

Minimum Service Delivery Standards Indicators for Local
Authorities (Amendment) Regulations, 2026 (No. 1)

IT is hereby notified that the Minister responsible for Local Government has, in terms section 234(1)(h) of the Urban Councils Act [*Chapter 29:15*] and section 159(1) of the Rural District Councils Act [*Chapter 29:13*] made the following regulations:—

1. These regulations may be cited as the Minimum Service Delivery Standards Indicators for Local Authorities (Amendment) Regulations, 2026 (No. 1).

2. The Minimum Service Delivery Standards Indicators for Local Authorities Regulations, 2025, published in Statutory Instrument 170 of 2025, are amended—

- (a) by the repeal of section 8 and substitution of the following—

*“Minimum Standards for Corporate Governance
Indicators*

8. The minimum standards for Corporate Governance indicators shall be as follows—

Minimum Service Delivery Standards Indicators for Local
Authorities (Amendment) Regulations, 2026 (No. 1)

Performance Indicator			
5.1 Proportion of Total Expenditure Dedicated to Service Delivery (%)	70	70	Local authorities should prioritise the delivery of essential services to residents over the payment of salaries and other operational costs. The recommended ratio for expenditure on service delivery versus expenditure on remunerations will be 70:30. Every local authority will have an approved programme-based budget that is IPSAS-compliant. Budget heads related to all services are clearly separated and cost allocation standards for common costs should be in place. The accrual-based double entry accounting system is practised. Accounting standards comparable to commercial accounting standards, with clear guidelines for recognition of income and expenditure, are followed. Accounting and budgeting manuals are in place and are adhered to.
5.2 Efficiency in Human Resources Management (%)	90	75	LAs should have adequate and substantive staff with suitable qualifications at all levels. The following represents minimum acceptable performance: Existence of a Human Capital strategy Skills audit report. Job evaluation report Regular payment of salaries. Code of conduct Performance contracts and regular appraisals. Key HR policies, including Recruitment and Promotion policy Approved organogram.

Section

5.3 Availability of Estates and Development Planning Policies (%)	100	100	LAs should ensure that all developments in their areas of jurisdiction are complying with all relevant laws and regulations on development control such as the Regional, Town and Country Planning Act [<i>Chapter 29:12</i>], the Model Building By-laws, the Environmental Management Act [<i>Chapter 20:27</i>] and the Environmental Impact Assessment regulations. The following should be the minimum: Existence of a current valuation roll Existence of a current master plan Existence of local development plans Existence of local environmental action plan Existence of a strategic plan
5.4 Extent of Gender Mainstreaming (%)	100	50	LAs should have a gender policy and a gender desk/focal person. They should ensure that there is balance in the number of women in middle and senior management positions <i>versus</i> total number of staff in middle and senior management positions. They should actively promote the employment of People with Disabilities (PWD) in council or their area of jurisdiction. A gender mainstreaming budget will be developed and its implementation monitored.

Minimum Service Delivery Standards Indicators for Local
Authorities (Amendment) Regulations, 2026 (No. 1)

5.5 Adherence to Mandatory Council Meetings and Policies (%)	100	100	All LAs should ensure 100% compliance on council meetings; with the existence of a resolutions register, 100% implementation of resolutions, signed minutes, notice and agenda of meetings. Existence of mandatory council policies, ZACC policies, by-laws covering 54 mandates as covered in the Urban Councils Act [<i>Chapter 29:15</i>] and 64 mandates as covered in the Rural District Councils Act [<i>Chapter 29:13</i>].
5.6 Extent of Payment of Statutory Obligations (%)	100	100	LAs should ensure compliance with statutory obligations such as VAT, PSIP loans, bank loans and other deductions, PAYEE, NSSA, Pensions, Withholding tax, ZIMDEF, Insurance of assets. They should maintain compliance certificates or other forms of proof for these payments.
5.7 Status of Audited Accounts (%)	100	100	All LAs should produce and submit draft financial statements to the Comptroller and Auditor-General within 60 days of end of each financial year as guided by the governing laws and directives.

5.8 Financial Sustainability (%)	100	80	A LA shall have an approved budget that is programme-based budgeting compliant and gender responsive. LAs should endeavour to achieve sustainability in financial management. They should ensure adherence to budgeted expenditure and charge reasonable cost recovery tariffs. Efficiency in billing of all properties and services is crucial and all billed current revenues should be collected and arrears minimised. They should demonstrate adherence to Annual Procurement Plan, Debt and Creditors Management policy, and Internal Audit Plans. Liquidity ratio should be kept within limits of financial best management practices.
5.9 Extent of E-governance (%)	100	60	LAs should endeavour to be current in terms of implementation of ICT technologies and utilise E-Governance to enhance their service delivery. All LAs should have an efficient Enterprise Resource Planning (ERP) system suitable for their size and functions. Cybersecurity and disaster recovery, back-up infrastructure should be in place. The following represents minimum performance: - Extent of Utilisation of ERP. - Availability of ICT gadgets for all employees whose duties need them. - Up-to-date and functional website. - Presence of Social Media platforms. - Presence of interactive platforms. - Availability of online payment platforms. - Availability of Call Centre. - Existence of corporate emails. - Existence of ICT infrastructure for Disaster Recovery and Reduction procedures. - Existence of cyber-security protection systems/measures. - Usage of genuine licenced software.

Minimum Service Delivery Standards Indicators for Local
Authorities (Amendment) Regulations, 2026 (No. 1)

5.10 Efficiency in Asset Management (%)	100	70	LAs should manage their assets in a way that ensures they are utilised efficiently, maintained effectively, and contribute to the overall performance and service delivery of the local authority. They should maintain an up-to-date asset register that is IPSA compliant. The following constitute good management practice: Availability of asset register and in the right format. Accurate and up-to-date asset register External and Internal Audit records to validate the value in the register available. Physical location of the asset can be traced. Proof of regular maintenance and repairs available. Electronic system to manage assets available. Assets management and replacement policy and proof of implementation available. Asset risk of failure analysis done.
--	-----	----	---

(b) by the addition of new sections after section 11 —

Capacity building

12. The Minister shall give directions on how the local authorities shall be capacitated through trainings to ensure full compliance of the regulations.

Monitoring and evaluation

13. The Minister shall give directions on how the monitoring and evaluation will be done. This will include quarterly reviews of indicator trends, surveys and any challenges by the local authorities.

Rewards for best performing local authority

14. (1) Recognition and awards will be given to the best performing local authorities. The rewards will be categorised in different areas as defined by the minimum service delivery standards.

(2) The rewards shall be further categorised as follows—

- (a) best performing Council Chairperson or Mayor;
- (b) best performing Town Clerk, Chief Executive Officer or Town Secretary.

(3) The rewards shall be first at the Provincial level where the best performing local authority will be awarded as the best performer within the province and then the best performers at provincial level will be further recognised and awarded at National level.

(4) The rewards will be split into two categories—

- (a) urban local authorities; and
- (b) rural local authorities.

Penalties for non-compliance and non-performance

15. (1) The Minister shall give directions for the penalties to be imposed to non-compliant and non-performing local authorities according to the minimum service delivery standards.

(2) The penalties shall include written warnings, suspension of travel, downgrading of council status and recommended dismissal amongst other directions.”.

