



Municipal Finance Management Act:

Section 53(1)(c)(ii)

Approval by the Mayor

~~The Final Top Layer Service Delivery Budget Implementation Plan, indicating~~
how the budget and the strategic objectives of Council will be implemented, is
herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal Financial
Management Act (MFMA), MFMA Circular No.13 and the Budgeting and
Reporting Regulation for the necessary approval.

Print Name G.N. MAVUNDLA

MUNICIPAL MANAGER OF EMADLANGENI LOCAL MUNICIPALITY

Signature 

Date 24 JUNE 2025

Acknowledgment of receipt by the Mayor

Print Name M.L. Buthelezi

MAYOR OF EMADLANGENI LOCAL MUNICIPALITY

Signature 

Date 24 June 2025

Final Top Layer Service Delivery Budget Implementation Plan for 2025/26

EMADLANGENI LOCAL MUNICIPALITY

FINAL 2025/26

SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP)



JUNE 2025

INTRODUCTION

Service Delivery and Budget Implementation Plan (SDBIP) is a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager (Section 56), and community to monitor the progress made on service delivery in the municipality.

The SDBIP complements and should be read together with the 2024/25 to 2025/26 multi-year budget and the 2025/26 Final Integrated Development Plan (IDP). It also takes into account the Local Economic Development (LED) Strategy. The SDBIP therefore gives effect to the IDP and Budget of the municipality. The Budget in turn gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The SDBIP therefore serves as a contract between the administration, council and community expressing the goals and objectives set over a financial year.

The SDBIP brings together a number of strategic plans and documents to give high level analysis of key deliverables against which there is assigned accountability and responsibility. The SDBIP provides a basis for performance appraisal for the municipality as a whole, for departments and senior managers. It also provides staff with a clear sense of purpose of the municipality goals.

The Service Delivery and Budget Implementation Plan has to be prepared as required by the Municipal Finance Management Act (MFMA) and the National Treasury circular which have been issued identifying the key components. The key components for the basis of the outline of this document are presented as follows:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (Operating and Capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Detailed capital works plan broken down by ward over three years.

1.2 VISION, MISSION, MOTTO, CORE VALUES AND KEY DEVELOPMENTAL PRIORITIES

1.2.1 VISION

BY 2036 EMADLANGENI MUNICIPALITY:

“WILL BE A DIVERSE THRIVING ECONOMY MUNICIPALITY WHERE ALL CITIZENS ENJOY A HIGH QUALITY OF LIFE WITHIN A SUSTAINABLE AND RESILIENT ENVIRONMENT”

1.2.2 MISSION

IN PURSUIT OF ITS DEVELOPMENT VISION, EMADLANGENI MUNICIPALITY PLEDGES TO ITS COMMUNITIES AND STAKEHOLDERS TO:

Be the embodiment of good governance;

Deliver services in an efficient and effective manner;

Promote and facilitate sustainable socio-economic development;

To create mutual trust and understanding between the municipality and the community.

Promote tourism, agriculture and mining, and facilitate the development of urban hubs in support of these economic sectors and delivery of services.

To apply good and transparent corporate governance in order to promote community prosperity.

- Honesty and pride
- Excellency
- Efficiency and effectiveness
- Professionalism
- Diligence

1.2.4 THE MUNICIPALITY WILL FOCUS ON THE FOLLOWING KEY ISSUES OVER A YEAR:

REVENUE MANAGEMENT AND PRUDENT EXPENDITURE

- Debt collection and revenue generation.
- Construction of access roads: Repairs and maintenance of access
- Electrification of households
 - Non-grid for commercial farms.
 - Grid for settlements and town.
- Upgrading of ageing infrastructure in Utrecht.
- Fencing of camps.
- Provision of sports facilities
- Fencing of cemeteries
- Support to emerging farmers and recapitalization of land under communal property institutions (CPI's).
- Tourism, agriculture and mining development
- Skills development and training.

1.3 ORGANISATIONAL STRUCTURE

For the municipality to be able to perform its powers and functions effectively, it needs an effective and efficient administrative structure, and the administrative structure of the municipality has the following:

- Office of the Mayor;
- Office of the Municipal Manager;
- Department: Municipal Planning and technical Services
- Department: Budget and Treasury Office
- Department: Corporate Services
- Department: Community Services and Public Safety

The breakdown of the Departments in terms of the functions which are being performed is as follows:

1.3.1 Office of the Mayor

1.3.2 Office of the Municipal Manager

It is the responsibility of the Municipal Manager as "Accounting Officer" to:

- Perform functions as Head of Administration in terms of Section 55 of Municipal System Act;
- Promote sound financial management throughout the municipality;
- Ensure compliance with the Municipal Finance Management Act (MFMA) No. 56 of 2003 as amended
 - Monitoring and Evaluation
 - Performance Management System
 - Internal Auditing and Risk Management
 - Communications
 - Legal Services

1.3.3 Department: Budget & Treasury Office

The Department: Budget & Treasury Office consists of the following sections:

- Expenditure and Asset Management;
- Supply Chain Management;
- Revenue Management and;
- Budgeting and Financial Reporting.

1.3.4 Department: Municipal Planning and Technical Services

The Municipal Planning and technical Services consists of the following sections

- Municipal Infrastructure Development
- Municipal Infrastructure Operations and Maintenance
- Housing – As Implementation agent
- Town Planning
- Building Control
- Local Economic Development

- Tourism

1.3.5 Department: Corporate Services

- Human Resources;
- Administrative Services / Council support;
- Customer Care;
- Information Technology; - Information and Communication Technology
- Registry Services
- Security services

1.3.6 Department: Community Services and Public Safety

- Public Participation
- Social Development;
- Cemeteries and Pound Management;
- Traffic Management Services
- Youth Development
- Refuse and Waste Management
- Disaster Management
- Parks and Gardens

2. POWERS AND FUNCTIONS

In order to develop a functional capacity of the municipality, it is necessary to be aware of the powers and functions as they were gazetted.

Powers and functions assigned to a district and local municipalities are different to each level of local government. AMajuba District is accountable for the allocation of water and sanitation within eMadlangeni area. EMadlangeni Municipality is accountable for other local services such as access roads and storm water, building regulations, local tourism, municipal planning, billboards, street cleaning, local amenities, local sport facilities and public places. The eMadlangeni Municipality takes full responsibility in preserving the services that are brought in place for the community.

3. THE INTEGRATED DEVELOPMENT PLAN (IDP) - DEVELOPMENTAL STRATEGIES

EMadlangeni Local Municipality has developed the strategies in line with the developmental priorities in order for the intended results to be achieved which to enhance the service delivery thereby improving the communities lives. The following strategies have been developed to be implemented during 2025/26 financial year:

A.1.1 BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT			
STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
1) Facilitating universal access to reliable basic services and physical infrastructure.	1.1 Improved access to all basic services – Ensuring provision of basic services in a sustainable manner	1.1.1 Facilitate access to electricity for all targeted households	1.1.1.1. Number of households connected through rural electrification programme 1.1.1.2 Number or percentage of bulk electricity provided.
		1.1.2 Facilitate access to electricity for all targeted households	1.1.2.1 Number of households provided with alternative energy 1.1.2.2 Number of indigent households provided with Free Basis Electricity
		1.1.3 Reduce the road infrastructure backlog and maintain the existing infrastructure	1.1.3.1 Ensure the existence of a road infrastructure provision framework 1.1.3.2 Percentage of kilometres of new roads constructed 1.1.3.3 Percentage of kilometres of roads maintained 1.1.3.4 Number of road designs drawn and approved
		1.1.4 Reduce the road infrastructure backlog and maintain the existing infrastructure	1.1.4.1 Number of approved updated Housing Sector Plan
		1.1.4 Facilitate the reduction of the housing backlog	1.1.4.2 Number of adopted Spatial Development Framework 1.1.4.3 Number of houses constructed
		1.1.5 Facilitate the reduction of the housing backlog	1.1.5.1 Collect waste from all targeted households 1.1.5.2 Manage waste efficiently
			1.1.6.1 Number of households and businesses

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
<p>1.(I) Creating job opportunities for all</p>	<p>1.2 Create employment opportunities for all skilled and employable people of eMadlangeni</p>	<p>1.1.6 Provide efficient waste collection and management service to all targeted household</p>	<p>1.1.6.2 Number of Integrated Waste Management Plan adopted</p> <p>1.1.6.3 Number of environmental impact assessment in Groenvlei</p> <p>1.1.6.4 Number of ERF 750 Cemetery Hydrological study conducted</p>
		<p>1.2.1 Implement the EPWP programme</p>	<p>1.2.1.1 Number of EPWP jobs created</p>
		<p>1.2.2 Strategically plan for the local economic development</p>	<p>1.2.2.1 Review and adopt LED strategy</p>
		<p>1.2.3 facilitate the implementation of the CWP</p>	<p>1.2.3.1 Number of quarterly CWP reports submitted to council.</p> <p>1.2.3.2 Number of business license applications conducted</p> <p>1.2.3.3 Number of informal trading permit applications conducted</p>
		<p>1.2.4 Facilitate SMME development</p>	<p>1.2.4.1 Number of capacity building interventions for local entrepreneurs and SMME's provided</p>
		<p>1.2.5 Coordinate the fight against poverty</p>	<p>1.2.5.1 Number of people assisted as per poverty alleviation plan</p>
		<p>1.2.5 Unlock the agricultural potential</p>	<p>1.2.5.1 Number of small farmers assisted as per the plan</p>
		<p>1.2.6 Ensure Disaster Management Plan is well implemented</p>	<p>1.2.6.1 Number of Disaster Management Advisory Forum Meetings conducted</p> <p>1.2.6.2 Number of lightning conductors installed</p> <p>1.2.6.3 Number of contingency plans reviewed and updated</p> <p>1.2.6.4 Number of Disaster Management trainings & awareness campaigns conducted</p> <p>1.2.6.5 Percentage of provision of Disaster Relief Material on reported incidents</p> <p>1.2.6.6 Number of fire Hose Reels procured for municipal buildings</p>
			<p>1.2.7.1 Review & Update Disaster Management Sector Plan</p>

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
Promoting spatial and environmental management (Cross-cutting Measures)		1.2.7 Ensure Disaster Management Plan is well implemented	1.2.7.2 Monitor construction of Disaster Management Centre
		1.2.8 Promote the mining activities	1.2.8.1 Percentage/number of quarterly mining applications reports submitted to council.
		1.2.9 Promote eMadlangeni to be a tourist destination.	1.2.9.1 Number of reviewed and adopted tourism sector plan
	1.3 Realize a complete environmental protection	1.3.1 Improve community awareness on environmental protection	1.3.1.1 Design and implement the community awareness programme on environmental protection
		1.3.2 Ensure the existence of a municipal spatial development framework	1.3.2.1 Number of reviewed SDF
	1.4 Ensure an integrated and aligned planning system	1.4.1 Ensure the existence of a municipal land use guideline	1.4.1.1 Review and implement Town Planning Scheme
			1.4.1.2 Implementation of SPLUMA

A.1.2 MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
<p>2. Provision of effective and efficient leadership</p>	<p>2.1 Ensure a sustainable working environment</p>	<p>2.1.1 Review and develop municipal policies</p>	<p>2.1.1.1 Number of adopted reviewed and new policies developed</p>
		<p>2.1.2 Ensure effective and efficient human resource management</p>	<p>2.1.2.1 Number of adopted reviewed Organogram</p> <p>2.1.2.2 Number of LLF meetings conducted</p> <p>2.1.2.3 Number of filled budgeted vacant posts</p> <p>2.1.2.4 Number of employment equity plan implemented</p> <p>2.1.2.5 Number of Labour relations matters reports submitted Corporate Services Standing Committee</p> <p>2.1.2.6 Number of reviewed Human Resources Plan</p>
		<p>2.1.3 Ensure effective and efficient human resource development and improve the community skills base</p>	<p>2.1.3.1 Number of approved Workplace Skills Plan submitted to LG SETA</p> <p>2.1.3.2 Number of Officials & councillor's trained</p> <p>2.1.3.3 Number of employment equity report compiled</p> <p>2.1.3.4 Number of community members trained as per Workplace Skills Plan</p> <p>2.1.3.5 Number of skills development plan linked to WSP developed</p> <p>2.1.3.6 Number of youth members assisted as per youth development plan</p>
		<p>2.1.4 Improve on customer care</p>	<p>2.1.4.1 Percentage of records and attendance to customer complaints</p> <p>2.1.4.2 Percentage on the upgrade of IT</p> <p>2.1.5.1 Number of tools of trade procured for Councillor's</p> <p>2.1.5.2 Number of tools of trade procured for the administration staff</p>

		2.1.5 Improve information technology and document management systems	2.1.5.3 Number of monthly reports on document management system maintained
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A.1.3 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT (SOUND FINANCIAL MANAGEMENT)

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
	3.1 Ensure a financially viable and sustainable municipality	3.1.1 Improve the audit opinion	3.1.1.1 Number of audit action plan developed and adopted on Good Governance
		3.1.2 Ensure the IDP aligned financial planning	3.1.2.1 Number of municipal annual budget adopted
		3.1.3 Effectively and efficiently manage the expenditure of the municipality	3.1.2.2 Number of municipal adjustment budget adopted
			3.1.3.1 Number of monthly investments reconciliation
			3.1.3.2 Number of monthly grant reconciliation
			3.1.3.3 Number of monthly creditors reconciliation
			3.1.3.4 Number of monthly reports on expenditure variance
			3.1.3.5 Percentage of supplies paid
		3.1.4 Manage and increase the municipal revenue base	3.1.4.1 Number of monthly valuation roll reconciliation
			3.1.4.2 Number of monthly debtors reconciliation
			3.1.4.3 Monthly percentage on rates collection
			3.1.4.4 Number of monthly cash book reconciliation
		3.1.5 Ensure that the municipality acquires goods and services in terms of supply chain regulations.	3.1.5.1 Number of monthly and quarterly Supply Chain processes reports
			3.1.5.2 Number of adopted and updated SCM framework
			3.1.5.4 Number of contract register reviewed and updated
			3.1.5.3. Number of approved procurement plan
		3.1.6 Ensure a constant and accurate financial reporting.	3.1.6.1 Number of monthly Section 71 reports compiled
			3.1.6.2 Number of quarterly financial reports adopted by Council
			3.1.6.3 Number of annual financial reports
			3.1.6.4 Number of VAT returns submitted to SARS

			3.1.6.5 Number of monthly assets reconciliation
			3.1.6.6 Number of monthly bank reconciliation
	3.1.7 Ensure the existence of updated finance management strategies		3.1.7.1 Number of adopted reviewed fraud prevention plan

A.1.4 GOOD GOVERNANCE AND PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST)

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
	4.1 Ensure a participative, transparent and accountable governance Dwd	4.1.1 Improve the public participation and communication processes	4.1.1.1 Number of public consultation (per ward) meetings conducted
			4.1.1.2 Number of Izimbizo meeting conducted
			4.1.1.3 Number of quarterly meetings reports per ward (ward committee)
			4.1.1.4 Ensure the functionality of the youth council.
			4.1.1.5 Number of the IDP RF functionality.
		4.1.2 Ensure the existence and functionality of the public participation structures	4.1.2.1 Number of radio slots conducted
			4.1.2.2 Number of newsletters published
			4.1.2.3 Number of marketing material procured (banners, calendars & diaries)
			4.1.2.4 Number of photography services conducted
			4.1.2.5 Number of communication material (camera, roving speaker, graphic designer& media jacket) allocated

4.1.3.1	Number of prepared, adopted and submitted IDP
4.1.3.2	Number of prepared, adopted and submitted IDP & Budget Process Plan
4.1.3.3	Number of Annual Performance Reports prepared and submitted to AG and relative authorities
4.1.3.4	Number of reviewed and adopted performance management system
4.1.3.5	Number of oversight reports prepared and submitted to MPAC
4.1.3.6	Number of adopted quarterly Performance Reports by the Council
4.1.3.7	Number of municipal performance targets set
4.1.3.8	Number of departmental performance targets set
4.1.3.9	Number of quarterly reports reviewed
4.1.3.10	Number of underperformance areas accessed and addressed
4.1.4.1	Number of legislated council meetings seated
4.1.4.2	Number of audit committee quarterly meetings
4.1.4.3	Number of risk management meetings conducted
4.1.4.4	Number of Annual Risk Assessment & Annual Fraud Risk Assessment conducted
4.1.4.5	Number of internal audit report generated.
4.1.4.6	Number of internal audit charter approved by audit committee
4.1.3	Improve workforce performance
4.1.4	Ensure functional municipal structures

					4.1.4.7 Number of audit committee charter reviewed and approved by council
					4.1.4.8 Number of audit committee reports tabled to council
					4.1.4.9 Number of internal audit annual plan developed
					4.1.4.10 Number of action plan prepared on audit findings and submitted to municipal manager
					4.1.4.11 Number of quarterly update for risk register conducted
					4.1.4.12 Number of legislated MANCO meetings seated

A.1.5 LOCAL ECONOMIC AND SOCIAL DEVELOPMENT (SERVICE DELIVERY)

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
5. Promoting human development	5.1 Achieve a holistic human development and capacitation for the realization of skilled and employable workforce	5.1.1 Ensure the empowerment of youth, women and people living with disabilities	5.1.1.1 Number of tasks/ functionalities of forums for vulnerable groups implemented 5.1.1.2 Number of special programmes coordinated to empower the vulnerable groups 5.1.1.3 Number of functionality of gender and disability forums.
	5.2 Ensure that all people of eMadlangeni have access to community facilities and services	5.2.1 Provide the library services	5.2.1.1 Number of library orientation and outreach programmes 5.2.1.2 Number of patrons visiting library
Facilitating access to health, safety and welfare facilities and services		5.2.2 The maintenance of municipal facilities	5.2.2.1 Number of community facilities (buildings) maintained 5.2.2.2 Number of the sports and recreation facilities maintained

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2025/26 STRATEGIES	MEASURABLE OBJECTIVES
	<p>5.3 Facilitate a creation of a viable arts, culture and heritage celebration, playing and recreation spaces.</p> <p>5.4 Aspire to a healthy, safe and crime free area</p>	<p>5.3.1 Design and implement sports, arts and heritage celebration programs</p> <p>5.4.1 Ensure the municipal contribution to HIV/AIDS</p> <p>5.4.2 Ensure the municipal contribution to community safety</p> <p>5.4.3 Improve on road safety</p>	<p>5.3.1.1 Number of programmes on municipal sports, arts and heritage celebrated</p> <p>5.4.1.1 Number of programmes/campaigns conducted as per HIV/AIDS plan</p> <p>5.4.1.2 Number of quarterly reports on HIV/AIDS submitted to council</p> <p>5.4.1.3 Number of reports and meetings conducted on Local AIDS council</p> <p>5.4.2.1 Number of awareness campaigns on crime prevention conducted</p> <p>5.4.2.2 Number of quarterly reports on community safety reported to council</p> <p>5.4.3.1 Number of road blocks conducted</p> <p>5.4.3.2 Number of traffic offences reported</p>

3.5 OUR BUDGET

Description	Adjusted Budget Year 2024/25	Budget Year 2025/26	Budget year 2026/27	Budget year 2027/28
Total Revenue (excluding capital transfers and contributions)	R 138 348 272	R 137 903 200	R 143 711 655	R 149 916 303
Total Expenditure	R 138 324 514	R 136 172 348	R 142 436 290	R 148 703 460
Surplus/(Deficit) for the year	R 23 758	R 1 730 852	R 1 275 365	R 1 212 843

3.5.1 REVENUE BUDGET SUMMARY

A. Revenue

Description	Budget Year
Property rates	0051 816 047
Service charges	0023 596 877
Investment revenue	0001 702 636
Transfers recognized – operational	0046 502 000
Other own revenue	0014 285 640
Total Revenue (excluding capital transfers and contributions)	R137 903 200

B. Capital expenditure

The total capital budget expenditure for the 2025-26 financial term equals to **R 30 120 304**

CAPITAL PROJECT	BUDGET
Council	00 000 000
Municipal Manager	00 000 000
Corporate & Community services department	00 000 000
Budget and Treasury Office	01 191 304
Infrastructure & Planning Development	10 464 000
Electricity	08 284 000
Disaster	06 181 000
Total capital budget	30 120 304

C. Operating expenditure

Description	Budget
Employee costs	058 249 154
Remuneration of councilors	004 816 988
Depreciation & asset impairment	013 807 186
Finance charges	000 000 000
Materials and bulk purchases	030 709 340
Transfers and grants	000 000 000
Other expenditure	028 589 680
Total Expenditure	136 172 348

MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE

EMADLANGENI LOCAL MUNICIPALITY 2025/26 MONTHLY REVENUE FORECASTS "000"													
DETAIL	Final Budget	Jul'25	Aug'25	Sept'25	Oct'25	Nov'25	Dec'25	Jan'26	Feb'26	Mar'26	Apr'26	May'26	Jun'26
Property rates	R051 816	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318	R4 318
Service Charges	R023 596	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966	R1 966
Investments revenue	R001 702	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141	R0 141
Transfers recognized	R046 502	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875	R3 875
Other revenue	R014 285	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190	R1 190
Total	R 137 903	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491	R 11 491
		QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4		
R 34 475 750		R 34 475 750			R 34 475 750			R 34 475 750			R 34 475 750		

2025/26 Revenue
R 137 903 000

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MONTHLY PROJECTIONS OF OPERATING EXPENDITURE BY VOTE

EMADLANGENI LOCAL MUNICIPALITY 2025/26 MONTHLY OPERATING EXPENDITURE FORECASTS '000'

DETAIL	Budget	July	August	September	October	November	December	January	February	March	April	May	June
Employee related costs	R 58 249	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854	R 4 854
Remuneration of councilors	R 4 816	R 401	R 401	R 401	R 401	R 401	R 401	R 401	R 401	R 401	R 401	R 401	R 401
Depreciation on & asset impairment	R 13 807	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150	R 1 150
Finance charges	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0
Materials and bulk purchases	R 30 709	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559	R 2 559
Other expenditure	R 28 589	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382	R 2 382

EMADLANGENI LOCAL MUNICIPALITY 2025/26 MONTHLY OPERATING EXPENDITURE FORECASTS "000"

Total	R 136 172	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347	R 11 347
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QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
R 34 043 087	R 34 043 087	R 34 043 087	R 34 043 087

2025/26 OPERATING EXPENDITURE
R 136 172 348

MONTHLY PROJECTIONS OF CAPITAL EXPENDITURE BY VOTE

EMADLANGENI LOCAL MUNICIPALITY 2025/26 MONTHLY CAPITAL EXPENDITURE FORECASTS'000'

DETAIL	Budget	July	August	September	October	November	December	January	February	March	April	May	June
Council	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
Office of the MM	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
Corporate and community service	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
Finance Department	R1 191	R99	R99	R99	R99	R99	R99	R99	R99	R99	R99	R99	R99
Development Planning	0	0	0	0	0	0	0	0	0	0	0	0	0
Technical services	R 10 464	R 872	R 872	R 872	R 872	R 872	R 872	R 872	R 872	R 872	R 872	R 872	R 872
Electricity	R 12 284	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023	R 1 023
Disaster	R06 181	R 515	R 515	R 515	R 515	R 515	R 515	R 515	R 515	R 515	R 515	R 515	R 515
Total	R 30 120	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510	R2 510

2025/26 CAPITAL EXPENDITURE

R 30 120 000

3 YEAR CAPITAL PLAN

2025/2026	MIG		R10 464 000		
	Rural electrification		R12 284 000		
	Disaster		R06 181 000		
	Other Capital Expenditure		R01 191 304		eMadlangeni Movable Assets
2026/2027	MIG		R10 970 000		
	Rural electrification		R10 000 000		
	Disaster		R0		
	Other Capital Expenditure		R01 244 913		eMadlangeni Movable Assets
2027/2028	MIG		R11 263 000		
	Rural electrification		R05 260 000		
	Other Capital Expenditure		R01 276 036		eMadlangeni Movable Assets

OPERATIONAL AND CAPITAL BUDGET OF PROGRAMMES AND PROJECTS – PER DEPARTMENTS

The departmental capital programmes and projects have been broken down per quarter in terms of the activities to be undertaken as from the **01 July 2025 to the 30 June 2026**, and also the expenditure patterns thereof for each programme and project. Through this format, it becomes easier for the municipality to monitor performance of the departments in relation to the quarterly, mid-year and annual targets to be achieved. This format provides a basis for performance appraisal for the municipality as a whole for departments, senior managers and staff with a clear sense of purpose of the corporate goals.

1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) is a detailed annual performance (operational) plan for implementing services using the approved Draft budget for 2025/26. This annual service delivery plan is called the SDBIP and is based on the approved IDP and Budget.

SDBIP serves as a contract between the municipality and the community on the services that the municipality commits to deliver over the twelve (12) months. It also helps to hold the municipality and its management accountable for the performance on the mentioned programmes and projects.

The Municipal Finance Management Act and the guiding MFMA circular requires the following to be included in the SDBIP of a municipality:

- Monthly projection of revenue to be collected for each source
- Monthly projections of expenditure (operating and capital) and revenue for each vote
- Quarterly projections of service delivery targets and performance indicators for each vote
- Ward information for the delivery of a specific service

2. BACKGROUND

MFMA prescribes that each municipality must compile its SDBIP. The Mayor of the municipality is required to approve the SDBIP within 28 days after the approval of the budget and table the same at a Municipal Council meeting and made public no later than 14 days after approval for information.

National Treasury's MFMA Circular No.13 further states that the SDBIP is a layered plan, once the top-layer targets have been set as in this document, the various departments of the municipality develop the next lower-level.

3. The organization of the SDBIP is in terms of the prescribed Key Performance Areas:

1. Basic service delivery and infrastructure development
2. Municipal institutional development and transformation
3. Municipal financial viability and management (sound financial management)
4. Good governance and public participation (putting people first)
5. Local economic and social development (service delivery)

4. MONITORING AND EVALUATION

The key focus areas and service delivery targets for the 2024/25 are outlined in the following sections of this plan.

5. VISION

BY 2036 EMADLANGENI MUNICIPALITY: "A SELF-SUSTAINING EXEMPLARY LOCAL MUNICIPALITY WITH A DIVERSE THRIVING ECONOMY WHERE ALL CITIZENS ENJOY A HIGH QUALITY OF LIFE WITHIN A SUSTAINABLE AND RESILIENT ENVIRONMENT"

6. Mission

“IN PURSUIT OF ITS DEVELOPMENT VISION, EMADLANGENI MUNICIPALITY PLEDGES TO ITS COMMUNITIES AND STAKEHOLDERS TO: Be the embodiment of good governance; Deliver services in an efficient and effective manner; Promote and facilitate sustainable socio-economic development; To create mutual trust and understanding between the municipality and the community. Promote tourism, agriculture and mining, and facilitate the development of urban hubs in support of these economic sectors and delivery of services. To apply good and transparent corporate governance in order to promote community prosperity.

7. In terms of Section 195: THE CORE VALUES

- Accountability
- Transparency and openness
- Responsiveness
- Ethical leadership
- Integrity
- Courtesy
- Honesty and pride
- Excellency
- Efficiency and effectiveness
- Professionalism
- Diligence

Signed by:

Cllr ML Buthelezi
His Worship the Mayor

MUNICIPAL INSTITUTIONAL D TRANSFORMATI		GOOD GOVERNANCE & PUBLIC PARTICIPATION												
MPTS 7.1	Attendance of the Management (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the financial year 2025/26	12	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register		
MPTS 7.2	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the financial year 2025/26	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register		
MPTS 8	Attendance of the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the financial year 2025/26	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register		
MPTS 8.1	Attendance of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the financial year 2025/26	4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register		
MPTS 8.2	Attendance of the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the financial year 2025/26	4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register		
MPTS 8.3	Attendance of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the financial year 2025/26	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register		

CORPORATE SERVICES

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (SEP 2025)		Quarter 2 (OCT-DEC 2025)		Quarter 3 (JAN-MAR 2026)		Quarter 4 (APR-JUN 2026)		Actual Achievement Per Quarter (Achieved/Not Achieved)	Challenges/Blockages in meeting targets	Corrective Measures to be taken		
								Target	PoE Required	Target	PoE Required	Target	PoE Required	Target	PoE Required					
MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION		CS 1	Reviewing and adoption of the organisational structure for the year ending June 2026	1	Date of adoption to Council the reviewed eMadlangeni Municipality Organogram		Reviewed Municipal Organogram	N/A	N/A	Submit Draft Organogram to Council	Submit Reviewed Organogram to Council	Submit Reviewed Organogram to Council	Submit Reviewed Organogram to Council							
		CS 1.1	Review & Adoption of Municipal Policies for the year ending 30 June 2026	4	Number of Developed, Adopted & Reviewed Policies within the 2025/26 financial year	5	5	N/A	N/A	N/A	N/A	5 Policies Reviewed & Submitted to Council for Adoption	5 Policies Reviewed & Submitted to Council for Adoption	5 Policies Reviewed & Submitted to Council for Adoption	5 Policies Reviewed & Submitted to Council for Adoption					
		CS 1.2	Review & Adoption of the Human Resource Strategy for the year ending 30 June 2026	New Indicator	Date of adoption to Council the reviewed eMadlangeni Human Resource Strategy		Reviewed Human Resource Strategy		Reviewed Human Resource Strategy	N/A	N/A	N/A	N/A	Submit reviewed Human Resource Strategy to Council	Submit reviewed Human Resource Strategy to Council	Submit reviewed Human Resource Strategy to Council	Submit reviewed Human Resource Strategy to Council			
		CS 1.3	Submitting the Workplace Skills Plan to LGSETA for the year ending 30 June 2026	1	Date of submitting the Workplace Skills Plan to LGSETA within the 2025/26 financial year		Submission of Workplace Skills Plan to LGSETA		Submission of Workplace Skills Plan to LGSETA	N/A	N/A	N/A	N/A	Workplaces Skills Plan submission	Workplaces Skills Plan submission	Workplaces Skills Plan submission	Workplaces Skills Plan submission			
		CS 1.4	Submitting the Employment Equity Plan (EEP) Report to the Department of Labour for the year ending 30 June 2026	1	Date of submitting the Employment Equity Plan Report to the Department of Labour within the 2025/26 financial year		Submission of the Employment Equity Plan Report to the Department of Labour		Submission of the Employment Equity Plan Report to the Department of Labour	N/A	N/A	EEP Report submission	EEP Report submission	EEP Report submission	EEP Report submission					
		CS 2	Building capable work force to deliver services for the year ending 30 June 2026	1	Number of Employee Wellness Campaigns held within the 2025/26 financial year		1 Employee Wellness Campaign		1 Employee Wellness Campaign	N/A	Attendance Register	1 Employee Wellness Campaign conducted	Attendance Register	Attendance Register	Attendance Register					
		CS 3	Attending of the Corporate Services & Budget & Treasury Office Portfolio Committee Meetings for year ending 30 June 2026	10	Number of Portfolio Committee Meetings held within the 2025/26 financial year		10		10	3	Notice of Meeting & Attendance Register	2	Notice of Meeting & Attendance Register	2	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register			
		CS 3.1	Attending of the Management Committee (MANCO) Meetings for year ending 30 June 2026	12	Number of MANCO meetings held within the 2025/26 financial year		4		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
		CS 3.2	Convening of the Local Labour Forum (LLF) for the year ending 30 June 2026	4	Number of LLF meetings conducted within the 2025/26 financial year		4		4	1	Notice of Meeting, Minutes & Attendance Register	1	Notice of Meeting, Minutes & Attendance Register	1	Notice of Meeting, Minutes & Attendance Register	1	Notice of Meeting, Minutes & Attendance Register			

CS 4	Convening of Information & Communications Technology (ICT) Steering Committee Meeting for year ending 30 June 2026	4	Number of ICT Steering Committee Meetings for 2025/26 financial year	4	1 ICT Steering Committee Meeting	Agenda, Minutes & Attendance Register	1 ICT Steering Committee Meeting	Agenda, Minutes & Attendance Register	1 ICT Steering Committee Meeting	Agenda, Minutes & Attendance Register	1 ICT Steering Committee Meeting	Agenda, Minutes & Attendance Register		
CS 4.1	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register		
CS 5	Attending of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year	4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register		
CS 5.1	Attending of Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year	4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register		
CS 5.2	Attending of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register		
CS 6	Conducting Public meetings for all six wards for the year ending 30 June 2026	24	Number of Public Meetings conducted within the 2025/26 financial year	24	6 (1 meeting per ward)	Minutes & Attendance register	6 (1 meeting per ward)	Minutes & Attendance register	6 (1 meeting per ward)	Minutes & Attendance register	6 (1 meeting per ward)	Minutes & Attendance register		
CS 6.1	Conducting one consolidated Imbizo meeting amongst all 6 municipal wards where the Mayor provides the community with the budget and service delivery report during the year ending 30 June 2026	1	Number of Imbizo meetings conducted within the 2025/26 financial year	1 Imbizo meeting	N/A	N/A	N/A	N/A	1 Imbizo meeting	Attendance Registers				
CS 6.2	Conduct monthly Ward Committee members meetings for the year ending 30 June 2026	72	Number of monthly Ward Committee meetings conducted during the 2025/26 financial year	72	18	Minutes & Register	18	Minutes & Register	18	Minutes & Register	18	Minutes & Register		
CS 7	Publishing of the Municipal Newsletters in the year ending 30 June 2026	4	Number of Municipal Newsletters Published within the 2025/26 financial year	80 000	1	Copy of the newsletter	N/A	N/A	N/A	N/A	N/A	N/A		
CS 7.1	Conduct Radio Interviews by the Executive Mayor of the Municipality in the year ending 30 June 2026	4	Number of Media Engagements conducted in the 2025/26 financial year	4	1 Media Engagements	Infographic	1 Media Engagements	Infographic	1 Media Engagements	Infographic	1 Media Engagements	Infographic		
CS 7.2	Procurement of Municipal Calendars & Diaries in the year ending June 2026	100 calendars & 20 diaries	Number of Municipal calendars & Diaries procured within the 2025/26 financial year	100 calendars & 20 diaries	N/A	N/A	N/A	100 calendars & 20 diaries	100 calendars & 20 diaries	Invoice	N/A	N/A		

LOCAL ECONOMIC & SOCIAL DEVELOPMENT (SERVICE DELIVERY)										
CS 8	Conduct Vulnerable Groups Forum Meetings/ Workshops for year ending 30 June 2026	4	Number of meetings/ workshop forums of vulnerable groups implemented in 2025/26 financial year	4	1	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers
CS 8.1	Conduct Special Programmes for the year ending 30 June 2026	8	Number of Special Programmes coordinated to empower vulnerable groups for 2025/26 financial year	8	2	Report & Register	2	Report & Register	2	Report & Register

BUDGET AND TREASURY OFFICE

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (SEP 2025)		Quarter 2 (OCT-DEC 2025)		Quarter 3 (JAN-MAR 2026)		Quarter 4 (APR-JUN 2026)		Actual Achievement Per Quarter (Achieved/Not Achieved)	Challenges/Blockages in meeting targets	Corrective Measures to be taken
								Target	PoE Required	Target	PoE Required	Target	PoE Required	Target	PoE Required			
		BTO 1	Submission of the 2025/2026 Annual Budget in accordance with the MFMA and budget process plan	2025/2026 Budget	Date of adoption of the Draft & Final Annual Budget by Council and Submission to the Provincial Treasury		Final Budget approved by 21 May 2026	N/A	N/A	Final Budget approved by 21 May 2026	N/A	Final Budget approved by 21 May 2026	N/A	Final Budget approved by 21 May 2026	N/A			
		BTO 1.2	Preparation and Submission of the Adjustment Budget for the year ending 30 June 2026	2024/2025 Adjustment Budget	Date of adoption of the 2025/2026 Adjustment Budget by Council		Adjustment Budget submitted & approved by Council by 28 February 2026	N/A	N/A	Adjustment Budget submitted & approved by Council by 28 February 2026	N/A	Adjustment Budget submitted & approved by Council by 28 February 2026	N/A	Adjustment Budget submitted & approved by Council by 28 February 2026	N/A			
		BTO 2	Reconciliation of Municipal Investment Accounts for year ending 30 June 2026	12 Monthly Investments Reconciliations	Number of Monthly Investments Reconciliation within the 2025/26 financial year		12 Monthly Investment Reconciliations completed for July, August & September	Monthly Investment Reconciliations completed for October, November & December	Monthly Investment Reconciliations completed for January, February & March	Monthly Investment Reconciliations completed for April, May & June	Monthly Investment Reconciliations completed for April, May & June	Monthly Investment Reconciliations completed for April, May & June	Monthly Investment Reconciliations completed for April, May & June	Monthly Investment Reconciliations completed for April, May & June	Monthly Investment Reconciliations completed for April, May & June			
		BTO 2.1	Reconciliation of all Conditional Grant Receipts, Expenditure & Balances for the year ending 30 June 2026	12 Grant Reconciliations	Number of Monthly Grant Reconciliation within the 2025/26 financial year		12 Monthly Grant Reconciliations completed for July, August & September	Monthly Grant Reconciliations completed for October, November & December	Monthly Grant Reconciliations completed for January, February & March	Monthly Grant Reconciliations completed for April, May & June	Monthly Grant Reconciliations completed for April, May & June	Monthly Grant Reconciliations completed for April, May & June	Monthly Grant Reconciliations completed for April, May & June	Monthly Grant Reconciliations completed for April, May & June	Monthly Grant Reconciliations completed for April, May & June			
		BTO 2.2	Reconciliation of Creditor Accounts to ensure accuracy, prevent duplicate and maintain compliance with MFMA	12 Creditor's Reconciliations	Number of Monthly Creditor's Reconciliation within the 2025/26 financial year		12 Monthly Creditor's Reconciliations completed for July, August & September	Monthly Creditor's Reconciliations completed for October, November & December	Monthly Creditor's Reconciliations completed for January, February & March	Monthly Creditor's Reconciliations completed for April, May & June	Monthly Creditor's Reconciliations completed for April, May & June	Monthly Creditor's Reconciliations completed for April, May & June	Monthly Creditor's Reconciliations completed for April, May & June	Monthly Creditor's Reconciliations completed for April, May & June	Monthly Creditor's Reconciliations completed for April, May & June			
		BTO 2.3	Preparing Valuation Roll Reconciliations for the year ending 30 June 2026	12 Valuation Roll Reconciliations	Number of Monthly Valuation Roll Reconciliations prepared within the 2025/26 financial year		12 Valuation Roll Reconciliations prepared for July, August & September	Monthly Valuation Roll Reconciliations completed for October, November & December	Monthly Valuation Roll Reconciliations completed for January, February & March	Monthly Valuation Roll Reconciliations completed for April, May & June	Monthly Valuation Roll Reconciliations completed for April, May & June	Monthly Valuation Roll Reconciliations completed for April, May & June	Monthly Valuation Roll Reconciliations completed for April, May & June	Monthly Valuation Roll Reconciliations completed for April, May & June	Monthly Valuation Roll Reconciliations completed for April, May & June			
		BTO 2.4	Preparing Monthly Reconciliation of the Debtors Ledger with the General Ledger to ensure accuracy of revenue reporting and debt management	12 Debtors Reconciliations	Number of Monthly Debtors Reconciliations prepared within the 2025/26 financial year		12 Monthly Debtor Reconciliations completed for July, August & September	Monthly Debtor Reconciliations completed for October, November & December	Monthly Debtor Reconciliations completed for January, February & March	Monthly Debtor Reconciliations completed for April, May & June	Monthly Debtor Reconciliations completed for April, May & June	Monthly Debtor Reconciliations completed for April, May & June	Monthly Debtor Reconciliations completed for April, May & June	Monthly Debtor Reconciliations completed for April, May & June	Monthly Debtor Reconciliations completed for April, May & June			

BTO 2.5	Prepare 12 Assets Reconciliations for the year ending in 30 June 2026	12 Asset Reconciliations	Number of Monthly Assets Reconciliations compiled within the 2025/26 financial year	12 Asset Reconciliations	Monthly Asset Reconciliations completed for July, August & September	Signed Monthly Asset Reconciliation Report	Monthly Asset Reconciliation Report for October, November & December	Signed Monthly Asset Reconciliation Report for January, February & March	Monthly Asset Reconciliation Report for April, May & June	Signed Monthly Asset Reconciliation Report for April, May & June			
BTO 2.6	Preparation of Monthly Bank Reconciliations completed for all Municipal Bank Accounts	12 Bank Reconciliations	Number of Monthly Bank Reconciliations prepared within the 2024/26 financial year	12 Bank Reconciliations	Monthly Bank Reconciliations completed for July, August & September	Signed Monthly Bank Reconciliation Report	Monthly Bank Reconciliation Report for October, November & December	Monthly Bank Reconciliation Report for January, February & March	Monthly Bank Reconciliation Report for April, May & June	Signed Monthly Bank Reconciliation Report for April, May & June			
BTO 3	Completion of Monthly & Quarterly Supply Chain Management (SCM) Reports	12 Monthly Reports & 4 Quarterly Reports	Number of Monthly and Quarterly Supply Chain Processes reports prepared within the 2025/26 financial year	12 Monthly SCM Reports & 4 Quarterly SCM Reports	Compile SCM Reports for July, August & September	Copies of Monthly & Quarterly SCM Reports	Compile SCM Reports for October, November & December	Compile SCM Reports for January, February & March	Compile SCM Reports for April, May & June	Copies of Monthly & Quarterly SCM Reports			
BTO 3.1	Development & Consolidation of the Annual & Departmental Procurement Plans submitted to the Accounting Officer for approval	1	Date of Approval of the Annual Procurement Plan	Final Consolidated Annual Procurement Plan	N/A	N/A	N/A	N/A	Submit Annual Procurement Plan to the Accounting Officer	Proof of Submission and Copy of Signed Procurement Plan			
BTO 3.2	Maintaining & Updating the Contract Register to ensure compliance with MFMA Section 116 and SCM Regulations	4 Quarterly Updated Contract Registers	Number of Updated Contract Registers within the 2025/26 financial year	4 Quarterly Updated Contract Registers	Register updated for all Quarter 1 contracts & renewals	Signed copy of Updated Contract Registers	Register updated for all Quarter 2 contracts & renewals	Register updated for all Quarter 3 contracts & renewals	Register updated for all Quarter 4 contracts & renewals	Signed copy of Updated Contract Registers			
BTO 4	Monthly Reconciliation & Submission of VAT201 Returns to the South African Revenue Service (SARS)	12 Monthly VAT Returns	Number of VAT returns submitted to SARS within the 2025/26 financial year	12 Monthly VAT Returns	VAT201 Returns Submitted	VAT 201 Statements	VAT201 Returns Submitted	VAT 201 Statements	VAT201 Returns Submitted	VAT 201 Statements			
BTO 5	Submission of Monthly Section 71 Financial Reports to the Mayor & Provincial Treasury	12 Monthly Section 71 Reports	Number of Monthly Section 71 Reports submitted within the 2025/26 financial year	12 Monthly Section 71 Reports	Submit Section 71 Report for July-September	Proof of Submission & Copies of Monthly Section 71 Reports	Submit Section 71 Report for October-December	Submit Section 71 Report for January-March	Submit Section 71 Report for April-June	Proof of Submission & Copies of Monthly Section 71 Reports			
BTO 5.1	Prepare and Submit the Mid-year Budget & Performance Report in terms of Section 72 of the MFMA	Section 72 Report submitted	Date of adoption of the Section 72 Report by Council	Section 72 Report submitted to Council by 25 January 2026	N/A	N/A	Submit Section 72 Report to Council for adoption	Extract of the Section 72 Report & Council Resolution	N/A	N/A			
BTO 5.2	Preparation & Submission of the Section 52(d) Quarterly Reports to Council for year ending 30 June 2026	4 Quarterly Section 52(d) Reports	Number of Section 52(d) Reports submitted to Council	4 Quarterly Section 52(d) Reports submitted to Council	Submit Q1 Section 52(d) Report	Council Resolution	Submit Q2 Section 52(d) Report	Submit Q3 Section 52(d) Report	Submit Q4 Section 52(d) Report	Council Resolution			

	Review & Update the Indigent Policy for the year ending 30 June 2025	0	Date of adoption of the Reviewed Indigent Policy by Council	Adoption of Reviewed Indigent Policy	N/A	N/A	N/A	N/A	Submit the Indigent Policy to Council for adoption	Council Resolution		
BASIC SERVICE DELIVERY	BTO 6								N/A			
	BTO 6.1	Update the Indigent Register to ensure eligible households receive free basic services	Indigent Register updated in 2024/2025 financial year	Indigent Register updated	N/A	N/A	N/A	N/A	Update the Indigent Register	Copy of Indigent Register		
GOOD GOVERNANCE & PUBLIC PARTICIPATION	BTO 7	Prepare & Submit the Annual Financial Statements (AFS) to the Auditor-General (AG) by 31 August 2025	2023/2024 AFS	Submit AFS to the Auditor-General by 31 August 2025	Finalise & Submit AFS	Proof of Submission & Signed Copy of Annual Financial Statement	N/A	N/A	N/A	N/A		
	BTO 7.1	Attending the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year	4	1	1	1	1	1	1	Notice of Meeting & attendance Register
	BTO 7.2	Attending the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year	4	1	1	1	1	1	1	attendance Register
	BTO 7.3	Attending the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year	4	1	1	1	1	1	1	attendance Register
	BTO 7.4	Attending the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	1	1	1	1	1	1	Notice of Meeting & attendance Register
FUNCTIONAL DEVELOPMENT & TRANSFORMATION	BTO 8	Attending the Corporate Services & Budget & Treasury Office Portfolio Committee Meetings for year ending 30 June 2026	10	Number of Portfolio Committee Meetings held within the 2025/26 financial year	10	3	2	2	3	3	3	Notice of Meeting & attendance Register
	BTO 8.1	Attending the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the 2025/26 financial year	12	3	3	3	3	3	3	Notice of Meeting & attendance Register

MUNICIPAL INSTI	BTO 8.2	Attending the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register		
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OFFICE OF THE MUNICIPAL MANAGER

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (SEP 2025)		Quarter 2 (OCT-DEC 2025)		Quarter 3 (JAN-MAR 2026)		Quarter 4 (APR-JUN 2026)		Actual Achievement Per Quarter (Achieved/Not Achieved)	Challenges/Blockages in meeting targets	Corrective Measures to be taken
								Target	PoE Required	Target	PoE Required	Target	PoE Required	Target	PoE Required			
Municipal Institutional Development & Transformation	Municipal Institutional Development & Transformation	OMM 1	Attendance of the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the 2025/26 financial year		12	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register			
		OMM 1.2	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	4	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
		OMM 2	Convening of the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
		OMM 2.1	Attendance of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year		4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register			
		OMM 2.2	Attendance of the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year		4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register			
		OMM 2.3	Attendance of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
		OMM 2.4	Convening of the Municipal Public Accounts Committee (MPAC) meetings for the year ending 30 June 2026	4	Number of MPAC meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
		OMM 2.5	Coordination of IDP Representative Forum meetings in the year ending 30 June 2026	2	Number of functional IDP Representative Forum meetings convened		2	N/A	1 IDP Representative Forum	1 IDP Representative Forum	1 IDP Representative Forum	1 IDP Representative Forum	1 IDP Representative Forum	1 IDP Representative Forum				
		OMM 2.6	Review and Adoption of the Integrated Development Plan and Development Plan submit to CoGTA for the year ending 30 June 2026	2025/2026 Integrated Development Plan	Date of adoption of the 2026/2027 Reviewed Integrated Development Plan		Reviewed Integrated Development Plan	Development & adoption of the 2026/27 IDP PMS & Budget Process Plan	N/A	Council Resolution	Submission of 2026/27 Draft IDP to Council & KZN CoGTA by March 2026	Submission of 2026/27 Draft IDP to Council & KZN CoGTA by March 2026	Submission of 2026/27 Final IDP to Council	Submit Council Resolution & Proof of submission to CoGTA				
		OMM 2.7	Preparation and Submission of the Service Delivery & Budget Implementation Plan (SDBIP) to the Mayor for the year ending 30 June 2026	2025/26 SDBIP	Date of Submission of the 2026/2027 Service Delivery & Budget Implementation Plan		Submission of the SDBIP to the Mayor	N/A	N/A	Submission of the Draft SDBIP	Acknowledgement of the Draft SDBIP by the Mayor	Approval of the Final SDBIP by the Mayor	Approval of the Final SDBIP by the Mayor	Acknowledgement Letter signed by the Mayor				

OMM 2.8	Prepare the 2024/2025 Annual Performance Report & Submit to the Auditor-General	2023/2024 Annual Performance Report	Date of adoption of the 2024/2025 Annual Performance Report & Submission to the Auditor General	Annual Performance Report submitted by Auditor-General by 31 August 2025	Submission of the 2024/2025 Annual Performance Report	Extract for Annual Performance Report & Proof of Submission	N/A	N/A	N/A	N/A	Submit the PMS Policy to Council for adoption	Council Resolution & Extract of the Policy	N/A			
OMM 2.9	Review & Adoption of the Performance Management System (PMS) for the year ending 30 June 2026	1	Date of adoption of the Performance Management System Policy by Council	Reviewed PMS Policy	N/A	N/A	N/A	N/A	N/A	N/A	Submit the PMS Policy to Council for adoption	Council Resolution	N/A			
OMM 2.10	Effective Management and Implementation of the Municipal Performance Management System for year ending 30 June 2026	Signed Section 54&56 Performance Agreements & financial year Evaluations	Managing Performance Management Systems in terms of Chapter 6 MSA within the 2025/26 financial year	Compliance with PMS Policy, including evaluations and reporting	Sign Performance Agreements; Submit to CoGTA & Publish the Performance Agreements	Copy of signed Performance Agreements; Proof of Submission & Advert	Submit Quarter 1 Performance Report to Council & Conduct 2024/2025 Annual Assessments for Section 54A/56 Managers	Council Resolution & Annual Assessments Records	Submit Quarter 2 Performance Report to Council & Conduct 2025/2026 Mid Year Assessments for Section 54A/56 Managers	Submit Quarter & Mid-Year Assessments Records	Submit Performance Reports to Council	Council Resolution	N/A			
OMM 2.11	Compilation, tabling, and adoption of the 2024/2025 Annual Report in terms of Section 121 of the MFMA	2023/2024 Annual Report	Date of adoption of the 2024/2025 Annual Report by Council	Adoption of Annual Report by 31 March 2026	N/A	N/A	N/A	N/A	N/A	N/A	Submit the 2024/25 Draft Annual Report to Council	Council Resolution	Extract of the Oversight Report, MPAC minutes, & Council Resolution			
OMM 3	Prepare & Generate 12 Internal Audit Reports in the year ending 30 June 2026	12	Number of Internal Audit Report generated within the 2025/26 financial year	12	3	Extracts of Reports	3	3	3	3	Extracts of Reports	Extracts of Reports	Extracts of Reports			
OMM 3.1	Submission of Audit Committee Reports to Council for adoption for year ending 30 June 2026		Number of Audit Reports submitted to Council	4 Reports submitted to Council	Submit Audit Committee Report	Council Resolution	Submit Audit Committee Report	Submit Audit Committee Report	Submit Audit Committee Report	Submit Audit Committee Report	Submit Audit Committee Report	Council Resolution	Council Resolution			
OMM 3.2	Review & Approval of the Internal Audit Charter by the Audit Committee for the year ending 30 June 2026	1	Date of Approval of the Internal Audit Charter by the Audit Committee	Reviewed Internal Audit Charter	Submit the Internal Audit Charter to the Audit Committee for approval	Audit Committee Resolution on Approved Charter	N/A	N/A	N/A	N/A	Submit the Internal Audit Charter to the Audit Committee for approval	Council Resolution	N/A			
OMM 3.3	Development and approval of the Internal Audit Annual Plan for the year ending 30 June 2026	1	Date of approval of the Internal Audit Annual Plan by the Audit Committee	Developed Internal Audit Annual Plan	Develop an Internal Audit Annual Plan	Audit Committee Resolution & Copy of the Approved Internal Audit Annual Plan	N/A	N/A	N/A	N/A	Submit the Internal Audit Annual Plan to the Audit Committee	Council Resolution	N/A			
OMM 4	Conduct and Finalise the Annual Strategic & Operational Risk Assessment	New Indicator	Number of Strategic & Operational Risk Assessments conducted	Annual Strategic & Operational Risk Assessments conducted	1 Annual Strategic & Operational Risk Assessment	Updated Strategic & Operational Risk Registers & Attendance Register	N/A	N/A	N/A	N/A	Submit the Annual Strategic & Operational Risk Assessment to Council	Council Resolution	N/A			

COMMUNITY SERVICES AND PUBLIC SAFETY

MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION															
CSPS 3	Attendance of the Community Services and Public Safety Portfolio Committee Meetings for year ending 30 June 2026	5	Number of Portfolio Committee Meetings conducted within the 2025/26 financial year	10	3	Notice of Meeting & Attendance Register	2	Notice of Meeting & Attendance Register	2	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register			
CSPS 3.1	Attendance of the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the 2025/26 financial year	12	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register			
CSPS 3.2	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
CSPS 4	Attendance of the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
CSPS 4.1	Attendance of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year	4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register			
CSPS 4.2	Attendance of the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year	4	1	Attendance Register	1	Attendance Register	1	Attendance Register	1	Attendance Register			
CSPS 4.3	Attendance of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register			
CSPS 4.4	Conducting of the law enforcement roadblocks for the year ending 30 June 2026	12	Number of road blocks conducted within the 2025/26 financial year	12	3	Quarterly Report	3	Quarterly Report	3	Quarterly Report	3	Quarterly Report			
CSPS 5	Conduct Library Orientation & Outreach Programmes for the year ending 30 June 2026	4	Number of Library Orientation & Outreach Programmes conducted within the 2025/26 financial year	4	1	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers			
GOOD GOVERNANCE & PUBLIC PARTICIPATION															
LOCAL ECONOMIC AND SOCIAL DEVELOPMENT (SERVICE DELIVERY)															

