# GREATER TZANEEN MUNICIPALITY

## IDP, BUDGET AND PMS PROCESS PLAN 2026-2027
### FOR THE IDP 2027-2028 REVIEW

### (IDP 2021 - 2026 TERM OF COUNCIL)


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## 1. INTRODUCTION

The Integrated Development Plan (IDP), Budget and Performance Management System (PMS) Process Plan serves as a comprehensive roadmap for the annual review of the Greater Tzaneen Municipality's IDP for the **2027/2028** financial year. The Process Plan outlines the activities, timeframes, institutional arrangements, roles and responsibilities, and stakeholder engagement mechanisms that will guide the planning, budgeting and performance management processes. The structures that will manage the planning process.

In line with the Municipal Systems Act, 2000 (Act 32 of 2000), and the Municipal Finance Management Act, 2003 (Act 56 of 2003), the municipality is required to align its planning, budgeting and performance management processes to support sustainable development and improved service delivery. This Process Plan provides the framework through which such alignment will be achieved.

The plan further outlines the structures responsible for managing the review process, mechanisms for public participation, key milestones and deadlines, and monitoring arrangements to ensure the successful completion of the **2027/2028** IDP Review. The latest Reviewed IDP was adopted by Council on the **28th of May 2026**.

## 2. LEGISLATIVE AND POLICY CONTEXT

The IDP, Budget and PMS processes are carried out within a legislative and policy context, including, among others, the following:

- Constitution of the Republic of South Africa (Act 108 of 1996)
- The Municipal Systems Act (Act 32 of 2000), as amended
- Municipal Planning and Performance Management Regulations 2001
- Municipal Finance Management Act (Act 56 of 2003)
- Spatial Planning and Land Use Management Act, 2013, Act No. 16 of 2013.

To effectively review the municipal IDP, the municipality must prepare and adopt an IDP Process Plan to guide the process.

### Municipal Systems Act

The preparation of a Process Plan for the drafting of an IDP is referred to in Chapter 5, Section 28 of the **MSA** as follows:

*Adoption of a process-*

*(1) Each municipal Council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting and adoption of its Integrated Development Plan.*

**Municipal Finance Management Act:**

Section 21 of the **MFMA** No. 56 of 2003 also provides the following:

The Mayor of a municipality must-

*(1) (b)* at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for the preparation, tabling, and approval of the annual budget:

Taking the above into consideration, the **2027/2028** IDP Review Process will mainly address the following:

- Comments received from the various role-players in the assessment of the last IDP Review which could not be addressed during the **2026/2027** Review.
- Areas requiring additional attention in terms of legislative requirements not addressed during the previous years of the IDP Process.
- Review of the Spatial Development Framework (SDF) to achieve alignment with the SDF of the District and surrounding municipalities, and to reflect the progress made with SPLUMA.
- Review, preparation and alignment with the National Development Plan and Integrated Urban Development Framework.
- Review of Council's Vision and Mission Statement.
- Gaps identified during self-assessment.
- The preparation and review of relevant sector plans and its alignment with the IDP
- Review of the Performance Management System (PMS), in terms of Chapter 6 of the MSA, and its findings.
- To approve the 5-year Financial Plan as well as the list of projects, inclusive of a 3-year capital investment framework and
- Preparation and finalization of the annual municipal budget in terms of the relevant legislation; and Preparation and adoption of Vision **2030** for the municipality

## 3. IDP DEVELOPMENT APPROACH

The suggested approach for the IDP development process as specified from the COGTA Guide Pack II is as follows:

**(i). Preparing for IDP Development**

Before the process commences, certain arrangements must be made to ensure that the process will run smoothly. Such a process needs to be properly organized and prepared. It needs some Business Plan.

**Assigning roles and responsibilities,**

- Organizational arrangements including confirmation of the IDP, Budget and PMS Steering Committees and the procedures and mechanisms for community and stakeholder participation.
- Design a mechanism and procedure for alignment with external stakeholders such as other municipalities and other spheres of government.
- Designing a programme which sets out the envisaged planning activities, a time frame and with resource requirements for the planning process.

Once a process plan has been developed, it must be adopted by a Council in terms of the Municipal Systems Act 32 of 2000.

**(ii). Monitoring** – (What is happening?)

Monitoring in the context of IDP Review refers to the gathering and the subsequent organizing of data into sets of information about certain actions/ events/ situations throughout the year. There are three main bodies of information, which are important as input into the process, viz.: implementation management information; information about the achievement of objectives set in the IDP and new information.

**(iii). Evaluation** – (What does the information tell us?)

The information gathered through the process of monitoring described above is assessed to understand its relevance and implications to the priority issues, objectives, indicators and targets. Irrelevant and incorrect information should be discarded. The relevant information is analysed and synthesized for its relevance to the IDP.

**(iv). Council Adoption of the Integrated Development Plan**

The IDP must be adopted and approved by the Municipal Council.

**(v). Prepare and Adopt an Annual Budget**

The Municipal Systems Act, 2000 (Chapter 5) and the Municipal Finance Management Act 56 of 2003 requires the Municipal Budget to be informed by the IDP. This means that the annual Municipal Budget should reflect the Objectives, Strategies, Projects and Programmes contained in the IDP.

**(vi). Time Frame**

The total amount of time required for the Development Process will be 10 months. As the IDP should significantly inform municipal Budget, the timing of the IDP should be co-ordinated closely with the structuring of the Annual Budgeting process that starts in July each year.

## 4. DISTRIBUTION OF ROLES AND RESPONSIBILITIES IN THE IDP PROCESS

### 4.1 Internal Institutional Arrangements for the IDP Process

| Structure | Composition | Responsibilities |
|---|---|---|
| 1. Council | Members of Council | • Final decision making structure on the IDP, Budget and PMS<br>• Consider and approve the IDP, Budget and PMS Process Plan<br>• Approval of the Reviewed IDP, Budget and SDBIP<br>• Monitors the conclusion of management performance agreements |
| 2. Executive Committee | Executive Committee members | • Manage the drafting of the IDP, Budget and PMS Process Plan<br>• Co-ordinate the annual revision of the IDP, Budget and PMS in terms of section 34 of the Municipal Systems Act<br>• Monitoring of the IDP, Budget and PMS process.<br>• Assign responsibilities in this regard to the Municipal Manager<br>• Make recommendations to Council for the adoption and approval of the Draft and Final IDP and Budget. |
| 3. Municipal Manager | Municipal Manager | • Accounting Officer on the management of the IDP, Budget and PMS process.<br>• Identify and appoint officials in charge of different roles. |

| Structure | Composition | Responsibilities |
|---|---|---|
| | | • Ensure that the contents of the IDP, Budget and PMS satisfy the legal requirements and the requirements as stipulated by various legal statutes.<br>• Ensure that all relevant stakeholders are appropriately involved in the drafting of the IDP, Budget and PMS.<br>• Submission of draft SDBIP to the Mayor within 14 days after approval<br>• The submission of the annual financial statements to the AG within two months after the end of the Financial Year.<br>• Submission of the Draft and Final IDP to COGHSTA and Treasury within 10 days after approval |
| 4. IDP Steering Committee | • Municipal Manager (*Chairperson*)<br>• Directors<br>• Managers<br>• Manager IDP, Senior IDP Officer, & IDP Officer<br>• Senior PMS Officer<br>• EPWP Officer<br>• Senior Compliance Officer<br>• Senior Disaster Management Officer | • Serve as a working committee of the IDP, Budget and PMS.<br>• Ensure integration between the IDP, PMS and Budget by adhering to process plan.<br>• Ensure alignment with National and Provincial Departments and District Municipality plans. |
| 5. IDP Representative Forum | • Members of Council<br>• Senior Municipal Officials (Directors)<br>• Traditional Authorities<br>• Ward Committee Representatives<br>• NGO's and CBO's<br>• State Owned Enterprises<br>• National and Provincial Departments<br>• Youth, Women, Elderly, Children and Disability organisations. | • Provide an organizational mechanism for discussion, negotiation and decision-making between the stakeholders inclusive of all spheres of government.<br>• Ensure communication between all the stakeholder representatives inclusive of all spheres of governance.<br>• Monitor the performance of the planning and implementation process. |

## 5. External Institutional Arrangements for the IDP Process

### 5.2.1 District IDP Representative Forum and Planning Forum

Greater Tzaneen Municipality will attend the District IDP Representative Forum meetings and District Managers Forum to ensure the alignment of its processes, Spatial Development Framework and strategies with that of Mopani District Municipality.

District IDP Representative Forum and Planning Forum Schedule (Attached as annexure)

### 5.2.2 Provincial Development Planning Forum

Greater Tzaneen Municipality will attend the Provincial Development Planning Forum meetings to ensure the alignment of its processes, Spatial Development Framework and strategies with that of the Province and National.

Provincial Development Planning Forum Schedule (Attached as annexure)

## 6. MECHANISMS FOR PARTICIPATION IN THE VARIOUS PROCESS PHASES

The following mechanism for participation will be utilized:

**Phase 0- Preparatory phase**

During the preparatory phase, the identification of stakeholder's structures and sources of information will take place where after the Representative forum will be reconstituted to ensure representation. The process plan will be submitted to the Representative Forum for inputs and comments before submission to Council for approval.

**Phase 1- Analysis phase**

During the Analysis phase, the review and updating of baseline information, to align statistical data with current economic realities within communities, as well as the compilation of service delivery backlogs will take place. Recommendations will be made regarding possible interventions. The Representatives Forum will be granted the opportunity to scrutinize the IDP Analysis to make inputs and submit proposals. **Public Participation** will be done wherein Ward Councillors will be consulting communities about their needs and priorities for the next financial year.

**Phase 2- Strategies phase**

The development of appropriate strategies (taking cognizance of the technical analysis and community priority issues) will take place at the IDP Steering and Executive Committees level. The identified strategies will be confirmed at an IDP Representative Forum meeting to be convened at conclusion of the Strategy Development Phase.

**Phase 3- Projects phase**

The development of potential local level projects (in line with the strategies identified) will take place at local level and be communicated to communities through the representatives at the Representative Forum. The draft projects proposal will be discussed at the IDP Steering and Executive Committees and finally confirmed at a meeting of the IDP Representative Forum at the completion of the project – planning phase.

**Phase 4- Integration phase**

The integration of the various projects and programmes at local municipality level will take place through the IDP Steering Committee. Integration at a district level will take place at meetings to be convened by the District Council between the various local municipalities and the District Municipality.

**Phase 5- Approval phase**

During the approval phase, copies of the draft IDP will be made available at all the major public centres. Notices inviting the public to comment on the draft document will be published in the press as well as through notices at public places. Copies will be also provided to Council for adoption prior to submission to the relevant MEC for assessment.

**Phase 6 – Monitoring and Evaluation**

Following the adoption of the IDP, the Service Delivery and Budget Implementation Plan (SDBIP) will be developed and submitted to the Mayor for approval. The SDBIP will serve as the tool for monitoring project implementation and institutional performance. Quarterly project progress reports will also be made available to the Representative Forum.

## 7. Alignment between IDP, Budget and PMS

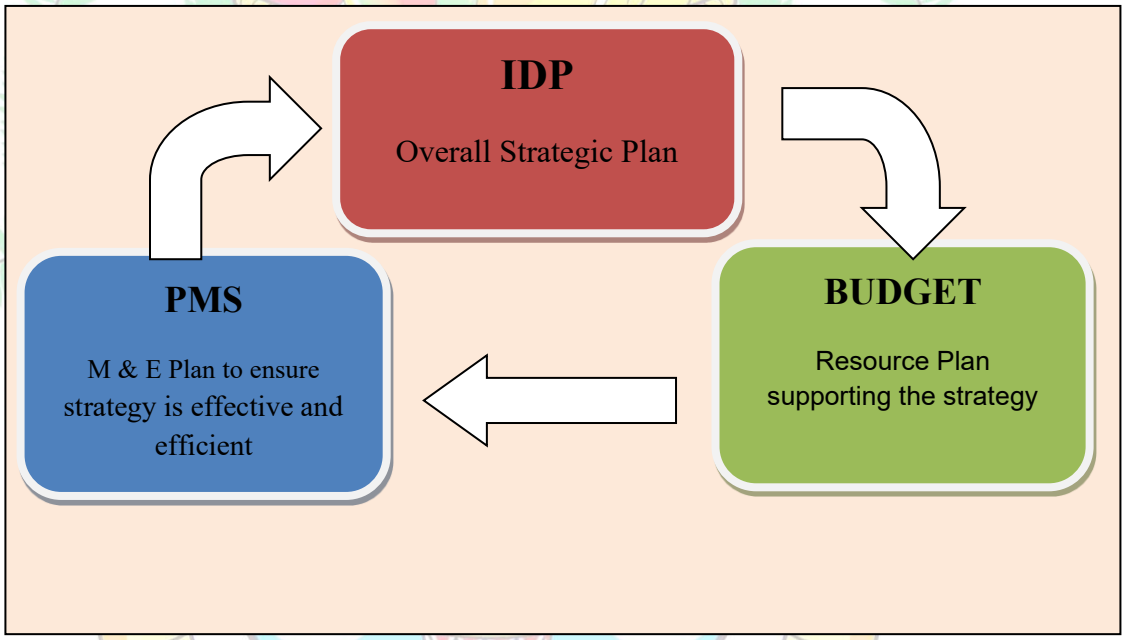
In terms of the Municipal Systems Act, municipalities are required to prepare organisational performance management system that must be linked to the IDP. Tremendous progress will be made with the process of aligning the IDP, Budget and Performance Management System (PMS). Every endeavour will be made in the **2026/2027** financial year to link and integrate these three processes to an even greater extent through the Process Plan. It should however, be noted that the PMS on its own requires an in-depth process comparable to that of the IDP.

Such PMS is tightly linked and guided by the IDP and Budget processes. The PMS process will address the following issues:

· Alignment of the IDP, PMS and Budget processes.
· Implementation of individual performance management system at managerial level.

The IDP, Performance Management Systems (PMS) and Budget are all components of one overall development planning and management system. The IDP sets out what the municipality aims to accomplish, how it will do this. The PMS enables the municipality to check to what extent it is achieving its aims. The budget provides the resources that the municipality will use to achieve its aims. As indicated earlier, every attempt will be made in this process plan to align the IDP and PMS formulation and/or review, and the budget preparation process.

The linkages of the three processes are summarized in the following diagram:



## 8. IDP, Budget and PMS Calendar

The detailed timeframe for conducting the various activities of the IDP, Budget and PMS process is summarized as follows:

### Time Schedule for Municipal Planning Process July 2026 – June 2027

| PHASE 0: PREPARATORY PHASE | | | | |
|---|---|---|---|---|
| **DIVISION** | **TARGET DATES** | **ACTIVITIES** | **Coordinator** | **STAKEHOLDERS** |
| **IDP** | July – August 2026 | Development of the IDP, Budget and PMS Process Plan | Senior IDP Officer | IDP and Budget & Performance Reporting Offices. |
| **IDP** | 1 July-31 July 2026 | IDP/Budget/PMS Rep Forum Registrations. | Speakers Office & IDP Office. | Mayor, EXCO, Speaker, Chief Whip, All Councillors, MM, Directors, Managers and external stakeholders, Sector Departments, Ward Committee Reps, and Public Participation Manager. |
| **IDP** | July-November 2026 | Ward needs analysis. | Ward Cllrs | Community stakeholders, Ward Committees. |
| **IDP** | 28 July 2026 | IDP Steering Committee (Process Plan) | MM | MM, Directors and Managers, Sector Departments ,Senior PMS Officer, Senior IPMS Officer, Senior EPWP Officer |

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|---|---|---|---|---|
| **IDP** | 04 August 2026 | IDP Workshop for IDP Rep Forum Stakeholders | Manager IDP/Senior IDP Officer/IDP Officer | All registered stakeholders, Senior PMS Officer, Budget & Financial Reporting Manager, Senior IDP Officer, IDP Officer and Public Participation Manager. |
| **IDP** | 14 August 2026 | Rep Forum meeting (Process Plan) | Mayor and EXCO | Mayor, EXCO, Speaker, Whip, All Councillors, MM, Directors, External stakeholders, Sector Departments, Ward Committee Reps |
| **IDP** | 27 August 2026 | Table the Process Plan to Council | Speaker | Members of Council |
| **BUDGET** | 31 August 2026 | Submission of AFS | CFO (Manager Financial Services) | CFO |
| **PHASE 1 – ANALYSIS PHASE** | | | | |
| **IDP** | 14-18 September 2026 | Engagements with internal Departments (Analysis Phase – Status Quo) | MM | Directors, Managers & Designated Officers. |
| **IDP** | 22 September 2026 | IDP Steering Committee (Analysis Phase) | MM | MM, Directors and Managers, Sector Departments, Senior PMS Officer, Senior IPMS Officer, Senior EPWP Officer |
| **BUDGET** | January-March 2027 | Capture the IDP in the mSCOA classification on system | Budget Manager | Manager IDP, Senior IDP Officer and Budget Manager |
| **IDP** | 2 October 2026 | Rep Forum meeting (Analysis Phase presentation) | Mayor and EXCO | Mayor, EXCO, Speaker, Chief Whip, All Councillors MM, Directors, External stakeholders, Sector Departments, Ward Committee Reps. |

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|---|---|---|---|---|
| **IDP** | October 2026 | Preparations and submission of 3 - 5 Years proposed Projects | All Directors | Directors, Managers and all officials |
| **BUDGET** | Oct-Dec 2026 | Download the latest mSCOA chart for implementation for use in budget compilation. | CFO (Manager Financial Services) | CFO |
| **PHASE 2 – STRATEGIES PHASE** | | | | |
| **IDP** | 25 November 2026 | IDP Steering Committee (Preparation for the Strategic Session) | MM | MM, Directors and Managers, Sector Departments, Senior PMS Officer, Senior IPMS Officer, Senior EPWP Officer |
| **IDP** | 18 - 22 January 2027 | Institutional Strategic Planning Session and needs prioritization | Mayor and MM | Mayor, Speaker, EXCO, All Cllrs, MM, Directors, Managers and external stakeholders |
| **BUDGET** | 15 Jan 2027 | Review Financial position | CFO | MM & Directors |
| **BUDGET** | 15 Jan 2027 | Draft initial allocations to functions: Budget | CFO | MM & Director |
| **BUDGET** | 15 Jan 2027 | Start preparing draft budget and plans for the next 3 years | All Directors | MM, Directors and Managers |
| **BUDGET** | 15 Jan 2027 | Submit 6 months actual figures to Directors | CFO | MM & Directors |
| **IDP** | 20 Jan 2027 | IDP Steering Committee (Strategies Phase presentation) | MM | MM, Directors and Managers and Sector Departments |

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|---|---|---|---|---|
| **BUDGET** | 22 Jan 2027 | Adjustment Budget meetings with Directors and Managers | CFO | Directors & Managers |
| **BUDGET** | 25 -29 Jan 2027 | Draft Budget meetings with Directors and Managers | CFO | Directors & Managers |
| **BUDGET** | 29 Jan 2027 | Budget request submitted to Chief Financial Officer and MM | Directors | CFO |
| **BUDGET** | January - March 2027 | Mid-year budget and performance assessment visits | Provincial Treasury | National Treasury, Provincial Treasury, COGHSTA, Directors, IDP and PMS officer |
| **BUDGET** | January - March 2027 | Compilation of detail budgets-mSCOA classification across segments (MTREF) | CFO (Manager Financial Services) | CFO |
| **BUDGET** | February 2027 | Draft Adjustment Budget | CFO | Mayor, EXCO, MM and Directors |
| **BUDGET** | 02 Feb 2027 | Submit Adjustment Budget Requests to CFO and MM for consideration | CFO (Manager Financial Services) | CFO & MM |
| **BUDGET** | 02 Feb 2027 | Finalise Adjustments, Discussed on Directors meeting | CFO | MM,CFO & Directors |
| **BUDGET** | 05 Feb 2027 | Present adjustments to be included in Adjustment Budget (Budget Steering Committee) | CFO | Mayor, Speaker, Finance Chairperson, MM & CFO |

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|---|---|---|---|---|
| **BUDGET** | 19 Feb 2027 | Budget Steering Committee meeting to Discuss 2026/27 Draft Budget and 2025/26 Adjustment Budget. | Chairperson of Budget Steering Committee | Budget Steering Committee |
| **BUDGET** | 19 Feb 2027 | Approval of adjustments by Budget Steering Committee | Budget Steering Committee | Budget Steering Committee |
| **PHASE 3: PROJECT PHASE AND PHASE 4 – INTERGRATION PHASE** | | | | |
| **IDP** | 16 Feb 2027 | Finalize detailed IDP projects, PMS and Sector plans for next 3 years. | MM | MM, Directors and Managers, Sector Departments, Senior PMS Officer, Senior IPMS Officer, Senior EPWP Officer |
| **BUDGET** | 19 Feb 2027 | *Finalise adjustment Budget Report and present to Budget steering committee<br><br>*Submit Budget Requests to Budget Steering Committee. Finalise projects to be included in the Draft Budget | CFO (Manager Financial services & Rep | CFO |
| **BUDGET** | 24 Feb 2027 | EXCO to Discuss Adjustment Budget | Cluster Chairperson | Finance Cluster Committee |
| **BUDGET** | 26 Feb 2027 | Council to adopt Adjustment Budget | Mayor & EXCO | EXCO and All Councillors |

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|---|---|---|---|---|
| **IDP** | 09 March 2027 | IDP Steering Committee (External Projects, Integration Phase, Draft IDP and Budget) | MM | MM, Directors and Managers, Sector Departments, Senior PMS Officer, Senior IPMS Officer, Senior EPWP Officer |
| **BUDGET** | 16 March 2027 | Present Draft Budget to Budget Steering Committee | CFO | Budget Steering Committee |
| **IDP** | 16 Mar 2026 | EXCO meeting (Draft IDP and Budget) | Cluster Chairperson and CORP | Finance Portfolio Committee and Council Support |
| **IDP** | 19 March 2027 | Rep Forum meeting (External Projects, Integration Phase, Draft IDP and Budget) | Mayor | Mayor, EXCO, Speaker, Chief Whip, All Councillors MM, Directors, External stakeholders, Sector Departments, Ward Committee Reps |
| **IDP & BUDGET** | 19 March 2027 | Finalize Draft Budget report and schedules | CFO, Manager Financial Services | CFO |
| **PHASE 5: APPROVAL PHASE (DRAFT IDP & BUDGET)** | | | | |
| **IDP** | 24 March 2027 | Council Adopt the Draft & Budget | Mayor & Exco | Exco and All Councillors |
| **BUDGET** | 31 March 2027 | Table MSCOA complaint A1 Schedule format and upload Mscoa data strings on portal | CFO (Manager financial services) | CFO |
| **IDP & BUDGET** | April 2027 | Public Participation<br>On Draft IDP and Budget | PPP, Strategic Support & Budget | Community and Stakeholders, All Councillors. |

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|---|---|---|---|---|
| **IDP & BUDGET** | 02 April 2027 | Publish Preliminary Budget and Draft IDP in newspapers and make it available on Councils website | CFO | Communication |
| **IDP & BUDGET** | 03 April 2027 | Submit Draft IDP and Budget to National Treasury, Provincial Treasury, COGHSTA and Mopani District Municipality | CFO and MM | National Treasury, Provincial Treasury, COGHSTA and Mopani District Municipality |
| **BUDGET** | April 2026-May 2026 | Budget and benchmark assessment | Provincial Treasury | National Treasury, Provincial Treasury, COGHSTA, Directors, IDP and PMS officer |
| **PHASE 5: APPROVAL PHASE (FINAL IDP & BUDGET)** | | | | |
| **IDP** | 12 May 2027 | IDP Steering Committee (Final IDP and Budget) | MM | MM, Directors and Managers, Sector Departments, Senior PMS Officer, Senior IPMS Officer, Senior EPWP Officer |
| **IDP & BUDGET** | 18 May 2027 | EXCO (Submit Final IDP/Budget changes to finance Study Group for consideration | Cluster Chairperson and CORP and Council Support | Finance Portfolio Committee |
| **BUDGET** | 18 May 2027 | Present final budget to budget steering committee | CFO | Budget Steering Committee |
| **IDP** | 14 May 2026 | Representative Forum Meeting (Final IDP and Budget) | Mayor and EXCO | Mayor, EXCO, Speaker, Chief Whip, All Councillors MM, Directors, External stakeholders, Sector Departments, Ward Committee Reps |

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|---|---|---|---|---|
| **BUDGET** | 27 May 2027 | Council to approve budget related policies and IDP | Mayor & EXCO | EXCO & all councillors |
| **BUDGET** | 28 May-June 2027 | Upload mSCOA data string of the final budget and IDP | CFO (Manager Financial Services) and Chief Operations Officer | CFO & MM |
| **BUDGET** | 04 June 2027 | Publish final Budget and IDP in newspaper and Website | IDP, Budget and Communication | Communication |
| **BUDGET** | 04 June 2027 | Submit IDP and Budget to National Treasury, Provincial Treasury, DPLG and Mopani District Municipality | MM & CFO | Manager IDP/Senior IDP Officer and Manager Budget & Reporting |

## 8.2 Performance Management Calendar for 2026/27

| **PERFORMANCE MANAGEMENT PROCESS PLAN 2026/ 2027** | | | |
|---|---|---|---|
| **QTR** | **Activity** | **Due Date** | **Responsible** |
| 1 | *Performance Agreements for MM & Directors signed* | 30-Jul-2026 | PMO |
| | 4th Qtr Back to Basics Action Plan Report submitted to CoGHSTA | 30-Jul-2026 | PMO |
| | Circular 88 4th Quarter Report submitted CoGHSTA | 30-Jul-2026 | PMO |
| | Back to Basics Action Plan approved and submitted to CoGHSTA | 30-Aug-2026 | PMO |
| | 4th Qtr SDBIP Report presented to Council | 30-JUL-2026 | MM |
| | *SDBIP & Annual Performance Agreements for MM & Directors submitted to Coghsta* | *30-Aug-2026* | *MM* |
| | Annual Performance Report submitted to AG & COGHSTA | 31-Aug-2026 | PMO |
| 2 | Circular 88 1st Quarter Report submitted CoGHSTA | 30-Oct-2026 | PMO |
| | 1st Qtr Back to Basics Action Plan Report finalised | *30-Oct-2026* | Directors |
| | 1st Quarter SDBIP Report to Council | 30-Oct-2026 | MM |

| | | | |
|---|---|---|---|
| 3 | Draft Annual Report ready for Audit Committee | 31-Jan-2027 | Directors |
| | 2nd Qtr Back to Basics Action Plan Report finalised | 30-Jan-2027 | Directors |
| | Mid-year Performance Report (SDBIP) to Council & COGHSTA, AG, PT & OP | 25-Jan-2027 | Directors |
| | Circular 88 2nd Quarter Report submitted CoGHSTA | 30-Jan-2027 | PMO |
| | Draft Annual Report to Council | 31-Jan-2027 | Directors |
| | IDP, Budget and SDBIP adjustments finalised in IDP/Budget/PMS Steering Committee | 28 Feb-2027 | IDP Steering Committee |
| | Annual Report on Website & circulated to public | 05-Feb-2027 | MPAC |
| | Annual Report submitted to COGHSTA, AG, PT & MDM | 07-Feb-2027 | PMO |
| | Advertise Draft Annual Report for public comments | 07-Feb-2027 | MPAC |
| | *Mid-year Performance Assessments (MM & Directors)* | *30-Mar-2027* | *Exco, MM & Directors, AC* |
| | *Mid-year Employee Assessment report to Council* | 30-Apr-2027 | *PMO* |
| | Mid-year 2nd Qtr SDBIP Report to Council | 31-Jan-2027 | MM |
| | Adjusted SDBIP to Council along with budget | 28-Feb-2027 | PMO |
| | Adjusted SDBIP advertised & circulated to Clusters for the public to note | 06-Mar-2027 | PMO |
| | Oversight Report on Final Annual Report to Council | 31-Mar-2027 | MPAC |
| 4 | Annual Report & Oversight report to COGHSTA, AG & PT | 06-Apr-2027 | MPAC |
| | Annual Report & Oversight report placed on website | 06-Apr-2027 | MPAC |
| | 3rd Qtr Back to Basics Action Plan Report finalised | *30-Apr-2027* | PMO |
| | Circular 88 3rd Quarter Report submitted CoGHSTA | *30-Apr-2027* | PMO |
| | 3rd Quarter SDBIP to Council | 29-May-2027 | MM |
| | Draft SDBIP ready (submitted to Council with final budget) | 29-May-2027 | PMO |
| | 3rd Quarter Performance Report to REP Forum | 05-Jun-2027 | Mayor |
| | SDBIP (next financial year) approved by Mayor | 30-Jun-2027 | PMO |

## 9. PROCEDURES FOR ALIGNMENT WITH ADJACENT LOCAL MUNICIPALITIES AND DISTRICT MUNICIPALITY

### 9.1 ALIGNMENT WITH ADJACENT LOCAL MUNICIPALITIES AND DISTRICT MUNICIPALITY

The Greater Tzaneen Municipality foresees that it would be necessary to coordinate and align with adjacent Local Municipalities and the District Municipality at the following states in the process:

- Formalizing and adoption of priority issues
- District level Strategy/ Projects
- Comments on draft IDP

The key role players, who will have to be involved in these alignment workshops, include all the relevant Committee of the Greater Tzaneen Municipality as well as those of the District and adjacent Local Municipalities.

### 9.2 ALIGNMENT WITH OTHER SPHERES OF GOVERNMENT

Alignment with other spheres of government will have to take place at the following stages in the process:

- Finalization of strategies
- Project planning process
- Submission and comments on draft IDP

This integration will be responsibility of the Manager IDP, Senior IDP Officer and IDP Officer of the Greater Tzaneen Municipality who will interact with the district IDP manager and the COGHSTA.

## 10. BINDING PLANS PLANNING REQUIREMENTS AT PROVINCIAL AND NATIONAL LEVEL

An Integrated Development Plan

(a) is the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development, in the municipality;

(b) binds the municipality in the exercise of its executive authority, except to the extent of any inconsistency between a municipality's Integrated Development Plan and National or Provincial legislation, in which case such legislation prevails; and

(c) binds all other persons to the extent that those parts of the integrated development plan that impose duties or affect the rights of those persons have been passed as a by-law.

(d) Is a product of inter-sphere planning at the District and Local Intergovernmental Fora

The processes (phases) of the IDP are as important as the final output in the form of the document. Rigorous analysis with sincere community and stakeholder consultations must be enhanced and strengthened. The development of the Long Term Growth and Development Strategy, based on the vision, must encourage and allow for the meaningful contributions of the community, all spheres of government, traditional authorities and non-state actors. This allows for the development of realistic and achievable objectives and priorities for the five-year term of office, in the form of the Five Year Programme of Government. Objectives are converted into plans, projects and activities, which can be tracked and monitored. All Draft IDP's are required to be approved by the Council by **31st March every year**. However, the Final IDP and Budget must be approved by Council by **31st May every year**. Clearly, it is the annual plan that must be reviewed and not the entire IDP; provided that all the processes and components preceding the annual plan are sound.

## 11. CREDIBLE INTEGRATED DEVELOPMENT PLAN

The Integrated Development Plan must comply with relevant legislation and convey the following:

- Consciousness by a municipality of its constitutional and policy mandate for developmental local government, including its powers and functions.
- Awareness by municipality of its role and place in the regional, provincial and national context and economy.
- Awareness by municipality of its own intrinsic characteristics and criteria for success.
- Comprehensive description of the area – the environment and its spatial characteristics.
- A clear strategy, based on local developmental needs.
- Insights into the trade-offs and commitments that are being made re: economic choices, integrated service delivery etc.
- The key deliverables for the next 5 years.
- Clear measurable budget and implementation plans aligned to the SDBIP.
- A monitoring system (OPMS and PMS), that's based on the IDP indicators, targets, time frames, etc.
- Determines the capacity and capability of the municipality.
- Communication, participatory and decision-making mechanisms.
- The degree of intergovernmental action and alignment to government wide policies, plans, priorities and targets.

## 12. CONCLUSION

Greater Tzaneen Municipality remains committed to the principles of developmental local government and will continue to strengthen integrated planning, accountability, good governance, and performance management. The adoption and implementation of this Process Plan will ensure that the 2027/2028 IDP Review process contributes meaningfully to the municipality's long-term vision and developmental aspirations, while creating a better quality of life for all residents.

Council is therefore requested to consider and approve the IDP, Budget and PMS Process Plan for the 2027/2028 IDP Review in accordance with the applicable legislative requirements and prescribed timeframes.