

HESSEQUA MUNICIPALITY			
IDP- AND BUDGET TIME SCHEDULE FOR 2027/28			
NO	ACTION	DEADLINE	RESPONSIBLE
1	Review and prepare the IDP and budget time schedule for 2027/28 in consultation with the Executive Mayor	1 - 31 July 2026	Mayor / C: Fin/ Manager: Budget & AFS/ Manager: IDP
2	Review and compile relevant information for review of IDP for 2027/28	1 - 31 July 2026	Manager: IDP
3	IDP & ROR Public consultation sessions/ Ward Committee meetings in all towns and wards	1 August- 30 September 2026	Manager: IDP
4	Approval of IDP and budget time schedule by Council for 2027/28	25 August 2026	Mayor / MM / Manager IDP/ CFO/ Manager: Budget & AFS
5	Composition and approval of budget steering committee for 2027/28	25 August 2026	Mayor/ MM / CFO
6	Composition and approval of Budget Committee and Consultation Forums for 2027/28	25 August 2026	Mayor/ MM / CFO
7	Submit IDP and Budget time schedule to National and Provincial Treasuries	28 August 2026	Manager: Budget & AFS
8	Place Advertisement / Notices of summarised IDP and budget time schedule for 2027/28 in local newspaper for the Community.	4 September 2026	Manager: Budget & AFS / Manager: IDP
9	Place Advertisement / Notices for capital and operating inputs from community, political parties, businesses, etc.to be submitted by 31 October 2026.	4 September 2026	Manager: Budget & AFS / Manager: IDP
10	Budget Committee Meeting (1): Strategic Workshop on Budget Guidelines for 2027/28 (1).	17 September 2026	CFO / Manager: Budget & AFS / Manager: IDP
11	Budget Committee Meeting (2): Strategic Workshop on Budget Guidelines for 2027/28 (2).	23 September 2026	CFO / Manager: Budget & AFS / Manager: IDP
12	Distributing reports for preparation of Operating Budget (including vehicle budget) and cash flows for 3 years to Departments	8 October 2026	Manager: Budget & AFS
13	Provide Draft Capital Budget to Departments & IDP Office as guidance for 2027/28 budget. IDP Office will upload draft budget in IDP model for budgeting.	8 October 2026	Manager: Budget & AFS
14	Commence review of budget related policies for 2027/28 * Property Rates * Indigent Support * Credit Control and Debt Collection * Tariffs and Free Basic Services * Write- offs * Cash Management and Investments * Asset Management * SCM * Virements * Liquidity * Borrowing Funds and Reserves * Cost Containment * Development Charges * Budget Policy * Long Term Financial Plan Policy	8 October 2026	Manager: Revenue Manager: Revenue Manager: Revenue Manager: Revenue Manager: Revenue Manager: Budget & AFS Manager: SCM, Assets & Insurance Manager: SCM, Assets & Insurance Manager: Budget & AFS Manager: Budget & AFS Manager: Budget & AFS Manager: Expenditure Director: Technical Service/ Director Development Planning Manager: Budget & AFS Manager: Budget & AFS
15	Start compiling operating budget and cash flow for 2027/28 for 3 years: * Employee Related costs * Provisions for pension/ Bursaries / Union representative * Indigent Support * Administration costs * Transfers and Subsidies * Audit fees / Departmental charges / Contribution to funds * Insurance * Depreciation * Cost of Capital (Interest) * Protective Clothing / General Expenses / Repairs & Maintenance * Miscellaneous & other income (excluding service and tax income) * Services & Property Rates Revenue * Vehicle costs	8 October 2026	Manager: HR Manager: HR Manager: Revenue Manager: Budget & AFS Mayor/ Directors Manager: Budget & AFS Manager: SCM, Assets & Insurance Manager: SCM, Assets & Insurance Manager: Budget & AFS Directors Directors Manager: Revenue Manager: Electrical
16	Tabling of 1st quarter SDBIP report for 2026/27 to Council	28 October 2026	MM / Manager: IDP
17	Deadline for submission of inputs for Capital and Operating Budget to MM by the community, Political parties, businesses, directors, etc.	31 October 2026	MM / CFO / Manager: IDP
Local Government Elections: 4 November 2026			
18	Send list of budget inputs to Directors to link new amounts to 2027/28 budget.	6 November 2026	Manager: Budget & AFS
19	Submission of operating budget for Year 1 (2027/28) in line with approved guidelines for 2027/28	13 November 2026	Managers & Directors
20	Workshop by EMC members in relation to the identification & prioritization of special projects, transfers & subsidies for 2027/28.	13 November 2026	Mayor / EMC
21	Budget Committee Meeting (3): Draft Operating Budget Year 1 (2027/28) - in line with approved guidelines for 2027/28. Increase in Operating Budget due to inputs and the motivation thereof & impact of increases on rates.	19 November 2026	Mayor / Budget Committee
22	Final submission of draft capital budget (after taking all inputs into account) for 5 years by Directors to Budget Office.	19 November 2026	Directors
23	Processing Draft Capital Budget for 2027/28 to reports	20 - 24 November 2026	Manager: Budget & AFS / Manager: IDP
24	Budget Committee Meeting (4): Draft Capital Budget - Prioritize available funds for capital budget per service/function.	26 November 2026	Mayor / Budget Committee

NO	ACTION	DEADLINE	RESPONSIBLE
25	Finalisation of Draft Capital Budget for 2027/28 to 2031/32 by directors • Discussion on deviations from approved capital budget • Prioritization & reducing the draft capital budget to what is affordable • Reducing the draft capital budget according to available funds per service/function	27 November - 02 December 2026	MM / Directors
26	Budget Committee Meeting (5): Finalisation of Draft Capital Budget - Presentation of results after finalisation by Senior Management.	10 December 2026	Mayor / Budget Committee
27	Processing of final draft Capital Budget for 2027/28 into reports and provide reports to Directors to take into account when compiling the Operating Budget.	11 December- 15 December 2026	Manager: Budget & AFS
28	Start preparation of Mid- year budget and performance assessment (Section 72) for 2026/27	6 January 2027	Manager: Budget & AFS / Manager: Strategic Services
29	Budget Committee Meeting (6): 2027/28 Budget - Capital & Expenditure incl. new and vacant posts & temporary wages.	14 January 2027	Mayor / Budget Committee
30	Final submission of the following operating & cash flow budgets for 3 years to Finance (CFO) * Employee Related costs * New & Vacant posts * Provisions for pension/ Bursaries / Union representative * Indigent Support * Administration costs * Audit fees / Departmental charges / Contribution to funds * Insurance * Transfers and Subsidies * Protective Clothing / General Expenses / Repairs & Maintenance * Miscellaneous & other income (excluding service and tax income) * Depreciation * Cost of Capital (Interest) * Services & Property Rates Revenue * Vehicle costs	18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027 18 January 2027	Manager: HR Manager: HR Manager: HR Manager: Revenue Manager: Budget & AFS Manager: Budget & AFS Manager: SCM, Assets & Insurance Mayor/ Directors Directors Directors Manager: SCM, Assets & Insurance Manager: Budget & AFS CFO/ Manager: Revenue Manager: Electrical
31	Public workshops: Determining tariffs and review of policies and by- laws	18- 29 January 2027	Manager: Revenue
32	Tabling of 2nd quarter SDBIP report for 2026/27 to Council	25 January 2027	MM / Manager: Strategic Services
33	Submission of Mid- Year Performance and Assessment Report (Section 72) for 2026/27 to the Mayor	25 January 2027	MM / CFO / Manager: Strategic Services
34	Budget Committee Meeting (8): 2027/28 MTREF budget	21 January 2027	Mayor / Budget Committee
35	Commence 2026/27 Adjustment Budget by: * Listing virements (Operating & Capital) already approved for first 6 months * Meeting with each Director about adjustment budget needs * Confirm changes in allocations from National / Provincial / District Municipality * Items identified for adjustment after consideration of the mid- year performance and assessment reporting (Section 72)	22 - 29 January 2027	Manager: Budget & AFS
36	Budget Committee Meeting (9): 2027/28 MTREF Budget	28 January 2027	Mayor / Budget Committee
37	Attend TIME meeting for 2026/27, as required	29 January 2027	Provincial Treasury
Review and Publication of new IDP & Budget Process Plan: January 2027			
38	Complete preparation of 2026/27 Adjustment budget.	1 February - 5 February 2027	Manager: Budget & AFS
39	Deadline for submission of final Capital Budget distributions from Directors to finance.	9 February 2027	Mayor / Budget Committee
40	Budget Committee Meeting (10): 2026/27 Adjustment Budget.	11 February 2027	Directors/ Manager: Budget & AFS
41	Processing and finalisation of 2026/27 adjustment budget for Council and NT.	12 - 17 February 2027	Manager: Budget & AFS
42	Final processing of Capital Budget (2027/28) and cash flow distributions to reports.	12 - 17 February 2027	Manager: Budget & AFS
43	Budget Committee Meeting (11): 2027/28 MTREF budget - 1st draft Expenditure Budget & Camping, Halls & Sundry tariffs.	18 February 2027	Mayor / Budget Committee
44	Processing of draft operating expenditure budget to reports for Directors	19 - 22 February 2027	Manager: Budget & AFS
45	Tabling of Adjustment Budget to EMC and Council for approval	24 February 2027	CFO / Manager: Budget & AFS
46	Budget Committee Meeting (12): Property Rates, Services Revenue and all revenue	25 February 2027	Mayor / Budget Committee
47	Processing draft Operating budget and cash flow budget into reports	26 February - 02 March 2027	Manager: Budget & AFS
48	Submission of Adjustment Budget to National and Provincial Treasury & others as prescribed.	26 February 2027	Manager: Budget & AFS
49	Budget Committee Meeting (13): 2027/28 MTREF budget - Strategic workshops - Directors with committee on draft Operating Budget and budget related policies for 2027/28. Finalise draft Operating Budget, Property Rates & Services Revenue and all rates.	04 March 2027	Mayor / Budget Committee
50	Finalisation of budget related policies for workshops: * Property Rates * Indigent Support * Credit Control and Debt Collection * Tariffs and Free Basic Services * Write- offs * Cash Management and Investments * Asset Management * SCM * Virements * Liquidity * Borrowing Funds and Reserves * Cost Containment * Development Charges	4 March 2027	Manager: Revenue Manager: Revenue Manager: Revenue Manager: Revenue Manager: Revenue Manager: Revenue Manager: Budget & AFS Manager: SCM, Assets & Insurance Manager: SCM, Assets & Insurance Manager: Budget & AFS Manager: Budget & AFS Manager: Budget & AFS Manager: Expenditure Director: Technical Service/ Director Development Planning

NO	ACTION	DEADLINE	RESPONSIBLE
	* Budget Policy * Long Term Financial Plan Policy		Manager: Budget & AFS Manager: Budget & AFS
51	Workshop : Budget related policies for 2027/28	10 March 2027	Council
52	Budget Committee Meeting (14): 2027/28 Budget - Draft Policies, Final draft Capital and Operating Budget for submission to Council.	11 March 2027	Manager: Budget & AFS/ Directors
53	Finalise transfers & subsidies from National & Provincial Government DORA's & any other donations for 2027/28 budget.	12 - 19 March 2027	CFO / Directors
54	Processing and finalisation of draft budget for 2027/28 in required format	12 - 19 March 2027	Manager: Budget & AFS
55	Processing and finalisation of draft tariffs for 2027/28 budget	12 - 19 March 2027	Manager: Revenue
56	Processing and finalisation of draft budget related policies for 2027/28	12 - 19 March 2027	Manager: Revenue
57	Finalise and link draft Capital and Operating Budget with IDP for 2027/28	12 - 19 March 2027	Manager: Strategic Services
58	Finalise and link draft Capital and Operating Budget with SDBIP for 2027/28	12 - 19 March 2027	Manager: Strategic Services
59	Processing and finalisation of draft budget report for 2027/28	12 - 19 March 2027	CFO / Manager: Budget & AFS
60	Submission of draft Capital and Operating Budget, Cash Flow, Tariffs, IDP, SDBIP, and Budget related policies to Administration	22 March 2027	MM / CFO / Manager: Strategic Services
61	Tabling of draft Capital and Operating Budget, Cash Flow, Tariffs, IDP, SDBIP, and Budget related policies to EMC and Council for approval	31 March 2027	MM / CFO / Manager: Strategic Services
62	Complete and send Budget, Tariffs, Policies, IDP and SDBIP as required to National and Provincial Treasury and others as prescribed	1 April 2027	Manager: Budget & AFS / Manager: Strategic Services
63	Place Advertisement/Notice of draft budget, tariffs, budget related policies, IDP & SDBIP for comment as required by law	9 April 2027	Manager: Budget & AFS
64	Mayoral Outreach Meetings with Community and Stakeholders on budget, tariffs, policies, IDP, & SDBIP.	12 - 23 April 2027	Mayor / MM / Directors
65	Tabling of 3rd quarter SDBIP report for 2026/27 to Council	28 April 2027	MM / Manager: SDBIP
66	Closing of submissions/comments by public on the 2027/28 draft budget/ IDP	30 April 2027	MM/CFO
67	Budget committee meeting (15) on submissions/comments received from community, National and Provincial Treasury and other departments on the draft budget for final consideration and approval.	6 May 2027	Mayor / Budget Committee
68	Processing changes in budgets, tariffs, policies, IDP and SDBIP in reports and ensuring that budget complies with required legislation and regulations	7 - 14 May 2027	Manager: Budget & AFS / Manager: Strategic Services
69	SIME Presentation for 2027/28- draft budget, IDP, SDBIP	14 May 2027	MM / Directors
70	Processing of final adjustments to the 2027/28 budget	7 - 14 May 2027	Manager: Budget & AFS
71	Submission of Budget, Tariffs, budget-related policies and IDP for 2027/28 to Administration	17 May 2027	MM / CFO / Manager: Strategic Services
72	Tabling of Budget, Tariffs, budget-related policies and IDP for 2027/28 to the EMC and Council for final approval	26 May 2027	Mayor/ CFO / Manager: Budget & AFS/ Manager: Strategic Services
73	Budget Speech (2027/28) by the Executive Mayor	26 May 2027	Mayor
74	Send approved Budget, Tariffs, Cash Flow, Budget related policies and IDP to National and Provincial Treasury and others as required	4 June 2027	CFO / Manager: Budget & AFS
75	Advertising of Budget, Tariffs and IDP for 2027/28	4 June 2027	Manager: Budget & AFS / Manager: Strategic Services
76	Submit SDBIP and annual performance agreements linked to measurable performance objectives to Mayor.	9 June 2027	MM / Directors
77	Table SDBIP and Annual Performance Agreements to Council for approval	23 June 2027	MM / Directors
78	Finalisation of budget book	30 June 2027	Manager: Budget & AFS
79	Provide new Budget Book to all concerned for implementation on 1 July 2027	30 June 2027	Manager: Budget & AFS
80	Load new tariffs for 2027/28	1 July 2027	Manager: Revenue
81	Send approved SDBIP to National and Provincial Treasury and others as required	07 July 2027	MM / Manager: Strategic Services
82	Submit SDBIP and Annual Performance Agreements to MEC for Local Authorities	07 July 2027	MM / Manager: Strategic Services
83	Publicise SDBIP and Annual Performance Agreements for inspection by the public	9 July 2027	Mayor/ MM