NQUTHU LOCAL MUNICIPALITY
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APPROVAL OF THE REVISIONS TO THE NQUTHU LOCAL MUNICIPALITY 2026/27 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

I, Cllr IL Shabalala, the undersigned, in my capacity as the Mayor of Nquthu Municipality; hereby in terms Section 53(c)(ii) of the Municipal Finance Management Act No. 56 of 2003 approves the 2026/27 SDBIP aligned to the approved 2026/27 IDP and Annual Budget approved by Council on 28 May 2026.

Cllr IL Shabalala
Mayor: Nquthu Local Municipality
Date: 18 June 2026

1. INTRODUCTION

Section 1 of the MFMA defines the SDBIP as:

"a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

(a) projections for each month of-

(i) revenue to be collected, by source; and

(ii) operational and capital expenditure, by vote;

(b) service delivery targets and performance indicators for each quarter".

The municipality's 2026/27 Annual Budget was approved on 28 May 2026 and, as such, the 2026/27 SDBIP has been prepared and duly approved by the Mayor.

The SDBIP is central to the municipality's performance management system since it is the most critical tool to link and align the IDP and budget and also ensures that these are implemented. In this regard, the SDBIP shall be a central tool upon which Council, through its various structures and systems shall be able to play a meaningful oversight role by monitoring the implementation of set targets. And as such, the SDBIP shall be a standing item in all portfolio committees so that progress and/or performance can also be managed from the perspective of oversight.

2. MONTHLY REVENUE AND EXPENDITURE PROJECTIONS

This section deals with monthly revenue projections by each source. The municipality ability to operate and deliver services is directly dependent on the financial resources that are available to it because almost all municipal processes are financially driven. It is for this reason that the municipality has to link its operations with the revenue that it receives to ensure that there are no disruptions in the municipality's operations and service delivery and also to ensure that all set service delivery targets or timelines are met. Expenditure is also outlined in the following page as per the municipality's spending patterns to ensure smooth operations and ensuring that the municipality realizes it service delivery mandate

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	**Ref**	**2022/23**	**2023/24**	**2024/25**	**Current Year 2025/26**				**2026/27 Medium Term Revenue & Expenditure Framework**		
R thousand	1	**Audited Outcome**	**Audited Outcome**	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Pre-audit outcome**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
Revenue											
Exchange Revenue											
Service charges - Electricity	2	22 456	27 499	32 858	37 183	38 837	38 837	38 837	40 897	42 901	44 960
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1 115	1 467	1 681	2 377	2 470	2 470	2 470	2 593	2 720	2 851
Sale of Goods and Rendering of Services	2	185	178	810	236	241	241	241	253	266	278
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		66	69	19	0	0	0	0	0	0	0
Interest earned from Receivables	2	534	665	778	1 171	469	469	469	450	472	495
Interest earned from Current and Non Current Assets	2	10 349	10 997	8 907	8 150	6 720	6 720	6 720	4 560	4 783	5 013
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	792	972	860	1 043	995	995	995	1 044	1 096	1 148
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	321	396	649	25 331	25 689	25 689	25 689	508	533	559
Non-Exchange Revenue											
Property rates	2	-	51 452	57 450	62 160	57 645	57 645	57 645	60 528	63 493	66 541
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	894	1 547	1 425	4 463	1 734	1 734	1 734	1 660	1 741	1 825
Licences or permits	2	957	1 010	862	1 088	775	775	775	805	844	884
Transfer and subsidies - Operational	2	177 394	186 803	215 489	215 536	215 423	215 423	215 423	209 278	203 547	218 147
Interest	2	1 886	2 657	3 633	0	4 110	4 110	4 110	0	0	0
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	18 346	1 768	0	0	0	0	0	0	0
Other Gains	2	1 335	-	7 618	0	0	0	0	0	0	0
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**218 284**	**304 057**	**334 809**	**358 739**	**355 107**	**355 107**	**355 107**	**322 576**	**322 397**	**342 702**
Expenditure											
Employee related costs	2	85 210	98 345	110 344	122 096	119 664	119 664	119 664	129 616	133 956	144 987
Remuneration of councillors	2	13 462	14 046	15 731	15 974	15 402	15 402	15 402	16 256	17 052	17 871
Bulk purchases - electricity	2	31 384	31 026	45 257	40 870	40 870	40 870	40 870	35 917	47 826	69 000
Inventory consumed	2,8	1 451	2 315	891	2 046	2 201	2 201	2 201	606	766	1 059
Debt impairment	2,3	(169)	(85)	(266)	-	200	200	200	-	0	0
Depreciation, amortisation and impairment	2	30 722	36 011	40 486	37 000	37 000	37 000	37 000	43 705	48 950	54 824
Interest, Dividends and Rent on Land	2	-	-	199	0	300	300	300	0	0	0
Contracted services	2	55 184	92 785	59 228	51 147	52 453	52 453	52 453	65 262	130 358	86 818
Transfers and subsidies	2	4 453	3 985	4 328	5 454	5 454	5 454	5 454	348	365	506
Irrecoverable debts written off	2	-	-	1 184	15 000	5 241	5 241	5 241	0	0	0
Operational costs	2	55 406	45 718	39 118	40 933	41 293	41 293	41 293	39 218	150 678	57 632
Disposal of Fixed and Intangible Assets	2	1 275	(42 085)	2 693	0	0	0	0	0	0	0
Other Losses	2	75	2 423	5	0	0	0	0	0	0	0
Total Expenditure		**278 453**	**284 484**	**319 197**	**330 520**	**320 077**	**320 077**	**320 077**	**330 927**	**529 952**	**432 697**

3. QUARTERLY TARGET AND WARD LEVEL SERVICE DELIVERY INFORMATION

MFMA Circular 13 requires that the SDBIP outline quarterly projections as measured by way of set key performance indicators. This Circular also requires that service delivery projects that shall take place at a ward level be clearly outlined. This section seeks to address both these requirements by incorporating them into the SDBIP scorecard for the entire municipality and also for each municipal department. In addition to that, the following points are made as far as service delivery projections and ward level projects are concerned:

(a) Service delivery projections

The scorecard in the following page outlines the service delivery projections of the municipality and also breaks them down into each municipal department. These projections are what the municipality is working towards and provide a basis for measuring organizational, departmental as well as individual performance.

(b) Ward level projects

Ward based projects should be understood within the following context, that:

- Due to financial constraints, not all wards are beneficiaries of infrastructure projects like community halls, access roads, etc. However, almost all wards shall be benefiting from infrastructure projects over the period of 3 years, depending on backlog and also subject to public participation;
- Some infrastructure projects implemented in Ward 9 (Nquthu Town) are actually centers of service delivery and are not meant for the residents of Ward 9 alone, but meant for the benefit of the community of Nquthu as a whole. These projects are located in Ward 9 primarily and solely for the purpose of accessibility and convenience for all residents of Nquthu, and
- There are a lot of programmes, especially local economic development, sports, cultural, early childhood development, and other social development or intervention programmes that are actually meant for all wards; so every ward is a beneficiary of municipal services

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	MUNICIPAL GOAL	IDP OBJECTIVE	IDP STRATEGY / IDP PROGRAMME	KPI REFERENCE	KEY PERFORMANCE INDICATORS	ANNUAL TARGET	Quarter 1	Quarter 2	Quarter 3	Quarter 4	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2025/26	BUDGET 2026/27	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
							July - Sep	Oct-Dec	Jan-Mar	Apr-Jun								
							Target	Target	Target	Target								
2026/2027 FINANCIAL YEAR																		
NATIONAL DEVELOPMENT PLAN: GOAL 7- BUILDING A CAPABLE STATE																		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS): Priority 1: A capable, ethica l and developmental state.																		
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - GOVERNANCE AND MANAGEMENT																		
NATIONAL KEY PERFORMANCE AREA 01: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION																		
Building capable local government institutions	1. Ensure human capital development and improve institutional Capacity.	1.1 To improve municipal capability	1.1.1 Ensuring the training of employees and councillors	Corp-01	Number trainings attended by staff members and councillors	190	10	20	120	190	Number	Trainings	50	220 000	Internal	N/A	Training Report and Attendance Registers	Corporate and Community Services
			1.1.2 Ensuring that identified budgeted posts are filled	Corp-03	Vacancy Rate	0%-10%	0%-10%	0%-10%	5%	0%-10%	Permanent Employees		3,70%		N/A	N/A	Organogram and List of employees	Corporate and Community Services
			1.1.4 Implementation of EAP plan	Corp-04	Percentage of EAP Plan implemented	100%	100%	100%	100%	100%	Percentage		90%			N/A	EAP Report, Pictures and Registers	Corporate and Community Services
		1.2 To ensure an effective municipal ICT system	1.2.1 Monitor ITC systems through IT Steering Committee meetings	Corp-05	Number of IT Steering Committee conducted	4	1	2	3	4	Number	IT Committee	4	N/A	N/A	N/A	Attendance Registers and Minutes	Corporate and Community Services
		1.3 To ensure effective management of municipal performance	1.3.1 Tabling of performance report to council to monitor service delivery targets	MM-01	Number of Performance reports tabled to Council	5	2	3	4	5	Number	Performance Report	4	N/A	N/A	N/A	Council Resolution	Office of the Municipal Manager
			1.3.2 Cascading of PMS to all employees	MM-02	Percentage of employees that have signed performance agreements	100%	100%	0%	0%	0%	Actual No.of Employees signed/ Total No. of Employees	PMDS	N/A	N/A			Signed Performance Agreements	Office of the Municipal Manager
		1.4 To ensure effective fleet management system	1.4.1 Conduct monthly logbook reconciliation for all vehicles	Corp-06	Number of logbook reconciliations for all vehicles tabled to MANCO for consideration	4	1	2	3	4	Number						Minutes	Corporate and Community Services
NATIONAL DEVELOPMENT PLAN: GOAL 2- EXPAND INFRASTRUCTURE																		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY: Priority 4: Consolidating social wage through reliable and quality basic services.																		
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - INFRASTRUCTURE PROVISION																		
NATIONAL KEY PERFORMANCE AAREA 02: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT																		
Sevice delivery	2. Improved access to Basic services	2.1 Ensure quality, expansion and	2.1.1 Provision and maintenance of access roads	Tech-01	Kilometres of unsurfaced road graded by year end	50 km	10 km	30 km	40 km	50 km	Kilometres	Unsurfaced Roads			Internal	All	Job Cards and Maintainance Plan	Technical Services

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER

Back to Basic Pillar	MUNICIPAL GOAL	IDP OBJECTIVE	IDP STRATEGY / IDP PROGRAMME	KPI REFERENCE	KEY PERFORMANCE INDICATORS	ANNUAL TARGET	Quarter 1 July - Sep Target	Quarter 2 Oct-Dec Target	Quarter 3 Jan-Mar Target	Quarter 4 Apr-Jun Target	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2025/26	BUDGET 2026/27	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
2026/2027 FINANCIAL YEAR																		
		maintenance of municipal access roads		Tech-02	Percentage of potholes fixed as per Inspection Register	100%	100%	100%	100%	100%	Percentage						Inspection Register and Job Card	Technical Services
				Tech-03	Number of roads within the approved construction progress projection	11	4	11	11	11	Number						Progress Report and Completion Certificate	Technical Services
		2.2 Improvement of electricity services, affordability, access, connection, and energy sustainability	2.2.1 Ensure the access, affordability and energy sustainability of electricity	BTO-01	Number of households with electricity connections receiving Free Basic Electricity	5 389	5 389	5 389	5 389	5 389	Number						Ontec Report	Technical Services
				Tech-04	Number of new households connected to the grid (Energised)	10				10	Number						PCS Files, Report to Portfoio Committee	Technical Services
				Tech-05	Number of households connected to the grid in the municipal license area	2939	2932	2932	2932	2932	Number of households						PCS Files, Report to Portfoio Committee	Technical Services
				Tech-14	Electricity distribution losses kept within 10%	10%	10%	10%	10%	10%	Percentage						Circular 71 Template & Calculation Evidence	Technical Services
		2.3 Improve access to public facilities including community halls, Sport fields, residential developments , Cemetries, ECDs and Taxi Rank	2.3.1 Provision of access to social and community facilities	Tech-06	Number of community halls within the approved construction progress projection	7	2	5	5	5	Number						Progress Report and Completion Certificate	Technical Services
				Tech-07	Number of Creches within the approved construction progress projection	1			1	1	Number						Progress Report and Completion Certificate	Technical Services
				Tech-13	Nquthu Vehicle Testing Centre Ward 9	100%		20%	50%	100%	Percentage						Progress Report and Completion Certificate	Technical Services
				Tech-14	Nondweni Landfill Site Ward 6	100%		20%	50%	100%	Percentage						Progress Report and Completion Certificate	Technical Services

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	MUNICIPAL GOAL	IDP OBJECTIVE	IDP STRATEGY / IDP PROGRAMME	KPI REFERENCE	KEY PERFORMANCE INDICATORS	ANNUAL TARGET	Quarter 1 July - Sep Target	Quarter 2 Oct-Dec Target	Quarter 3 Jan-Mar Target	Quarter 4 Apr-Jun Target	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2025/26	BUDGET 2026/27	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
2026/2027 FINANCIAL YEAR																		
				Tech-08	Incubator Unit (5 & 6) and (7 & 8)	100%		20%	50%	100%	Percentage						Progress Report and Completion Certificate	Technical Services
				Tech-09	Renovation of Old Nquthu Taxi Rank in Ward 09	100%	100%				Percentage						Progress Report and Completion Certificate	Technical Services
	3. Sustainable development and environmental management	3.1 Efficient and Effective waste management services	3.1.1 Provide a weekly domestic waste removal service to the community	Tech-11	Number of Households with Access to weekly waste removal	1360	1360	1360	1360	1360	Number of households					9	Refuse Truck Tracker	Technical Services
NATIONAL DEVELOPMENT PLAN: GOAL 1- CREATEING JOBS AND LIVELYHOOD, GOAL 5 - IMPROVING EDUCATION AND TRAINING & GOAL 9 - TRANSFORMING SOCIETY AND UNITING THE NATION																		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY: Priority 2: Economic transformation and job creation and Priority 6: Social cohesion and safe communities.																		
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - ECONOMIC POSITIONING AND PEOPLE DEVELOPMENT																		
NATIONAL KEY PERFORMANCE AREA 3: LOCAL ECONOMIC DEVELOPMENT AND SOCIAL DEVELOPMENT																		
Service delivery	*4. Achieve inclusive Economic growth and development to alleviate poverty*	*4.1 Ensure growing the local economy*	*4.1.Implementation of Local Economic Development Plan and Agricultural Management Plan*	*Plan-01*	Percentage of LED Plan implemented	100%	100%	100%	100%	100%	Number of actual achieved/ Planned Target	0	0	0	Internal	All	Pictures and Signed Report	Planning and LED
				Plan-02	Percentage of Agricultural Management Plan implemented	100%	100%	100%	100%	100%	Number of actual achieved/ Planned Target	All wards have benefited from agriculture inputs such as fertilizer and seeds, report is attached	0	0	Internal	All	Pictures and Signed Report	Planning and LED
			4.1.2 Promote the formalization of SMMEs	*Plan-04*	Average time taken to process business license applications	30 Days	30 Days	30 Days	30 Days	30 Days	(1) Sum of the total working days per business registration finalised/ (2) Number of business registration finalised	Training have been done to capacitate staff on processing business license applications	0	0	N/A	All	Cooperative Certificate and Register of processed applications	Planning and LED
			4.1.3 Repurposing the underutilised or neglected facilities	*Plan-05*	Table underutilized or neglected facilities plan to Council	30-Jun-27				30-Jun-27	Date	Wards councillors have confirm all halls that are under utilized, a map is provided	0	0			Council Resolution	Planning and LED
			4.1.4 Build the capacity of local SMMEs to make	*Plan-06*	Number of capacity	8	2	4	6	8	Number	Two Informal traders	0	0	Internal	All	Attendance Registers	Planning and LED

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	MUNICIPAL GOAL	IDP OBJECTIVE	IDP STRATEGY / IDP PROGRAMME	KPI REFERENCE	KEY PERFORMANCE INDICATORS	ANNUAL TARGET	Quarter 1	Quarter 2	Quarter 3	Quarter 4	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2025/26	BUDGET 2026/27	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
							July - Sep	Oct-Dec	Jan-Mar	Apr-Jun								
							Target	Target	Target	Target								
2026/2027 FINANCIAL YEAR																		
			them competitive and sustainable		building for SMMEs							workshop (basic financial management), SMME'S agricultural (ADA & SARS) workshop,						
			4.1.5 Implementation of the emerging contractor development programme	*Plan-07*	Number of subcontractors appointed in capital projects	18	6	6	18	18	Percentage	0	0	0			Subcontractors beneficiary list and Reports and Pictures and Contracts	Planning and LED
		4.2 To ensure growing the tourism sector in the municipality	*4.2.1 Implementation of Tourism Strategy*	*Plan-08*	Number of Tourism Initiatives implemented	3	0	2	1	0	Number	0	NCTO executive was re-elected and the tourism excursion was conducted in November and the report will be uploaded	0			Signed Report and Pictures	Planning and LED
		4.3 Promotion of Social cohesion through Arts and Culture development programmes	*4.3.1 Implementation of Arts, Cultural Affairs and Heritage Programmes*	*Plan-09*	Number of Art, Culture and Heritage programmes implemented	7	2	3	1	1	Number	Only one event took place in this quarter, other events couldn't happened due to budget constraints.	0	0			Attendance Register and signed report	Planning and LED
		4.4 To ensure more effective poverty alleviation	*4.4.1 Creation of jobs to alleviate poverty by implementing local economic development initiatives including capital projects [EPWP, Waste Ambassadors.*	*Tech-12*	Number of jobs created through municipality's local economic development initiatives including capital projects	300	250	250	300	300	Number		230		Dept of Public Works	All	List of beneficiaries	Technical Services
			4.4.2 Implementation of LED Mayoral Project Policy	*Plan-10*	Number of LED Mayoral Project implemented	2	0	0	1	2	Number			500000		All	Signed Beneficiary List	Planning and LED

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	**MUNICIPAL GOAL**	**IDP OBJECTIVE**	**IDP STRATEGY / IDP PROGRAMME**	**KPI REFERENCE**	**KEY PERFORMANCE INDICATORS**	**ANNUAL TARGET**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**MEASUREMENT CRITERIA / FORMULA**	**PROJECTS**	**BASELINE 2025/26**	**BUDGET 2026/27**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2026/2027 FINANCIAL YEAR																		
	5. Ensure accelerated social development of the people of Nquthu	*5.1 Promotion of all sports codes in the municipality*	*5.1.1 Ensure the implementation of all sports development and plans*	*Corp-07*	Percentage implementation of the municipality's annual sports plan	100%	100%	100%	100%	100%	Percentage					All	Annual Sport Plan, Quaterly Report and Pictures	Corporate and Community Services
		5.2 To ensure the welfare of vulnerable groups within the municipality	*5.2.1 Establish and ensure the functionality of representative forums for the targeted social groups*	*Corp-18*	Number of Functional representative forums for social sectors Meetings conducted	33	7	7	12	7	Number					All	Attendance Registers and Minutes	Corporate and Community Services
		5.3 Ensuring Early Childhood Development in Nquthu	*5.3.1 Providing support to ECD centres*	*MM-03*	Number of ECD support programmes coordinated by the municipality.	3	0	0	0	3	Number					N/A	Proof of acticities coordinated by the municipality	Office of the Municipal Manager
		5.4 Ensuring youth development in Nquthu	*5.4.1 Initiating and implementing youth development initiatives*	*MM-04*	Percentage of youth development programmes implemented	100%	100%	100%	100%	100%	Percentage					All	Report, Pictures and Registers	Office of the Municipal Manager
		5.5 To render library services to communities	*5.5.1To improve library services access ability through different programmes*	*Corp-08*	Number of library activities conducted	36	9	9	10	26	Number						Pictures and Attendance Registers	Corporate and Community Services
KPA 04: GOOD GOVERNANCE AND PUBLIC PARTICIPATION																		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY: Priority 1: A capable, ethical and developmental state																		
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - GOVERNANCE AND MANAGEMENT																		
KEY PERFORMANCE AREA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION																		
Putting people first and Good Governance	*6.To attain a well governed and accessible municipality that is rooted in the will of the people*	*6.1 Ensure effective strategic planning by developing a credible IDP*	*6.1.1Ensure that the IDP is compliant and meet all prescribed timelines*	*MM-05*	IDP credibility rating by KZN COGTA MEC	85%	0	85%		0	Rating	IDP Rating	82%	N/A	N/A	N/A	MEC Letter	Office of the Municipal Manager
				MM-07	Date of Strategic planning Session Report approved by Council	30-Mar-27	0	0	30-Mar-27	0	Date	Strategic Planning	28-Mar-25	N/A	N/A	N/A	Council Resolution	Office of the Municipal Manager
				MM-08	Tabling of the Draft IDP and Annual Budget public consultation report to Council for consideration	31-May-27	0	0	0	31-May-27	Date	Public Consultation		150000	Internal	All	Attendance Register	Office of the Municipal Manager

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	**MUNICIPAL GOAL**	**IDP OBJECTIVE**	**IDP STRATEGY / IDP PROGRAMME**	**KPI REFERENCE**	**KEY PERFORMANCE INDICATORS**	**ANNUAL TARGET**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**Quarter 4**	**MEASUREMENT CRITERIA / FORMULA**	**PROJECTS**	**BASELINE 2025/26**	**BUDGET 2026/27**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
							July - Sep	**Oct-Dec**	**Jan-Mar**	**Apr-Jun**								
							Target	**Target**	**Target**	**Target**								
2026/2027 FINANCIAL YEAR																		
		6.2 Improved municipal responsiveness	*6.2.1 Ensure that all complaints received are attended to on time*	*MM-09*	Percentage of received complaints responded to within 14 day	100%	100%	100%	100%	100%	No. of days			N/A	N/A	All	Complaints Register	Office of the Municipal Manager
			6.2.2 Ensure that all ward committees are functional	*Corp-09*	Percentage of Ward Committee Functionality	100%	100%	100%	100%	100%	Percentage			2695652	Internal	All	Cogta Assessment Report on WC	Corporate and Community Services
		6.3 Improved council functionality	*6.3.1 Approval and implementation of Council Detailed Work Plan*	*Corp-10*	Approval of Councill Detailed Work Plan	31-May-27	0	0	0	31-May-27	Date						Council Resolution	Corporate and Community Services
				Corp-11	Percentage of detailed council work plan implemented	100%	100%	100%	100%	100%	Percentage						Council Resolutions/ Minutes	Corporate and Community Services
		6.5 To ensure improved communication with communities	*6.5.1 Engaging communities about all development or infrastructure projects*	*MM-10*	Number of handovers conducted for infrastructure projects	18		7	11	11	Number			286956	Internal		Attendance Register and Pictures	Office of the Municipal Manager
				MM-11	Number of SOD Turnings for infrastructure projects	11		11			Number				Internal		Attendance Register and Pictures	Office of the Municipal Manager
		6.6 To ensure effective risk management	*6.6.1 Implement the municipality's risk management policy and strategy*	*MM-12*	Percentage of risk action plan implemented	100%	100%	100%	100%	100%	Percentage						Risk Report	Office of the Municipal Manager
		6.7 Strive to attain a clean audit	*6.7.1 Improve audit outcome*	*MM-13*	Percentage of AG Action Plan implemented	100%	0	0%	50%	100%	Percentage						AG Action Plan Report	Office of the Municipal Manager
				MM-15	Number of Audit Committee meetings conducted	6	3	1	1	1								Office of the Municipal Manager
				MM-14	Audit Outcome for 2025/26	Unqualified	0	Unqualified	Unqualified	0							Audit Report	Office of the Municipal Manager
National Development Plan: Goal 8 - Fighting corruption and enhancing accountability. Goal 7 - Building a capable state.																		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS): Priority 1: A capable, ethical and developmental state.																		
UMZINYATHI DISTRICT ONE PLAN: PRIORITY- GOVERNANCE AND MANAGEMENT																		
KPA 05: FINANCIAL MANAGEMENT AND VIABILITY																		
Sound financial	*7. Improved and sound financial*	*7.1 Ensuring the*	*7.1.1 Monitoring the*	*BTO-03*	Current Ratio	1.5 - 2:1	1.5 - 2:1	1.5 - 2:1	1.5-3.99	1.5 - 2:1	Ratio						Circular 71 Template &	Budget and Treasury

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	**MUNICIPAL GOAL**	**IDP OBJECTIVE**	**IDP STRATEGY / IDP PROGRAMME**	**KPI REFERENCE**	**KEY PERFORMANCE INDICATORS**	**ANNUAL TARGET**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**MEASUREMENT CRITERIA / FORMULA**	**PROJECTS**	**BASELINE 2025/26**	**BUDGET 2026/27**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2026/2027 FINANCIAL YEAR																		
management	*management and viability*	*municipality's financial viability*	*municipality's financial viability through prescribed MFMA Circular 71 Financial Ratios and Norms*														Calculation Evidence	
				BTO-04	Cash/ Cost Coverage Ratio	3 months	3 months	3 months	3 months	3 months	N. of months						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-05	Collection Ratio	95%	95%	95%	68%	95%	Percentage						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-06	Percentage Capital Budget spent on Capital project i.t.o. IDP	100%	10%	50%	65%	70%	Percentage						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-07	Percentage of Level of Cash Backed Reserves	100%	100%	100%	100%	100%	Percentage						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-08	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/ Total Operating Expenditure	0%	0%	0%	0%	0%	Percentage						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-09	Remuneration (Employee Related Costs and Councillors Remuneration) as % of Total Operating Expenditure)	25-40%	30%	30%	25-40%	25-40%	Percentage						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-10	Bad Debts Written-off as % of the Bad Debt Provision	100%	100%	0%	0%	100%	Percentage						Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-11	Creditors Payment Period (Trade Creditors)	30 days	30 days	30 days	30 days	30 days	No. of days						Circular 71 Template & Calculation Evidence	Budget and Treasury
		7.2 Ensuring compliant financial reporting	*7.2.1* Compliance with all prescribed financial reporting requirements.	*BTO-12*	Submission of credible 2024/25 AFS to AG	31-Aug-26	31-Aug-26	n/a	n/a	n/a	Date						Proof of submission	Budget and Treasury
				BTO-13	Tabling of Section S72 report to Council	29-Jan-27			29 January 2027		Number						Proof of submission	Budget and Treasury
				BTO-14	*Tabling of S52 Report to Council*	4	1	2	3	4	Number						Council Resolution	Budget and Treasury

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																		
Back to Basic Pillar	**MUNICIPAL GOAL**	**IDP OBJECTIVE**	**IDP STRATEGY / IDP PROGRAMME**	**KPI REFERENCE**	**KEY PERFORMANCE INDICATORS**	**ANNUAL TARGET**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**Quarter 4**	**MEASUREMENT CRITERIA / FORMULA**	**PROJECTS**	**BASELINE 2025/26**	**BUDGET 2026/27**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
							July - Sep	**Oct-Dec**	**Jan-Mar**	**Apr-Jun**								
							Target	**Target**	**Target**	**Target**								
2026/2027 FINANCIAL YEAR																		
		7.3 Ensuring a credible municipal budget	*7.3.1 Striving to attain a correct balance between revenue and expenditure*	*BTO-15*	Tabling of the funded annual budget to Council for approval	31-Mar-27	1	n/a	31-Mar-27	31-May-27	Date						Council Resolution and Funded Budget	Budget and Treasury
National Development Plan: Goal 4 - Transforming urban and rural spaces.																		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY: Priority 5: Spatial integration, human settlements and local government.																		
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - SPATIAL RESTRUCTURING AND ENVIRONMENTAL SUSTAINABILITY																		
NATIONAL KEY PERFORMANCE AREA 6: CROSS CUTTING																		
Service delivery	*8.Improve strategic Planning and municipal spatial planning*	*8.1 To ensure effective land use management and development planning*	*8.1.1 Reviewing of SDF to address spatial challenges in Nquthu Town*	*Plan-11*	*Date of approval by council of the reviewed Spatial Development Framework*	31-May-27	0	0	0	31-May-27	Date						Council Resolution	Planning and LED
		8.2 To ensure provision of gathering, managing, and analysing spatially related data through GIS	*8.2.1 Implementation of GIS Strategy*	*Plan-12*	*Percentage of implementation of GIS Action Plan*	100%	100%	100%	100%	100%	Percentage			300 000				Planning and LED
Insufficient capacity to manage disasters within the municipality	*9.Achieve improved response to disasters and crime management*	*9.1 Improve mitigation effects of emergencies and disasters*	*9.1.1 Improve disaster response time and Alertness to the community*	*Corp-12*	*Percentage (%) of callouts responded to within 1 hoursfor structural fire incidents*	Within 1 hour	Within 1 hour	Within 1 hour	1 hour	Within 1 hour	(1) Number of structural fire incidents callouts responded to within 1 hour / (2) Total number of structural fire incidents callouts x 100							Corporate and Community Services
			9.1.2 Implementation of disaster risk reduction	*Corp-13*	*Date of approval by Council of the reviewed of Disaster Management Plan*	31-May-27	the DM plan will be reviewed in July 2027	na	not yet due	not yet due	Date						Council Resolution	Corporate and Community Services
Inadequate safety environment	*10.1 Safe Municipal environment*	*10.1 Provision of efficient and effective law enforcement*	*10.1.1 Maximum enforcement of municipal bylaws*	*Corp-14*	*Number of road blocks conducted*	24	10	15	18	19	Number						Attendance Register	Corporate and Community Services