal Manager to provide MPAC with copies of documents dealt with by the committee to provide explanations or to provide written explanation by a specific date;
- 6.1.19. The authority to instruct any member of the board, the Municipal Manager or any senior managers through the Municipal Manager of a municipal entity to provide the MPAC with copies of documents to be dealt with by the committee in terms of its terms of reference or the Executive committee or EXCO member: Head of Portfolio to appear before the committee to provide explanations or to provide written explanation by a specific date;
- 6.1.20. The authority to obtain legal, technical and other specialized assistance required to exercise its functions and duties within the framework and budget approved for the committee and subject to the supply chain management policy where applicable.

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE ANNUAL WORK PROGRAM 2022/23

7. DETAILED ANNUAL WORK PROGRAMME

No.	Key Performance Area	Activity	Performance Indicator	2022/23 Annual Target			
				Quarter 1 Target (July – September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
1.	Improved oversight on the IDP process	<ul style="list-style-type: none"> - Annual review of the IDP and assessment of performance in relation to budget - Comparison with the previous financial year performance with emphasis on issues and recommendations provided 	<ul style="list-style-type: none"> - Comments and recommendations on implementation of the IDP included in the oversight report - Recommendations to council on how the IDP process could be improved (schedule of key deadlines) 	<ul style="list-style-type: none"> - Quarterly Performance Report (comparison of SDBIP and actual performance/achieved targets), financials and SCM processes Comparison of the (2022/23) IDP and SDBIP 	<ul style="list-style-type: none"> - Quarterly Performance Report (comparison of SDBIP and actual performance/achieved targets), financials and SCM processes 	<ul style="list-style-type: none"> - Quarterly Performance Report (comparison of SDBIP and actual performance/achieved targets), financials and SCM processes 	<ul style="list-style-type: none"> - Quarterly Performance Report (comparison of SDBIP and actual performance/achieved targets), financials and SCM processes

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July – September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
2.	Improved oversight of the Budget and IDP review processes. Improved oversight on the submission of annual financial statement and non-financial report of the municipality and its local municipalities	<ul style="list-style-type: none"> Scrutinising the monthly reports – (Section 71) Scrutinising quarterly and mid-year review report and the financial performance through in-year reports 	<ul style="list-style-type: none"> Section 71 reports tabled to council Recommendations on issues of compliance and performance to council 	<ul style="list-style-type: none"> Review of quarterly Performance Report and Internal Audit Report Review of Audit Committee Report, Financial statements, SCM processes and section 71 reports 	<ul style="list-style-type: none"> Review of quarterly Performance Report and Internal Audit Report Review Audit Committee Report, Financial statements, SCM processes and section 71 reports 	<ul style="list-style-type: none"> Review of quarterly Performance Report and Internal Audit Report Review of Audit Committee Report, Financial statements, SCM processes and section 71 reports 	<ul style="list-style-type: none"> Review of quarterly Performance Report and Internal Audit Report Review of Audit Committee Report, Financial statements, SCM processes and section 71 reports
		<ul style="list-style-type: none"> Consideration of Audit Committee reports Consideration of performance committee reports and non-financial performance through in year report Monitor the development 	<ul style="list-style-type: none"> Issues identified from the Audit Committee and performance Committee reports. Submission of compliance of AFS and other documents to the AG, provincial and 	<ul style="list-style-type: none"> Review of state of readiness on the submission of Annual financial statements and Performance Reports to Auditor General. Tracking of implementation of Audit Action Plan to address audit queries. 	<ul style="list-style-type: none"> Tracking of implementation of Audit Action Plan to address audit queries. 	<ul style="list-style-type: none"> Tracking of implementation of Audit Action Plan to address audit queries. 	<ul style="list-style-type: none"> Tracking of implementation of Audit Action Plan to address audit queries.

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July –September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
		and implementation of audit remedial plan	national departments monitored. - Implementation of audit remedial plan.				
3.	Improved oversight on the draft annual report and Quarterly Performance Reports	<ul style="list-style-type: none"> - Consider and evaluate the content of the annual report. - Comparison of the SDBIP and budget expenditure programmes to the IDPs. - Evaluation of public participation methods in the annual report process. - Consideration of the public participation report/public 	<ul style="list-style-type: none"> - Oversight report - Annual report reviewed, evaluated, comments and recommendations made to council - Public participation assessed. 	<ul style="list-style-type: none"> - MPAC meetings Quarterly Performance Public Hearing Visiting of the Projects - Ensure that Submission of 2021/22 Draft Annual Report and Annual Financial Statements are done on time. 	<ul style="list-style-type: none"> - MPAC Meetings Quarterly Performance Public Hearing Visiting of the projects. 	<ul style="list-style-type: none"> - MPAC meetings - Ensure tabling of Draft Annual Report by January 2023 - 2021/22 Annual Report to be referred to MPAC by January 2023. - Scrutinising of the Report by committee - Working Session on 2021/22 Draft Annual Report - Visiting of projects - Public Participation on 2021/22 Draft Annual Report - Public Hearings on the 2021/22 Draft Annual Report and 	<ul style="list-style-type: none"> - MPAC meetings - MPAC Strategic Planning Session by June 2023 - Quarterly Performance Public Hearing - Adoption of the 2023/24 Reviewed Annual work Programme by MPAC. - Visiting projects - Approval of 2023/24 reviewed AWP by Council

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July – September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
		hearings report				2022/23 Mid-Year Performance Reports - Approval of Oversight Report by Council in March 2023	
4.	Implementation of MPAC operational resolutions.	Implementation of MPAC resolutions (operational).	Implementation of MPAC resolutions.	MPAC Action plan to monitor and track the implementations of MPAC resolutions by Accounting Officer	MPAC Action plan to monitor and track the implementations of MPAC resolutions by Accounting Officer	MPAC Action plan to monitor and track the implementations of MPAC resolutions by Accounting Officer	MPAC Action plan to monitor and track the implementations of MPAC resolutions by Accounting Officer
5.	Improved oversight of by-laws and key municipal policies	- Input into the development and processing of by-laws and key municipal policies	- Recommendations into various by-laws and policies submitted to council	Monitoring of implementation of by-laws and municipal policies by the Accounting Officer Presentation of the bi-laws by Management	Monitoring of implementation of by-laws and municipal policies by the Accounting Officer	Monitoring of implementation of by-laws and municipal policies by the Accounting Officer	Monitoring of implementation of by-laws and municipal policies by the Accounting Officer
6.	Increased awareness of legislature processes of oversight and law making	- Investigate effective public participation in legislature oversight and law making	- Recommendations of alternative public participation to council	Recommendations on alternative operations of MPAC as per new legislation and best practice	Recommendations on alternative operations of MPAC as per new legislation and best practice	Recommendations on alternative operations of MPAC as per new legislation and best practice	Recommendations on alternative operations of MPAC as per new legislation and best practice

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July –September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
7.	Improved implementation of the petitions process in the municipality	<ul style="list-style-type: none"> - Request that the petition report to be forwarded to MPAC where appropriate and participation in the petition meetings 	<ul style="list-style-type: none"> - Inputs into the processes dealing with petitions and recommendations submitted to council 	Considerations and monitoring of Petitions memoranda	Considerations and monitoring of Petitions memoranda	Considerations and monitoring of Petitions memoranda	Considerations and monitoring of Petitions memoranda
8.	Reviewing and investigating all matters referred to the committee by council	<ul style="list-style-type: none"> - Review all matters referred to the committee by Council and other council committees 	<ul style="list-style-type: none"> - Number of matters submitted by Council and other committees reviewed and recommendations to council 	Review all matters referred to the committee by Council or other council committees	Review all matters referred to the committee by Council or other council committees	Review all matters referred to the committee by Council or other council committees	Review all matters referred to the committee by Council or other council committees
		<ul style="list-style-type: none"> - Tracking of implementation of resolutions of council 	<ul style="list-style-type: none"> - A tracking mechanism in place and the accounting officer called to account on implementation of council resolution 	Monitoring of Implementation of Council Resolutions by the Accounting Officer MPAC Action Plan to track Council Resolutions – through the Public Hearings	Monitoring of Implementation of Council Resolutions by the Accounting Officer MPAC Action Plan to track Council Resolutions – through the Public Hearings	Monitoring of Implementation of Council Resolutions by the Accounting Officer MPAC Action Plan to track Council Resolutions – through the Public Hearings	Monitoring of Implementation of Council Resolutions by the Accounting Officer MPAC Action Plan to track Council Resolutions – through the Public Hearings

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July –September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
9.	Improved financial expenditure and performance in accordance with the SDBIP and IDP	<ul style="list-style-type: none"> Scrutinising the annual report and assessing the budget expenditure in accordance with SDBIP aligned to the priorities identified in the IDP document 	<ul style="list-style-type: none"> Expenditure assessed in relation to the SDBIP and IDP and recommendations to council 	Review quarterly performance report and the expenditure status. Status of the Projects against the expenditure	Review quarterly performance report and the expenditure status. Status of the Projects against the expenditure	Review quarterly performance report and the expenditure status. Status of the Projects against the expenditure	Review quarterly performance report and the expenditure status. Status of the Projects against the expenditure
		<ul style="list-style-type: none"> Review and evaluate the report on supply chain management policy. 	<ul style="list-style-type: none"> Report reviewed and questions submitted to the accounting officer. Recommendation submitted to council 	Monitoring of SCM reports and compliance to MFMA	Monitoring of SCM reports and compliance to MFMA	Monitoring of SCM reports and compliance to MFMA	Monitoring of SCM reports and compliance to MFMA
		<ul style="list-style-type: none"> Undertake planned or unplanned oversight 	<ul style="list-style-type: none"> Oversight report developed with 	Minimum of 06 Site Visit per quarter	Minimum of 06 Site Visit per quarter	Minimum of 06 Site Visit per quarter	Minimum of 06 Site Visit per quarter

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July –September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
10.	Better capacitated committee members	visits Training of MPAC Members and support to equip members to execute its	recommenda- tions to council Lessons learned applied in scrutinising documents submitted to the committee	Capacity building to MPAC Members and Support staff Performance, Monitoring and Evaluation MEFM Project Management	❖ Capacity building to MPAC Members and Support staff Performance, Monitoring and Evaluation MEFM Project Management	Capacity building to MPAC Members and Support staff Performance, Monitoring and Evaluation MEFM Project Management	Capacity building to MPAC Members and Support staff ▪ MPAC Strategic Planning Session by June 2023
		Stakeholder engagement plan and strengthened partnerships with national and provincial spheres of government in respect of the work of the legislature	Stakeholder engagement plan developed and issues to be discussed with each stakeholder as well as framework for engagement clearly articulated. - Discussion of relevant	- District MPAC Forum and Provincial MPAC forum to share best practices and discuss issues of common interests. - Technical MPAC Support Staff meeting Will be covered through Quarterly Performance	- District MPAC Forum and Provincial MPAC forum to share best practices and discuss issues of common interests. - Technical MPAC Support Staff meeting Will be covered through Quarterly Performance Public Hearing	- District MPAC Forum and Provincial MPAC forum to share best practices and discuss issues of common interests. - Technical MPAC Support Staff meeting Will be covered through Quarterly Performance Public Hearing	- District MPAC Forum and Provincial MPAC forum to share best practices and discuss issues of common interests. - Technical MPAC Support Staff meeting Will be covered through Quarterly Performance Public Hearing

8. SCHEDULE OF DATES AND ACTIVITIES

DATE	ACTIVITY	RESPONSIBILITY AND VENUE
First Quarter (1 July – 30 September 2022)		
07 July 2022	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)
14 July 2022	Working Session	Committee (Council chamber)
TBA	District MPAC Technical Meeting	District coordinator
15 July 2022	Project Visit	Committee Coordinator
18 July 2022	1st Quarter Council sitting (MPAC to submit the 4th Quarter oversight Report)	Committee Coordinator
21 July 2022	1 st Quarter MPAC	Committee Coordinator
27 July 2022	1 st Ordinary Council sitting	Council secretariat
3-5 August 2022	MPAC strategic planning session (Ephraim Mogale Local Municipality)	Committee Coordinator
12 August 2022	Receiving Sec 71 report from the Accounting Officer	Committee Coordinator

No.	Key Performance Area	Activity	Performance indicator	2022/23 Annual Target			
				Quarter 1 Target (July –September)	Quarter 2 Target (October-December)	Quarter 3 Target (January-March)	Quarter 4 Target (April-June)
			issues with identified stakeholders	Public Hearing			
11.	Improved impact of the committees work and its accountability to council	<ul style="list-style-type: none"> - Development of action plan guiding the activities of the committee - Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC 	<ul style="list-style-type: none"> - Implementation of the action plan monitored and recommendations submitted to council - Implementation of council resolutions monitored through the in-year and quarterly reports including the annual report at the end of the financial year. 	Review of the MPAC Implementation Action Plan and tabling of Quarterly Oversight Report (Operational Report) To Council	Review of the MPAC Implementation Action Plan and tabling of Quarterly Oversight Report (Operational Report) To Council	Review of the MPAC Implementation Action Plan and tabling of Quarterly Oversight Report (Operational Report) To Council	Review of the MPAC Implementation Action Plan and tabling of Quarterly Oversight Report (Operational Report) To Council
				MPAC Action plan to monitor and track the implementations of the Council resolutions by Accounting Officer	MPAC Action plan to monitor and track the implementations of the Council resolutions by Accounting Officer	MPAC Action plan to monitor and track the implementations of the Council resolutions by Accounting Officer	MPAC Action plan to monitor and track the implementations of the Council resolutions by Accounting Officer

DATE	ACTIVITY	RESPONSIBILITY AND VENUE
TBA	District Chairpersons meeting	District coordinator
17 August 2022	Project Visit	Committee Coordinator
25 August 2022	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)
31 August 2022	Special Council sitting	Council secretariat
21 September 2022	MPAC Technical Meeting	Committee Coordinator
28-30 September 2022	Best practice consultation and submission of reports to COGHSTA	MPAC support staff
Second Quarter (1 October-30 December 2022)		
TBA	District Chairpersons meeting	District coordinator
13 October 2022	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)
21 October 2022	2 nd Quarter MPAC	Committee Coordinator
27 October 2022	2 nd Ordinary Council sitting	Council secretariat
17 October 2022	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)

DATE	ACTIVITY	RESPONSIBILITY AND VENUE
24 November 2022	3 rd Ordinary Council sitting	Council secretariat
05 December 2022	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)
TBA	District MPAC Technical Meeting	District coordinator
15 December 2022	Best practice consultation and submission of reports to COGHSTA	MPAC support staff
Third Quarter (1st January -31st March 2022)		
26 January 2023	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)
31 st January 2023	Annual Report to Council	Council secretariat
31 st January 2023	UIFW Report	Council secretariat
31 st January 2023	AGSA Report and Audit Action Plan	Council secretariat
TBA	District Chairpersons meeting	District coordinator
2 February 2023	3 rd Quarter MPAC	Committee Coordinator
15 February 2023	MPAC meeting with AGSA, Audit Committee and Risk	Committee Coordinator

DATE	ACTIVITY	RESPONSIBILITY AND VENUE
	Management	
1-3 March 2023	Interrogation of Annual Report	Committee Coordinator
7 March 2023	MPAC meeting to ratify, adopt and submit questions the Mayor	Committee Coordinator
13 March 2023	MPAC meeting to consider responses from the Mayor	Committee Coordinator
22 March 2023	Public Hearing	Council secretariat / Committee Coordinator
29 March 2023	5 th Ordinary Council sitting	Council secretariat
TBA	District MPAC Technical Meeting	District coordinator
31 March 2023	Best practice consultation and submission of Annual report to COGHSTA	MPAC support staff
Fourth Quarter (1st April -30th June 2022)		
3 rd April 2022	Working Session	MPAC support staff and Chairperson MPAC support staff and Chairperson (MPAC Office)
TBA	District Chairpersons meeting	District coordinator
13 April 2023	4th Quarter MPAC	Committee Coordinator

DATE	ACTIVITY	RESPONSIBILITY AND VENUE
18 May 2023	MPAC Technical Meeting	Committee Coordinator
TBA	District MPAC Technical Meeting	District coordinator
25 June 2023	Refresher Training	Committee Coordinator
30 June 2023	Best practice consultation and submission of reports to COGHSTA	MPAC support staff

9. MFMA CALENDER

JULY			
1	PREVIOUS YEAR'S FINANCIAL STATEMENT - Commence process to close all accounts and prepare financial statements	MFMA 122 MFMA Guidance	AO
1	CURRENT YEAR-Conclude annual performance agreements for the current year – final date under legislation 1 August	MFMA 53(1)(c)(iii) MSA 57	Mayor
1	CURRENT YEAR- Commence implementation of new budget	MFMA Guidance	AO
1	NEXT THREE YEAR BUDGET-Commence planning for next three –year budget, review of IDP and budget policies and consultation in accordance with budget process co-ordination role –review previous year's budget evaluation checklist , council delegations and budget time schedule of key deadlines	MFMA 21(1) MFMA guidance	Mayor

JULY

JULY			
1	NEXT THREE YEAR BUDGET-Establish departmental budget committees to include portfolio councillors and official and delegate tasks in accordance with delegations policies	MFMA Guidance	AO
5	CURRENT YEAR-Place approved annual budget and policies on the website	MFMA 75(1)(a)&(b)	AO
10	PREVIOUS YEAR – Submit quarterly report for period ending 30 June on implementation of Supply Chain Management policy to the Mayor and make report public	SCM Reg 6(3)&(4)	AO
10	PREVIOUS YEAR-Review quarterly report for period ending 30 June for service and budget	MFMA Guidance	AO
	Implement plan and compare actual performance to objectives, in conjunction with preparation of section 52 report		
12	CURRENT YEAR-Submit monthly report on the budget to the mayor ,provincial treasury ,National Treasury within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR – Submit monthly statement to the provincial or national Organ of state or Municipality on allocation received –within 10 working days of start of month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA Guidance	AO
20	PREVIOUS YEAR-ensure that any municipality entry submit report for period 30 June on compliance with the prescribed minimum competency levels to council	Competency Reg 14(3)&(4)	AO

JULY

30	PREVIOUS YEAR-Table in council quarterly consolidated report for period ending 30 June of all withdraws not approved in the budget and submit report to the provincial treasury and the Auditor-General	MFMA 11(4)	AO
30	PREVIOUS YEAR-Submit quarterly –submit quarterly (Section 52) report for period 30 June on implementation of the budget and financial state of affairs of the municipality to council	MFMA 52(d)	Mayor
30	PREVIOUS YEAR –Submit consolidated report for the period ending 30 June on compliance with prescribed minimum competency levels to council ,provincial treasury and National Treasury	Competency Reg 14(2)(a)&(4)	AO
30	PREVIOUS YEAR-Submit annual report on implementation of the supply chain management policy to the mayor and make report public	SCM Reg 6(2)(a)(i)	AO
30	CURRENT YEAR-Print and distribute final approved budget ,SDBIP and IDP	MFMA Guidance	AO
31	CURRENT YEAR –consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
AUGUST			
4	PREVIOUS YEAR- Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1)(k)	AO
11	CURRENT YEAR-Make public the service delivery and budget implementation plan-final date under legislation	MFMA 53(3)(a)	Mayor

AUGUST

11	CURRENT YEAR- Make public annual performance agreements and ensure copied are provided to council and provincial MEC for Local Government –Final date under legislation	MFMA 53(3)(b)	Mayor
12	CURRENT YEAR –Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR-Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66	AO
12	CURRENT YEAR-Submit monthly report for period ending 31 July for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
16	CURRENT YEAR-Place annual performance agreement on the municipal website	MFMA 75(1)(d)	AO
31	NEXT THREE YEAR BUDGET-Table in council budget and IDP time schedule of key deadlines (include timing for development of policies and process of consultation)	MFMA 21(1)(b)&53(1)(b)	AO
31	NEXT THREE YEAR BUDGET-Establish appropriate committees and consultation forums and plan programme of internal and public meetings, to update community needs analysis and obtain feedback on past years performance	MFMA Guidance	AO
31	NEXT THREE YEAR BUDGET-Advertise budget and IDP time schedule in terms of budget consultation policy	MFMA Guidance	AO
31	NEXT THREE YEAR BUDGET-commence process of review of IDP and service delivery mechanisms to gauge impact of new or existing service delivery agreement and long-term contracts on budget where appropriate	MSA 34(a)& 77 (f) MFMA Guidance	Mayor

AUGUST

31	NEXT THREE YEAR BUDGET-Determine strategic objective for service delivery and development including backlog for the next three year budget including reviews of other municipal, provincial and national government sector and strategic plans	MFMA Guidance	Council
31	NEXT THREE YEAR BUDGET-Ensure internal analysis of financial & non-Financial performance over year are prepared ,analyze gaps between actual & planned performance ,assess impact of plans .Determine financial position &assess financial capacity against future strategies.	MFMA Guidance	AO
31	PREVIOUS YEAR'S FINANCIAL STATEMENTS-compile and submit municipal audit file to the Auditor General	MFMA Guidance	AO
31	AFS/AR-PREVIOUS YEAR FINANCIAL STATEMENTS-in the case of a municipality without a municipality entity, submit annual financial statement and annual report to the Auditor General for Auditing	MFMA 126(1)(a)	AO
31	AFS/AR- PREVIOUS YEAR FINANCIAL STATEMENTS- in the case of a municipality with a municipality entity, submit annual financial statement and annual report and it's entities to the Auditor General for Auditing	MFMA 126(2)	AO
31	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor

SEPTEMBER

12	CURRENT YEAR –Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR-Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR-Submit monthly report for period ending 31 August for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
30	NEXT THREE YEAR BUDGET-Conclude initial consultation and review , establish direction and policy ,confirm priorities , identify other financial and non-financial budget parameters including government allocations to determine revenue envelope , financial outlook to identify need to review fiscal strategies	MFMA Guidance	AO
30	NEXT THREE YEAR BUDGET-Implement budget and IDP time schedule of key deadlines	MFMA Guidance	AO
30	PREVIOUS YEAR FINANCIAL STATEMENTS-in the case of a municipality with a municipality entity, submit consolidated annual financial statement and annual report to the Auditor General for Auditing	MFMA 126(1)(b)	AO
30	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor

OCTOBER

1	NEXT THREE YEAR BUDGET-Commence preparation of departmental operational plans and service delivery and budget implementation plan aligned to strategic priorities in IDP and inputs from stakeholders including government and bulk service providers(and NER)	MFMA Guidance	AO
1	PREVIOUS YEAR-Commence preparation of annual report utilizing financial and non-financial information first reviewed as part of the budget and IDP Analysis	MFMA Guidance	AO
10	CURRENT YEAR-Submit quarterly report for the period ending 30 September on implementation of Supply Chain Management policy to the mayor and make report public	SCM Reg 6(3)& (4)	AO
10	CURRENT YEAR-Review quarterly projections for period ending 30 September for service delivery and budget implementation plan and compare actual performance to objectives ,in conjunction with preparation of section 52 report	MFMA Guidance	AO
12	CURRENT YEAR –Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR-Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR-Submit monthly report for period ending 30 September for each contract awarded and signed above prescribed amount	MFMA Guidance	AO

OCTOBER			
30	CURRENT YEAR-Table in council quarterly consolidated report for period ending 30 th September of all withdrawals not approved in the budget and submit report to provincial treasury and auditor General	MFMA 11(4)	AO
30	CURRENT YEAR-Submit quarterly (section 52) report for period ending 30 September on implementation of the budget and financial state of the municipality	MFMA 52(d)	Mayor
30	NEXT THREE YEAR BUDGET-Conclude first budget draft & policies for initial council discussion	MFMA Guidance	AO
31	CURRENT YEAR-consider monthly (section 71) report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
NOVEMBER			
1	NEXT THREE YEAR BUDGET- Commence community and stakeholder consultation process, review inputs, financial models ,assess impact on tariffs and charges and consider funding decisions incl. borrowing .Adjust estimates based on plans and resources. Further council and management discussion and debate	MFMA Guidance	AO
5	CURRENT YEAR-Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1)(k)	AO
12	CURRENT YEAR –Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO

NOVEMBER

12	CURRENT YEAR-Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR-Submit monthly report for period ending 31 October for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
30	PREVIOUS YEARS FINANCIAL STATEMENT-Receive audit report on annual financial statements from Auditor General (For municipalities without Municipal Entity)	MFMA 126(3)	AO
30	PREVIOUS YEARS FINANCIAL STATEMENTS-Ensure the AO addresses any issues raised by Auditor General in the audit report-prepare action/audit action plans to address and incorporate into the annual report(for municipalities without municipal entity)	MFMA 131(1)	Mayor
30	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
DECEMBER			
1	NEXT THREE YEAR BUDGET –Finalize input form bulk resource providers(and NER)& agree on proposed price increase	MFMA Guidance	AO

DECEMBER

1	NEXT THREE YEAR BUDGET –Review whether all bulk resource providers have lodged a request a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources	MFMA Guidance	AO
1	NEXT THREE YEAR BUDGET –Finalize first draft of departmental operational plans and service delivery and budget implementation plan for review against strategic priorities	MFMA Guidance	AO
12	CURRENT YEAR –Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR-Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
14	PREVIOUS YEAR-Finalize first draft of annual report incorporating financial and non-financial information on performance audit reports and annual financial statements	MFMA Guidance	AO
15	CURRENT YEAR-Submit monthly report for period ending 31 October for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
31	PREVIOUS YEARS FINANCIAL STATEMENT-Receive audit report on Consolidated annual financial statements from Auditor General (For municipalities with Municipal Entity)	MFMA 126(3)	AO
31	PREVIOUS YEAR-Receive Municipal entities annual report from the AO of the municipal entity	MFMA 127(1)	AO

DECEMBER

31	PREVIOUS YEARS FINANCIAL STATEMENTS-Ensure the AO addresses any issues raised by Auditor General in the audit report-prepare action/audit action plans to address and incorporate into the annual report(for municipalities with municipal entity)	MFMA 131(1)	Mayor
31	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
JANUARY			
10	CURRENT YEAR-Submit quarterly report for the period ending 31 December on implementation of Supply Chain Management policy to the mayor and make report public	SCM Reg 6(3)& (4)	AO
10	CURRENT YEAR-Review quarterly projections for period ending 31 December for service delivery and budget implementation plan and compare actual performance to objectives ,in conjunction with preparation of section 72 report	MFMA Guidance	AO
10	NEXT THREE YEAR BUDGET-Ensure any written comments made to bulk resource providers by the municipality on the proposed increase of bulk resources are included in any submission made by the resource providers to the required organs of state	MFMA Guidance	AO
12	CURRENT YEAR –Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR-Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO

JANUARY

12	CURRENT YEAR-Submit monthly report on salaries and wage expenditure to council -within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR-Submit monthly report for period ending 31 December for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
20	CURRENT YEAR-Ensure that any municipal entity submits report for period ending 31 December on compliance with the prescribed minimum competency levels to council	Competency Reg 14(3)&(4)	AO
21	NEXT THREE YEAR BUDGET –Note the Presidents "State of National Address "for further budget priorities	MFMA Guidance	Mayor
25	NEXT THREE YEAR BUDGET –Review whether comments from National Treasury and SALGA have been received on proposed price increases of bulk resources	MFMA Guidance	AO
25	PREVIOUS YEAR-Finalize Annual Performance report ,assessment of arrears on taxes &service Charges &an assessment on municipal performance together with recommendations from the council audit committee& details of corrective actions undertaken arising from audit report ,&minimum competency compliance for inclusion in the annual report	MFMA 121(3)(C)&(e) to (k) MSA 46(2) MFMA	AO
25	CURRENT YEAR-Assess the performance of the municipality to 31 December& submit a (section 72) report on the assessment to the mayor, provincial treasury & National Treasury. consider an adjustment budget if necessary	MFMA 72(1)	AO
25	CURRENT YEAR-Further review all aspects of budget including any unforeseen & unavoidable expenditure in light of need for adjustments budgets	MFMA 29	Mayor

JANUARY

25	CURRENT YEAR-Where necessary consider tabling and approval on an adjustment budget	MFMA 28	Mayor
30	CURRENT YEAR- CURRENT YEAR-Table in council quarterly consolidated report for period ending 31 st December of all withdrawals not approved in the budget and submit report to provincial treasury and auditor General	MFMA 11(4)	AO
30	CURRENT YEAR- PREVIOUS YEAR –Submit consolidated report for the period ending 31 st December on compliance with prescribed minimum competency levels to council ,provincial treasury and National Treasury	Competency Reg 14(2)(a)&(4)	AO
30	CURRENT YEAR- submit quarterly (Section 52) report for period 30 June on implementation of the budget and financial state of affairs of the municipality to council	MFMA 52(d)	Mayor
31	CURRENT YEAR-Consider monthly & mid-year (section 71&72) reports for the period ended 31 December ,review implementation of budget & service delivery & budget implementation plan, identify problems& amend or recommend appropriate amendments .submit report to council & make public any amendment to the SDBIP – due end of month	MFMA 54(1)	Mayor
31	PREVIOUS YEAR-Table in council the Annual report of the municipality & any municipal entity for the year ended 30 June	MFMA 127(1)	Mayor
31	PREVIOUS YEAR-Make public the annual report & invite comments from the local municipality ,submit report to the Auditor general ,provincial treasury & department responsible for local government	MFMA 127(5)	AO

JANUARY			
31	NEXT THREE YEAR BUDGET-Finalize detailed operating & capital budget in the prescribed formats incorporating National & Provincial budget allocations, integrated & align to IDP documentation & draft service delivery & budget implementation plan, finalize budget policies including tariff policy	MFMA Guidance	AO
31	NEXT THREE YEAR BUDGET-Report to council on status of next three year budget ,previous year's annual report(including annual financial statements, audit report) & summaries overall findings of previous year's annual performance report reinforce upcoming process for budget approval and oversight	MFMA Guidance	Mayor
FEBRUARY			
1	NEXT THREE YEAR BUDGET-Receive proposed budget from board of directors of any municipal entity or shared control of the municipality	MFMA 87(1)	AO
4	CURRENT YEAR-Place quarterly section 52 on budget implementation on the website	MFMA 75(1)(k)	AO
5	PREVIOUS YEAR-Place Annual Report on the Municipal Website	MFMA 75(1)(c)	AO
7	NEXT THREE YEAR BUDGET-Consider proposed budget of municipal entity & assess entity's priorities objectives ,& make recommendations to the board of directors as necessary	MFMA 87(2) MFMA Guidance	AO
12	CURRENT YEAR- Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO

FEBRUARY

12	CURRENT YEAR- Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR- Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR- Submit monthly report for period ending 31 January for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
28	NEXT THREE YEAR BUDGET-Note National budget for provincial and national allocations for incorporation into budget	MFMA Guidance	AO
28	CURRENT YEAR- Submit the tabled adjustments budget to the provincial treasury ,National Treasury& other affected organs of state	MFMA 22(b)	AO
28	CURRENT YEAR-Submit the approved adjustments budget to the provincial treasury and National Treasury	MFMA 24(3)	AO
28	PREVIOUS YEAR-Finalize corrective measures from audit report	MFMA Guidance	AO
28	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
MARCH			
3	NEXT THREE YEAR BUDGET- receive notification of any transfers that will be made by the municipality to other municipalities in each of the next three financial years	MFMA 37(2)	AO

MARCH

3	NEXT THREE YEAR BUDGET-Provide notification of any transfers that will be made by the municipality to other municipalities in each of the next three financial years	MFMA 37(2)	AO
12	CURRENT YEAR-- Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR- Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR- Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	NEXT THREE YEAR BUDGET-Receive bulk resource providers price increase as tabled in parliament or the provincial legislature	MFMA 42	AO
15	CURRENT YEAR- Submit monthly report for period ending 28 February for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
23	NEXT THREE YEAR BUDGET-Receive revised budget of municipal entity from board of directors	MFMA 87(2)	Council
23	NEXT THREE YEAR BUDGET- incorporate transfers to be made to or received from other municipalities	MFMA 37(2) MFMA Guidance	AO
23	NEXT THREE YEAR BUDGET-incorporate changes I prices for bulk resources and finalize tariff proposal for all charges	MFMA 42 MFMA Guidance	AO

MARCH

24	NEXT THREE YEAR BUDGET-Print and distribute all budget documentation prior to the meeting at which budget is to be tabled	MFMA Guidance	AO
31	NEXT THREE YEAR BUDGET-Table in council the annual budget and all supporting documents	MFMA 16(2), 17&87(3)	Mayor
31	NEXT THREE YEAR BUDGET-make public the tabled budget and accompanying budget documentation, invite the community to submit representation and submit to the provincial treasury, national treasury and other affected organs of state	MFMA 22	AO
31	PREVIOUS YEAR-consider & approve, reject or refer back the annual report at a council meeting	MFMA 121(1)	Council
31	PREVIOUS YEAR-adopt an oversight report providing comments on annual report	MFMA 129(1)	Council
31	PREVIOUS YEAR-attend council and committee meetings where annual report is discussed and respond to questions	MFMA 129(2)(a)	AO
31	PREVIOUS YEAR-submit minutes of meetings where annual report is discussed to the provincial treasury and provincial department responsible for local government	MFMA 129(2)(b)	AO
31	CURRENT YEAR-consider monthly (section 71)report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments, submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor

APRIL

1	NEXT THREE YEAR BUDGET-Commence process of consultation on tabled budget ,publicize &conduct public hearings meeting with wards, provincial treasury, national treasury other organs of state making a budget submission .publish ward based information on ward councilors	MFMA 23 MFMA Guidance	AO
1	NEXT THREE YEAR BUDGET- confirm provincial treasury and national treasury budget allocations	MFMA Guidance	AO
1	NEXT THREE YEAR BUDGET-Review provincial and national legislature including DoRA to establish potentially new reporting requirements including annual, monthly and quarterly grant and performance reports for specific new allocations and programmes- note 10 working days after end of month report deadlines	New and amended Legislation	AO
7	PREVIOUS YEAR-Make public the oversight report	MFMA 129(3)	AO
7	PREVIOUS YEAR-Submit the annual report and oversight report to provincial legislature		
10	CURRENT YEAR-Review quarterly projections for period ending 31 December for service delivery and budget implementation plan and compare actual performance to objectives ,in conjunction with preparation of section 52 report	MFMA 132(1)&(2)	AO
12	CURRENT YEAR- Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA Guidance	AO
12	CURRENT YEAR- Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR- Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 71(1)	AO

APRIL

15	CURRENT YEAR- Submit monthly report for period ending 31 March for each contract awarded and signed above prescribed amount	MFMA 66 MFMA Guidance	AO
30	CURRENT YEAR-Submit quarterly reports for the period ending 31 March on implementation of supply chain management policy to the Mayor and make report public	SCM Reg 6(3)&(4)	AO
30	CURRENT YEAR- Table in council quarterly consolidated report for period ending 30 th September of all withdrawals not approved in the budget and submit report to provincial treasury and auditor General	MFMA 11(4)	AO
30	CURRENT YEAR- submit quarterly (Section 52) report for period 31 March on implementation of the budget and financial state of affairs of the municipality to council	MFMA 52(d)	Mayor
30	NEXT THREE YEAR BUDGET- Conclude process of consultation on babbled budget with community and other stakeholders and assist mayor to revise budget following feedback, taking into account the results of the third quarterly (section 52) report	MFMA 68 MFMA Guidance	AO
30	NEXT THREE YEAR BUDGET- Consider the reviews of the community & other stakeholders	MFMA 23(1)	Council
30	NEXT THREE YEAR BUDGET- Respond to submissions received and if necessary revise the budget and table amendments for council consideration	MFMA 23(2)	Mayor

APRIL			
30	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
MAY			
1	NEXT THREE YEAR BUDGET-Assist mayor in preparing final budget documentation for final approval by council review any other comments from National or Provincial government or organ of state	MFMA 68 MFMA Guidance	AO
5	CURRENT YEAR-Place quarterly (section 52) report on budget implementation the municipal website	MFMA 71(1)(k)	AO
12	CURRENT YEAR- Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR- Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO
12	CURRENT YEAR- Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR- Submit monthly report for period ending 30 April for each contract awarded and signed above prescribed amount	MFMA Guidance	AO

MAY

17	NEXT THREE YEAR BUDGET-Print and distribute all budget documentation including IDP and SDBIP documentation prior to meeting at which budget is to be approved	MFMA Guidance	AO
31	NEXT THREE YEAR BUDGET-Consider approval of the annual budget	MFMA 24(1)	Council
31	CURRENT YEAR'S FINANCIAL STATEMENT-Announce plan of action to start on preparation of annual financial statements ,communicated what has to be done	MFMA Guidance	AO
31	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor

JUNE

1	NEXT THREE YEAR BUDGET-endure board of directors of a municipal entity approves the entity budget after taking account if any hearings and recommendations of council	MFMA 87(4)	AO
12	CURRENT YEAR- Submit monthly report on the budget to the mayor ,provincial treasury and National –within 10 working days of start of month	MFMA 71(1) MFMA Guidance	AO
12	CURRENT YEAR- Submit monthly statements to provincial or national organ of state or municipality on allocation received –within 10 working days of start of the month	MFMA 71(5)	AO

JUNE

12	CURRENT YEAR- Submit monthly report on salaries and wage expenditure to council –within 10 working days of start month	MFMA 66 MFMA Guidance	AO
15	CURRENT YEAR- Submit monthly report for period ending 31 May for each contract awarded and signed above prescribed amount	MFMA Guidance	AO
16	NEXT THREE YEAR BUDGET-submit draft service delivery and budget implementation plan to the mayor –final date under legislation 14 July	MFMA 69(3)(a)	AO
16	NEXT THREE YEAR BUDGET-Submit draft annual performance agreements for the next year to the mayor –final date under legislation 14 July	MFMA 69(3)(b)	AO
30	NEXT THREE YEAR BUDGET-approve annual budget by council resolution ,including taxes ,tariffs ,measurable performance objectives, changes to IDP and budget related policies ,include service delivery agreements and long term contracts where applicable	MFMA 16(1),24(2)&53(1)(c)(i)	AO
30	NEXT THREE YEAR BUDGET- approve service delivery and budget implementation plan to the mayor –final date under legislation 28 July	MFMA 53(1)(C) (ii)	Mayor
30	NEXT THREE YEAR BUDGET-submit approved budget to the provincial treasury and national treasury	MFMA 24(3)	AO
30	CURRENT YEAR-Submit Bank account details to the provincial treasury ,national treasury & Auditor General	MFMA 9(b) MFMA Guidance	AO

JUNE

30	CURRENT YEAR-consider monthly (section 71)report ,review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments ,submit report to council and make public any amendment to the to the SDBIP –Due month end	MFMA 54(1)	Mayor
OTHER REPORTING AS REQUIRED			
As Required	CURRENT YEAR-Submit the details of any new bank account of the municipality to the provincial treasury ,national treasury and Auditor General	MFMA 9(a) MFMA Guidance	AO
As Required	CURRENT YEAR-Submit the details on any new bank account of the municipality to the provincial treasury ,national treasury and Auditor General	MFMA 70(1)	AO
As Required	CURRENT YEAR-Submit report on any overdrawn bank account to National Treasury	MFMA 70(2)	AO
As Required	CURRENT YEAR- Place details of all service delivery agreements and long term contracts on municipal website	MFMA 75(1)(e)& (f)	AO
As Required	CURRENT YEAR-Place details of all public private partnership agreements on the municipal website	MFMA 75(1)(i)	AO

10. REVIEW OF THE WORK PROGRAMME

The Committee shall review the programme annually and recommend to Council before the end of the financial year for approval.



Cllr TL Mabaso

Chairperson

Municipal Public Accounts Committee

27 July 2022

Date

