



**Zululand**  
District Municipality

**DRAFT SERVICE DELIVERY AND BUDGET  
IMPLIMENTATION PLAN (SDBIP) FOR THE YEAR  
ENDED 30 JUNE 2027**

**2026/2027**

---

## CONTENTS

1. Introduction
  - 1.1 Background to the SDBIP
  - 1.2. Purpose of the SDBIP
  - 1.3. Importance of SDBIP
  - 1.4. The Role of Council with regards to the SDBIP
  - 1.5. Role of the Accounting Officer with regards to the SDBIP
  - 1.6. Key components of the 2026/27 SDBIP
2. Monthly Projections of Revenue to be collected by Source.
3. Monthly Projections of Expenditure by Source
4. Monthly Projections of Expenditure and Revenue for each vote
5. Quarterly Projections of Service Delivery Targets and Performance Indicators for each vote
6. Detailed Capital Works Plan
7. Approval by the Honourable Mayor

---

## **Introduction**

### **1.1. Background to the SDBIP**

In terms of Section 69 (3) (a) of the Municipal Finance Management Act, the Municipal Manager must submit the SDBIP to the Mayor within 14 days after the approval of the Budget. The mayor must subsequently approve the SDBIP within 28 days after the approval of the Budget in terms of Section 53 (1) (c) (ii) of the Municipal Finance Management Act. The Draft Budget for the 2026/27 financial year was tabled to Council on the 30<sup>th</sup> of March 2026 for approval. The SDBIP for the Zululand District Municipality was approved by the mayor within 28 days after approval of budget as stated in S53 (1) (c) (ii) and it will be monitored and revised quarterly.

### **1.2. Purpose of the SDBIP**

The purpose of the SDBIP can be summarized as follows:

1. It is a vital link between the mayor and the administration of the municipality.
2. It facilitates the process for holding management accountable for its performance.
3. It is a tool for implementation, management, and monitoring; and
4. It further serves as the basis for the performance measurement in service delivery against the year-end targets and the implementation of the budget.

### **1.3. Importance of the SDBIP**

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, and it:

- *Enables the Mayor to monitor the performance of the Municipal Manager,*
- *Municipal Manager to monitor the performance of the senior managers; and*
- *The community to monitor the performance of the municipality.*

It is the excellent mechanism that produces monthly targets that are reported to ensure implementation of the IDP. The SDBIP will also empower all councillors specifically facilitating engagement at ward level and allow them to undertake the appropriate oversight and monitoring of programs. The SDBIP will also measure in-year progress in the implementation of the budget; under spending of budget will be dealt with at early stages because it is reviewed quarterly.

---

#### **1.4. The Role of Council with regards to the SDBIP**

It is vitally important for Council to note that the components of the SDBIP are primary indicators of the municipality's performance on the annual Budget. In this regard, Councillors are encouraged to scrutinize the various components of the SDBIP and to pose questions where it is deemed necessary. This form of in-year reporting should uncover major problems and is aimed at ensuring that the Mayor and the Municipal Manager take the corrective steps when any unanticipated problems arise.

#### **1.5. Role of the Accounting Officer in respect of the SDBIP**

The Accounting Officer must:

1. Implement the Budget.
2. Ensure that spending is in accordance with the Budget and ensure that the expenditure is reduced when revenue is anticipated to be less than projected in the Budget or the SDBIP.
3. Ensure that revenue and expenditure is properly monitored.
4. Prepare an adjustments Budget when necessary; and
5. Submit the draft SDBIP and draft annual performance agreements for the Municipal Manager and all senior managers.

#### **1.6. The key components of the 2026/27 SDBIP**

In terms of Circular No. 13 of the MFMA No. 56 of 2003, the SDBIP must contain:

- Monthly projections of revenue to be collected for each source.
- Monthly projections of expenditure by source (not required in terms of this Act).
- Monthly projections of expenditure (operating and capital) and revenue for each vote.
- Quarterly projections of service delivery targets and performance indicators of each vote.
- Detailed capital works plan broken down by ward over three years.  
(Capital Plan)

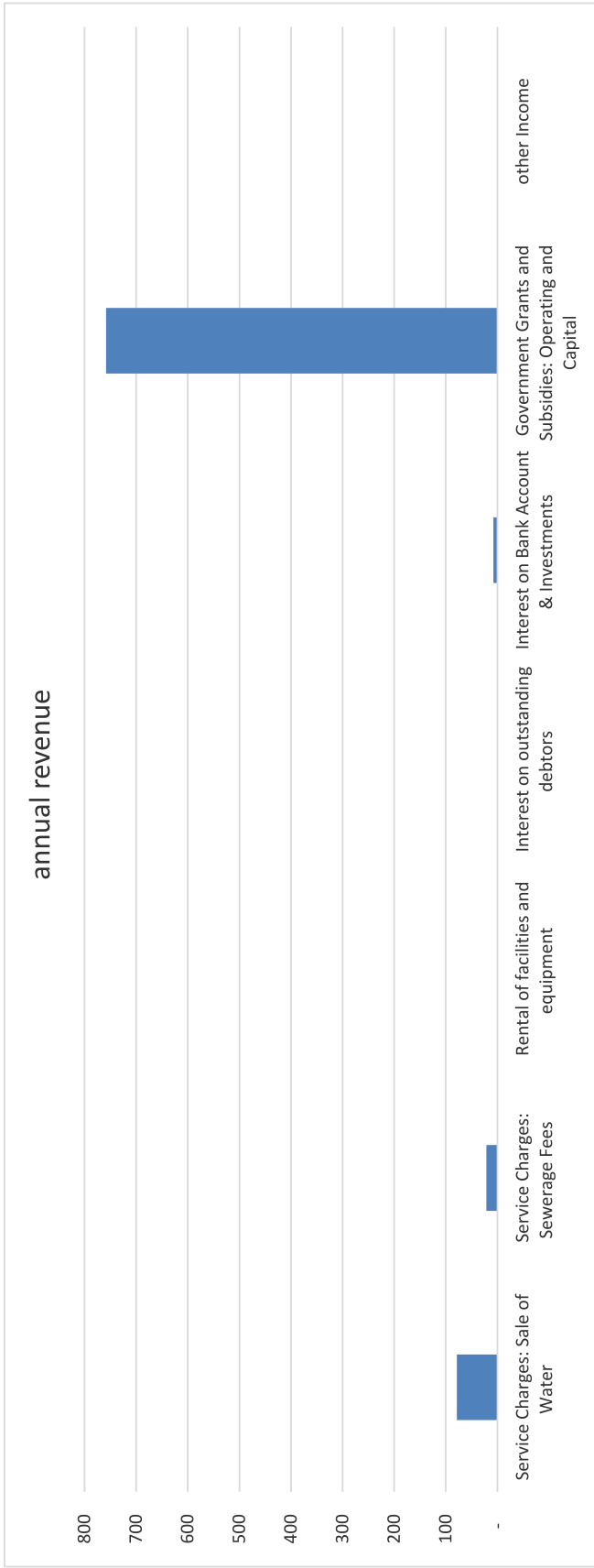
These components of the SDBIP are discussed below.

---

## 2 MONTHLY PROJECTIONS OF REVENUE PER SOURCE

**Monthly Projections of Revenue by Source of  
Zululand District Municipality for the year  
ended 30 June 2027**

Monthly Projections of Revenue by Source													
Revenue by Source	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL REVENUE
Service Charges: Sale of Water	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	6 542 356	78 508 275
Service Charges: Sewerage Fees	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	1 771 490	21 257 885
Sale of Goods and Rendering of Services	158 583	158 583	158 583	158 583	158 583	158 583	158 583	158 583	158 583	158 583	158 583	158 583	1 903 000
Interest earned from Receivables	84 622	84 622	84 622	84 622	84 622	84 622	84 622	84 622	84 622	84 622	84 622	84 622	1 015 466
Interest earned from Current and Non Current Assets	666 667	666 667	666 667	666 667	666 667	666 667	666 667	666 667	666 667	666 667	666 667	666 667	8 000 000
Rental from Fixed Assets	16 219	16 219	16 219	16 219	16 219	16 219	16 219	16 219	16 219	16 219	16 219	16 219	194 624
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	67 534	67 534	67 534	67 534	67 534	67 534	67 534	67 534	67 534	67 534	67 534	67 534	810 404
Fines, penalties and forfeits	33 333	33 333	33 333	33 333	33 333	33 333	33 333	33 333	33 333	33 333	33 333	33 333	400 000
Government Grants and Subsidies - Operating and capital	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	63 206 167	758 474 000
<b>TOTALS</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>72 546 971</b>	<b>870 563 654</b>



**Chart - Projections of Revenue by Source**

---

In terms of Section 15 of the MFMA, a municipality may, except where otherwise provided in this Act,

- incur expenditure only in terms of the approved Budget; and
- Within the limits of the amounts appropriated for the different votes in the approved Budget.

One of the most important and basic priorities of a municipality is to collect all its revenue as budgeted for, failure to collect the revenue will undermine the municipality's ability to deliver services. The SDBIP contains the monthly projections of revenue to be collected per source for the 2026/27 financial year. The reason for the inclusion of this component of the SDBIP is to ensure that the municipality monitors revenue collected during the quarter as all expenditure to be incurred in terms of the approved Budget must be financed from realistically anticipated revenues to be collected.

The Accounting Officer must monitor the actual revenues received against those projected in the SDBIP and submit explanations of any remedial action to be taken to ensure that projected revenue and expenditure remain within the municipality's approved Budget. This type of information requires the municipality to take urgent remedial steps to ensure it improves on its revenue-collection capacity if it wants to maintain its levels of service delivery and expenditure. The revenue for the financial year 2026/27 is indicated below as follows:

### **Monthly projections of total Revenue per Source**

The municipality will ensure that it has instituted measures to achieve monthly revenue targets for each revenue source. To ensure realistic revenue projections and ultimately balanced budgets, the Zululand District Municipality has to have comprehensive, coherent revenue policies that take into account appropriate service delivery levels, standards, ability to pay and collection efforts.

---

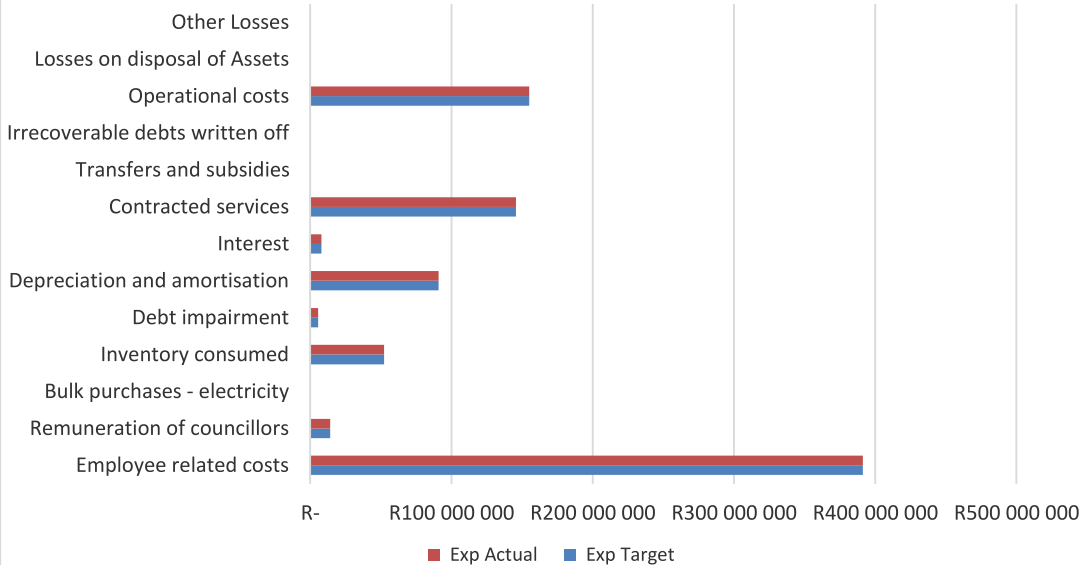
### **3 MONTHLY PROJECTIONS OF EXPENDITURE PER SOURCE**

The monthly projections of expenditure per source is not included in terms of circular No 13 of the MFMA, but we as Zululand District Municipality have decided to add this component to see the movement of expenditure per source on monthly basis to be able to respond promptly and to initiate any remedial steps when necessary.

**Monthly Projections of Expenditure by Source of  
Zululand District Municipality for the year ended 30 June 2027**

Expenditure by Source	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Operating Expenditure</b>													
Employee related costs	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	32 618 892	391 426 699
Remuneration of councillors	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	1 190 291	14 286 491
Bulk purchases - electricity	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	4 357 020	52 285 035
Inventory consumed	465 000	465 000	465 000	465 000	465 000	465 000	465 000	465 000	465 000	465 000	465 000	465 000	5 580 000
Debt impairment	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	7 593 333	9 100 000
Depreciation and amortisation	974 417	974 417	974 417	974 417	974 417	974 417	974 417	974 417	974 417	974 417	974 417	974 417	11 693 000
Interest	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	12 142 856	145 926 000
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	12 924 710	155 095 514
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditure</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>71 957 418</b>	<b>863 489 016</b>
<b>Capital Expenditure</b>													
Transfers and subsidies - capital (monetary allocations) (Net)	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	760 484 000
Internally generated funds	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	63 373 667	760 484 000
<b>Total Operating Expenditure</b>													
<b>TOTAL EXPENDITURE</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>135 331 085</b>	<b>1 623 973 016</b>

### Expenditure by source



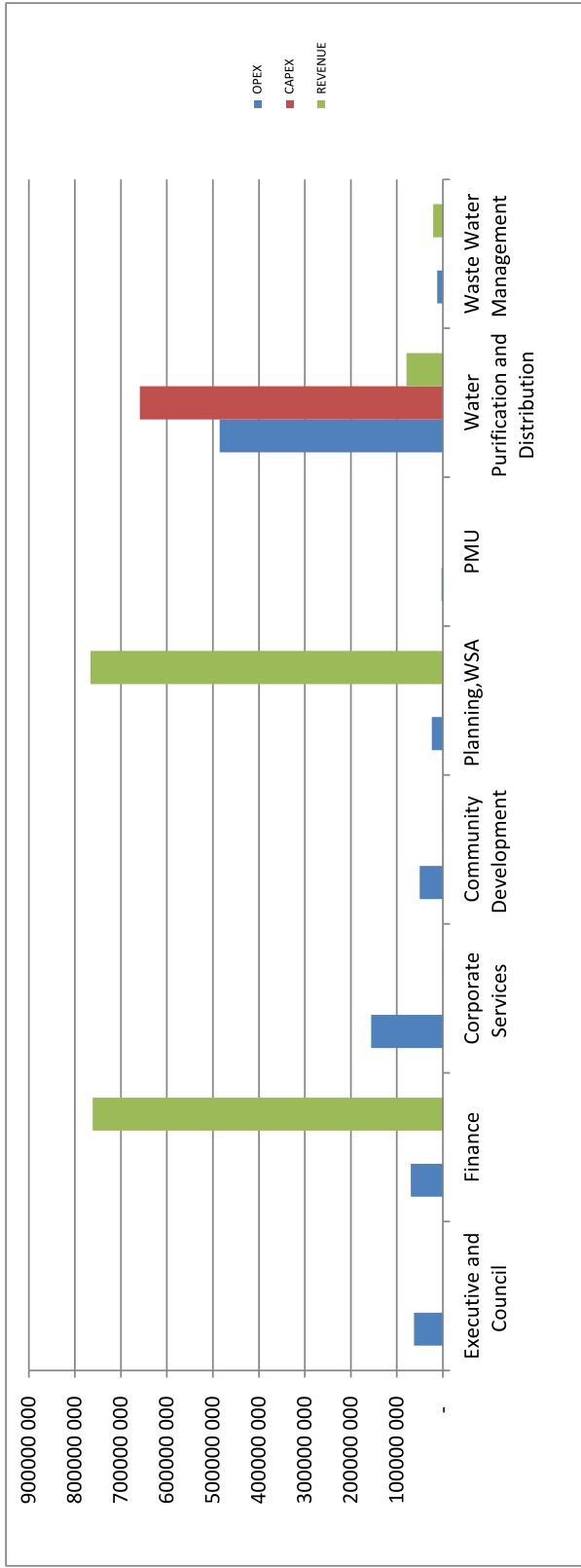
---

#### **4 ANNUAL PROJECTIONS OF REVENUE & EXPENDITURE PER VOTE**

It is important to view expenditure in relation to revenue used to finance it. In this context, it is easy to see when expenditure exceeds Revenue, and the necessary remedial steps can then be taken to correct this situation. Failure to monitor expenditure in relation to Revenue will seriously hamper the municipality's ability to achieve its strategic goals for the year.

**Projections of Expenditure & Revenue by Vote  
for Zululand District Municipality for the year  
ended 30 June 2027**

Department	Projections for expenditure and revenue by vote		REVENUE
	Operating Exp	CAPITAL EXP	
Council	62 761 137	-	-
CorporateServices	155 886 083	-	1 200 000
Finance	69 635 783	-	761 199 090
CommunityDevelopment	50 503 964	86 957	2 019 404
Planning&Wsa	24 158 576	2 507 826	765 863 000
TechnicalServices	2 943 152	-	-
Water Purification and Distribution	485 423 614	658 782 608	79 376 611
WasteWaterManagement	12 176 707	-	21 389 549
<b>Total</b>	<b>863 489 016</b>	<b>661 377 391</b>	<b>1 631 047 654</b>



**Chart- projection of Revenue and Expenditure by vote**

---

## **5 QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS OF EACH VOTE**

In terms of the SDBIP, Zululand District Municipality is required to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standards of service being provided to the community and include targets for the reductions in backlogs of basic services.

The goals and objectives set by Council as quantifiable outcomes that should be implemented by the administration over the next financial year are indicated on the sheet below.

**TOP LAYER - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) - ZULULAND DISTRICT MUNICIPALITY - 2025/2026**

KPI NO.	PROGRAM DRIVER	OUTCOME	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	LOCAL MUNICIPALITY	INDICATOR	ANNUAL TARGET	ACCUMULATIVE /NON-ACCUMULATIVE ES	UNIT OF MEASURE	Q1 -Target 30.9.2025	Q2 - Target 31.12.2025	Q3-Target 30.3.2026	Q4 -Target 30.6.2026	PORTFOLIO OF EVIDENCE	
<b>B28 PILLAR 2: BASIC SERVICE DELIVERY</b>																
<b>KPA 1: BASIC SERVICE DELIVERY= 11 indicators</b>																
1	HOD (PLANNING)	Acceptable quality, sustainable and supports economic growth	SO 1.2.1	Establishing and maintaining partnerships with government and private sector to accelerate provision of universal, equitable & consistent access to the municipal services that local communities are entitled to.	Water Infrastructures Supply	ALL	Number of households within ZDM to be provided with access to water within RDP standard per quarter	800 households within ZDM to be provided with access to water within RDP standard by 30 June 2026	Accumulative	Number	200 households within ZDM to be provided with access to water within RDP standard per quarter	200 households within ZDM to be provided with access to water within RDP standard per quarter	200 households within ZDM to be provided with access to water within RDP standard per quarter	200 households within ZDM to be provided with access to water within RDP standard per quarter	List of beneficiaries and GPS co-ordinates	
2	HOD (PLANNING)				Water Infrastructures Supply	ALL	Number of households within ZDM to be provided with access to Sanitation within RDP standard per quarter	200 households within ZDM to be provided with access to Sanitation within RDP standard by 30 June 2026	Accumulative	Number	50 households within ZDM to be provided with access to Sanitation within RDP standard per quarter	50 households within ZDM to be provided with access to Sanitation within RDP standard per quarter	50 households within ZDM to be provided with access to Sanitation within RDP standard per quarter	50 households within ZDM to be provided with access to Sanitation within RDP standard per quarter	50 households within ZDM to be provided with access to Sanitation within RDP standard per quarter	List of beneficiaries and GPS co-ordinates
3	HOD (PLANNING)				Water Infrastructures Supply	ALL	Number of ZDM water contracts completed annually	12 ZDM contracts completed by 30 June 2026	Non - Accumulative	Number	N/A	N/A	N/A	N/A	N/A	12 ZDM contracts completed by 30 June 2026
4	HOD (PLANNING)	Access to the full package of municipal services offered to the community is efficient, affordable, economical, stable and maintained	SO 1.1.1	Establishing and maintaining partnerships with government and private sector to accelerate provision of universal, equitable & consistent access to the municipal services that local communities are entitled to.	Water Infrastructures Supply	ALL	Number of ZDM water contracts under construction annually	23 ZDM water contracts under construction by 30 June 2026	Non - Accumulative	Number	N/A	N/A	N/A	23 ZDM water contracts under construction by 30 June 2026	Contract lists and appointment letters of service providers	
5	HOD (TECH)				Bulk Water	ALL	Percentage of kilolitres produced by ZDM water treatment plants per quarter	70% kilolitres produced by ZDM water treatment plants by 30 June 2026	Accumulative	Percentage	70% kilolitres produced by ZDM water treatment plants per quarter	70% kilolitres produced by ZDM water treatment plants per quarter	70% kilolitres produced by ZDM water treatment plants per quarter	70% kilolitres produced by ZDM water treatment plants per quarter	70% kilolitres produced by ZDM water treatment plants per quarter	Monthly production report
6	HOD (TECH)	Access to the full package of municipal services offered to the community is efficient, affordable, economical, stable and maintained	SO 1.1.1	Establishing and maintaining partnerships with government and private sector to accelerate provision of universal, equitable & consistent access to the municipal services that local communities are entitled to.	Water Quality Sampling	ALL	Percentage of ZDM Water determinants that pass laboratory tests per quarter	85% ZDM Water determinants that pass laboratory tests by 30 June 2026	Non - Accumulative	Percentage	85% ZDM Water determinants that pass laboratory tests per quarter	85% ZDM Water determinants that pass laboratory tests per quarter	85% ZDM Water determinants that pass laboratory tests per quarter	85% ZDM Water determinants that pass laboratory tests per quarter	Lab results	
7	HOD (TECH)				Operations and Maintenance	ALL	The average time taken to fix spillages per quarter	24Hrs average time taken to fix spillages by 30 June 2026	Non - Accumulative	Hours	24Hrs average time taken to fix spillages per quarter	24Hrs average time taken to fix spillages per quarter	24Hrs average time taken to fix spillages per quarter	24Hrs average time taken to fix spillages per quarter	24Hrs average time taken to fix spillages per quarter	24Hrs average time taken to fix spillages per quarter
8	HOD (TECH)	Access to the full package of municipal services offered to the community is efficient, affordable, economical, stable and maintained	SO 1.1.1	Establishing and maintaining partnerships with government and private sector to accelerate provision of universal, equitable & consistent access to the municipal services that local communities are entitled to.	Operations and Maintenance	ALL	The average time taken to suck-septic tanks within ZDM per quarter	24Hrs taken to suck-septic tanks within ZDM by 30 June 2026	Non - Accumulative	Hours	24Hrs taken to suck-septic tanks within ZDM per quarter	24Hrs taken to suck-septic tanks within ZDM per quarter	24Hrs taken to suck-septic tanks within ZDM per quarter	24Hrs taken to suck-septic tanks within ZDM per quarter	Job card summary report, Job Cards and SIZA system report	



17	HOD (COMMUNITY)				ALL	Number of students within ZDM trained in fashion design annually	20 students within ZDM trained in fashion design by 30 June 2026	Non - Accumulative	Number	N/A	N/A	N/A	20 students within ZDM trained in fashion design by 30 June 2026	Graduation ceremony list
18	COO			Special Programmes	ALL	Number of Special Programmes implemented annually	2 Special Programmes implemented by 30 June 2026	Non - Accumulative	Number	N/A	N/A	N/A	2 Special Programmes implemented by 30 June 2026	Programmes: Attendance registers and Pictures
19	HOD (FINANCE)		SO 2.2.1	Reduction of poverty	ALL	Number of implementation reports on Indigent Policy submitted to EXCO per quarter (Previous quarter)	4 implementation reports on Indigent Policy submitted to EXCO by 30 June 2026	Accumulative	Number	N/A	N/A	N/A	1 implementation report on Indigent Policy submitted to EXCO per quarter (Previous quarter)	Copy of Indigent Policy Implementation report and proof of submission
20	HOD (COMMUNITY)				ALL	Number of jobs created through the ZDM municipal EPWP initiatives including capital projects	1370 jobs created through the ZDM municipal EPWP initiatives including capital projects by 30 June 2026	Non - Accumulative	Number	N/A	N/A	N/A	1370 jobs created through the ZDM municipal EPWP initiatives including capital projects by 30 June 2026	Report retrieved from the EPWP system
21	HOD (COMMUNITY)				ALL	Number of funeral parlours inspected within ZDM per quarter	140 funeral parlours inspected within ZDM by 30 June 2026	Accumulative	Number	N/A	N/A	N/A	35 funeral parlours inspected within ZDM per quarter	Summary of Inspection Register
22	HOD (COMMUNITY)				ALL	Number of food premises inspected within ZDM per quarter	192 food premises inspected within ZDM by 30 June 2026	Accumulative	Number	N/A	N/A	N/A	48 food premises inspected within ZDM per quarter	Summary of Inspection Register
23	HOD (COMMUNITY)		SO 2.3.1	Health Awareness Campaigns	ALL	Number of water samples within ZDM collected for independent laboratory testing per quarter	96 water samples within ZDM collected for independent laboratory testing by 30 June 2026	Accumulative	Number	N/A	N/A	N/A	24 water samples within ZDM collected for independent laboratory testing per quarter	Copy of Lab results
24	HOD (COMMUNITY)				ALL	Number of food samples within ZDM collected for independent laboratory testing per quarter	96 food samples within ZDM collected for independent laboratory testing by 30 June 2026	Accumulative	Number	N/A	N/A	N/A	24 food samples within ZDM collected for independent laboratory testing per quarter	Copy of Lab results
25	HOD (COMMUNITY)				ALL	Number of ZDM Municipal Health awareness campaigns held per quarter	20 ZDM Municipal Health awareness campaigns held by 30 June 2026	Accumulative	Number	N/A	N/A	N/A	5 ZDM Municipal Health awareness campaigns held per quarter	OOP and Attendance Register
KPI NO	PROGRAM DRIVER	OUTCOME	IDP Strategic Objective Ref No.	PROJECTS	LOCAL MUNICIPALITY	INDICATOR	ANNUAL TARGET	ACCUMULATIVE E /NON - ACCUMULATIVE	UNIT OF MEASURE	Q1 - Target 30.9.2025	Q2 - Target 31.12.2025	Q3 -Target 30.3.2026	Q4 - Target 30.6.2026	PORTFOLIO OF EVIDENCE

**B28 PILLAR 4: SOUND FINANCIAL MANAGEMENT**

**KPA 3: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT = 09 indicators**

26	HOD (FINANCE)				ALL	Percentage of Collection Rate achieved per quarter	60% Collection Rate achieved by 30 June 2026	Non - Accumulative	Percentage	60% Collection Rate achieved per quarter	60% Collection Rate achieved per quarter	60% Collection Rate achieved per quarter	60% Collection Rate achieved per quarter	Copy of Collection Report
27	HOD(CORP)		SO 3.1.1	Debt Collection Training & Development	ALL	Percentage of budget spent on implementing WSP	100% of budget spent on implementing WSP by 30 June 2026	Non - Accumulative	Percentage	N/A	N/A	N/A	100% of budget spent on implementing WSP by 30 June 2026	Expenditure report

KPI NO.	PROGRAM DRIVER	OUTCOME	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	LOCAL MUNICIPALITY	INDICATOR	ANNUAL TARGET	ACCUMULATIVE /NON-ACCUMULATIVE	MEASURE	Q1 -Target 30.9.2025	Q2 - Target 31.12.2025	Q3-Target 30.3.2026	Q4 - Target 30.6.2026	PORTFOLIO OF EVIDENCE
28	HOD (FINANCE)	The Municipality is financially viable with sound financial management	SO 3.1.2	Apply sound financial management processes to keep a positive cash balance, coverage and liquidity ratios	Financial: Administration	ALL	Date Report on Sec. 13 of the MFMA submitted to AG by 31 July 2025	Report on Sec 13 of the MFMA submitted to AG by 31 July 2025	Non-Accumulative	Date	Report on Sec 13 of the MFMA submitted to AG by 31 July 2025	N/A	N/A	N/A	Proof of submission and copy of Sec 13 report
29	HOD (FINANCE)		SO 3.1.3	Manage, monitor and review existing financial systems to support accurate and credible processes to support compliance	On going process	ALL	Number of Sec 52 reports submitted to Council and Provincial Treasury per quarter (Previous quarter)	4 Sec 52 reports submitted to Council and Provincial Treasury by 30 June 2026	Accumulative	Number	1 Sec 52 report submitted to Council and Provincial Treasury per quarter (Previous quarter)	1 Sec 52 report submitted to Council and Provincial Treasury per quarter (Previous quarter)	1 Sec 52 report submitted to Council and Provincial Treasury per quarter (Previous quarter)	1 Sec 52 report submitted to Council and Provincial Treasury per quarter (Previous quarter)	Council Resolution and copy of Sec 52 report
30	HOD (PLANNING)				On going process	ALL	Date 2024/2025 IDP process plan including Budget timetable submitted to Council	2024/2025 IDP Process Plan including Budget time table submitted Council by 31 August 2025	Non-Accumulative	Date	2024/2025 IDP Process Plan including Budget time table submitted Council by 31 August 2025	N/A	N/A	N/A	Council resolution and copy of IDP process plan including budget timetable
31	HOD (FINANCE)				On going process	ALL	Date of Submission of Sec 72 Mid - Year Budget & Performance Assessment to the Mayor & Provincial Treasury	Submission of Sec 72 Mid Year Budget & Performance Assessment to the Mayor & Provincial Treasury by 25 January 2026	Non-Accumulative	Date	N/A	N/A	Submission of Sec 72 Mid Year Budget & Performance Assessment to the Mayor & Provincial Treasury by 25 January 2026	N/A	N/A
32	HOD (FINANCE)			On going process	ALL	Date adjustment Budget submitted to council	Adjustment Budget submitted to council by 28 Feb 2026	Non-Accumulative	Date	N/A	N/A	N/A	Adjustment Budget submitted to council by 28 Feb 2026	N/A	Council Resolution and copy of adjustment Budget
33	HOD (FINANCE)			On going process	ALL	Date Final Budget approved by Council	Final Budget approved by Council by 31 May 2026	Non-Accumulative	Date	N/A	N/A	N/A	Final Budget approved by Council by 31 May 2026	N/A	Council Resolution and copy of the final budget
34	HOD (FINANCE)		SO 3.1.4	Refine current systems and processes to respond to the demand for services	Revision of the SCM policy	ALL	Number of SCM quarterly reports submitted to EXCO per quarter (Previous quarter)	4 SCM quarterly reports submitted to EXCO by 30 June 2026	Accumulative	Number	1 SCM quarterly report submitted to EXCO per quarter (Previous quarter)	1 SCM quarterly report submitted to EXCO per quarter (Previous quarter)	1 SCM quarterly report submitted to EXCO per quarter (Previous quarter)	1 SCM quarterly report submitted to EXCO per quarter (Previous quarter)	Proof of submission and Copy of SCM Quarterly reports

B2B PILLAR 3: GOOD GOVERNANCE

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION = 06 indicators															
PROGRAM DRIVER	OUTCOME	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	LOCAL MUNICIPALITY	INDICATOR	ANNUAL TARGET	ACCUMULATIVE /NON-ACCUMULATIVE	MEASURE	Q1 -Target 30.9.2025	Q2 - Target 31.12.2025	Q3-Target 30.3.2026	Q4 - Target 30.6.2026	PORTFOLIO OF EVIDENCE	
35	COO		parent and accountable governance and community engagements and effective administration	LEGAL	ALL	Number of reports on legal functions submitted to MM per quarter	4 report on legal functions submitted to MM by 30 June 2026	Accumulative	Number	1 report on legal functions submitted to MM per quarter	1 report on legal functions submitted to MM per quarter	1 report on legal functions submitted to MM per quarter	1 report on legal functions submitted to MM per quarter	Proof of submission and report	
36	COO	SO4.1.2		Communications	ALL	Number of ZDM newsletter published per quarter	4 ZDM newsletter published by 30 June 2026	Accumulative	Number	1 ZDM newsletter published per quarter	1 ZDM newsletter published per quarter	1 ZDM newsletter published per quarter	1 ZDM newsletter published per quarter	Newsletters	



45	HOD (FINANCE)	The municipality is adequately resourced with a skilled workforce			ALL	Date 2024/2025 AFS and APR submitted to AG	2024/2025 AFS and APR submitted to AG by 31 Aug 2025	N/A	N/A	N/A	Proof of submission and copy of report
46	HOD (COM)	SO 5.1.3 Optimize workforce productivity enforcing a sound organizational culture	Auditing	ALL	Date of submission of narrative 2024/2025 Annual Report on EPWP to Department of Public Works	Submission on narrative 2024/2025 Annual Report on EPWP to Department of Public Works by 31 Aug 2025	Date	N/A	N/A	N/A	Proof of submission, Acknowledgment of receipt and copy of report
47	HOD (FINANCE & OMM)	AUDITING	AUDITING	ALL	Date AFS and APR audit opinion 2024/2025 achieved	AFS and APR audit opinion 2024/2025 achieved by 31 December 2025	Date	N/A	N/A	N/A	Audit Report

<b>Total Key Performance Indicators-per KPA</b>	
<b>Status</b>	<b>KPA</b>
100% KPI met	KPA 1-8SD=11 indicators
KPI not measured	KPA2-LED= 14 indicators
KPI Almost met 75-100%	KPA3-WFYM=09 indicators
KPI not met 75% and less	KPA4-GG= 06 indicators
KPI extremely well met	KPA5-MTOD= 07 indicators
Total indicators	47 KPI's

MR SP MOSIA  
MUNICIPAL MANAGER

DATE	DATE
Feb-26	

---

**6. DETAILED CAPITAL WORKS PLAN AND WARD INFORMATION**

## WSIG MANDLAKAZI BULK WATER SUPPLY PROJECT IMPLEMENTATION PLAN

<b>MANDLAKAZI BWS PHASE 5 BULK</b>	Contract details	Finance
------------------------------------	------------------	---------

Name of contractor/consultant	Description of construction activity	Contract already awarded (Yes/No)
Soundrite Construction	Mandlakazi Phase 5.4 Sovana Bulk Water Supply	Yes
Afrostructures (PTY) LTD	Mandlakazi BWS: Upstream Bulks- Section 1B - (Joziini Road to Mkuze River)	Yes
Afrostructures (PTY) LTD	Mandlakazi BWS: Upstream Bulks- Section 1C- (Mkuze Bridge to Intermediate P5)	Yes
Icon Construction (PTY) LTD	Mandlakazi Phase 5.6A Ekubungazeleni Bulk Water Supply (Construction)	Yes
Icon Construction (PTY) LTD	Mandlakazi Phase 5: Upstream Bulks- Abstraction Works and Highlift Pump Stations x 2	Yes
Afrostructures (PTY) LTD	Mandlakazi Phase 5: Upstream Bulks- Post-tensioned Pipe Bridge	Yes
Mela Okuhle Trading Enterprise	Management and Operation of Mpuphusi River Sand Mining Borrow Pit for 36 Months	Yes
Contractor 14	Mandlakazi Phase 5: Upstream Bulks Phase 2 - Intermediate P5 to Mandlakazi WTW	No
Contractor 15	Downstream Bulk - Portable Water Rising Mains and Pump Station to Command Reservoir	No
Contractor 16	Downstream Bulk - New 30MI Command Reservoir and Upgrade of Gravity Mains to Reservoir 11 and Reservoir H	No
Contractor 17	Downstream Bulk - WTP Upgrade 60MI/day	No
Contractor 18	Mandlakazi Phase 5.6B Emangeleni Bulk Water Supply	No
ECA Consulting	Provision of professional services	Yes
MSW Consulting	Provision of professional services	Yes
Ayanda Mbangwa	Provision of tender advertising services	Yes
<b>TOTALS</b>		
		370 085 000.00

## RBIG IMPLEMENTATION PLAN & CASH FLOW REVISED

Name of contractor/consultant	Contract description	Contract Value	Cumulative expenditure since CONTRACT start date up to 30 June 2025	Budget allocation to CONTRACT for 2025/26FY
				100 000 000.00
<b>2025 DORA Published Grant Allocation</b>				
AC Industrial Sales & Services	Completion of Mngamunde DRN - Zone B/B1	40 460 456.88	19 787 205.31	20 673 251.57
Kukhanya Projects	Mandlakazi RWSS Phase 5.1 Reticulation: Engineers Professional Fees	-	-	-
Previous Contracts	Mngamunde Domestic Reticulation Network for Zone C / C1, Mngamunde DRN - Zone B/B1, Profession fees	40 460 456.88	19 787 205.31	20 673 251.57
Jamjo Civils	MNGAMUNDE DOMESTIC RETICULATION NETWORK	40 460 456.88	19 787 205.31	20 673 251.57
		0	-	-



TBC	The phase 3 project scope includes the following construction works: 120kl Bethel (Gumbi Extension) ground steel reservoir including concrete platforms.100kl elevated Gumbi steel reservoir at Gumbi WTW.90kl elevated Hlambanyathi steel reservoir.Access, fencing and other civil works at reservoir sites. 90mm dia x 6.0km long HDPE reticulation pipelines. 50mm dia x 10km long HDPE reticulation pipelines and 166 standpipes.	27 244 936.65	-	-
Paradoux	Professional Fees : Gumbi Phase 3 : Engineers Professional Fees	3 845 191.75	-	-
<b>GUMBI WSS UPGRADES: PHASE3</b>		<b>31 090 128.40</b>	<b>-</b>	<b>-</b>
TBC	Replace the Asbestos concrete pipelines in Site I Sub Zone - and more specifically at Unit B North and Unit C. Refurbish infrastructure (valves including associated fittings and chambers).Update the Nkonjeni RWSS Water model with latest data. Update of ZDM billing model. Update the Water Balance for Nkonjeni	107 597 880.10	-	-
DLV	Provision of professional services	11 426 028.90	-	-
<b>NKONJENI REGIONAL WATER SUPPLY- WDM Phase 4</b>		<b>119 023 909.00</b>	<b>-</b>	<b>-</b>
TBC	Construction of a 100kl, 150kl and 300kl reinforced concrete reservoir; internal distribution pipeline; reticulation lines including 373 metered yard connections.	49 391 589.09	-	-
ECA	Professional Fees : Mnganimobo : Engineers Professional Fees	6 914 822.47	-	-
<b>MNGANIMOBO WATER SUPPLY</b>		<b>56 306 411.55</b>	<b>-</b>	<b>-</b>
TBC	Construction of 150kl and 300kl reinforced concrete reservoir; pump station, internal distribution pipeline,reticulation lines including 224 metered yard connections.	48 743 478.56	-	-
ECA	Provision of professional services	6 824 086.99	-	-
<b>MABULULWANE WATER SUPPLY</b>		<b>55 567 565.55</b>	<b>-</b>	<b>-</b>
<b>Ayanda Mbanga</b>	<b>Provision of tender advertisement services</b>	<b>150 000.00</b>	<b>33 414.40</b>	<b>50 000.00</b>
				<b>24 664 954.81</b>

### MIG GRANT FRAMEWORK CONDITIONS\_PLANNING DOCUMENTS: APRIL 2026

MIG IMPLEMENTATION PLAN (2026-2027): Based on Draft Capital Budget

MIG IMPLEMENTATION PLAN (JULY 2026 TO JUNE 2027): Based on Draft Capital

MUNICIPALITY NAME		ZULULAND DISTRICT MUNICIPALITY			Total Project Cost	Authorisa	Registered MIG Funds	Project	Date:	Date:
MIS Form ID (The 6-digit number)	Prov Project Registration Number (as on the registration letter)	Project Title	EPWP Y/N	MIG Category (B,P or						
DC26 PMU	DC26 PMU	DC26 PMU Topslice	N/A	PMU	13 448 450.00	N/A	125 962 554.68	PMU	44510	44440
280021	2005MIGFDC280021	Khambi RWSS Water Supply AFA (VO#1)	Y	B	74 457 182.14	Y	74 785 687.00	Completed	45056	45012
280030	2005MIGFDC280030	Hlahlindlela/ Mondo Regional Water Supply	Y	B	167 578 900.00	Y	167 579 680.00	Completed	45056	45250
196689	2010MIGFDC28196689	Simdlangetsha East Water Supply - Phase 2 (AFA - 419583)	Y	B	122 054 000.00	Y	122 054 260.08	Practical Completion	45056	44616
195865	2010MIGFDC28195865	Simdlangentsha Central Water Supply Project: Phase 3	Y	B	148 006 808.34	Y	148 006 808.34	Completed	45056	45061
197374	2010MIGFDC28197374	Mandlakazi Regional Water Supply - Phase 5	Y	B	447 768 400.00	Y	447 768 410.25	Construct . 41-60%	45056	45252



---

**APPROVAL OF THE ZULULAND DISTRICT MUNICIPALITY'S DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE YEAR ENDING 30 JUNE 2027**

The Zululand District Municipality's draft SDBIP for the year ending 30 June 2027 has been reviewed and approved by the Honourable Mayor: Cllr. M.B Khumalo as said in S69 (3) (a) and S54 (3) of the Municipal Finance Management Act.

**Date received:**

30/04/2026

**Date Approved:**

30/04/2026

**Signature:**

