



MUNICIPAL FINANCE MANAGEMENT ACT:

SECTION 53(1)(C)(II)

APPROVAL BY THE MAYOR

The 2026/2027 Final Top Layer Service Delivery Budget Implementation Plan (SDBIP), 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 GRACE N. MAVUNDLA

MUNICIPAL MANAGER OF EMADLANGENI LOCAL MUNICIPALITY

Signature [Signature]

Date 23 JUNE 2026

Acknowledgment of receipt His Worship the Mayor

Print Name MZWAKHE L. Buthelezi

MAYOR OF EMADLANGENI LOCAL MUNICIPALITY

Signature [Signature]

Date 23 JUNE 2026

Final Top Layer Service Delivery Budget Implementation Plan for 2026/2027 financial year.

EMADLANGENI LOCAL MUNICIPALITY
FINAL 2026/2027
SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN
(SDBIP)



JUNE 2026

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 2025/26 to 2026/27 multi-year budget and the 2026/27 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

A.1.1 BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 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 to rural electricity
		1.1.2 Facilitate access to electricity for all targeted households	1.1.1.2 Number or percentage of bulk electricity provided.
		1.1.3 Reduce the road infrastructure backlog and maintain the existing infrastructure	1.1.2.1 Number of households provided with alternative energy
			1.1.2.4 Number of indigent households provided with Free Basis Electricity
			1.1.3.1 Ensure the existence of a road infrastructure provision framework
			1.1.3.2 Percentage of kilometres of new roads constructed
		1.1.4 Reduce the road infrastructure backlog and maintain the existing infrastructure	1.1.3.3 Percentage of kilometres of roads maintained
			1.1.3.4 Number of road designs drawn and approved
			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
			1.1.5.1 Collect waste from all targeted households
		1.1.5 Facilitate the reduction of the housing backlog	1.1.5.2 Manage waste efficiently

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 STRATEGIES	MEASURABLE OBJECTIVES
1.(I) Creating job opportunities for all		1.1.6 Provide efficient waste collection and management service to all targeted household	1.1.6.1 Number of households and businesses 1.1.6.2 Number of Integrated Waste Management Plan adopted 1.1.6.3 Number of environmental impact assessment in Groenvlei 1.1.6.4 Number of ERF 750 Cemetery Hydrological study conducted
		1.2.1 Implement the EPWP programme	1.2.1.1 Number of EPWP jobs created
		1.2.2 Strategically plan for the local economic development	1.2.2.1 Number of reviewed LED strategy adopted
		1.2.3 Facilitate the implementation of the CWP	1.2.3.1 Number of quarterly CWP reports submitted to council. 1.2.3.2 Number of business license applications conducted 1.2.3.3 Number of informal trading permit applications conducted
	1.2 Create employment opportunities for all skilled and employable people of eMadlangeni	1.2.4 Facilitate SMME development	1.2.4.1 Number of the existing SMME development framework.
		1.2.5 Coordinate the fight against poverty	1.2.5.1 Number of people assisted as per poverty alleviation plan
		1.2.5 Unlock the agricultural potential	1.2.5.1 Number of small farmers assisted as per the plan 1.5.1.2 Number of lightning conductors installed 1.5.1.3 Number of times the summer season contingency plan reviewed and updated 1.5.1.4 Number of times the winter season contingency plan reviewed and updated 1.5.1.5 Number of Disaster Management trainings & awareness campaigns conducted 1.5.1.6 Number of incidents responded to and relief material issued
			1.5.1.7 Number of fire Hose reels for municipal buildings
			1.6.1.1 Review & Update Disaster Management Sector Plan

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 STRATEGIES	MEASURABLE OBJECTIVES
		1.2.6 Ensure Disaster Management Sector Plan is well implemented	1.6.1.2 Monitor construction of Disaster Management Centre
		1.2.7 Promote the mining activities	1.2.7.1 Percentage/number of quarterly mining applications reports submitted to council.
		1.2.8 Promote eMadlangeni to be a tourist destination.	1.2.8.1 Number of reviewed and adopted tourism sector plan
Promoting spatial and environmental management (Cross-cutting Measures)	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
	1.4 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.2

A.2.1 MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 STRATEGIES	MEASURABLE OBJECTIVES
2. Provision of effective and efficient leadership	2.1 Ensure a sustainable working environment	2.1.1 Review and develop municipal policies	2.1.1.1 Number of adopted reviewed and new policies developed
		2.1.2 Ensure effective and efficient human resource management	2.1.2.1 Number of adopted reviewed Organogram
			2.1.2.2 Number of LLF meetings conducted
			2.1.2.3 Number of filled budgeted vacant posts
			2.1.2.4 Number of employment equity plan implemented

			2.1.2.5 Number of Labour relations matters reports submitted to Corporate Services Standing Committee
			2.1.2.6 Number of reviewed Human Resources Plan
		2.1.3 Ensure effective and efficient human resource development and improve the community skills base	2.1.3.1 Number of approved Workplace Skills Plan submitted to LG SETA
			2.1.3.2 Number of Officials & councillor's trained
			2.1.3.3 Number of employment equity report compiled
			2.1.3.4 Number of community members trained as per Workplace Skills Plan
			2.1.3.5 Number of skills development plan linked to WSP developed
			2.1.3.6 Number of youth members assisted as per youth development plan
		2.1.4 Improve on customer care	2.1.4.1 Percentage of records and attendance to customer complaints
			2.1.4.2 Percentage on the upgrade of IT
		2.1.5 Improve information technology and document management systems	2.1.5.1 Number of tools of trade procured for Councillor's
			2.1.5.2 Number of tools of trade procured for the administration staff
			2.1.5.3 Number of monthly reports on document management system maintained

A.2.2

A.2.3 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT (SOUND FINANCIAL MANAGEMENT)

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 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
			3.1.2.1 Number of municipal annual budget adopted

		3.1.2 Ensure the IDP aligned financial planning	3.1.2.2 Number of municipal adjustment budget adopted
		3.1.3 Effectively and efficiently manage the expenditure of the municipality	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 3.1.5.3 Number of contract register reviewed and updated 3.1.5.4 Number of approved procurement plan
			3.1.5.5. Improve internal communication on budget matters 3.1.5.6 Maintenance of fixed assets register 3.1.5.7 Credit control and debt collection 3.1.5.8 Compliant internal controls 3.1.5.9 Compliant grand reporting 3.1.5.10 Obtain targeted cash-backed statutory reserves 3.1.5.11 Development and appropriate training and assistance to employees 3.1.5.12 Identify and redress electricity tempering 3.1.5.13 Demand and acquisition management 3.1.5.14 Warehouse management 3.1.5.15 Contract administration 3.1.5.16 Compliant statutory reporting
		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
	3.2 Sound Financial and Supply Chain Management	3.2.1 Compliance with financial legislation and policies	3.2.1.1 Ensure GRAP compliance	
			3.2.1.2 M-SCOA Compliant (new reform)	
			3.2.1.3 Review off all budget related policies	
			3.2.1.4 Adherence to all MFMA and budget and reporting	
			3.2.1.5 Compliance with Supply Chain Management regulation and PPPFA	

A.2.4

A.2.5 GOOD GOVERNANCE AND PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST)

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 STRATEGIES	MEASURABLE OBJECTIVES
	4.1 Ensure a participative, transparent and accountable governance	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
			4.1.1.4 Ensure the functionality of the youth council.
			4.1.1.5 Number of the IDP RF functionality.
			4.1.2.1 Number of radio slots conducted
			4.1.2.2 Number of newsletters published

		4.1.2 Ensure the existence and functionality of the public participation structures	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 Improve workforce performance	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 Ensure functional municipal structures	4.1.4.1 Number of legislated management council meetings seated
			4.1.4.2 Number of legislated council meetings seated
			4.1.4.3 Number of audit committee quarterly meetings
			4.1.4.4 Number of risk management meetings conducted

			4.1.4.5 Number of Annual Risk Assessment & Annual Fraud Risk Assessment conducted
			4.1.4.6 Number of internal audit report generated.
			4.1.4.7 Number of reviewed internal audit charter and be approved by audit committee
			4.1.4.8 Number of audit committee charter reviewed and approved by council
			4.1.4.9 Number of performance audit committee reports tabled to council
			4.1.4.10 Number of internal audit annual plan developed
			4.1.4.11 Number if action plan prepared on audit findings and submitted to municipal manager
			4.1.4.12 Number of quarterly update for risk register conducted

A.2.6

A.2.7 LOCAL ECONOMIC AND SOCIAL DEVELOPMENT (SERVICE DELIVERY)

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 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.
			5.2.1.1 Number of book exchange programmes

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 STRATEGIES	MEASURABLE OBJECTIVES
Facilitating access to health, safety and welfare facilities and services	5.2 Ensure that all people of eMadlangeni have access to community facilities and services	5.2.1 Provide the library services	5.2.1.2 Number of library orientation and outreach programmes
			5.2.1.3 Number of patrons visiting library
		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
	5.3 Facilitate a creation of a viable arts, culture and heritage celebration, playing and recreation spaces.	5.3.1 Design and implement sports, arts and heritage celebration programs	5.3.1.1 Number of programmes on municipal sports, arts and heritage celebrated
	5.4 Aspire to a healthy, safe and crime free area	5.4.1 Ensure the municipal contribution to HIV/AIDS	5.4.1.1 Number of programmes/campaigns conducted as per HIV/AIDS plan 5.4.1.2 Number of quarterly reports on HIV/AIDS submitted to council 5.4.1.3 Number of reports and meetings conducted on Local AIDS council
		5.4.2 Ensure the municipal contribution to community safety	5.4.2.1 Number of awareness campaigns on crime prevention conducted 5.4.2.2 Number of quarterly reports on community safety reported to council
		5.4.3 Improve on road safety	5.4.3.1 Number of road blocks conducted 5.4.3.2 Number of traffic offences reported

A.2.9 CROSS-CUTTING

STRATEGIC GOALS	STRATEGIC OBJECTIVES	2026/27 STRATEGIES	MEASURABLE OBJECTIVES
6. Promoting spatial and environmental management	6.1 Promote Integrated spatial planning and sustainable land use management.	6.1.1 Ensure the existence of a municipal spatial development framework	6.1.1.1 Review and adopt the 2027/2028 Spatial Development Framework (SDF)
			6.1.1.2 Review and adopt the Spatial Development Plan (SDP)
Promote safe, resilient, and sustainable communities through effective disaster risk management	6.2 Enhance emergency response coordination	6.2.1 Ensure that the Disaster Management Plan is well implemented	6.2.1.1 Number of Disaster Management Advisory Forums conducted
			6.2.1.2 Adoption of the Winter and Summer Contingency Plan
			6.2.1.3 Number of Disaster Management Trainings and Awareness Campaigns
			6.2.2.2 Review and adopt the Disaster Management Sector Plan

3.5 OUR BUDGET

Description	Adjusted Budget Year 2025/26	Budget Year 2026/27	Budget year 2027/28	Budget year 2028/29
Total Revenue (excluding capital transfers and contributions)	R 133 609 249	R 140 174 210	R 141 754 963	R 147 612 982
Total Expenditure	R 133 302 789	R 137 222 599	R 140 572 528	R 144 734 531
Surplus/(Deficit) for the year	R 306 560	R 2 951 611	R 1 182 435	R 2 878 451

3.5.1 REVENUE BUDGET SUMMARY

A. Revenue

Description	Budget Year
Property rates	0051 033 373
Service charges	0024 628 911
Investment revenue	0000 530 459
Transfers recognized – operational	0046 000 000
Other own revenue	0017 981 467
Total Revenue (excluding capital transfers and contributions)	R140 174 210

B. Capital expenditure

The total capital budget expenditure for the 2026-27 financial term equals to **R 16 970 000**

CAPITAL PROJECT	BUDGET
Council	00 000 000
Municipal Manager	00 000 000
Corporate & Community services department	00 000 000
Budget and Treasury Office	00 000 000
Infrastructure & Planning Development	12 867 000
Electricity	01 103 000
Balele	03 000 000
Total capital budget	16 970 000

C. Operating expenditure

Description	Budget
Employee costs	060 522 408
Remuneration of councilors	004 816 988
Depreciation & asset impairment	011 408 511
Finance charges	001 034 000
Materials and bulk purchases	031 508 803
Transfers and grants	000 000 000
Other expenditure	027 931 889
Total Expenditure	137 222 599

MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE

EMADLANGENI LOCAL MUNICIPALITY 2025/26 MONTHLY REVENUE FORECASTS "000"													
DETAIL	Final Budget	Jul'26	Aug'26	Sept'26	Oct'26	Nov'26	Dec'26	Jan'27	Feb'27	Mar'27	Apr'27	May'27	Jun'27
Property rates	R051 033	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253	R4 253
Service Charges	R024 629	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052	R2 052
Investments revenue	R000 530	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044	R0 044
Transfers recognized	R046 000	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833	R3 833
Other revenue	R017 981	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498	R1 498
Total	R 140 174	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681	R 11 681
QUARTER 1		QUARTER 2			QUARTER 3			QUARTER 4					
R 35 043 553		R 35 043 553			R 35 043 553			R 35 043 553			R 35 043 553		

2026/27 Revenue
R 140 174 210

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MONTHLY PROJECTIONS OF OPERATING EXPENDITURE BY VOTE

EMADLANGENI LOCAL MUNICIPALITY 2026/27 MONTHLY OPERATING EXPENDITURE FORECASTS "000"

DETAIL	Budget	July	August	September	October	November	December	January	February	March	April	May	June
Employee related costs	R 60 522	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044	R 5 044
Remuneration of councilors	R 4 817	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 & asset impairment	R 11 409	R 951	R 951	R 951	R 951	R 951	R 951	R 951	R 951	R 951	R 951	R 951	R 951
Finance charges	R 1 034	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86
Materials and bulk purchases	R 31 509	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626	R 2 626
Other expenditure	R 27 932	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328	R 2 328
Total	R 137 223	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435	R 11 435

QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4	
R 34 305 650		R 34 305 650		R 34 305 650		R 34 305 650	

2026/27 OPERATING EXPENDITURE
R 137 222 599

6

MONTHLY PROJECTIONS OF CAPITAL EXPENDITURE BY VOTE

EMADLANGENI LOCAL MUNICIPALITY 2026/27 MONTHLY CAPITAL EXPENDITURE FORECASTS'000'													
DETAIL	Budget	July	August	September	October	November	December	January	February	March	April	May	June
Council	R0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0
Office of the MM	R0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0
Corporate and community service	R0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0
Finance Department	R0	R 99	R 99	R 99	R 99	R 99	R 99	R 99	R 99	R 99	R 99	R 99	R 99

Development Planning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Technical services	R 12 867	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072	R 1 072
Electricity	R 1 103	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86	R 86
Balele	R 03 000	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250	R 250
Total	R 16 970	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414	R 1 414
2026/27 CAPITAL EXPENDITURE																	
R 16 970 000																	

3 YEAR CAPITAL PLAN

2026/2027	MIG	R12 867 000		
	Rural electrification	R00 000 000		
	Balele	R03 000 000		
	Other Capital Expenditure	R01 103 000	eMadlangeni Movable Assets	
2027/2028	MIG	R11 193 000		
	Rural electrification	R00 000 000		
	Balele	R 4 000 000		
	Other Capital Expenditure	R01 139 399	eMadlangeni Movable Assets	
2028/2029	MIG	R11 402 000		
	Rural electrification	R00 000 000		
	Balele	R05 000 000		

	Other Capital Expenditure	R01 175 859	eMadlangeni Movable Assets
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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 2026 to the 30 June 2027**, 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.

EMADLANGENI MUNICIPALITY ORGANISATIONAL SCORECARD

Goal	Strategic Objectives	Strategy	KPI Number	Project Name	Baseline	Key Performance Indicator	Unit of Measure	Annual Budget	Annual Target	Quarter 1 (JUL-SEP 2026)	Quarter 2 (OCT-DEC 2026)	Quarter 3 (JAN-MAR 2027)	Quarter 4 (APR-JUN 2027)	Responsible Department	Challenges/Blockages in meeting targets	Corrective Measures to be taken
										Target	PoE Required	Target	PoE Required			
KPA: BASIC SERVICE DELIVERY																
B2B PILLAR: DELIVERING BASIC SERVICES																
A1. Facilitating universal access to reliable basic services and physical infrastructure in a sustainable manner	A1.1. Improve access to all basic services ensuring provision of basic services in a sustainable manner	A1.1.1. Reduce the road infrastructure backlog and maintain the existing infrastructure	MPTS 1	Construct 1KM of Access of Gravel Road in Ward 6	New Indicator	1KM of Access Gravel Road by 30 June 2027	Kilometres	6 764 946	1 KM	Appointment of Project contractor and site establishment	Construction	Progress Report	Quarterly Progress Report	Construction	Certificate of Completion	Municipal Planning and Technical Services
			MPTS 1.1	Construct and complete the Mpongoza Pedestrian Bridge in Ward 2	New Indicator	Construction of Pedestrian Bridge by 30 June 2027	Project	8 000 000	Complete the Mpongoza Pedestrian Bridge construction	Appointment of Project contractor and site establishment	Construction	Quarterly Progress Report	Quarterly Progress Report	Construction	Certificate of Completion	Municipal Planning and Technical Services
			MPTS 1.2	Upgrade the White City Sportfield Phase 2 in Ward 2	Phase 1	Upgrading of White City Sportfield Phase 2 by 30 June 2027	Project	2 329 000	Complete the upgrading of White City Phase 2	N/A	N/A	Appointment of Service Provider and site establishment	Letter of Appointment and Quarterly Progress Report	Construction	Quarterly Progress Report	Municipal Planning and Technical Services
			MPTS 2	Level and maintain 60KM of municipal roads through the Road Maintenance Programme	60KMs	Length of roads levelled through the Road Maintenance Programme by 30 June 2027	Kilometres		60KMs of Roads Levelled	Quarterly Report, Ward councilor's letter & Completion certificate signed by supervisor & HOD	Quarterly Report, Ward councilor's letter & Completion certificate signed by supervisor & HOD	Quarterly Report, Ward councilor's letter & Completion certificate signed by supervisor & HOD	Quarterly Report, Ward councilor's letter & Completion certificate signed by supervisor & HOD	Municipal Planning and Technical Services		
			MPTS 3	Balele Game Park Abattoir Refurbishment and Diversification Project	Roll-over	Refurbishment and Diversification of Balele Game Park Abattoir by 30 June 2027	Project	8 000 000	Complete the Refurbishment of Balele Game Park Abattoir	Site Establishment	Progress Report and Construction Program (Gantt Chart)	Quarterly Progress Report	Certificate of Completion	N/A	Municipal Planning and Technical Services	
	A1.1.2. Facilitate the reduction of housing backlog	A1.1.2. Maintain accurate and credible indigent register that supports the effective delivery of Free Basic Services to qualifying households	MPTS 4	Review and obtain Council approval for the eMadlangeni Housing Sector Plan	Reviewed 2026/2027	Reviewed and adoption of the eMadlangeni Housing Sector Plan by 30 June 2027	Plan	N/A	Reviewed eMadlangeni Housing Sector Plan	N/A	N/A	Submission of the Draft Housing Sector Plan to Council for adoption	Council Resolution	Submission of the Housing Sector Plan to Council for adoption	Council Resolution & Copy of the HSP	Municipal Planning and Technical Services
			BTO 1	Update and Maintain the Indigent Register to ensure eligible households receive free basic services	Indigent Register updated in 2025/2026	Updating the Indigent Register by 30 June 2027	Register	N/A	Updated eMadlangeni Municipality Indigent Register	N/A	N/A	N/A	Update the Indigent Register	Copy of Indigent Register	Budget and Treasury Office	
			BTO 1.2	Review and obtain Council approval for the eMadlangeni Indigent Policy	Reviewed 2026/2027	Adoption of the eMadlangeni Indigent Policy by eMadlangeni Council	Policy	N/A	Updated eMadlangeni Indigent Register	N/A	N/A	Update the Indigent Register	Copy of Indigent Register	Budget and Treasury Office		

		CS 2.3	Submit the eMadangeni Employment Equity Plan (EEP) Report to the Department of Labour	1	Submission of the Employment Equity Plan (EEP) Report to the Department of Labour by 20 January 2027	Date	N/A	Submission of the Employment Equity Plan Report to the Department of Labour	N/A	N/A	Submission of the EEP Report	Acknowledgement letter from the Department of Labour	N/A	Corporate Services	
	B1.1.3. Enhance employee wellbeing and build a healthy work environment	CS 3	Conduct Employee Wellness Campaigns	1	Number of Employee Wellness Campaigns conducted by 30 June 2027	Number	N/A	1 Employee Wellness Campaign conducted	Report and Attendance Register	N/A	N/A	N/A	N/A	Corporate Services	
		CS 3.1	Conduct training workshop for employees on adopted municipal policies and plans	1	Number of policy training workshops conducted by 30 June 2027	Number	N/A	1	N/A	N/A	N/A	N/A	Report and Attendance Register	Corporate Services	
	B1.1.4. Ensure an improved Information, Communication Technology (ICT) System in the municipality	CS 4	Review and adopt the ICT Strategy	New Indicator	Submission of the ICT Strategy to Council for adoption by 30 June 2027	Number	N/A	1 ICT Strategy adopted	N/A	N/A	N/A	N/A	Council Resolution	Corporate Services	
		CS 4.1	Convene 2. Information and Communications Technology Steering Committee Meetings	4	Number of ICT Steering Committee Meetings conducted by 30 June 2027	Number	N/A	4 ICT Steering Committee Meetings	Agenda, Minutes & Attendance Register	1 ICT Steering Committee Meeting	1 ICT Steering Committee Meeting	Agenda, Minutes & Attendance Register	1 ICT Steering Committee Meeting	Corporate Services	
KPA: LOCAL ECONOMIC DEVELOPMENT AND SOCIAL DEVELOPMENT															
B2B PILLAR: DELIVERING BASIC SERVICES															
CL.1. Promote sustainable and inclusive local economic growth	CL.1.1. Create opportunities for skilled and employable people in eMadangeni	CL.1.1.1. Strategic plan for the local economic development	Review and obtain Council approval for the Local Economic Development (LED) Strategy	1 LED Strategy Adopted	Number of Reviewed LED Strategy and approved by Council	Number	N/A	1 Reviewed and adopted LED Strategy	N/A	N/A	N/A	N/A	Submission of the LED Strategy to Council for adoption	Municipal Planning and Technical Services	
	CL.1.1.2. Implement the Expanded Public Works Programme	CL.1.1.2.1. Implement the Expanded Public Works Programme	Create 120 Job Opportunities	120 Job Opportunities	Number of job opportunities created through EPWP by 31 December 2026	Number		120	Number of business licences issued by 30 June 2027+K24-K27	Signed EPWP and ID Copies	Close-Out Report	N/A	N/A	Municipal Planning and Technical Services	
CL.2. Strengthen the capacity of entrepreneurs and SMMEs to improve business sustainability and growth	CL.2.1. Facilitate SMME development	CL.2.1.1. Facilitate SMME development	Provide 4 Capacity-building support programmes for entrepreneurs and SMMEs	4	Number of capacity-building support programmes provided to entrepreneurs and SMMEs by 30 June 2027	Number	N/A	4	1	Training Report & Attendance Register	1	Training Report & Attendance Register	1	Municipal Planning and Technical Services	
CL.3. Improve the efficiency and accessibility of business licensing services	CL.3.1. Make the business licence application and approval process simpler	CL.3.1.1. Make the business licence application and approval process simpler	Issue 20 Business Licences	20 Business Licences issued	Number of business licences issued by 30 June 2027	Number	N/A	20 Business Licences	N/A	N/A	N/A	Issue 20 Business Licences	Copy of Business License	Municipal Planning and Technical Services	

D11.2 Development and Implementation of Performance Management Systems (PMS)	CS 7	Publishing of eMadagani Municipality Newsletter	1	Number of eMadagani Municipality Newsletters published	Number	80 000	1 Newsletter	N/A		1	Copy of the newsletter	N/A		N/A		Corporate Services		
	CS 7.1	Coordinate radio interviews by His Worship the Mayor to communicate municipal programmes, service delivery progress and matters of public interest	4 Radio Interviews	Number of radio interviews coordinated by 30 June 2027	Number	N/A	4 Radio Interviews	1 Media Engagements	Infographic	1 Media Engagements	Infographic	1 Media Engagements	N/A		Corporate Services			
	OMM 2	Review and adopt the Performance Management Systems (PMS) Policy	1 Reviewed PMS Policy	Submission of the PMS Policy to Council for adoption by 30 June 2027	Number	N/A	1 Reviewed PMS Policy	N/A	N/A	N/A	N/A		Submit the PMS Policy to Council for adoption	Council Resolution & Extract of the Policy	Office of the Municipal Manager			
	OMM 2.1	Approval of the 2027/2028 Service Delivery and Budget Implementation Plan by His Worship the Mayor	2026/2027 SDBIP	Submission of the 2027/2028 SDBIP to the Mayor for approval by 30 June 2027	Date	N/A	2027/2028 SDBIP	N/A	N/A	N/A		Submission of the Draft SDBIP form signed by the Mayor	Approval of the Final SDBIP by the Mayor	Acknowledgement form signed by the Mayor	Office of the Municipal Manager			
	OMM 2.2	Sign 2026/2027 Performance Agreements for the Municipal Manager and Section 56 Managers and submit to CoGTA	2025/2026 Performance Agreements	Number of Performance Agreements signed by the Municipal Manager and Section 56 Managers by 31 July 2026	Number	N/A	2026/2027 Signed Performance Agreements; Submit to CoGTA & Publish the Performance Agreements	Sign Performance Agreements; Submit to CoGTA & Publish the Performance Agreements	Copy of signed Performance Agreements; Proof of Submission & Advert		N/A	N/A	N/A		Office of the Municipal Manager			
	OMM 2.3	Submit 4 Organisational SDBIP Reports to Council	New Indicator	Number of quarterly Organisational SDBIP Reports tabled to Council by 30 June 2027	Number	N/A	4 Organisational SDBIP Reports	2025/2026 Report submitted to Council	Council Resolution	Submit Quarter 1 Report to Council	Council Resolution	Submit Quarter 1 Report to Council	Submit Quarter 1 Report to Council	Council Resolution	Office of the Municipal Manager			
	OMM 2.4	Conduct 2 (Mid-year and Annual Performance) Section 54/56 Managers Performance Assessments	New Indicator	Number of Section 54/56 Managers Performance Assessments conducted by 31 March 2027	Number	N/A	2 Performance Assessments for Section 54/56 Managers conducted	N/A	N/A		Appointment of the Assessment Panel Members	Signed Appointment Letters	Conduct the 2025/2026 Annual Performance Assessments and 2026/2027 Mid-year Performance Assessments	Attendance Registers and Minutes	Office of the Municipal Manager			
	OMM 2.5	Prepare the 2025/2026 Annual Performance Report and submit to the Auditor General	2024/2025 Annual Performance Report	Date of submission of the 2025/2026 Annual Performance Report to the Auditor-General by 31 August 2026	Date	N/A	Submit the 2025/2026 Annual Performance Report	Submit the 2025/2026 Annual Performance Report to AG	Proof of submission		N/A	N/A	N/A		Office of the Municipal Manager			
	OMM 2.6	Compile the 2025/2026 Annual Report and submit to Council for adoption	2024/2025 Annual Report	Submit the 2025/2026 Annual Report to Council for adoption by 31 March 2027	Date	N/A	Adoption of the 2025/2026 Annual Report	N/A		N/A	N/A	Table of the Annual Report by Council	Council Resolution	N/A		Office of the Municipal Manager		

D2.2. Provide independent assurance on governance, risk management, and internal controls	D2.2.1. Strengthen Internal Controls	OMM 4	Prepare and generate 10 Internal Audit Report	12	Number of Internal Reports generated by 30 June 2027	Number	N/A	10 Internal Audit Reports	2 Reports	Extracts of Reports	2 Reports	Extracts of Reports	3 Reports	Extracts of Reports	Office of the Municipal Manager		
		OMM 4.1	Submit 4 Audit Committee Reports to Council	4	Number of Audit Committee Reports submitted to Council by 30 June 2027	Number	N/A	4 Audit Committee Reports submitted	1 Report	Council Resolution	1 Report	Council Resolution	1 Report	Council Resolution	Office of the Municipal Manager		
		OMM 4.2	Review the Internal Audit Charter and submit to the Audit Committee for approval	1 Approved Internal Audit Charter	Submission of the Internal Audit Charter to the Audit Committee for approval by 30 September 2026	Date	N/A	Approved Internal Audit Charter	Submit the Internal Audit Charter	Audit Committee Resolution on Approved Charter	N/A	N/A	N/A	N/A	Office of the Municipal Manager		
		OMM 4.3	Develop an Internal Audit Annual Plan and submit to the Audit Committee for approval	1 Approved Internal Audit Annual Plan	Submission of the Internal Audit Annual Plan to the Audit Committee for approval by 30 September 2026	Date	N/A	Approved Internal Audit Annual Plan	Develop an Internal Audit Annual Plan and Submit to the Audit Committee	Audit Committee Resolution & Copy of the Approved Internal Audit Annual Plan	N/A	N/A	N/A	N/A	Office of the Municipal Manager		
		OMM 5	Conduct and finalize the Annual Risk Assessments (Operational, Strategic, ICT, and Fraud)	1 Annual Risk Assessment conducted	Number of Annual Risk Assessments conducted by 30 June 2027	Number	N/A	1 Annual Risk Assessment completed	N/A	N/A	N/A	N/A	N/A	Updated Risk Registers & Attendance Register	Office of the Municipal Manager		
		OMM 5.1	Approval of the Annual Risk Assessments (Operational, Strategic, ICT, and Fraud) by Council	New Indicator	Number of Annual Risk Assessments submitted to Council for approval by 30 June 2027	Number	N/A	1 Annual Risk Assessment approved by Council	N/A	N/A	N/A	N/A	Submit the Annual Assessment Risk Registers to Council	Council Resolution and Assessment Report	Office of the Municipal Manager		
		OMM 5.2	Review and Update Quarterly Risk Registers	4	Number of quarterly risk registers reviewed and updated by 30 June 2027	Number	N/A	4 Quarterly Risk Register Reviews completed	Review & Update Quarterly Risk Register 4 (2025/2026)	Updated Risk Register	Review & Update Quarterly Risk Register 1 Risk Register	Updated Risk Register	Review & Update Quarterly Risk Register 2 Risk Register	Updated Risk Register	Office of the Municipal Manager		
		OMM 5.3	Review the Risk Management Strategy and submit to the Risk Management Committee for approval	1 Risk Management Strategy reviewed	Approval of the reviewed Risk Management Strategy by 30 June 2027	Date	N/A	1 Risk Management Strategy reviewed	N/A	N/A	N/A	N/A	Submit the Risk Management Strategy to the Risk Management Committee	Committee Minutes	Office of the Municipal Manager		
		OMM 5.4	Review the Risk Management Implementation Plan and submit to the Risk Management Committee for approval	New Indicator	Approval of the reviewed Risk Management Implementation Plan by 30 June 2027	Date	N/A	1 Approved Implementation Plan	N/A	N/A	N/A	N/A	Submit the Risk Management Implementation Plan to the Risk Management Committee	Committee Minutes	Office of the Municipal Manager		

D2.3. Enhance public safety through effective law enforcement operations	D2.3.1. Improve road safety, enforce traffic legislation, and reduce traffic offences	CS5.4	Conduct 12 law enforcement roadblocks	12	Number of law enforcement roadblocks conducted by 30 June 2027	Number	N/A	12 Roadblocks	3	Quarterly Report	3	Quarterly Report	3	Quarterly Report	Community Services and Public Safety	
KPA: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT																
8-15 PILLAR: SOUND FINANCIAL MANAGEMENT																
E1. Ensure the long-term financial sustainability of the municipality	E1.1. Improve the municipality's financial sustainability and viability	BTO 2	Submission of the 2027/2028 Annual Budget in accordance with the MFMA and budget process plan	2026/2027 Annual Budget	Adoption of the Draft & Final Annual Budget by Council and Submission to the Provincial Treasury by 30 June 2027	Date	N/A	2027/2028 Annual Budget	N/A	N/A	Complete the Draft Annual Budget & Table the Budget to Council.	Council Resolution	Final Budgets prepared and adopted by Council and submitted to Provincial Treasury	Council Resolution & Proof of Submission to Provincial Treasury	Budget and Treasury Office	
		BTO 2.1	Preparation and submission of the 2026/2027 Adjustment Budget	2025/2026 Adjustment Budget	Submission of the 2026/2027 Adjustment Budget to Council for approval by 28 February 2027	Date	N/A	2026/2027 Adjustment Budget	N/A	N/A	Submit the Adjustment Budget to Council for adoption	Council Resolution & Proof of Submission to Provincial Treasury	N/A	N/A	Budget and Treasury Office	
	E1.1.2. Effectively and efficiently manage the expenditure of the municipality	BTO 3	Reconciliation of Municipal Investment Accounts	12 Monthly Investments Reconciliations	Number of Monthly Investments Reconciliation by 30 June 2027	Number	N/A	12 Monthly Investment Reconciliations	Signed Monthly Investment Reconciliations completed for July, August & September	Signed Monthly Investment Reconciliations completed for October, November & December	Monthly Investment Reconciliations completed for January, February & March	Signed Monthly Investment Reconciliations Report	Monthly Investment Reconciliations completed for April, May & June	Signed Monthly Investment Reconciliations Report	Budget and Treasury Office	
		BTO 3.1	Reconciliation of all Conditional Grant Receipts, Expenditure & Balances	12 Grant Reconciliations	Number of Monthly Grant Reconciliation by 30 June 2027	Number	N/A	12 Monthly Grant Reconciliations	Signed Monthly Grant Reconciliations completed for July, August & September	Monthly Grant Reconciliations completed for October, November & December	Monthly Grant Reconciliations completed for January, February & March	Signed Monthly Grant Reconciliations Report	Monthly Grant Reconciliations completed for April, May & June	Signed Monthly Grant Reconciliations Report	Budget and Treasury Office	
		BTO 3.2	Reconciliation of Creditor Accounts to ensure accuracy, prevent duplicate and maintain compliance with MFMA	12 Creditor's Reconciliations	Number of Monthly Creditor's Reconciliation by 30 June 2027	Number	N/A	12 Monthly Creditor's Reconciliations	Signed 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	Signed Monthly Creditor's Reconciliation Report	Monthly Creditor's Reconciliations completed for April, May & June	Signed Monthly Creditor's Reconciliation Report	Budget and Treasury Office	
	E1.1.3. Manage and increase the municipal revenue base	BTO 4	Prepare 12 Valuation Reconciliations	12 Valuation Reconciliations	Number of Monthly Valuation Reconciliations prepared by 30 June 2027	Number	N/A	12 Valuation Roll Reconciliations	Signed copies of Valuation Roll Reconciliations	Signed copies of Valuation Roll Reconciliations	3	Signed copies of Valuation Roll Reconciliations	3	Signed copies of Valuation Roll Reconciliations	Budget and Treasury Office	

E1.1.4. Ensure a constant and accurate financial reporting	BTO 4.1	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 by 30 June 2027	Number	N/A	12 Monthly Debtors Reconciliations	Monthly Debtors Reconciliations completed for July, August & September	Signed Monthly Debtors Reconciliation Report	Monthly Debtors Reconciliations completed for October, November & December	Monthly Debtors Reconciliations completed for January, February & March	Signed Monthly Debtors Reconciliation Report	Monthly Debtors Reconciliations completed for April, May & June	Signed Monthly Debtors Reconciliation Report	Budget and Treasury Office		
	OMM 6	Facilitation and Finalization of Lease Agreements for Municipal Properties (Rental Houses) to ensure lawful occupation, revenue generation and proper asset management.	18 Lease Agreements	Number of Lease Agreements for Municipal Properties signed by the Municipal Manager by 30 June 2027	Number	N/A	18 Lease Agreements signed	Signed Lease Agreements	Copy of Signed Lease Agreements	N/A	N/A	N/A	N/A	N/A	Office of the Municipal Manager		
	OMM 7	Prepare and Submit the Mid-year Budget & Performance Assessment Report in terms of Section 72 of the MFMA	Section 72 Report	Submission of the Mid-year Budget and Performance Assessment Report to Council by 30 January 2027	Date	N/A	2026/2027 Mid Year Budget and Performance Report (Section 72)	N/A	N/A	N/A	Submit Section 72 Report to Council for adoption	Extract of the Section 72 Report & Council Resolution	N/A	N/A	Office of the Municipal Manager		
	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 by 30 June 2027	Number	N/A	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	Proof of Submission & Copies of Monthly Section 71 Reports	Submit Section 71 Report for April-June	Proof of Submission & Copies of Monthly Section 71 Reports	Budget and Treasury Office		
	BTO 5.1	Preparation & Submission of the Section 52(d) Quarterly Reports to Council	4 Quarterly Section 52(d) Reports	Number of Section 52(d) Reports submitted to Council by 30 June 2027	Number	N/A	4 Quarterly Section 52(d) Reports submitted to Council	Submit Section 52(d) Report	Council Resolution	Submit Section 52(d) Report	Submit Section 52(d) Report	Council Resolution	Submit Section 52(d) Report	Council Resolution	Budget and Treasury Office		
	BTO 5.2	Prepare & Submit the 2025/2026 Annual Financial Statements (AFS) to the Auditor-General	2024/2025 AFS	Submission of the Annual Financial Statements (AFS) to the AG by 31 August 2026	Date	N/A	2025/2026 Annual Financial Statements submitted	Finalise & Submit AFS	Proof of Submission & Signed Copy of Annual Financial Statement	N/A	N/A	N/A	N/A	N/A	Budget and Treasury Office		
	BTO 5.3	Prepare 12 Asset Reconciliations	12 Asset Reconciliations	Number of Monthly Assets Reconciliation completed by 30 June 2027	Number	N/A	12 Asset Reconciliations	Monthly Asset Reconciliations completed for July, August & September	Signed Monthly Asset Reconciliation Report	Monthly Asset Reconciliations completed for October, November & December	Monthly Asset Reconciliations completed for January, February & March	Signed Monthly Asset Reconciliation Report	Monthly Asset Reconciliations completed for April, May & June	Signed Monthly Asset Reconciliation Report	Budget and Treasury Office		

F1.1. Promote sustainable, inclusive, resilient, and well-governed municipal development	F1.1.1. Ensure the existence of a municipal spatial development framework	MP7.7	Reviewed 2026/2027 eMadiangeni SDF	Reviewing and adoption of the eMadiangeni Spatial Development Framework by 30 June 2027	Date	N/A	Reviewed eMadiangeni Spatial Development Framework	N/A	N/A	Submission of the Draft Spatial Development Framework to Council for adoption	Council Resolution	Submission of the Spatial Development Framework to Council for adoption	Council Resolution & Copy of SDF	Municipal Planning and Technical Services	
	F1.2. Enhance emergency response coordination	MP7.1	Reviewed 2026/2027 eMadiangeni SDP	Reviewing and adoption of the eMadiangeni Spatial Development Plan by 30 June 2027	Date	N/A	Reviewed eMadiangeni Spatial Development Plan	N/A	N/A	Submission of the Draft Spatial Development Plan to Council for adoption	Council Resolution	Submission of the Spatial Development Plan to Council for adoption	Council Resolution and Copy of the SDP	Municipal Planning and Technical Services	
	F1.2.1. Ensure that the Disaster Management Plan is well implemented	CS5.5	Convene Disaster Management Advisory Forum Meetings	Number of Disaster Management Advisory Forum Meetings conducted by 30 June 2027	Number	6 000	4	1	1	1	1	1	1	Notice, Agenda, Minutes & Attendance Register	Community Services and Public Safety
KPA: CROSS-CUTTING MEASURES															
B2B PILLAR: DELIVERING BASIC SERVICES															
BTO 6.2	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 by 30 June 2027	Number	N/A	4 Quarterly Updated Contract Registers	Signed copy of updated for all Quarter 1 Contract contracts & registers renewals	Register updated for all Quarter 2 Contract contracts & registers renewals	Signed copy of updated for all Quarter 3 Contract contracts & registers renewals	Register updated for all Quarter 4 Contract contracts & registers renewals	Signed copy of updated Contract Registers	Budget and Treasury Office			
BTO 6.1	Development & Consolidation of the Annual & Departmental Procurement Plans submitted to the Accounting Officer for approval	2026/2027 Procurement Plan	Approval of the Annual Procurement Plan by 30 June 2027	Date	N/A	Final Consolidated Annual Procurement Plan	N/A	N/A	N/A	Submit Annual Procurement Plan and Copy of Signed to the Accounting Officer	Proof of Submission	Budget and Treasury Office			
BTO 6	Compile Monthly & Quarterly Supply Chain Management (SCM) Reports	12 Monthly Reports & 4 Quarterly Reports	Number of Monthly & Quarterly Supply Chain Process reports compiled by 30 June 2027	Number	N/A	12 Monthly SCM Reports & 4 Quarterly SCM Reports	Copies of Monthly & Quarterly SCM Reports for July, August & September	Copies of Monthly & Quarterly SCM Reports for October, November & December	Copies of Monthly & Quarterly SCM Reports for January, February & March	Compile SCM Reports for April, May & June	Copies of Monthly & Quarterly SCM Reports	Budget and Treasury Office			
BTO 5.5	Monthly Reconciliation & Substitution of VAT201 Returns to the South African Revenue Service	12 Monthly VAT Returns	Number of VAT returns submitted to SARS by 30 June 2027	Number	N/A	12 Monthly VAT Returns	VAT 201 Returns Submitted	VAT 201 Statements	VAT 201 Returns Submitted	VAT 201 Statements	VAT 201 Returns Submitted	Budget and Treasury Office			
BTO 5.4	Preparation of Monthly Bank Reconciliations completed for all Municipal Bank Accounts	12 Bank Reconciliations	Number of Monthly Bank Reconciliations prepared by 30 June 2027	Number	N/A	12 Bank Reconciliations	Signed Monthly Bank Reconciliations completed for July, August & September	VAT 201 Returns Submitted	Signed Monthly Bank Reconciliations completed for October, November & December	VAT 201 Returns Submitted	Signed Monthly Bank Reconciliations completed for January, February & March	Monthly Bank Reconciliations completed for April, May & June	Signed Monthly Bank Reconciliation Report	Budget and Treasury Office	

CSP5.5.1	Review and adopt the Summer and Winter Contingency Plans	2	Adoption of the Summer & Winter Contingency Plan by 30 June 2027	Plan	N/A	Winter & Summer Contingency Plan	Submission of Summer Season Plan to Council	Copy of Summer Plan and Council Resolution	N/A	Submission of Winter Season Plan to Council	Copy of Winter Plan and Council Resolution	N/A	Community Services and Public Safety			
CSP5.5.2	Conduct Disaster Management Trainings and Awareness Campaigns	20	Number of Disaster Management Trainings & Awareness Campaigns by 30 June 2027	Number	N/A	15	6	Report & Attendance Registers	1	Report & Attendance Registers	2	Report & Attendance Registers	6	Report & Attendance Registers	Community Services and Public Safety	
CSP5.5.3	Review and adopt the Disaster Management Sector Plan	1	Reviewed Disaster Management Sector Plan by 30 June 2027	Plan	N/A	Reviewed Disaster Management Sector Plan	N/A	N/A	N/A	Submission of the Draft Disaster Management Sector Plan to Council	Disaster Management Sector Plan & Council Resolution	Submission of Disaster Management Sector Plan to Council	Disaster Management Sector Plan & Council Resolution	Community Services and Public Safety		