NQUTHU LOCAL MUNICIPALITY
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APPROVAL OF THE REVISIONS TO THE NQUTHU LOCAL MUNICIPALITY 2025/26 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

On the 25 February 2026, council approved an adjustment budget. In response to material changes made to the annual budget as per the recommendations of the MFMA Section 72 report and in terms of MFMA Section 54(1)(c), I hereby in my capacity as Mayor revise the 2025/26 SDBIP.

In respect of the above, the public will be invited to make inputs to the revised SDBIP before it is approved by council.

Cllr IL Shabalala
Mayor: Nquthu Local Municipality
Date: 26 February 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 2025/26 Adjustment Budget was approved on 25 February 2026. And the SDBIP had to be reviewed to ensure alignment between the SDBIP and budget.

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

KZN242 Nquthu - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2025/26											
		July	August	Sept.	October	November	December	January	February	March	April	May	June
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>**Revenue By Source**</u>													
Exchange Revenue													
Service charges - Electricity		3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		213	213	213	213	213	213	213	196	196	196	196	196
Sale of Goods and Rendering of Services		20	20	20	20	20	20	20	20	20	20	20	
Agency services		–	–	–	–	–	–	–	–	–	–	–	–
Interest		0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables		39	39	39	39	39	39	39	39	39	39	39	39
Interest earned from Current and Non Current Assets		560	560	560	560	560	560	560	560	560	560	560	560
Dividends		–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		83	83	83	83	83	83	83	83	83	83	83	83
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141
Non-Exchange Revenue													
Property rates		4 845	4 845	4 845	4 845	4 845	4 845	4 845	4 746	4 746	4 746	4 746	4 746
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		67	67	67	67	67	67	67	253	253	253	253	253
Licences or permits		65	65	65	65	65	65	65	65	65	65	65	65
Transfer and subsidies - Operational		16 841	16 841	16 841	16 841	16 841	27 883	16 923	18 726	16 920	16 920	16 920	16 923
Interest		343	343	343	343	343	343	343	343	343	343	343	343
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		0	0	0	0	0	0	0	0	0	0	0	0
Other Gains		0	0	0	0	0	0	0	0	0	0	0	0
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**28 453**	**28 453**	**28 453**	**28 453**	**28 453**	**39 494**	**28 534**	**30 408**	**28 601**	**28 601**	**28 601**	**28 584**

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 2025/26	REVISED ANNUAL TARGET 2025/26	Quarter 1 July - Sep Target	Quarter 2 Oct-Dec Target	Quarter 3 Jan-Mar Target	Quarter 4 Apr-Jun Target	UNIT OF MEASURE	PROJECTS	BASELINE	BUDGET 2025/26	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
2025/2026 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	8	13	2	2	6	3	Number	Trainings	58	R220 000,00	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%	0%-10%	5%	0%-10%	Percentage	N/A	100%	N/A	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%	100%	Percentage	N/A	100%	N/A	N/A	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	4	1	1	1	1	Number	IT Committee	5	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	4	4	1	1	1	1	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%	100%	0%	0%	0%	Percentage	PMDS	N/A	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	12	12	3	3	3	3	Number	N/A	6	N/A	N/A		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																			
Service 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	47km	47km	12 km	15 km	10,15	10 km	Kilometres	Unsurfaced Roads	64,69km	R391 292,00	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 2025/26**	**REVISED ANNUAL TARGET 2025/26**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**UNIT OF MEASURE**	**PROJECTS**	**BASELINE**	**BUDGET 2025/26**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2025/2026 FINANCIAL YEAR																			
		maintenance of municipal access roads		Tech-02	Percentage of potholes fixed as per Inspection Register	100%	100%	100%	100%	100%	100%	Percentage	Maintenance Roads Planned	86%		Internal	All	Inspection Register and Job Card	Technical Services
				Tech-03	Number of roads within the approved construction progress projection	12	10	12	10	10	10	Number	Eziphunzini BridgeCassino Road, Eskhaleni Skutu Road, Biya Access Road, MaNtuli Gravel Road Phase 2, Mbizane Road, Nondweni Road, Ntabeni Road, Ntabende Road & Mpolweni/Mnqunyeni Access Road	8	R34 257 220,00	Internal	1, 6, 8, 9, 10, 11, 13, 17 & 18	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	8532	5377	8532	8532	5 377	5 377	Number	Indigent relief	13.6% (4 330 Households)	R3 347 826,00	Equitable Share	All	Ontec Report and Eskom benefiriary schedules	Technical Services
				Tech-04	Number of new households connected to the grid(Energised)	50	50	50	0			Number	INEP Projects	610	N/A	INEP	9 & 15	PCS Files, Report to Portfoio Committee	Technical Services
				Tech-05	Number of households connected to the grid in the municipal license area	2953	2939	2932	2932	2932	2932	Number of households	Bulk Electricity Purchase	2946	N/A	N/A	9	PCS Files, Report to Portfoio Committee	Technical Services
				Tech-14	Electricity distribution losses kept within 10%	10%	10%	10%	10%	10%	10%	Percentage	Electricity loss	21%	N/A	N/A	9	Circular 71 Template & Calculation Evidence	Technical Services
				Tech-15	Construction of Chibide Substation	New KPI	20%	N/A	N/A	15%	20%	Percentage	INEP Projects	N/A	R17 391 304,00	INEP	3	Progress Report and Completion Certificate	Technical Services
		2.3 Improve access to public facilities including community halls, Sport fields,	2.3.1 Provision of access to social and community facilities	Tech-06	Number of community halls within the approved construction progress projection	5	5	5	4	5	5	Number	ISANDLWANA HALL, Mbokodo Hall, NHLABAMKHOSI HALLS, Vumankala Hall & Magabeng Hall	7	R6 708 489,00	MIG	3, 4, 7 & 12	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 2025/26**	**REVISED ANNUAL TARGET 2025/26**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**UNIT OF MEASURE**	**PROJECTS**	**BASELINE**	**BUDGET 2025/26**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2025/2026 FINANCIAL YEAR																			
		residential developments, Cemetries, ECDs and Taxi Rank		Tech-07	Number of Creches within the approved construction progress projection	4	3	4	3	3	3	Number	Bhekukhanya Creche, Munywana Creche & Thokoza Creche	4	R3 116 944,00	MIG	6, 10 & 16	Progress Report and Completion Certificate	Technical Services
				Tech-08	Percentage of construction of sportfield completed	100%	100%	80%	100%	100%	0%	Percentage	Nondweni Sportfield ward 06	75%	R2 964 875,00	MIG	6	Progress Report and Completion Certificate	Technical Services
				Tech-09	Renovation of Old Nquthu Taxi Rank in Ward 09	100%	100%	70%	100%	100%	0%	Percentage	Nquthu Taxi Rank	64%	R12 231 882,00	MIG	9	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	1360	Number of households	N/A	1 359	N/A	Internal	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%	50%	100%	100%	Percentage	Various LED programmes	100%	N/A	Internal	All	Pictures and Signed Report	Planning and LED
				Plan-02	Percentage of Agricultural Management Plan implemented	100%	100%	1	100%			Percentage	Agricultural Support	100%	R263 478,00	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	30 Days	Number of days	Red Tape Reduction	26 Days	N/A	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 November 2025	30 June 2026	0	30-Nov-25		30-Jun-26	Date	N/A	N/A	N/A			Council Resolution	Planning and LED
			4.1.4 Build the capacity of local SMMEs to make them competitive and sustainable	*Plan-06*	Number of capacity building for SMMEs	12	12	3	3	3	3	Number	SMME Support	20	N/A	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 2025/26**	**REVISED ANNUAL TARGET 2025/26**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**UNIT OF MEASURE**	**PROJECTS**	**BASELINE**	**BUDGET 2025/26**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2025/2026 FINANCIAL YEAR																			
			4.1.5 Implementation of the emerging contractor development programme	*Plan-07*	Number of subcontractors appointed in capital projects	1	5	0	0%		5	Number	Subcontracting Programme	100%	N/A	N/A	N/A	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	3	0	2	1	0	Number	Tourism Promotion	N/A	N/A	N/A	N/A	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	7	2	3	1	1	Number	Umkhosi woMhlanga & Ingoma yoMama neziNtombi	7	R323 913,00	Internal	All	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	423	300	250	250	300	300	Number	EPWP and various programmes.	235	R1 639 000,00	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	2	0	0	1	1	Number	Fencing Material & Drivers License Assistance Project	N/A	R1 196 521,00	Internal	All	Signed Beneficiary List	Planning and LED
	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%	100%	Percentage	Mayoral Cup & SALGA Games	100%	R1 512 433,00	Interanl	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	28	33	7	7	12	7	Number	Special Programmes	39	N/A	N/A	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	1	3	0	0	0	3	Number	N/A	0%	N/A	N/A	N/A	0	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 2025/26	REVISED ANNUAL TARGET 2025/26	Quarter 1 July - Sep Target	Quarter 2 Oct-Dec Target	Quarter 3 Jan-Mar Target	Quarter 4 Apr-Jun Target	UNIT OF MEASURE	PROJECTS	BASELINE	BUDGET 2025/26	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
2025/2026 FINANCIAL YEAR																			
					coordinated by the municipality .														
		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%	100%	Percentage	N/A	100%	N/A	N/A	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	36	9	9	10	26	Number	N/A	N/A	N/A	N/A	All	Pictures and Attendance Registers	Corporate and Community Services
KPA 04: GOOD GOVERNANCE AND PUBLIC PARTICIPATION																			
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY: Priority 1: A capable, ethica l and developme ntal 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%	85%	0	85%		0	Rating	IDP Rating	82.54%	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 March 2026	30 March 2026	0	0	30-Mar-26	0	Date	IDP Strategic Planning	02 April 2025 and 27 May 2025	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	30 April 2026	29 May 2026	0	0	0	29-May-26	Date	IDP PMS Public Consultation	N/A	R150 000,00	Internal	All	Attendance Register	Office of the Municipal Manager
		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%	100%	Percentage	N/A	100%	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%	100%	Percentage	Ward Committee 2025	100%	R2 695 652,00	Internal	All	Cogta Assessment Report on WC	Corporate and Community Services
		6.3 Improved council functionality	*6.3.1 Approval and implementation of Council*	*Corp-10*	Approval of Councill Detailed Work Plan	31 May 2026	31 May 2026	0	0	0	00-Jan-00	Date	N/A	28 May 2025	N/A	N/A	N/A	Council Resolution	Corporate and Community 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 2025/26**	**REVISED ANNUAL TARGET 2025/26**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**UNIT OF MEASURE**	**PROJECTS**	**BASELINE**	**BUDGET 2025/26**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2025/2026 FINANCIAL YEAR																			
			Detailed Work Plan	*Corp-11*	Percentage of detailed council work plan implemented	100%	100%	100%	100%	100%	100%	Percentage	N/A	89%	N/A	N/A	N/A	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	17	8	0	7	0	10	Number	Event sod turning and handover	16	R286 956,00	Internal	All	Attendance Register and Pictures	Office of the Municipal Manager
				MM-11	Number of SOD Turnings for infrastructure projects	11	11	11	0	0	0	Number	Event sod turning and handover	10	R286 956,00	Internal	All	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%	100%	Percentage	Risk Management	90%	R130 422,00	Internal	N/A	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%	100%	0	0%	50%	100%	Percentage	N/A	83%	N/A	N/A	N/A	AG Action Plan Report	Office of the Municipal Manager
				MM-15	Number of Audit Committee meetings conducted	6	6	3	1	1	1	Number	Audit Committee	6	R391 304,00	Internal	N/A		Office of the Municipal Manager
				MM-14	Audit Outcome for 2024/25	Unqualified	Unqualified	0	Unqualified	Unqualified	0	Audit outcome	Auditor General	Unqualified	R4 480 520,00	Internal	N/A	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 management	*7. Improved and sound financial management and viability*	*7.1 Ensuring the municipality's financial viability*	*7.1.1 Monitoring the municipality's financial viability through prescribed MFMA Circular 71 Financial Ratios and Norms*	*BTO-03*	Current Ratio	1.5 - 2:1	1.5 - 2:1	1.5 - 2:1	1.5 - 2:1	1.5-3.99	1.5 - 2:1	Ratio	MFMA Circular 71 Uniform Financial Ration and Norm reporting	2-2.03	N/A	N/A	N/A	Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-04	Cash/ Cost Coverage Ratio	3 months	3 months	3 months	3 months	3 months	3 months	Number of months	MFMA Circular 71 Uniform Financial Ration and Norm reporting	3 months	N/A	N/A	N/A	Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-05	Collection Ratio	95%	95%	95%	95%	68%	95%	Percentage	MFMA Circular 71 Uniform Financial Ration and Norm reporting	105%	R91 673 387,78	N/A	All	Circular 71 Template & Calculation Evidence	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 2025/26**	**REVISED ANNUAL TARGET 2025/26**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**UNIT OF MEASURE**	**PROJECTS**	**BASELINE**	**BUDGET 2025/26**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2025/2026 FINANCIAL YEAR																			
				BTO-06	Percentage Capital Budget spent on Capital project i.t.o. IDP	100%	100%	10%	50%	65%	70%	Percentage	MFMA Circular 71 Uniform Financial Ration and Norm reporting	84%	R92 549 166,00	N/A	N/A	Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-07	Percentage of Level of Cash Backed Reserves	100%	100%	100%	100%	100%	100%	Percentage	MFMA Circular 71 Uniform Financial Ration and Norm reporting	76%	N/A	N/A	N/A	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%	0%	Percentage	MFMA Circular 71 Uniform Financial Ration and Norm reporting	36%	N/A	N/A	N/A	Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-09	Remuneration (Employee Related Costs and Councillors Remuneration) as % of Total Operating Expenditure)	30%	25-40%	30%	30%	25-40%	25-40%	Percentage	MFMA Circular 71 Uniform Financial Ration and Norm reporting	47%	N/A	N/A	N/A	Circular 71 Template & Calculation Evidence	Budget and Treasury
				BTO-10	Bad Debts Written-off as % of the Bad Debt Provision	100%	100%	100%	0%	0%	100%	Percentage	MFMA Circular 71 Uniform Financial Ration and Norm reporting	19%	N/A	N/A	N/A	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	30 days	No. of days	MFMA Circular 71 Uniform Financial Ration and Norm reporting	30 Days	N/A	N/A	N/A	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 August 2025	31 August 2025	31-Aug-25	n/a	n/a	n/a	Date	Auditor General	31 August 2024	N/A	N/A	N/A	Proof of submission	Budget and Treasury
				BTO-13	Tabling of Section S72 report to Council	30 January 2026	30 January 2026			30 January 2026		Number	Statutory Financial Reporting	N/A	N/A	N/A	N/A	Proof of submission	Budget and Treasury
				BTO-14	*Tabling of S52 Report to Council*	4	4	1	1	1	1	Number	Statutory Financial Reporting	4	N/A	N/A	N/A	Council Resolution	Budget and Treasury
		7.3 Ensuring a credible municipal budget	*7.3.1 Striving to attain a correct balance*	*BTO-15*	Tabling of the funded annual budget to	31 May 2026	28 May 2026	1	n/a	n/a	31 March 2026(Draft)	Date	Budget Document complaince	28 May 2025	N/A	N/A	N/A	Council Resolution and Funded Budget	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 2025/26**	**REVISED ANNUAL TARGET 2025/26**	**Quarter 1 July - Sep Target**	**Quarter 2 Oct-Dec Target**	**Quarter 3 Jan-Mar Target**	**Quarter 4 Apr-Jun Target**	**UNIT OF MEASURE**	**PROJECTS**	**BASELINE**	**BUDGET 2025/26**	**FUNDING SOURCE**	**WARD**	**PORTFOLIO OF EVIDENCE**	**RESPONSIBLE DEPARTMENT**
2025/2026 FINANCIAL YEAR																			
			between revenue and expenditure		Council for approval														
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 2026	31 May 2026	0	0	0	00-Jan-00	Date	Spatial Planning	28 March 2025	N/A	N/A	All	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%	100%	Percentage	GIS Data Acquisition & Policies	100%	R300 000,00	N/A	N/A	GIS Action Plan, GIS Service Request Forms/emails and GIS output data	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 hours for structural fire incidents*	Within 1 hour	Within 1 hour	Within 1 hour	Within 1 hour	1 hour	Within 1 hour	Percentage	Disaster Respond	83%	N/A	Internal	N/A	Emergency call log and Incident Reports	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 2026	31 May 2026	the DM plan will be reviewed in July 2027	na	not yet due	not yet due	Date	Disaster Respond	N/A	N/A	N/A	All	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 roadblocks conducted*	54	62	10	15	18	19	Number	Traffic Laws Enforcement	53	N/A	N/A	N/A	Attendance Register	Corporate and Community Services