



NDLAMBE LOCAL MUNICIPALITY

2027/28 IDP, TARIFF AND BUDGET PROCESS PLAN

ELECTION TRANSITION EDITION

Purpose: To keep the annual IDP and budget cycle legally and administratively active across the 4 November 2026 local government election; close and hand over the outgoing term honestly; and enable the incoming Council to determine and adopt its five-year direction through an affordable 2027/28 IDP, budget, tariffs and performance programme.

Council consideration: 28 August 2026
Financial year: 1 July 2027–30 June 2028

1. Purpose and election-transition context

The 2027/28 planning cycle begins near the end of the current Council's term. A local government election is scheduled for 4 November 2026. The municipality therefore cannot treat this cycle as an ordinary annual review, but it also cannot postpone the statutory IDP and budget process until the new Council takes office.

The existing IDP, budget, policies, contracts, service obligations and municipal administration continue through the election. The outgoing Council must keep the annual process moving and prepare a reliable handover. The incoming Council must then understand the inherited position, determine its political and strategic direction, and adopt the five-year IDP that will guide its elected term.

Central idea: This Process Plan is a bridge between two Councils. It protects continuity between the out-going Council and the newly elected “incoming” Council's five-year mandate.

1. What this Process Plan does

- Sets the annual programme and deadlines for the IDP, budget, municipal tariffs, PMS and SDBIP processes;
- Separates outgoing-term closure and handover from incoming-Council priority-setting;
- Creates one verified administrative, financial and community baseline for the incoming Council;
- Establishes clear roles for Council, the administration, the Steering Committee and the expanded Representative Forum;
- Provides meaningful participation opportunities after adoption, before the election, after the election and on the tabled draft;
- Requires priorities and projects to be tested against mandate, need, affordability, readiness, capacity and measurable results; and
- Ensures that the final IDP, budget, tariffs, policies and performance commitments form one aligned implementation package.

2. Legal and policy framework

The following provisions establish the legal boundaries of the process. They must be read together rather than as separate planning exercises.

Instrument	What it governs in this Process Plan
Municipal Systems Act 32 of 2000	Sections 16–18: participatory governance; sections 25–26: adoption and core contents of an IDP; section 32: submission to the MEC; section 34: annual review and amendment; sections 35–36: legal status and implementation of the IDP; sections 41 and 55: performance and administrative responsibility.
Municipal Structures Act 117 of 1998	Sections 19 and 24: Council responsibilities and term; sections 29 and related provisions: Council meetings and transition; sections 72–75: ward committees and participatory democracy; applicable provisions governing election of office-bearers.
Municipal Finance Management Act 56 of 2003	Sections 16–24 and Circular 10: annual budget, timetable, tabling, consultation and adoption; sections 52–53: Mayor's responsibilities and SDBIP; sections 62, 68 and 69: accounting officer and budget implementation duties; sections 71–72 and 75: reporting, mid-year assessment and publication.
Municipal Planning and Performance Management Regulations, 2001	Prescribed requirements for the IDP process, amendment and participation, including the minimum public-comment period applicable to a proposed amendment.
Municipal Budget and Reporting Regulations	Prescribed budget formats, processes and the Budget Steering Committee arrangements, read with applicable National Treasury circulars.
Other alignment instruments	The SBDM IDP Framework Plan, applicable COGTA and Treasury guidance, DDM/One Plan, sector plans, grant frameworks and formally communicated intergovernmental deadlines.

Legal boundary: The annual Process Plan organizes the work. It does not itself adopt the incoming Council's five-year IDP. Council remains the decision-maker, and community participation complements.

3. The two-stage transition approach

Part of the bridge	Period	Main result
Stage 1: Outgoing-term closure and handover	August–October 2026	Adopt the annual timetable; preserve existing ward and sector inputs; verify delivery, unfinished commitments, risks, contracts, projects and finances; establish the expanded Representative Forum; produce one indexed transition baseline.
Election and formal transfer	November 2026	Constitute the incoming Council; elect office-bearers; formally transfer the verified baseline; confirm or amend the remaining Process Plan arrangements.
Stage 2: Incoming-Council direction and adoption	November 2026–July 2027	Induct councillors; refresh the Representative Forum; validate community priorities; set strategic direction; test affordability; table and consult on the draft; adopt and implement the aligned IDP, budget, tariffs and SDBIP.

3.1 The outgoing Council's responsibility

The outgoing Council remains responsible for governing until its term lawfully ends. Its final planning responsibility is to leave a truthful, organized and usable record.

It must:

- Adopt and publish the annual Process Plan and integrated budget timetable.
- Continue oversight of the existing IDP, budget and service commitments.
- Identify what was promised, delivered, delayed, unfunded or remains in progress.
- Ensure that administrative, contractual, financial and community information is verified.
- Distinguish binding obligations from matters on which the new Council may make a fresh choice; and
- Formally note and hand over unfinished commitments and material risks.

3.2 The incoming Council's responsibility

The incoming Council should not be asked to choose projects before it understands what it has inherited. It must:

- Receive and interrogate the verified transition baseline.
- Understand the municipality's legal mandate, service position, finances, risks and existing commitments.
- Confirm or amend the remaining annual process and participation structures.
- Determine its five-year vision, outcomes, priorities and strategic objectives.
- Consider community and sector inputs and the technical and affordability assessment; and

- Adopt an aligned five-year IDP, 2027/28 budget, tariffs, policies and measurable implementation programme.

4. Governance and planning structures

The process employs the following structures for different purposes. No structure may assume Council's decision-making authority, and no single participation channel may be treated as the complete voice of the community.

4.1 IDP Steering Committee

Role: The internal technical and administrative engine of the process. It protects the credibility, integration and continuity of the work while political leadership changes.

The Committee is chaired by the Municipal Manager and comprises the CFO, Directors, Deputy Directors, Managers other relevant technical officials and EXCO.

Mayor and executive political leadership may provide political guidance without displacing the Municipal Manager's responsibility for managing the drafting process.

The IDP Steering Committee must:

- Test the Process Plan, dependencies and responsibilities before submission to Council.
- Coordinate and verify the outgoing-term handover returns and evidence.
- Integrate the IDP, budget, tariffs, policies, PMS and SDBIP processes.
- Consider and respond to Representative Forum, ward, stakeholder and intergovernmental inputs.
- Test proposals against mandate, need, affordability, readiness, capacity and measurable results.
- Identify inconsistencies, unfunded commitments, duplication and delivery risks; and
- Certify the credibility and alignment of the draft and final planning package before it reaches Council.

When required, specific financial related information will be referred to the Budget Steering Committee.

4.2 Expanded IDP Representative Forum

Role: The municipality-wide advisory and participation platform that carries a broader community and sector voice across the election. It complements councillors and ward committees; it does not replace them or make decisions for Council.

The IDP Representative Forum will begin through an open nomination process after Council adopts this Process Plan 27-28.

It will be constituted before the election for verification and handover work, and refreshed after the election to update political and ward representation while preserving legitimate community and sector representation.

Constituency	Indicative representation
Political and ward representation	Councillors and selected ward committee representatives from all ten wards.
Organized community and civil society	Residents' and ratepayers' associations, civic and community groups, NGOs, NPOs, faith-based bodies, voluntary and community-service organizations.
Economic and sector representation	Tourism organizations, local business forums and chamber, agriculture/farmers' associations, organized labour, environmental bodies, education, health, sport, arts and culture.
Inclusion and vulnerable interests	Youth, women, older persons, persons with disabilities and historically disadvantaged or otherwise under-represented communities.
Leadership and government partners	Traditional and Khoi-San leadership, relevant government departments, public entities, SBDM and designated municipal officials.

4.3 Safeguards for a credible Forum

- Nominations must be invited publicly and not be limited to organizations preferred by officials or councillors.
- An organisation must show that it operates in, serves or represents an identifiable interest within Ndlambe.
- Each participating body should nominate a primary representative and an alternate.
- A representation-gap analysis must test geographical, sectoral, gender and vulnerable-group coverage.
- The membership register and terms of reference must be transparent.
- Members must disclose material conflicts of interest and represent their constituencies rather than personal interests.
- Attendance, replacement of inactive members and addition of genuinely omitted sectors must be regulated.
- Officials and organized interests must not dominate quieter, rural, poor or less formally organized communities.
- Representatives must receive information in usable form and report back to the constituencies they represent.

4.4 Ward councillors and ward committees

Ward councillors and ward committees remain essential geographical participation structures. Their role is to carry ward concerns into the process, mobilize inclusive ward participation, verify the inherited ward record, monitor local commitments and report municipal decisions and responses back to communities. Their presence does not remove the need for direct participation by recognized community and sector organizations.

5. Roles and responsibilities

Role-player	Core responsibility in this transition year
Council	Adopts the Process Plan, IDP, budget, tariffs and related policies; provides strategic direction; considers public representations; monitors implementation and approves lawful amendments.
Mayor and EXCO	Provide political leadership; coordinate the budget process; guide the strategic direction; table the draft and final packages; monitor compliance with the timetable.
Speaker	Oversees democratic participation and ward structures; supports inclusive engagements and report-back; ensures ward participation is not reduced to attendance only.
Municipal Manager / Accounting Officer	Manages and coordinates preparation of the IDP and budget; Chairs the Steering Committee; ensures administrative continuity, legal compliance, credible information and formal handover.
Chief Financial Officer	Coordinates the budget, tariff and financial-policy processes; prepares the financial baseline and MTREF; tests affordability, funding and cash implications; aligns budget and IDP.
IDP Manager	Prepares and manages the Process Plan; coordinates participation, intergovernmental alignment, drafting, evidence and submissions; maintains the integrated issue and response record.
PMS Manager	Aligns strategic objectives, indicators, targets, SDBIP and performance agreements; uses performance evidence to inform review and closes the planning-performance loop.
Directors and managers	Provide verified service, project, risk and sector information; prepare credible proposals; engage sector departments; respond to public inputs; implement approved commitments.
Public Participation Manager and Communications	Coordinate accessible notices, nominations, Facilitate ward and stakeholder engagements, records and report-back using appropriate languages and channels. – co-ordinates with the CDW's to identify community needs, facts and figures.

Role-player	Core responsibility in this transition year
IDP Steering Committee	Performs technical coordination, verification, integration, affordability testing, issue resolution and credibility checking throughout the process.
IDP Representative Forum	Represents ward, community and sector interests; verifies the inherited record; comments on priorities, trade-offs and drafts; carries information in both directions.
Communities and stakeholders	Participate through ward, organisational, sector and direct channels; identify needs and changed circumstances; consider trade-offs; review drafts and monitor delivery.
SBDM, COGTA and treasuries	Support vertical and horizontal alignment, provide frameworks and guidance, coordinate engagements and assess the credibility and responsiveness of the IDP and budget.
Sector departments and public entities	Provide sector plans, technical information, funding commitments and implementation programmes; identify dependencies and matters outside the municipal mandate.

6. Integrated IDP, Budget, Tariffs, PMS and SDBIP process

These instruments have different legal functions, but they must be prepared as one decision system. A project may not appear as an IDP promise without a realistic funding and implementation path; a budget allocation must support an approved municipal purpose; a tariff decision must show its service-cost, revenue, affordability and indigent-support effects; and the SDBIP must translate the adopted package into measurable delivery responsibilities.

Instrument	Question it must answer
IDP	What the municipality intends to achieve, for whom, where and why.
Budget and MTREF	What can be funded, from which source, over what period and with what future operating consequences.
Tariffs and related policies	How municipal services and revenue requirements affect households, indigent customers, businesses and municipal sustainability.
PMS and SDBIP	What will be delivered, by whom, by when, at what cost and how delivery will be measured and reported.
Risk, SCM and sector planning	Whether the programme is lawful, ready, procurable, implementable and aligned with external dependencies.

6.1 Tariff-review approach

The tariff review will be managed as a distinct technical workstream but remain part of the integrated Process Plan. Technical work must start early enough to produce understandable options before the draft budget is completed. It must consider cost of supply, bulk increases, consumption and billing trends, losses, collection levels, indigent support, subsidies, affordability and the effect on municipal financial sustainability. Proposed tariffs will be tabled and consulted on with the draft budget and adopted with the final budget-related package.

6.2 Priority and project tests

Before a proposal is recommended for political selection, the Steering Committee must make the following visible:

Test	Question
Mandate	Is this a municipal function, an enabling role, or a responsibility of another sphere?
Need and scale	Who benefits, how many people benefit, for how long, and will the intervention materially change the problem?
Existing commitment	Is it legally, contractually or politically inherited, already funded, incomplete or dependent on another action?
Affordability	Is funding cash-backed and sustainable, including future operating and maintenance costs?
Readiness	Are designs, land, approvals, procurement arrangements, capacity and timeframes realistic?
Priority	How does it relate to Ndlambe's inherited Top Four priorities and the incoming Council's strategic direction?
Result	What visible or measurable community outcome will show that the promise was delivered?

7. Public participation and communication approach

Participation must occur for a clear purpose at each stage. It is not sufficient to hold meetings without showing what information is being tested, how inputs are recorded, who must respond and how the outcome is reported back.

Stage	Participation purpose
After Process Plan adoption	Publish the approved programme; invite nominations; expand the stakeholder database; explain when and how communities may participate.
Before the election	Use the expanded Forum and existing ward and sector records to verify outstanding priorities, incomplete commitments, changed circumstances and omissions. Do not set the incoming political mandate.

Stage	Participation purpose
After the election	Refresh political and ward representation; orient the Forum and new councillors; present the verified baseline; validate and prioritise needs through ward and stakeholder engagements.
Before draft completion	Allow the Forum to test emerging priorities, affordability results, tariff implications and whether inputs have been understood.
After draft tabling	Invite formal representations on the actual draft IDP, budget, tariffs and policies through accessible ward, sector and written channels.
Before final adoption	Provide a consolidated response showing what was accepted, amended, deferred, referred elsewhere or not supported, and why.
After adoption	Publish the adopted package in accessible form and continue reporting against delivery commitments.

7.1 Participation mechanisms

- IDP Representative Forum meetings and targeted sector engagements;
- ward-based meetings supported by ward councillors and ward committees;
- public notices and copies at municipal offices, libraries and other accessible points;
- municipal website, social media and electronic distribution lists;
- email, written submissions and accessible comment registers;
- radio, loud-hailing, bulk messaging and other locally appropriate communication; and
- direct engagement with traditional and Khoi-San leadership and groups requiring reasonable support to participate.

8. Intergovernmental and sector alignment

- The Process Plan identifies responsibilities and dependencies across SBDM, provincial and national departments, public entities, grant funders and neighboring municipalities.
- Vertical alignment: link municipal priorities to district, provincial and national plans, budgets, grants and implementation programmes.
- Horizontal alignment: coordinate cross-boundary, shared-service and district-wide matters with SBDM and neighbouring municipalities.
- Mandate alignment: refer non-municipal functions to the responsible sphere while recording the municipality's lawful facilitation, enabling or coordination role.
- Evidence alignment: include only confirmed external projects and funding commitments as commitments; record unconfirmed proposals separately.
- Timing alignment: insert formally communicated SBDM, COGTA and Treasury deadlines into the working schedule without undermining statutory municipal deadlines.

9. Monitoring, evidence and control of changes

Annexure A is the operational control schedule. Each activity must produce the evidence stated in that schedule. The IDP Manager will maintain an integrated progress and issue register, while responsible officials remain accountable for the accuracy and timely delivery of their own inputs.

9.1 Monthly process monitoring

- The Steering Committee will review progress, overdue actions, dependencies and unresolved matters at least monthly, and more frequently near statutory deadlines.
- Each activity will be recorded as not started, in progress, completed, delayed or amended, with reasons and corrective action.
- Material delays or risks affecting statutory dates must be escalated to the Municipal Manager, Mayor and Council as appropriate.
- Participation inputs and responses must remain traceable from receipt to final decision.
- The IDP, budget, tariff and performance documents must be reconciled before draft tabling and again before final adoption.

9.2 Amendment of the Process Plan

Dates linked to the declaration of election results, the first meeting of the incoming Council and formally issued intergovernmental programmes may require adjustment. The incoming Council may also confirm or amend the remaining process. Any material change must be authorised at the appropriate level, recorded with reasons, communicated to affected participants and must not reduce a statutory participation or adoption period below what the law permits.

10. Phases and binding annexures

The detailed programme is contained in annexures that form an integral part of this Process Plan:

Annexure	Title	Purpose
Annexure A	2027/28 Election Transition IDP Activity and Responsibility Schedule	Detailed activities, dates, reasons, responsible role-players, required evidence and legal basis.
Annexure B	2027/28 Budget, Tariff and Key Statutory Deadlines	Detailed MFMA, budget, tariff, reporting and SDBIP timetable aligned to Annexure A.

10.1 Summary of phases

Phase	Focus	Period
1	Commence the statutory process	By 30 August 2026
2	Close the outgoing term and prepare the handover	September –October 2026
3	Election and formal governance transition	4–30 November 2026
4	Build understanding and set the new direction	November 2026–January 2027
5	Turn priorities into an affordable IDP, budget and tariff package	January–March 2027
6	Consult, respond, adopt and implement	April–July 2027

Review-draft note: Election-dependent dates, intergovernmental deadlines, annual Treasury guidance and references to the incoming Council must be updated when formally confirmed. The Process Plan and both annexures have been cross-aligned; management must now test institutional practicality, assigned responsibilities and Ndlambe-specific dates before Council submission.