ANNEXURE A

2027/28 ELECTION TRANSITION IDP ACTIVITY AND RESPONSIBILITY SCHEDULE

STATUS: REVIEW DRAFT 1 – FOR MANAGEMENT REVIEW

Purpose of this schedule: To keep the statutory IDP and budget cycle moving before, during and after the 4 November 2026 local government election; to close and hand over the outgoing term honestly; and to give the incoming Council sufficient time and information to determine its five-year direction and adopt an aligned 2027/28 IDP, budget, tariffs and SDBIP.

Date / Period	What must happen	Why this is necessary	Responsible	Required output / evidence	Legal basis
PHASE 1: COMMENCE THE STATUTORY PROCESS | 15–31 AUGUST 2026 Adopt and publish the annual Process Plan and integrated IDP–budget timetable before the statutory deadline.					
By 15 August 2026	Draft Ndlambe Process Plan submitted to Municipal Manager	Municipal Manager approves Draft process plan to be submitted to Council for approval	Municipal Manager; IDP Manager; CFO;	Final internal draft; signed Council item; annexures	MSA ss 28–30; MFMA s 21
28 August 2026	Council considers and adopts the 2027/28 IDP, Tariff and Budget Process Plan and the MFMA time schedule.	The annual cycle must formally begin no later than ten months before 1 July 2027.	Mayor; EXCO; Council	Council item; adopted Process Plan; Council resolution	MSA s 28(1); MFMA s 21(1)(b)
29–31 August 2026	Publish the adopted Process Plan, circulate it to existing stakeholders and community structures, and submit it to SBDM, COGTA and the relevant treasuries where required.	The community and intergovernmental partners must know the process, dates and future opportunities to participate.	Municipal Manager; IDP Manager; CFO; Communications	Website proof; public notice; circulation and submission records	MSA s 28(3); MFMA ss 21, 75
PHASE 2: CLOSE THE OUTGOING TERM AND PREPARE THE HANDOVER | AUGUST–OCTOBER 2026 Create one verified record of what was promised, delivered, delayed, unfunded or still in progress, and prepare the factual and financial baseline for the incoming Council.					
By 31 August 2026	Issue standard templates and instructions for the IDP transition handover pack.	Every directorate must report in the same format so that commitments, risks, projects and evidence can be compared and verified.	Municipal Manager; IDP Manager	Approved templates; written instructions; responsibility register	MSA ss 30, 55; MFMA ss 62, 68
1–11 September 2026	Publish an open invitation for Ndlambe organisations and sectors to nominate a primary and alternate representative to the expanded IDP Representative Forum.	Community participation must extend beyond councillors and ward committees and include recognised geographical, civic, social and economic interests across Ndlambe.	Municipal Manager; IDP Manager; Public Participation; Communications	Public invitation; nomination form; circulation register; stakeholder database	MSA ss 16–17, 29
14–25 September 2026	Verify nominations, map representation across all ten wards and sectors, identify missing or under-represented voices and prepare a transparent membership register and terms of reference.	The Forum must be broadly representative and must not be dominated by municipal officials, political representatives or well-organised interest groups.	IDP Manager; Public Participation; Legal Services; Steering Committee	Verified nominations; representation-gap analysis; draft membership register and terms of reference	MSA ss 16–18; Structures Act ss 72–74
1–18 September 2026	Each directorate prepares its end-of-term delivery and handover return: delivered commitments; incomplete work; contracts; grants; projects; service backlogs; infrastructure risks; sector plans; litigation or dependencies; and decisions still requiring action.	The incoming Council needs an honest operational picture, not only a list of approved projects.	Directors; Deputy Directors; responsible managers	Signed directorate handover returns with supporting evidence	MSA ss 25(2), 34, 41; Structures Act s 19

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1–18 September 2026	Finance prepares the preliminary 2027/28 financial baseline: cash position; debtors and collection levels; creditors; bulk accounts; employee costs; grants; existing commitments; borrowing; repairs and maintenance; and realistic funding limits.	Political priorities can only be considered responsibly after Council understands what money is already committed and what revenue is realistically collectable.	CFO; Budget Office; Revenue; SCM	Financial baseline; preliminary MTREF assumptions; commitments schedule	MFMA ss 17–18, 21, 62, 71
1–30 September 2026	Undertake the technical tariff baseline: cost of supply, consumption and billing trends, losses, collection levels, indigent support, subsidies, bulk increases and affordability pressures.	The tariff decision will be made with the 2027/28 budget, but the technical evidence must be ready before the incoming Council chooses between options.	CFO; Revenue and Budget Units; service directorates	Tariff baseline; cost-reflectivity results; affordability analysis	MSA ss 74–75; MFMA ss 17, 21, 24
By 30 September 2026	Consolidate the existing ward priorities, 2026/27 public comments and unresolved community commitments into one ward-based record. Do not ask communities to recreate the same lists.	The purpose is to preserve institutional memory and identify what still requires validation or political consideration.	IDP Manager; Public Participation; Ward Councillors; directorates	Ward priority and commitment register for Wards 1–10	MSA ss 16–17, 29; Structures Act s 19
By 2 October 2026	Constitute and convene the expanded IDP Representative Forum. Explain its advisory role, the election-transition process, participation rules and the distinction between verification and political priority-setting.	Representatives must understand that the pre-election task is to preserve and test community information, not to determine the incoming Council's political programme.	Municipal Manager; Mayor/Speaker; IDP Manager; Public Participation	Approved interim membership register; adopted terms of reference; attendance and induction record	MSA ss 16–17, 29
2–9 October 2026	Expanded IDP Representative Forum verifies the community-facing record: outstanding ward and sector priorities, incomplete commitments, changed circumstances and important omissions.	The handover must reflect lived community experience as well as the municipality's administrative records.	IDP Representative Forum; Ward Councillors; ward committee representatives; IDP Manager	Forum verification report; additions and disputes register; supporting submissions	MSA ss 16–17, 29
By 16 October 2026	IDP/Budget Steering Committee tests and verifies the consolidated administrative, financial and community handover information.	Unverified, duplicated, unaffordable or conflicting information must be corrected or clearly flagged before it is handed to the new Council.	Municipal Manager; IDP/Budget Steering Committee	Verification report; corrections and unresolved-matters register; attendance record	MSA s 30; MFMA ss 21, 53, 68
By 23 October 2026	Complete the Municipal Transition and IDP Baseline Report, including the existing Top Four priorities and Tier framework as the approved inherited position.	The report must distinguish binding legal/contractual commitments, existing Council policy and matters on which the new Council may make a fresh political choice.	Municipal Manager; IDP Manager; CFO; PMS; Directors	Final transition baseline and indexed handover pack	MSA ss 25(2), 35–36; MFMA s 21
By 30 October 2026	Table the end-of-term performance and transition report to the outgoing Council for noting and handover.	The outgoing Council should close its record and formally identify unfinished commitments before its term ends.	Mayor; Municipal Manager; Council	Council item and resolution; Q1 performance information	Structures Act ss 19, 24; MSA ss 34, 41
PHASE 3: ELECTION AND FORMAL GOVERNANCE TRANSITION | 4–30 NOVEMBER 2026 Constitute the new Council, transfer the verified record and confirm who will lead the remaining IDP and budget process.					
4 Nov 2026	Local government election.	The election marks the political transition, but the existing IDP and approved municipal administration continue.	IEC; Municipality for assigned support	Election held; continuity arrangements activated	Structures Act s 24; MSA s 25(2)

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Within 14 days after Council is declared elected	Municipal Manager calls the first meeting of the newly elected Council.	The new Council must be formally constituted before it can make political and strategic decisions.	Municipal Manager	Notice and agenda of first Council meeting; constituted Council	Structures Act s 29(2)
At first Council meeting	Elect office-bearers and establish the immediate governance arrangements needed to continue the IDP and budget cycle.	The Speaker, Mayor and executive structures must be in place and understand the approaching statutory deadlines.	New Council; Municipal Manager	Election of office-bearers; Council resolutions	Structures Act ss 36, 45 or 55, as applicable
Within 10 working days of first meeting	Formally present and transfer the Municipal Transition and IDP Baseline Report to the incoming Council.	The new Council must receive one verified account of the municipality before being asked to decide priorities.	Municipal Manager; Mayor; IDP Manager; CFO; Directors	Handover presentation; signed receipt; questions and information-request register	MSA ss 25, 35–36; MFMA ss 52–53
By 30 Nov.2026 or first practical Council meeting	Incoming Council reviews the approved annual Process Plan; confirms or amends the remaining dates; and initiates the updating of councillor and ward committee representation on the IDP Representative Forum.	The annual plan keeps the cycle moving, but the new Council must take political ownership while preserving the participation of verified community and sector organisations.	Mayor; EXCO; Council	Council resolution; revised schedule if required; instruction to update Forum membership	MSA ss 16–17, 28–30; MFMA s 21
PHASE 4: BUILD UNDERSTANDING AND SET THE NEW DIRECTION | NOVEMBER 2026–JANUARY 2027 Help new councillors understand the municipality's mandate, inherited commitments, service position and financial limits before selecting priorities.					
Late Nov–early Dec. 2026	Conduct practical councillor induction on the IDP, budget, tariffs, SDBIP, municipal functions, Council's role and the transition timetable.	Most councillors will be participating in their first start-of-term IDP process. They must understand what each instrument does and which decisions belong to Council.	Municipal Manager; IDP; Finance; PMS; COGTA/SALGA where available	Induction material; attendance register; councillor question log	MSA ss 25–26, 35–36; MFMA ss 16–24, 53
By 11 Dec. 2026	Hold a Council orientation session on the inherited IDP position: Top Four priorities, Tier framework, ward and sector commitments, financial stabilisation requirements, sector plans, risks and performance.	This is an understanding session—not yet a project-selection session.	Mayor; Municipal Manager; IDP/Budget Steering Committee	Orientation report; confirmed matters requiring further information	MSA ss 25–26, 34–36
By 15 Dec. 2026	Refresh and formally confirm the IDP Representative Forum by inserting the new political representatives, addressing ward committee representation, filling material gaps and confirming the community and sector representatives who continue.	The election changes political representation, but it should not erase the verified participation of legitimate community and sector organisations.	Incoming Council; Speaker; Municipal Manager; IDP Manager	Council/authorised confirmation; updated membership register and terms of reference	MSA ss 16–17, 29; Structures Act ss 72–75
11–29 January 2027	Conduct focused ward and stakeholder engagements, supported by the refreshed IDP Representative Forum, to validate the inherited record and identify priorities for the new Council's five-year term.	Communities should confirm what has changed, what remains unresolved and what should be prioritised—not recreate an unlimited shopping list.	Mayor; Speaker; Ward Councillors; IDP Representative Forum; Public Participation; IDP Manager	Ward and sector reports; attendance registers; consolidated inputs; issues referred to other spheres	MSA ss 16–17, 29; Planning Regulations reg 15
By 22 January 2027	Table the mid-year budget and performance assessment and explain its implications for the new IDP and budget.	The first strategic choices must be informed by actual half-year delivery, spending, revenue and corrective measures.	Municipal Manager; CFO; Mayor; Council	MFMA section 72 report; Council resolution; corrective-action record	MFMA ss 52(d), 72; MSA s 34

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25–29 January 2027	Hold the new Council strategic planning session: confirm vision, outcomes, priorities and strategic objectives for the elected term.	The Council must translate its mandate and community inputs into a limited, coherent and affordable strategic direction.	Mayor; EXCO; Council; Municipal Manager; Directors	Draft strategic framework; decision and issue register	MSA ss 25–26; Structures Act s 19
PHASE 5: TURN PRIORITIES INTO AN AFFORDABLE IDP, BUDGET AND TARIFF PACKAGE | JANUARY–MARCH 2027 Test every proposed priority and project against mandate, need, affordability, readiness, capacity and measurable results.					
By 5 February 2027	Council confirms the draft strategic framework to guide preparation of the draft IDP and MTREF.	Officials require an authorised direction before final project, budget, tariff and performance work can be completed.	Mayor; EXCO; Council	Council resolution; approved draft strategic framework	MSA ss 25–26; MFMA ss 21, 53
1–12 February 2027	Directorates submit or update project and programme proposals against the new strategic framework using the approved project template.	Each proposal must show mandate, location, beneficiaries, readiness, total cost, future operating cost, funding source, responsible owner and intended result.	Directors; project managers; IDP Manager; Budget Office	Signed project templates; project register	MFMA ss 17–19; MSA s 26
8–19 February 2027	Technical assessment of all proposals using the Ndlambe prioritisation and affordability tests.	Projects should not reach political selection unless their legal, technical, financial and implementation implications are visible.	Steering Committee; Finance; SCM; Infrastructure; IDP; PMS; Risk	Scored and categorised project register; reasons for exclusion or deferral	MFMA ss 18–19, 62; MSA ss 25–26
By 19 February 2027	Present tariff scenarios and their household, indigent, business and municipal-finance impacts to the Budget Steering Committee and executive leadership.	The incoming Council needs understandable choices, not only a proposed percentage increase.	CFO; Revenue; Budget Office; service directorates	Tariff options paper; cost-reflectivity and affordability impact tables	MSA s 74; MFMA ss 17, 21
By 26 February 2027	Council provides policy direction on priorities, provisional project selection, affordability measures and tariff assumptions.	The administration needs political direction in time to complete a credible draft budget and IDP by 31 March.	Mayor; EXCO; Council	Council resolution and instruction register	MFMA ss 21, 53; MSA ss 25–26
By 5 March 2027	Present Council's emerging strategic direction, prioritisation results and tariff implications to the IDP Representative Forum for focused comment before the drafts are completed.	The Forum should test whether community and sector inputs have been understood and whether important consequences or omissions remain visible.	Mayor; Municipal Manager; IDP/Budget Steering Committee; IDP Representative Forum	Forum report; comment and response register; required drafting changes	MSA ss 16–17, 29; MFMA s 21
1–19 March 2027	Compile and reconcile the draft five-year IDP, 2027/28 MTREF, proposed tariffs, budget-related policies and draft SDBIP indicators.	All documents must tell the same story: the same priorities, projects, funding, locations, outputs and responsible owners.	IDP Manager; CFO; PMS Manager; Directors; Municipal Manager	Draft IDP; draft A Schedule; reconciliation tables; draft SDBIP	MFMA ss 16–18, 21; MSA ss 25–26; MFMA Circular 88
By 22 March 2027	IDP/Budget Steering Committee performs a final credibility and alignment check.	Errors, unfunded commitments and inconsistencies must be corrected before the documents reach Council and the public.	Municipal Manager; Steering Committee	Signed credibility checklist; correction register	MFMA ss 21, 53, 68; MBRR
By 31 March 2027	Mayor tables the draft five-year IDP, draft 2027/28–2029/30 MTREF, proposed tariffs and budget-related policy changes in Council.	The draft budget must be tabled at least 90 days before 1 July 2027 and made available for public comment.	Mayor; Municipal Manager; CFO; IDP Manager	Council item and resolution; complete public draft package	MFMA ss 16(2), 17, 22; MSA ss 25, 29

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PHASE 6: CONSULT, RESPOND, ADOPT AND IMPLEMENT | APRIL–JULY 2027 Give the public a meaningful opportunity to comment, show how every representation was considered and adopt one credible, aligned implementation package.					
Immediately after tabling	Publish the draft IDP, budget, proposed tariffs and policy amendments and invite representations.	The community must have reasonable access to the full draft package and clear instructions on how to comment.	Municipal Manager; CFO; IDP; Communications	Public notice; website proof; office copies; submission proof to NT/PT and other bodies	MFMA s 22; MSA Ch 4; Planning Regulations reg 15(3)
1–30 April 2027	Run the formal public-comment period, including at least 21 days for the draft IDP, accessible ward engagements and targeted stakeholder consultations.	Participation must test the actual draft priorities, projects, budget and tariff implications—not occur before the choices are visible.	Mayor; Speaker; Ward Councillors; Public Participation; IDP; Finance	Meeting schedule; attendance registers; written submissions; consolidated comment register	MFMA s 23; MSA ss 16–17, 29; reg 15(3)
During April 2027	Convene the IDP Representative Forum to consider the tabled draft IDP, budget, proposed tariffs and policies as one integrated package.	Organised community and sector representatives need a structured opportunity to examine the actual choices, affordability effects and trade-offs.	Mayor; Municipal Manager; IDP/Budget Steering Committee; IDP Representative Forum	Forum presentation; attendance register; formal Forum submission	MFMA s 23; MSA ss 16–17, 29
By 30 April 2027	Use the third-quarter SDBIP and financial results to test whether any draft targets or allocations require correction.	The final plan should reflect the latest reliable performance and financial information.	PMS; CFO; Municipal Manager; Directors	Q3 performance report; proposed corrections	MFMA ss 52(d), 71; MSA s 34
1–14 May 2027	Refer every public representation to the responsible directorate, prepare a clear response and identify any change required to the drafts.	Consultation is incomplete unless the municipality considers and responds to what was submitted.	Municipal Manager; IDP Manager; CFO; Directors	Consolidated comment-and-response report; change register	MFMA s 23; MSA Ch 4
Before final Council adoption	Provide the IDP Representative Forum with a clear account of its submissions, the municipality's responses and the principal changes made to the draft package.	Participation must include report-back so representatives can see how their inputs were considered, even where a proposal could not be accepted.	Municipal Manager; IDP Manager; CFO; IDP/Budget Steering Committee	Forum feedback record; final comment-and-response report	MSA s 17(2)(e); MFMA s 23
By 21 May 2027	Complete the final reconciliation of the IDP, budget, tariffs, policies, projects and performance measures.	Council must receive one internally consistent decision package with no unfunded or contradictory promises.	Municipal Manager; CFO; IDP Manager; PMS; Directors	Final IDP and budget package; reconciliation and funding certification	MFMA ss 18, 24, 53; MSA ss 25–26
By 31 May 2027	Council considers and adopts the final five-year IDP, 2027/28 budget, tariffs, measurable performance objectives and budget-related policies.	The municipality must have an approved, funded and lawful plan before the new financial year begins.	Mayor; EXCO; Council	Council item; resolutions; adopted IDP, budget, tariffs and policies	MFMA ss 16, 24; MSA s 25
Within 10 days after IDP adoption	Submit the adopted IDP and prescribed process summary to the MEC and required intergovernmental bodies.	Provincial oversight and alignment processes require the adopted plan and a record of how it was prepared.	Municipal Manager; IDP Manager	Submission letters and proof of delivery	MSA s 32
Within 14 days after adoption	Give public notice of the adopted IDP and publish a plain-language summary and access details.	Residents must be able to see what Council adopted and where the full documents can be inspected.	Municipal Manager; IDP; Communications	Public notice; summary; website proof	MSA s 25(4); MFMA s 75

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Within 14 days after budget approval	Accounting Officer submits the draft SDBIP and senior-manager performance agreements to the Mayor.	The adopted plan and budget must be translated into measurable implementation responsibilities.	Municipal Manager; PMS; CFO; Directors	Draft SDBIP; draft performance agreements; proof of submission	MFMA s 69; MSA s 57
Within 28 days after budget approval	Mayor approves the SDBIP and ensures performance agreements are linked to it.	Implementation accountability must be in place at the beginning of the financial year.	Mayor; Municipal Manager; PMS	Mayor's approval; final SDBIP; signed performance agreements	MFMA s 53(1)(c)
Within 14 days after SDBIP approval	Publish the approved SDBIP and prescribed performance information.	The community must be able to track what will be delivered, where, by when and by whom.	Mayor; Municipal Manager; PMS; Communications	Website proof; public notice; submissions	MFMA s 53(3); s 75
By 31 July 2027	Complete the fourth-quarter and year-end performance assessment and use it as the opening evidence for implementation and the next annual IDP review.	The planning cycle must close the loop between promises, delivery, learning and the next review.	Municipal Manager; PMS; CFO; Directors; Council	Q4/year-end report; improvement actions	MSA ss 34, 41; MFMA ss 52(d), 71

Drafting note: Dates linked to the declaration of election results and the first meeting of the incoming Council must be updated once the IEC and Municipal Manager confirm those dates. Intergovernmental dates issued by SBDM, COGTA, Provincial Treasury or National Treasury must be inserted when formally communicated.