



NDLAMBE

LOCAL MUNICIPALITY

STRATEGIC LAYER

SDBIP

2026/2027



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**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2026/2027
STRATEGIC LAYER**

I, Adv Rolly Dumezweni, in my capacity as the Accounting Officer of Ndlambe Municipality hereby submit to the Honourable Mayor, Councillor KC Ncamiso, the Service Delivery and Budget Implementation Plan for the 2026/2027 financial year.


.....
Adv Rolly Dumezweni
Municipal Manager

This Service Delivery and Budget Implementation Plan 2026/2027 is approved by the Mayor, Councillor KC Ncamiso on the 26 June 2026


.....
Cllr Khululwa Celia Ncamiso
Honourable Mayor





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NDLAMBE LM ORGANISATIONAL SCORECARD 2026/2027 (STRATEGIC LAYER)



1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) is comprehensively defined in Circular 13 in terms of the Municipal Finance Management Act, No 56 of 2003 (MFMA). The SDBIP is recognised as a critical management, implementation and monitoring tool utilised by the municipality to measure the in-year performance against the deliverables outlined in the Integrated Development Plan (IDP) and the budget. The SDBIP consists of two (2) components, namely the Top Layer SDBIP which focuses on the strategy and key reporting requirements and the Departmental SDBIP which is operational and measures departmental performance. The information contained herein is relevant to the Strategic Layer/Top Layer of the SDBIP. The SDBIP has been developed through a rigorous strategic process that ensures effective integration of the Integrated Development Plan and the budget. This process reflects sound performance management practices and includes the following key elements:

- **IDP Alignment.** The SDBIP is directly derived from the Key Performance Areas, 4 Development Priorities of the municipality, strategic and sub-objectives and projects contained in the IDP. This ensures that the municipality's service delivery commitments are translated into an implementable plan with measurable in-year targets.
- **Budget Alignment.** The budget allocations to be tabled before council necessitate the SDBIP to be crafted in such a way that the KPIs are SMART. The SDBIP is in full alignment with the budget to be approved by council.
- **Comprehensive departmental consultations.** These consultations refined the KPIs and targets to ensure strict adherence to SMART principles (Specific, Measurable, Achievable, Relevant and Time-bound). These consultations took place in different forms. Such as, quarterly performance assessments, quarterly reporting (Section 52D reports), Midyear Report (Section 72 report) and formal physical meetings.

It is important to note that the budget allocations reflected in the SDBIP will be incorporated and finalised only after Council's approval of the budget in terms of Section 28 of the MFMA. This will ensure full alignment between the approved budget allocations and the financial components of the SDBIP.



2. LEGISLATIVE BACKGROUND

The SDBIP 2026/2027 is prepared in compliance with the Municipal Finance Management Act, No 56 of 2003 (MFMA). Section 1 of the MFMA defines the SDBIP as a detailed plan approved by the Mayor in terms of Section 53.1.c.2 for implementing municipal service delivery and the annual budget, incorporating monthly projections for revenue by source and operation/capital expenditure by vote, quarterly service delivery targets and key performance indicators as well as any prescribed matters with revisions governed by Section 54.1.c. Section 53.1.c.2 requires the Mayor to approve the SDBIP within 28 days after the adoption of budget, while Section 28 authorises adjustments on the budget for circumstances including material revenue collection, appropriation of additional funds, unforeseeable expenditure, utilisation of projected savings, rollovers of unspent prior year funds, error corrections and all other prescribed expenditures in accordance with Regulation 23 of the Municipal Budget and Reporting Regulations.

Section 54.1.c mandates the Mayor, upon considering Section 71 reports and the Section 72 report, to assess the need for an SDBIP reviewal. This refers to effecting changes to targets, Key Performance Indicators (KPIs) or means of verification which ought to be approved by the Mayor and Council subsequent to the approval following the adjustment of the budget. Circular 13 of the MFMA provides foundational guidance on the preparation, content, structure and monitoring of the SDBIP as the essential tool for translating the Integrated Development Plan (IDP) and the budget into measurable deliverables. In addition to the above, Circular 88 gives further clarification on the methodology of preparing KPIs as well as their targets.

3. MUNICIPAL OVERVIEW

3.1 VISION



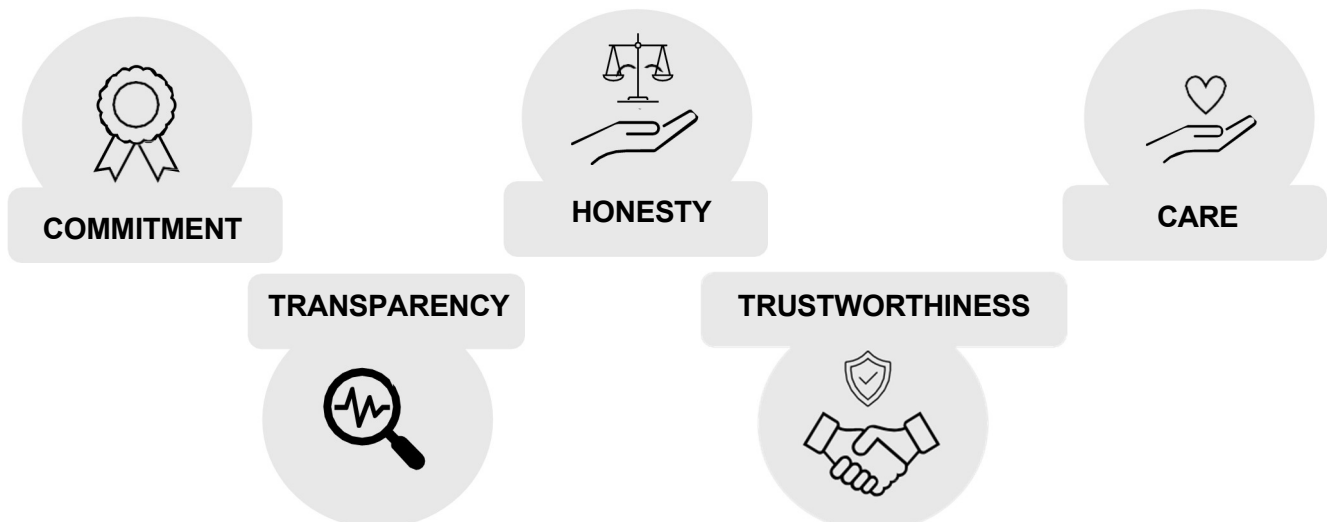
Ndlambe is a sustainable, thriving destination of choice for investment, work, living and leisure, supported by a reliable infrastructure and economic opportunity along South Africa's Sunshine Coast.

3.2 MISSION



The provision of enabling infrastructure to ensure investment through optimal performance within each of the five Key Performance Areas of Local Government within the context of available resources.

3.3 VALUES





3.4 TOP FOUR DEVELOPMENT PRIORITIES



3.5 MUNICIPAL KEY PERFORMANCE AREAS (KPA's)





3.6 STRATEGIC GOALS AND OBJECTIVES

KEY PERFORMANCE AREA 1 - SPATIAL PLANNING		
Tier	Strategic Objective	Sub-Objectives
 Tier 1	“Ensure sustainable, compliant and well-managed land use and building development in line with legislation, the Spatial Development Framework, and National Building Regulations.”	• Town Planning: Ensure orderly, sustainable land use and development in line with the Spatial Development Framework and planning legislation. • Building Inspectorate: Ensure safe, compliant building development in line with the National Building Regulations.
 Tier 1	“Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.”	• Environmental & Biodiversity Protection: Promote sustainable environmental management and protect natural biodiversity. • Beaches & Coastal Facilities: Maintain clean, safe, and compliant public beaches and coastal facilities to support community use and tourism.
 Tier 1	Waste Management (KPA 1)	• Ensure consistent refuse removal and public cleansing in all wards.
 Tier 3	Facilitate housing delivery projects and informal settlement upgrading in partnership with Provincial and National.	• Facilitated Delivery (Agency Function) – Housing / Human Settlements: Housing and informal settlement upgrade.

KEY PERFORMANCE AREA 2 - BASIC SERVICE DELIVERY		
Tier	Strategic Objective	Sub-Objectives
 Tier 1	Ensure reliable, well-maintained infrastructure to attract and enable investment.	• Water & Sanitation: Maintain water and sanitation service infrastructure • Roads: Maintain municipal road networks (gravel and tar) • Stormwater Management: Maintain and clear stormwater infrastructure ahead of rainy season • Tourism Infrastructure: Maintenance of existing Tourism Infrastructure • Electricity Networks and Assets: Maintain electrical assets • Maintenance of municipal owned buildings/assets



● Tier 1	Construct and Upgrade reliable infrastructure to attract and enable investment.	• Water & Sanitation: Construct and upgrade water and sanitation service infrastructure • Roads: Construct and upgrade municipal road networks (gravel and tar) • Stormwater Management: Construct and upgrade stormwater infrastructure • Tourism Infrastructure: Construct and upgrade Tourism Infrastructure • Electrical Assets: Construct and upgrade of electrical assets
● Tier 1	“Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.” (CPS link to KPA 1 & 2)	• Traffic Services: Improve road safety and ensure compliance with traffic and licensing regulations • Fire Services: Enhance fire safety, prevention, and emergency response capacity • Disaster Management: Strengthen community resilience and preparedness for disasters and emergencies • Community Safety: Improve community safety through traffic services, by-law enforcement and emergency response • Cemeteries: Ensure dignified and well-maintained cemeteries for the community • Recreational Facilities: Maintain and improve recreational facilities to promote community wellbeing and social cohesion • Community & Protection Services (Environmental Health): Safeguard public health through environmental monitoring • Environmental Health (within CPS): Safeguard public health through monitoring of food premises and products

KEY PERFORMANCE AREA 3 - MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT		
Tier	Strategic Objective	Sub-Objectives
● Tier 2	“Strengthen institutional capacity and corporate support services to enable delivery on Ndlambe Top 4 development priorities.”	• Human Resources: Recruit, train, and manage staff with priority on water, sanitation, roads, stormwater, and tourism infrastructure • Committee Support: Ensure Council and committees fast-track decisions that enable Top 4 projects • Records & Registry: Digitise and manage infrastructure/service delivery documentation for quick access • Legal Advisory: Resolve legal blockages and maintain by-laws that enable infrastructure and CPS delivery
● Tier 2	Strengthen ICT systems and digital service delivery	• Maintain ICT systems, data security, and digital tools to support service delivery
	“Ensure integrated planning, performance, risk, and audit systems	• Credible Integrated Development Planning (IDP)



Tier 2	that enable accountable governance and effective service delivery.”	• Performance Management System (PMS) • Internal Audit • Risk Management
Tier 3	“Facilitate library and community facility programmes on behalf of District and Provincial mandates.”	• Libraries & Community Facilities (Facilitated Delivery – Agency Function)

KEY PERFORMANCE AREA 4 - LOCAL ECONOMIC DEVELOPMENT		
Tier	Strategic Objective	Sub-Objectives
Tier 3	Promote local economic development through strategic initiatives, positioning Ndlambe as a potential logistics and trade hub.	• Promote sustainable Tourism and LED based on Reframing of LED: Annexure D • Support sustainable livelihoods through targeted LED, SMME, EPWP/CWP projects / initiatives

KEY PERFORMANCE AREA 5 - FINANCIAL VIABILITY AND MANAGEMENT		
Tier	Strategic Objective	Sub-Objectives
Tier 2	“Maintain financial sustainability through effective revenue, expenditure, and compliance management.”	• Income / Revenue & Credit Control: Enhance revenue collection, billing accuracy, and credit control systems to support financial sustainability • Expenditure: Ensure efficient and compliant processing of all municipal expenditure and payroll • Supply Chain Management (SCM): Implement transparent and compliant supply chain processes that promote value for money and local economic participation
Tier 2	“Maintain financial sustainability through effective revenue, expenditure, and compliance management.”	• Budget & Treasury: Maintain credible budgets, effective cash flow, and statutory reporting in line with the MFMA : Ensure sound financial and resource planning

KEY PERFORMANCE AREA 6 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
Tier	Strategic Objective	Sub-Objectives
Tier 3	“Promote inclusive development and community participation through economic facilitation, stakeholder engagement, and mainstreaming of vulnerable groups.”	• Public Participation: Build community trust through communication, public participation and responsiveness to complaints and queries from the public • Special Programmes Unit (SPU– Women, Youth, Disabled, Elderly): Promote integrated youth development and skills upliftment
Tier 3	“Ensure integrated planning, performance, risk, and audit systems that enable accountable governance and effective service delivery.”	• Credible Integrated Development Planning (IDP): • Performance Management System (PMS): • Internal Audit • Risk Management



4 SUMMARY OF KPIs PER KPA

4.1 SPATIAL PLANNING

The Strategic Layer of the SDBIP 2026/2027 contains one KPI in KPA 1: Spatial Planning. The KPI measures the municipality's efficient and compliant land use management process in line with the Spatial Development Framework and SPLUMA Legislation, specifically the applications which have been submitted to the municipality. The KPI aims to ensure orderly, sustainable land use and building development that complies with legislation.

KEY PERFORMANCE AREA (KPA) 1: SPATIAL PLANNING TIER 1: CORE DELIVERY PRIORITIES									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Infrastructural Development	1. Turnaround time for processing of land use applications within 16 months in accordance with SPLUMA	13.96 months	16 months	16 months	16 months	16 months	16 months	Lead Schedule Register, Return Approval/Rejection letter to applicant, Progress reports	Director: Infrastructural Development



4.2 BASIC SERVICE DELIVERY

KPA 2: Basic Service Delivery forms a core component of the SDBIP 2026/2027. The KPIs focus on ensuring the provision of reliable, sustainable and compliant basic services to enhance the quality of life for the residents. The KPA encompasses a wide range of services including refuse removal and the rehabilitation and maintenance of landfill sites, cemetery development and critical infrastructure development. The municipality aims to improve access to basic services, reduce non-revenue losses and support long-term infrastructure sustainability through routine maintenance programmes and upgrading projects.

4.2.1 WATER AND SANITATION PROJECTS

TIER 1: CORE DELIVERY PRIORITIES									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Infrastructural Development	8. Number of sanitation infrastructure project milestones completed (Multi-year)	New Indicator	5 (1. Port Alfred Sewerage Infrastructure Phase 1 Reticulation (11.8km) 2. Port Alfred Pump Station Upgrades 3. Port Alfred Sewerage Industrial Area Reticulation and Bulk Link 4. Upgrading of Sewer System in Port Alfred - Phase 1 5. Bathurst Waste Water Treatment Works and Bulk Sewer Reticulation)	N/A	1 Port Alfred Sewerage Infrastructure Phase 1 Reticulation (11.8km) [100% Road Reinstatement and Cleaning]	N/A	4 Port Alfred Pump Station Upgrades; Port Alfred Sewerage Industrial Area Reticulation and Bulk Link; Upgrading of Sewer System in Port Alfred - Phase 1; Bathurst Waste Water Treatment Works and Bulk Sewer Reticulation)	Lead Schedule, Appointment Letter, Cashflows, Programme of Works, Insurance, Letter of Good Standing Progress Reports	Director: Infrastructural Development



Infrastructural Development	9. Number of water infrastructure project milestones completed	New Indicator	1. Bathurst Water Treatment Plant [100% (1. Designs 100%; Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. Rising main and valve fittings.) [30% of Full Project Scope Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. OHS provisioning and commissioning. Rising main and valve fittings. 3. Component 2. Refurbishment and compliance restoration of the existing Process train: Replacement of degraded fittings, verification of UV resistance piping, completion of OHS items. 4. Component 3. Special Studies: Investigation of Raw Water Feasibility and Source Viability Study at Golden Ridge, Lushington and Mansfield; Application of Water Use license and Environmental Screening; Detailed process audit and treatment adequacy review]]]	N/A	N/A	N/A	1. Bathurst Water Treatment Plant [100%(1. Designs 100%;Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. Rising main and valve fittings.) [30% of Full Project Scope]	Lead Schedule Progress Reports	Director: Infrastructural Development
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4.2.2 ROADS AND STORMWATER PROJECTS

TIER 1: CORE DELIVERY PRIORITIES									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Infrastructural Development	10. Number of metres of stormwater drainage upgraded in municipal roads	New Indicator	710 [Runeli Drive, Port Alfred (Stormwater - 110m) Atherstone Road, Port Alfred (Stormwater - 600m)]	N/A	N/A	710 [Runeli Drive, Port Alfred (Stormwater - 110m) Atherstone Road, Port Alfred (Stormwater - 600m)]	N/A	Lead Schedule Progress Report Completion Certificate	Director: Infrastructural Development
Infrastructural Development	11. Metres of road improved (paving)	11183.64 m	710m (Runeli Drive - 110m; Atherstone - 600m)	N/A	N/A	110m (Runeli Drive, Port Alfred)	600m (Atherstone Road, Port Alfred)	Lead Schedule Progress Report Completion Certificate	Director: Infrastructural Development



4.2.3 COMPLIANCE AND ACCESS KPIs

TIER 1: CORE DELIVERY PRIORITIES									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Community Protection Services	2. Number of formal households with access to refuse removal as per the refuse collection schedule	21922	21922	21922	21922	21922	21922	Refuse Removal Schedule, Billing confirmation from the Finance Department, Lead Schedule	Director: Community Protection Services
Infrastructural Development	12. Percentage of non-revenue water	32.92%	32%	32%	32%	32%	32%	Lead Schedule Internal Non-Revenue Water Report	Director: Infrastructural Development
Infrastructural Development	13. Percentage of water samples complying to SANS241 (Blue Drop)	87.81%	85%	85%	85%	85%	85%	Monthly Lab Results, Detail Lead Scheduled	Director: Infrastructural Development
Infrastructural Development	14. Percentage of unplanned electricity outages that are restored to supply within industry standards. (98% of households restored within 24 hours (municipal service areas)	98%	98%	98%	98%	98%	98%	Lead Schedule Report from CDR	Director: Infrastructural Development



4.4.4 COMMUNITY AND PROTECTION SERVICES KPIS (CEMETRIES, BEACHES, LANDFILL SITES)

TIER 1: CORE DELIVERY PRIORITIES									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Community Protection Services	3. Number of milestones taken towards the rehabilitation of the Bushman's Landfill Site	New Indicator	4 (1. Engagements with DEDEAT regarding the rehabilitation of the Bushman's Landfill Site; 2. Scope of Works for the Consultants; 3. Advertisement of the Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site; 4. Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site)	1 Engagements with DEDEAT regarding the rehabilitation of the Bushman's Landfill Site	1 Scope of Works for the Consultants	1 Advertisement of the Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site	1 Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site	Lead Schedule, Minutes, Attendance Register, Agenda, Draft Scope of Works, Advert, Appointment Letter	Director: Community Protection Services
Community Protection Services	4. Number of landfill sites maintained	5	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	Lead Schedule Reports from service provider, Service Level Agreement between Service Provider and Municipality	Director: Community Protection Services
Community Protection Services	5. Number of milestones reached towards the establishment of a new cemetery (Mill Farm)	New Indicator	4 (Finalisation of Procurement Process, Installation of Fence, Draft Plan of the Cemetery, Submission of the Draft Layout Plan to CPS Committee)	1 Draft Plan of the Cemetery	1 Submission of the Draft Layout Plan to CPS Committee	1 Finalisation of Procurement Process	1 Installation of Fence	Lead Schedule Report Completion Certificate Draft Layout Plan Item to CPS Committee	Director: Community Protection Services



Community Protection Services	6. Number of beaches with full blue flag status maintained according to blue flag beach criteria and explanatory notes 2020.	2.40 (Dec and Jan – 3; Feb, March and April – 2)	3 Blue Flag Beaches	N/A	3 Blue Flag Beaches (December)	3 Blue Flag (January); 2 Blue Flag Beaches (February to March)	2 Blue Flag Beaches (April)	Lead Schedule Blue Flag Certificates Blue Flag report	Director: Community Protection Services
Community Protection Services	7. Number of municipal sites (76) secured by alarms and armed response as per the security contract.	77 Sites	76 Sites	76 Sites	76 Sites	76 Sites	76 Sites	Service Level Agreement between Security Company and the Municipality Monthly Security Company Report, Lead Schedule	Director: Community Protection Services

4.3 MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

The KPIs contained in KPA 3: Municipal Transformation and Organisational Development focus on strengthening institutional capacity, improving human resource management and enhancing the skills and competencies of municipal staff and councillors. This KPA encompasses key areas such as staff recruitment, reduction of vacancy rate and compliance to the filling of funded posts. Through these interventions, the municipality aims to build a capable and adequately staffed institution that will ensure that the strategic priorities are attained.



TIER 2: ENABLING INSTITUTIONAL AND FINANCIAL SUPPORT									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Corporate Services	15. Staff Vacancy Rate	Target is only due for reporting in June 2026	10%	N/A	N/A	N/A	10%	Lead Schedule Positions advertised, Appointment letters issued, Calculation of the staff vacancy rate, Approved Institutional Organogram	Director: Corporate Services
Office of the Municipal Manager	16. Percentage of funded posts (Task Grade 5 upwards) filled within 6 months of vacancy according to municipal staff regulations 890	84%	60%	60%	60%	60%	60%	Lead Schedule Positions advertised, Appointment letters issued, Approved Institutional Organogram Appointments and Terminations Report	Municipal Manager

4.4 LOCAL ECONOMIC DEVELOPMENT

The KPA encompasses key areas such as the creation of work opportunities through EPWP, CWP and other related employment programmes to stimulate the local economic activity. The KPI is:



TIER 3: DEVELOPMENTAL AND INCLUSIVE FUNCTIONS									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Office of the Municipal Manager	17. Number of work opportunities created by the municipality through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)	2690	1229	60	579	419	171	Lead Schedule Employment contracts, Letters of appointment Listing of employed persons	Municipal Manager

4.5 FINANCIAL VIABILITY AND MANAGEMENT

The KPA encompasses key areas such as improving the collection rate, maintaining healthy cash/cost coverage and current rations, reducing irregular, fruitless and wasteful expenditure and ensuring optimal spending on repairs and maintenance. The KPIs focus on maintaining financial sustainability through effective revenue collection, expenditure management, credible budgeting, and compliance with financial regulations.



TIER 2: ENABLING INSITUTIONAL AND FINANCIAL SUPPORT									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Financial Services	18. Percentage Collection Rate	79.58%	79%	73%	84%	79%	81%	Lead Schedule Collection Rate Report	Chief Financial Officer
Financial Services	19. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)	0.03:1	1 month	1 month	1 month	1 month	1 month	Lead Schedule Financial Viability Report, Cashflow statement, Section 71 Report (Table C4 and C6)	Chief Financial Officer
Financial Services	20. Percentage reduction of Irregular Expenditure incurred 2025/2026 in comparison to prior year 2024/2025 amount incurred (pre-writeoffs)	New Indicator	33.3% (of Irregular as per Audited AFS)	N/A	33.3% (of Irregular as per Audited AFS)	N/A	N/A	Lead Schedule Audited Annual Financial Statements, Quarterly Report	Chief Financial Officer



Financial Services	21. Percentage of Rand-value of incurred Fruitless and Wasteful expenditure recovered in the current year	New Indicator	86%	N/A	N/A	N/A	86%	Lead Schedule, Full Year Fruitless and Wasteful Expenditure Register	Chief Financial Officer
Financial Services	22. Percentage reduction of Unauthorised Expenditure incurred 2025/2026 in comparison to prior year 2024/2025 amount incurred	New Indicator	10%	N/A	N/A	5%	10%	Lead Schedule, Full Year Unauthorised Expenditure Register, Budget	Chief Financial Officer
Financial Services	23. Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	2.83%	5.7%	1.4%	2.9%	4.3%	5.7%	Lead Schedule Monthly budget actuals from expenditure, Section 71 Report (PPE excl. WIP. Investment Property) [Table C6]	Municipal Manager
Financial Services	24. Current Ratio	1.30:1	1.02	1.11	1.06	1.18	1.02	Lead Schedule Monthly actuals, Section 71 Report (Table C6) Debtors Age Analysis, Bank Reconciliation, Investment Register, Creditor's Age Analysis	Chief Financial Officer



4.6 GOOD GOVERNANCE AND PUBLIC PARTICIPATION

The KPIs focus on promoting accountable, transparent and participatory governance through effective risk management, internal controls, audit outcomes and community engagement. This KPA encompasses key areas such as achieving an unqualified or a clean audit opinion, investigating fraud and corruption allegations, ensuring councillor financial disclosures and credible Integrated Development Planning (IDP). Through these interventions, the municipality aims to build public trust, strengthen oversight, encourage community involvement and ensure responsive and inclusive decision-making.

TIER 2: ENABLING INSTITUTIONAL AND FINANCIAL SUPPORT									
Department	Key Performance Indicator (KPI)	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
			2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Financial Services	25. Audit Opinion	4 (Unqualified)	4 (5 - Clean Audit 4 - Unqualified 3 - Qualified 2 - Adverse Findings 1 - Disclaimer)	N/A	4 (5 - Clean Audit 4 - Unqualified 3 - Qualified 2 - Adverse Findings 1 - Disclaimer)	N/A	N/A	Lead Schedule Auditor-General Report	Municipal Manager
Financial Services	26. Average number of days from the point of advertising to the letter of award per 80/20 procurement process	100%	90 Days	90 Days	90 Days	90 Days	90 Days	Lead Schedule Advert Letter of Appointment	Municipal Manager



Office of the Municipal Manager	27. Percentage progress made towards the development of the Infrastructure Asset Management Plan	100%	100% (Infrastructure Asset Management Plan)	N/A	N/A	N/A	100% (Infrastructure Asset Management Plan)	Lead Schedule, Infrastructure Asset Management Plan	Municipal Manager
Office of the Municipal Manager	28. Percentage of reported fraud and corruption allegations investigated.	100%	100%	100%	100%	100%	100%	Lead Schedule MM's Report	Municipal Manager
Corporate Services	29. Percentage of councillors and officials who have declared their financial interests	100%	100%	100%	N/A	100%	N/A	Lead Schedule Completed and signed Declaration forms	Director: Corporate Services
Office of the Municipal Manager	30. IDP Assessment Rating	5 (High)	5 (5 - High 3 - Medium 1 - Low)	N/A	N/A	N/A	5 (5 - High 3 - Medium 1 - Low)	Lead Schedule COGTA Rating, Previous IDP	Municipal Manager



5 SUPPORTING TABLES

The attached tables SA25 to SA30 present a detailed monthly breakdown of the budget for the 2026/27 financial year and the Medium Term Revenue and Expenditure Framework, as required by the Municipal Finance Management Act and the relevant National Treasury Circulars. These schedules breakdown the budget into operational monthly targets for revenue collection, operating expenditure, capital spending and cash-flow management. They provide the municipality with the primary mechanism to monitor financial and service-delivery performance on a monthly and quarterly basis throughout the financial year.



EC105 Ndlambe - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		11,288	11,288	11,288	11,288	11,288	11,288	11,288	11,288	11,288	11,288	11,288	11,288	135,462	144,944	155,090
Service charges - Water		6,210	6,210	6,210	6,210	6,210	6,210	6,210	6,210	6,210	6,210	6,210	6,210	74,511	80,606	87,216
Service charges - Waste Water Management		3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	37,628	39,143	41,983
Service charges - Waste Management		2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	31,948	33,609	35,351
Sale of Goods and Rendering of Services		468	468	468	468	468	468	468	468	468	468	468	468	5,614	5,906	6,213
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	12,525	13,176	13,861
Interest earned from Current and Non Current Assets		491	491	491	491	491	491	491	491	491	491	491	491	5,966	6,276	6,603
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		169	169	169	169	169	169	169	169	169	169	169	169	2,029	2,135	2,246
Licence and permits		359	359	359	359	359	359	359	359	359	359	359	359	4,305	4,529	4,764
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		149	149	149	149	149	149	149	149	149	149	149	149	1,789	1,879	1,973
Non-Exchange Revenue																
Property rates		16,231	16,231	16,231	16,231	16,231	16,231	16,231	16,231	16,231	16,231	16,231	16,231	194,843	204,975	215,634
Surcharges and Taxes		632	632	632	632	632	632	632	632	632	632	632	632	7,584	7,978	8,393
Fines, penalties and forfeits		41	41	41	41	41	41	41	41	41	41	41	41	489	515	541
Licences or permits		286	286	286	286	286	286	286	286	286	286	286	286	3,431	3,608	3,791
Transfer and subsidies - Operational		49,231	1,278	1,278	1,278	1,278	53,069	1,278	1,278	42,816	1,278	1,278	1,278	156,623	160,891	165,026
Interest		550	550	550	550	550	550	550	550	550	550	550	550	6,601	6,945	7,306
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		92,969	45,010	45,010	45,010	45,010	96,802	45,010	45,010	86,549	45,010	45,010	45,010	681,414	717,764	756,062
Expenditure																
Employee related costs		18,583	18,573	18,633	18,573	18,573	19,210	18,573	19,305	18,573	18,573	18,573	18,573	224,318	234,819	245,171
Remuneration of councillors		706	706	706	706	706	706	706	706	706	706	706	706	8,476	8,484	8,492
Bulk purchases - electricity		8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	100,536	105,563	110,841
Inventory consumed		2,849	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	34,124	35,975	37,760
Debt impairment		-	-	-	(10,968)	-	33,921	-	-	(10,968)	-	-	33,921	45,905	51,732	54,310
Depreciation, amortisation and impairment		4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	50,602	52,999	55,861
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	9,178	9,631	10,119
Contracted services		9,941	9,931	11,512	10,266	10,403	10,820	9,846	9,931	9,931	9,931	9,931	9,931	122,381	126,511	130,245
Transfers and subsidies		359	359	359	359	359	359	359	359	359	359	359	359	4,306	4,352	4,302
Irrecoverable debts written off		-	-	-	10,968	-	10,968	-	-	10,968	-	-	10,968	43,874	43,768	45,359
Operational costs		5,960	5,991	6,173	6,005	5,938	5,838	5,838	5,938	5,938	5,938	5,938	5,938	72,034	74,335	77,324
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		50,935	50,939	53,364	51,289	51,359	97,202	50,702	51,619	50,887	50,892	50,887	111,560	721,634	753,843	787,784
Surplus/(Deficit)		42,034	(5,929)	(8,353)	(6,279)	(6,349)	(400)	(5,692)	(6,608)	35,662	(5,882)	(5,877)	(66,549)	(40,221)	(36,079)	(31,722)
Transfers and subsidies - capital (monetary allocations)		5,916	5,916	5,916	5,916	5,916	5,916	5,916	5,916	5,916	5,916	5,916	5,916	70,990	66,148	69,535
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914
Income tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



EC105 Ndlambe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		411	411	411	411	411	411	411	411	411	411	411	411	4,930	5,101	5,260
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		326	326	326	326	326	326	326	326	326	326	326	326	3,914	3,941	4,123
Vote 4 - COMMUNITY AND PROTECTION SERVICES		218	218	218	218	218	218	218	218	218	218	218	218	2,613	1,697	1,785
Vote 5 -		705	705	705	705	705	705	705	705	705	705	705	705	8,461	7,954	8,368
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	22,112	10,193	33,167
Vote 7 - ELECTRICITY SERVICES		18,853	12,657	12,657	12,657	12,657	18,853	12,657	12,657	18,853	12,657	12,657	12,657	170,474	174,371	185,959
Vote 8 - WATER WORKS		12,534	7,064	7,064	7,064	7,064	12,473	7,064	7,064	12,473	7,064	7,064	7,064	101,058	109,253	114,891
Vote 9 - FINANCIAL SERVICES		52,839	17,526	17,526	17,526	17,526	52,839	17,526	17,526	46,480	17,526	17,526	17,526	309,894	324,364	340,695
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		4,620	3,639	3,639	3,639	3,639	4,620	3,639	3,639	4,620	3,639	3,639	3,639	46,609	49,033	51,583
Vote 12 - WASTE WATER MANAGEMENT		6,537	6,537	6,537	6,537	6,537	10,431	6,537	6,537	6,537	6,537	6,537	6,537	82,337	98,004	79,867
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		98,885	50,926	50,926	50,926	50,926	102,717	50,926	50,926	92,464	50,926	50,926	50,926	752,403	783,912	825,698
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,270	12,902	13,085	13,277
Vote 2 - MUNICIPAL MANAGER		3,273	3,273	3,648	3,273	3,273	3,800	3,273	3,452	3,273	3,273	3,273	3,288	40,369	42,152	43,912
Vote 3 - CORPORATE SERVICES		3,218	3,218	3,218	3,218	3,218	3,343	3,218	3,370	3,218	3,218	3,218	3,218	38,890	40,481	42,278
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,141	3,137	3,137	3,137	3,137	3,707	3,137	3,266	3,137	3,137	3,137	3,317	38,831	38,802	40,230
Vote 5 -		2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,935	35,029	36,645	38,330
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		9,095	9,095	9,095	9,095	9,095	9,398	9,095	9,221	9,095	9,095	9,095	11,030	111,502	116,481	119,161
Vote 7 - ELECTRICITY SERVICES		12,369	12,369	12,917	12,369	12,369	15,715	12,369	12,369	12,369	12,369	12,369	16,208	156,158	163,945	174,991
Vote 8 - WATER WORKS		6,629	6,629	6,629	6,629	6,629	25,959	6,629	6,629	6,629	6,629	6,629	27,039	119,283	125,921	132,037
Vote 9 - FINANCIAL SERVICES		4,329	4,337	5,839	4,687	4,457	10,328	4,100	4,431	4,285	4,290	4,285	10,293	65,662	67,595	70,385
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		2,205	2,205	2,205	2,205	2,205	8,702	2,205	2,205	2,205	2,205	2,205	17,880	48,631	52,275	54,859
Vote 12 - WASTE WATER MANAGEMENT		2,702	2,702	2,702	2,702	2,702	12,273	2,702	2,702	2,702	2,702	2,702	15,081	54,377	56,461	58,323
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		50,935	50,939	53,364	51,289	51,359	97,202	50,702	51,619	50,887	50,892	50,887	111,560	721,634	753,843	787,784
Surplus/(Deficit) before assoc.		47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914



EC105 Ndlambe - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		53,281	17,969	17,969	17,969	17,969	53,281	17,969	17,969	46,922	17,969	17,969	17,969	315,207	329,868	346,378
Executive and council		411	411	411	411	411	411	411	411	411	411	411	411	4,930	5,101	5,260
Finance and administration		52,870	17,558	17,558	17,558	17,558	52,870	17,558	17,558	46,511	17,558	17,558	17,558	310,277	324,767	341,118
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		510	510	510	510	510	510	510	510	510	510	510	510	6,119	4,263	4,461
Community and social services		294	294	294	294	294	294	294	294	294	294	294	294	3,531	3,539	3,699
Sport and recreation		183	183	183	183	183	183	183	183	183	183	183	183	2,193	308	324
Public safety		9	9	9	9	9	9	9	9	9	9	9	9	112	118	124
Housing		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(7)	(7)	(8)
Health		24	24	24	24	24	24	24	24	24	24	24	24	290	305	321
Economic and environmental services		2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,292	14,591	37,794
Planning and development		813	813	813	813	813	813	813	813	813	813	813	813	9,753	10,200	8,765
Road transport		1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	13,395	1,083	25,549
Environmental protection		262	262	262	262	262	262	262	262	262	262	262	262	3,145	3,308	3,480
Trading services		42,544	29,897	29,897	29,897	29,897	46,377	29,897	29,897	42,483	29,897	29,897	29,897	400,479	430,662	432,300
Energy sources		18,853	12,657	12,657	12,657	12,657	18,853	12,657	12,657	18,853	12,657	12,657	12,657	170,474	174,371	185,959
Water management		12,534	7,064	7,064	7,064	7,064	12,473	7,064	7,064	12,473	7,064	7,064	7,064	101,058	109,253	114,891
Waste water management		6,537	6,537	6,537	6,537	6,537	10,431	6,537	6,537	6,537	6,537	6,537	6,537	82,337	98,004	79,867
Waste management		4,620	3,639	3,639	3,639	3,639	4,620	3,639	3,639	4,620	3,639	3,639	3,639	46,609	49,033	51,583
Other		359	359	359	359	359	359	359	359	359	359	359	359	4,305	4,529	4,764
Total Revenue - Functional		98,885	50,926	50,926	50,926	50,926	102,717	50,926	50,926	92,464	50,926	50,926	50,926	752,403	783,912	825,698
Expenditure - Functional																
Governance and administration		12,822	12,831	14,707	13,180	12,950	19,595	12,593	13,384	12,778	12,783	12,778	20,010	170,413	176,111	183,003
Executive and council		3,451	3,451	3,826	3,451	3,451	3,979	3,451	3,630	3,451	3,451	3,451	3,679	42,723	44,256	45,818
Finance and administration		8,623	8,631	10,132	8,981	8,751	14,868	8,394	9,005	8,579	8,584	8,579	15,582	118,708	122,506	127,517
Internal audit		748	748	748	748	748	748	748	748	748	748	748	748	8,982	9,348	9,668
Community and public safety		4,270	4,270	4,270	4,270	4,570	4,720	4,270	4,270	4,270	4,270	4,270	4,313	52,037	52,907	55,165
Community and social services		1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,350	14,856	15,544
Sport and recreation		1,488	1,488	1,488	1,488	1,788	1,938	1,488	1,488	1,488	1,488	1,488	1,521	18,641	18,123	18,760
Public safety		1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,077	12,825	13,418	14,047
Housing		266	266	266	266	266	266	266	266	266	266	266	266	3,196	3,343	3,498
Health		252	252	252	252	252	252	252	252	252	252	252	252	3,025	3,167	3,317
Economic and environmental services		8,935	8,931	8,931	8,931	8,931	9,235	8,931	9,058	8,931	8,931	8,931	10,026	108,706	113,634	116,206
Planning and development		2,785	2,785	2,785	2,785	2,785	3,089	2,785	2,911	2,785	2,785	2,785	3,310	34,372	35,025	34,388
Road transport		5,832	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	6,399	70,515	74,624	77,685
Environmental protection		318	318	318	318	318	318	318	318	318	318	318	318	3,819	3,985	4,133
Trading services		24,631	24,631	25,179	24,631	24,631	63,375	24,631	24,631	24,631	24,631	24,631	76,935	387,168	407,721	429,771
Energy sources		12,809	12,809	13,357	12,809	12,809	16,155	12,809	12,809	12,809	12,809	12,809	16,648	161,442	169,463	180,776
Water management		6,629	6,629	6,629	6,629	6,629	25,959	6,629	6,629	6,629	6,629	6,629	27,039	119,283	125,921	132,037
Waste water management		2,702	2,702	2,702	2,702	2,702	12,273	2,702	2,702	2,702	2,702	2,702	15,081	54,377	56,461	58,323
Waste management		2,491	2,491	2,491	2,491	2,491	8,988	2,491	2,491	2,491	2,491	2,491	18,166	52,065	55,875	58,635
Other		276	276	276	276	276	276	276	276	276	276	276	276	3,311	3,470	3,639
Total Expenditure - Functional		50,935	50,939	53,364	51,289	51,359	97,202	50,702	51,619	50,887	50,892	50,887	111,560	721,634	753,843	787,784
Surplus/(Deficit) before assoc.		47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	47,950	(13)	(2,437)	(363)	(433)	5,516	224	(693)	41,577	34	39	(60,634)	30,769	30,070	37,914



EC105 Ndlambe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	712	-	700	-	-	-	-	-	-	-	1,412	-	-
Vote 2 - MUNICIPAL MANAGER		50	-	-	-	50	-	-	-	50	-	-	-	150	200	300
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		14	14	14	14	14	14	14	14	14	14	14	14	174	-	-
Vote 5 -		65	65	65	65	65	65	65	65	65	65	65	65	783	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		896	896	896	896	896	896	896	896	896	896	896	896	10,753	-	21,226
Vote 7 - ELECTRICITY SERVICES		1,497	1,220	3,354	2,120	2,030	1,720	1,720	2,120	1,220	1,220	1,220	1,220	20,659	7,862	7,650
Vote 8 - WATER WORKS		1,043	3,503	543	2,143	543	543	543	543	543	543	543	543	11,573	8,418	6,699
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	3,300	-	-	-	-	-	-	-	-	-	3,300	-	-
Vote 12 - WASTE WATER MANAGEMENT		2,795	2,795	5,095	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	35,834	45,941	29,335
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	6,360	8,493	13,979	8,033	7,093	6,033	6,033	6,433	5,583	5,533	5,533	5,533	84,638	62,421	65,208
Total Capital Expenditure	2	6,360	8,493	13,979	8,033	7,093	6,033	6,033	6,433	5,583	5,533	5,533	5,533	84,638	62,421	65,208



EC105 Ndlambe - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		50	–	712	–	750	–	–	–	50	–	–	–	1,562	200	300
Executive and council		50	–	712	–	750	–	–	–	50	–	–	–	1,562	200	300
Finance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		80	80	80	80	80	80	80	80	80	80	80	80	957	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		80	80	80	80	80	80	80	80	80	80	80	80	957	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		896	896	896	896	896	896	896	896	896	896	896	896	10,753	–	21,226
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		896	896	896	896	896	896	896	896	896	896	896	896	10,753	–	21,226
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		5,334	7,517	12,291	7,057	5,367	5,057	5,057	5,457	4,557	4,557	4,557	4,557	71,367	62,221	43,683
Energy sources		1,497	1,220	3,354	2,120	2,030	1,720	1,720	2,120	1,220	1,220	1,220	1,220	20,659	7,862	7,650
Water management		1,043	3,503	543	2,143	543	543	543	543	543	543	543	543	11,573	8,418	6,699
Waste water management		2,795	2,795	5,095	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	2,795	35,834	45,941	29,335
Waste management		–	–	3,300	–	–	–	–	–	–	–	–	–	3,300	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	6,360	8,493	13,979	8,033	7,093	6,033	6,033	6,433	5,583	5,533	5,533	5,533	84,638	62,421	65,208
Funded by:																
National Government		5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	60,171	57,520	60,552
Provincial Government		14	14	14	14	14	14	14	14	14	14	14	14	174	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		115	115	115	115	115	115	115	115	115	115	115	115	1,385	–	–
Transfers recognised - capital		5,144	5,144	5,144	5,144	5,144	5,144	5,144	5,144	5,144	5,144	5,144	5,144	61,730	57,520	60,552
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		1,216	3,349	8,834	2,889	1,949	889	889	1,289	439	389	389	389	22,908	4,901	4,656
Total Capital Funding		6,360	8,493	13,979	8,033	7,093	6,033	6,033	6,433	5,583	5,533	5,533	5,533	84,638	62,421	65,208



EC105 Ndlambe - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	14,968	14,968	14,968	14,968	14,968	14,968	14,968	14,968	14,968	14,968	14,968	14,968	179,618	188,958	198,784
Service charges - electricity revenue	10,216	10,216	10,216	10,216	10,216	10,216	10,216	10,216	10,216	10,216	10,216	10,216	122,591	131,172	140,354
Service charges - water revenue	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	67,787	73,312	79,328
Service charges - sanitation revenue	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	34,186	36,107	38,143
Service charges - refuse revenue	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	29,025	30,534	32,122
Rental of facilities and equipment	162	162	162	162	162	162	162	162	162	162	162	162	1,943	2,044	2,151
Interest earned - external investments	497	497	497	497	497	497	497	497	497	497	497	497	5,966	6,276	6,603
Interest earned - outstanding debtors	659	659	659	659	659	659	659	659	659	659	659	659	7,905	8,316	8,748
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58	58	58	58	58	58	58	58	58	58	58	58	693	729	767
Licences and permits	676	676	676	676	676	676	676	676	676	676	676	676	8,109	8,530	8,974
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	49,237	1,278	1,278	1,278	1,278	53,069	1,278	1,278	42,816	1,278	1,278	1,278	156,623	160,891	165,026
Other revenue	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	13,564	14,270	15,012
Cash Receipts by Source	88,519	40,560	40,560	40,560	40,560	92,351	40,560	40,560	82,098	40,560	40,560	40,560	628,010	661,139	696,010
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5,783	5,783	5,783	5,783	5,783	5,783	5,783	5,783	5,783	5,783	5,783	5,783	69,397	66,148	69,635
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	133	133	133	133	133	133	133	133	133	133	133	133	1,593	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	2,080	2,395	3,580	2,355	2,256	2,144	1,998	2,086	1,958	1,952	1,951	1,951	26,704	24,044	24,311
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	9	9	9	9	9	9	9	9	9	9	9	9	105	107	110
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	96,523	48,880	50,065	48,839	48,740	100,420	48,483	48,571	89,981	48,436	48,436	48,436	725,809	751,438	790,066
Cash Payments by Type															
Employee related costs	18,790	18,780	18,805	18,780	18,780	19,417	18,780	19,512	18,780	18,780	18,780	18,780	226,766	237,311	248,306
Remuneration of councillors	731	731	731	731	731	731	731	731	731	731	731	731	8,776	8,794	8,812
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	9,635	9,635	9,635	9,635	9,635	9,635	9,635	9,635	9,635	9,635	9,635	9,635	115,617	121,398	127,468
	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	38,651	42,859	45,750
Contracted services	11,346	11,335	13,154	11,698	11,878	12,357	11,237	11,335	11,335	11,341	11,335	11,339	139,688	144,732	148,954
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	359	359	359	359	359	359	359	359	359	359	359	359	4,306	4,352	4,502
Other expenditure	6,618	6,646	7,554	6,662	6,594	6,479	6,479	6,594	6,594	6,594	6,594	6,594	79,998	83,277	86,649
Cash Payments by Type	50,701	50,707	53,459	51,085	51,197	52,198	50,442	51,386	50,655	50,660	50,655	50,659	613,804	642,724	670,440
Other Cash Flows/Payments by Type															
Capital assets	7,037	9,490	15,799	8,961	7,880	6,661	6,661	7,121	6,144	6,086	6,086	6,086	94,012	71,147	74,250
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	57,738	60,197	69,257	60,046	59,078	58,859	57,103	58,507	56,798	56,746	56,741	56,745	707,815	713,871	744,690
NET INCREASE/(DECREASE) IN CASH HELD	38,785	(11,317)	(19,192)	(11,207)	(10,337)	41,561	(8,620)	(9,937)	33,183	(8,310)	(8,305)	(8,309)	17,993	37,568	45,375
Cash/cash equivalents at the month/year begin:	26,525	65,310	53,992	34,800	23,593	13,256	54,816	46,196	36,259	69,442	61,132	52,827	26,525	44,518	82,086
Cash/cash equivalents at the month/year end:	65,310	53,992	34,800	23,593	13,256	54,816	46,196	36,259	69,442	61,132	52,827	44,518	44,518	82,086	127,461

NDLAMBE LM
ORGANISATIONAL
SCORECARD
2026/2027
STRATEGIC LAYER



NDLAMBE LOCAL MUNICIPALITY
SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP) - STRATEGIC LAYER
2026/2027 FINANCIAL YEAR

KEY PERFORMANCE AREA (KPA) 1: SPATIAL PLANNING

TIER 1: CORE DELIVERY PRIORITIES

Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Infrastructural Development	Ensure sustainable, compliant and well managed land use and building development in line with legislation, the Spatial Development Framework, and National Building Regulations.	Ensure orderly, sustainable land use and development in line with the Spatial Development Framework and planning legislation.	1_1_1	1. Turnaround time for processing of land use applications within 16 months in accordance with SPLUMA	Operational:Municipal Running Cost		13.96 months	16 months	16 months	16 months	16 months	16 months	Lead Schedule Register, Return Approval/Rejection letter to applicant, Progress reports	Director: Infrastructural Development

KEY PERFORMANCE AREA (KPA) 2: BASIC SERVICE DELIVERY

TIER 1: CORE DELIVERY PRIORITIES

Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Community Protection Services	Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.	Ensure consistent refuse removal and public cleansing in all wards	2_1_2	2. Number of formal households with access to refuse removal as per the refuse collection schedule	Clean-up Actions:Refuse removal collection from consumers in all wards	R20 089 694.00	21922	21922	21922	21922	21922	21922	Refuse Removal Schedule, Billing confirmation from the Finance Department, Lead Schedule	Director: Community Protection Services
Community Protection Services	Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.	Safeguard public health through environmental monitoring.	2_1_3	3. Number of milestones taken towards the rehabilitation of the Bushman's Landfill Site	Landfill Sites:Rehabilitation of Landfill Sites	R1 892 100.00	New Indicator	4 (1. Engagements with DEDEAT regarding the rehabilitation of the Bushman's Landfill Site; 2. Scope of Works for the Consultants; 3. Advertisement of the Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site; 4. Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site)	1 Engagements with DEDEAT regarding the rehabilitation of the Bushman's Landfill Site	1 Scope of Works for the Consultants	1 Advertisement of the Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site	1 Appointment of a Consultant for the Rehabilitation of the Bushman's Landfill Site	Lead Schedule, Minutes, Attendance Register, Agenda, Draft Scope of Works, Advert, Appointment Letter	Director: Community Protection Services
Community Protection Services	Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.	Safeguard public health through environmental monitoring.	2_1_4	4. Number of landfill sites maintained	External Facilities:Maintenance of landfill sites	R7 480 200.00	5	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	5 (3 Licensed landfill sites, 2 Transfer Sites)	Lead Schedule Reports from service provider, Service Level Agreement between Service Provider and Municipality	Director: Community Protection Services
Community Protection Services	Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.	Ensure dignified and well-maintained cemeteries for the community.	2_1_5	5. Number of milestones reached towards the establishment of a new cemetery (Mill Farm)	Development of EIA Studies for cemeteries Software and License	R240 000.00	New Indicator	4 (Finalisation of Procurement Process, Installation of Fence, Draft Plan of the Cemetery, Submission of the Draft Layout Plan to CPS Committee)	1 Draft Plan of the Cemetery	1 Submission of the Draft Layout Plan to CPS Committee	1 Finalisation of Procurement Process	1 Installation of Fence	Lead Schedule Report Completion Certificate Draft Layout Plan Item to CPS Committee	Director: Community Protection Services
Community Protection Services	Ensure safe, healthy, and resilient communities through effective protection, compliance, and community services.	Maintain clean, safe, and compliant public beaches and coastal facilities to support community use and tourism.	2_1_6	6. Number of beaches with full blue flag status maintained according to blue flag beach criteria and explanatory notes 2020.	Tourism Development:Blue Flag International Standard Maintenance For Tourists Attraction	R1 111 000.00	2.40 (Dec and Jan - 3; Feb, March and April - 2)	3 Blue Flag Beaches	N/A	3 Blue Flag Beaches (December)	3 Blue Flag Beaches (January) 2 Blue Flag Beaches (Feb and March)	2 Blue Flag Beaches (April)	Lead Schedule Blue Flag Certificates Blue Flag report	Director: Community Protection Services
Community Protection Services	Ensure safeguarding of municipal buildings	Not yet created	2_1_7	7. Number of municipal sites (76) secured by alarms and armed response as per the security contract.	Public Protection and Safety: Public Security in Ndlambe Area	R11 807 284.00	(77 Sites)	76 Sites	76 Sites	76 Sites	76 Sites	76 Sites	Service Level Agreement between Security Company and the Municipality Monthly Security Company Report, Lead Schedule	Director: Community Protection Services
Infrastructural Development	Construct and Upgrade reliable, infrastructure to attract and enable investment – Capital Infrastructure	Construct and upgrade water and sanitation service infrastructure	2_1_8	8. Number of sanitation infrastructure project milestones completed (Multi-year)	Port Alfred Sewerage Infrastructure Phase 1 Reticulation (11.8km) - (R4 430 457) Port Alfred Pump Stations Upgrades (5 134 761) Port Alfred Sewerage Industrial Area Reticulation and Bulk Link (R4 378 261) Upgrading of Sewer System in Port Alfred - Phase 1(R4 347 826) Bathurst Waste Water Treatment Works and Bulk Sewer Reticulation (7000 metres) - (Multiyear Project) (16 143 108)	R34 434 413.00	New Indicator	5 1. Port Alfred Sewerage Infrastructure Phase 1 Reticulation (11.8km) [100% Road Reinstatement and Cleaning] 2. Port Alfred Pump Station Upgrades [28%(Appointment of Contractor; Submission of contractual Documents; Civil Works on Pump Stations - Earthworks; Civil Works on Pump Stations - Construction of Sump)] 3. Port Alfred Sewerage Industrial Area Reticulation and Bulk Link [100% 696m (of 1730m of gravity sewer pipe)] 4. Upgrading of Sewer System in Port Alfred - Phase 1 [100% (1302 of 6510m of gravity sewer pipe)] 5. Bathurst Waste Water Treatment Works and Bulk Sewer Reticulation (7000 metres) [100% (Upgrading of Waste Water Treatment Works to a capacity of 1085kl/day)]	N/A	1 Port Alfred Sewerage Infrastructure Phase 1 Reticulation (11.8km) [100% Road Reinstatement and Cleaning]	N/A	4 1. Port Alfred Pump Station Upgrades [28% (Appointment of Contractor; Submission of contractual Documents; Civil Works on Pump Stations - Earthworks; Civil Works on Pump Stations - Construction of Sump)] 2. Port Alfred Sewerage Industrial Area Reticulation and Bulk Link [100% 696m (of 1730m of gravity sewer pipe)] 3. Upgrading of Sewer System in Port Alfred - Phase 1 [100% (1302 of 6510m of gravity sewer pipe)] 4. Bathurst Waste Water Treatment Works and Bulk Sewer Reticulation (7000 metres) [100% (Upgrading of Waste Water Treatment Works to a capacity of 1085kl/day)]	Lead Schedule, Appointment Letter, Cashflows, Programme of Works, Insurance, Letter of Good Standing Progress Reports	Director: Infrastructural Development

Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Infrastructural Development	Construct and Upgrade reliable, infrastructure to attract and enable investment – Capital Infrastructure	Construct and upgrade water and sanitation service infrastructure	2_1_9	9. Number of water infrastructure project milestones completed	Completion of Upgrading of Bathurst Water Treatment Plant (R4 347 826)	R4 347 826.00	New Indicator	1. Bathurst water Treatment Plant [100% (1. Designs 100%; Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. Rising main and valve fittings.)] [30% of Full Project Scope Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. OHS provisioning and commissioning. Rising main and valve fittings. 3. Component 2. Refurbishment and compliance restoration of the existing Process train: Replacement of degraded fittings, verification of UV resistance piping, completion of OHS items. 4. Component 3. Special Studies: Investigation of Raw Water Feasibility and Source Viability Study at Golden Ridge, Lushington and Mansfield; Application of Water Use Licences and	N/A	N/A	N/A	1. Bathurst water Treatment Plant [100% (1. Designs 100%; Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. Rising main and valve fittings.)] [30% of Full Project Scope Component 1. Completion of Outstanding Works: Installation of lamella packs, MCC wiring, high lift and standby pumps. OHS provisioning and commissioning. Rising main and valve fittings. 3. Component 2. Refurbishment and compliance restoration of the existing Process train: Replacement of degraded fittings, verification of UV resistance piping, completion of OHS items. 4. Component 3. Special Studies: Investigation of Raw Water Feasibility and Source Viability Study at Golden Ridge, Lushington and Mansfield; Application of Water Use Licences and	Lead Schedule Progress Reports	Director: Infrastructural Development
Infrastructural Development	Construct and Upgrade reliable, infrastructure to attract and enable investment – Capital Infrastructure	Construct and upgrade stormwater infrastructure	2_1_10	10. Number of metres of stormwater drainage upgraded in municipal roads	Upgrading of Runeli Drive - R1385217 Upgrading of Atherstone Road (Multiyear) - R6 599 130	R7 984 347.00	New Indicator	710 [Runeli Drive, Port Alfred (Stormwater - 110m) Atherstone Road, Port Alfred (Stormwater - 600m)]	N/A	N/A	110m Runeli Drive, Port Alfred (Stormwater - 110m)	600m Atherstone Road, Port Alfred (Stormwater - 600m)	Lead Schedule Progress Report Completion Certificate	Director: Infrastructural Development
Infrastructural Development	Construct and Upgrade reliable, infrastructure to attract and enable investment – Capital Infrastructure	Construct and upgrade municipal road networks	2_1_11	11. Metres of road improved (paving)	Upgrading of Runeli Drive - R1385217 Upgrading of Atherstone Road (Multiyear) - R6 599 130	Budget is linked to KPI	11183.64m	710m (Runeli Drive - 110m; Atherstone - 600m)	N/A	110m (Runeli Drive)	600m (Atherstone)	N/A	Lead Schedule Completion Certificates, Project Reports	Director: Infrastructural Development
Infrastructural Development	Ensure reliable, well-maintained infrastructure to attract and enable investment.	Maintain water and sanitation service infrastructure	2_1_12	12. Percentage of non-revenue water	Operational:Municipal Running Cost		32.92%	32%	32%	32%	32%	32%	Lead Schedule Internal Non Revenue Water Report	Director: Infrastructural Development
Infrastructural Development	Ensure reliable, well-maintained infrastructure to attract and enable investment.	Maintain water and sanitation service infrastructure	2_1_13	13. Percentage of water samples complying to SANS241 (Blue Drop)	Drinking Water Quality: Laboratory Services	R749 440.00	87.81%	85%	85%	85%	85%	85%	Monthly Lab results, Detailed Lead Schedule	Director: Infrastructural Development
Infrastructural Development	Ensure reliable, well-maintained infrastructure to attract and enable investment.	Maintain electrical infrastructure	2_1_14	14. Percentage of unplanned electricity outages that are restored to supply within industry standards. (98% of households restored within 24 hours (municipal service areas)	Provision of electricity services to the households	R24 885 729.00	98%	98%	98%	98%	98%	98%	Lead Schedule Report from CDR	Director: Infrastructural Development
KEY PERFORMANCE AREA (KPA) 3: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT														
SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP) - STRATEGIC LAYER														
TIER 2: ENABLING INSTITUTIONAL AND FINANCIAL SUPPORT														
Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Corporate Services	Strengthen institutional capacity and corporate support services to enable delivery on Ndlambe Top 4 development priorities.	Recruit, train, and manage staff with priority on water, sanitation, roads, stormwater, and tourism infrastructure.	3_2_15	15. Staff Vacancy Rate	Operational: Municipal Running Cost	-	Target is only due for reporting in June 2026	10%	N/A	N/A	N/A	10%	Lead Schedule Positions advertised, Appointment letters issued, Calculation of the staff vacancy rate, Approved Institutional Organogram	Director: Corporate Services
Office of the Municipal Manager	Strengthen institutional capacity and corporate support services to enable delivery on Ndlambe Top 4 development priorities.	Recruit, train, and manage staff with priority on water, sanitation, roads, stormwater, and tourism infrastructure.	3_2_16	16. Percentage of funded posts (Task Grade 5 upwards) filled within 6 months of vacancy according to municipal staff regulations 890	Operational: Municipal Running Cost	-	84.00%	60%	60%	60%	60%	60%	Lead Schedule Positions advertised, Appointment letters issued, Approved Institutional Organogram Appointments and Terminations Report	Municipal Manager
KEY PERFORMANCE AREA (KPA) 4: LOCAL ECONOMIC DEVELOPMENT														
TIER 3: DEVELOPMENTAL AND INCLUSIVE GROWTH														
Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Office of the Municipal Manager	Promote local economic development through strategic initiatives, positioning Ndlambe as a potential logistics and trade hub.	Support sustainable livelihoods through targeted LED, SMME, EPWP/CWP projects / initiatives	4_3_17	17. Number of work opportunities created by the municipality through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)	Personnel and Labour	R6 714 773.00	2690	1229	60	579	419	171	Lead Schedule Employment contracts, Letters of appointment Listing of employed persons	Municipal Manager
KEY PERFORMANCE AREA (KPA) 5: FINANCIAL VIABILITY AND MANAGEMENT														
TIER 2: ENABLING INSTITUTIONAL AND FINANCIAL SUPPORT														
Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Enhance revenue collection, billing accuracy, and credit control systems to support financial sustainability.	5_2_18	18. Percentage Collection Rate	Operational: Municipal Running Cost	-	79.58%	79%	73%	84%	79%	81%	Lead Schedule Collection Rate Report	Chief Financial Officer
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Maintain credible budgets, effective cash flow, and statutory reporting in line with the MFMA.	5_2_19	19. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)	Operational: Municipal Running Cost	-	0.03:1	1 month	1 month	1 month	1 month	1 month	Lead Schedule Financial Viability Report, Cashflow statement, Section 71 Report (Table C4 and C6)	Chief Financial Officer

Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	5_2_20	20. Percentage reduction of Irregular Expenditure incurred 2025/2026 in comparison to prior year 2024/2025 amount incurred (pre-writeoffs)	Operational: Municipal Running Cost	-	New Indicator	33.3% (of Irregular as per Audited AFS)	N/A	33.3% (of Irregular as per Audited AFS)	N/A	N/A	Lead Schedule Audited Annual Financial Statements, Quarterly Report	Chief Financial Officer
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	5_2_21	21. Percentage of Rand-value of incurred Fruitless and Wasteful expenditure recovered in the current year	Operational: Municipal Running Cost	-	New Indicator	86%	N/A	N/A	N/A	86%	Lead Schedule, Full Year Fruitless and Wasteful Expenditure Register	Chief Financial Officer
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	5_2_22	22. Percentage reduction of Unauthorised Expenditure incurred 2025/2026 in comparison to prior year 2024/2025 amount incurred	Operational: Municipal Running Cost	-	New Indicator	10% [Total - 52177374 Finance - 4496956 Corporate - 7085832 CPS - 8372547 Infrastructure (Elec - 2572665 Water - 29649374)]	N/A	N/A	5%	10%	Lead Schedule, Full Year Unauthorised Expenditure Register, Budget	Chief Financial Officer
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	5_2_23	23. Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	Repairs and Maintenance (All projects)	R70 301 214.00	2.83%	5.70%	1.40%	2.90%	4.30%	5.70%	Lead Schedule Monthly budget actuals from expenditure, Section 71 Report (PPE excl. WIP. Investment Property) [Table C6]	Municipal Manager
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	5_2_24	24. Current Ratio	Operational: Municipal Running Cost	-	1.30:1	1.02	1.11	1.06	1.18	1.02	Lead Schedule Monthly actuals, Section 71 Report (Table C6) Debtors Age Analysis, Bank Reconciliation, Investment Register, Creditor's Age Analysis	Chief Financial Officer
KEY PERFORMANCE AREA (KPA 6): GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
TIER 2: ENABLING INSTITUTIONAL AND FINANCIAL SUPPORT														
Department	Strategic Objective	Sub-Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2026/2027	Baseline as of April 2026	Annual Targets					Means of Verification	Custodian
								2026/2027	Quarter 1 26/27	Quarter 2 26/27	Quarter 3 26/27	Quarter 4 26/27		
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	6_2_25	25. Audit Opinion	Financial Statement Readiness - (R1275850) Operational Running Cost (PMS) - R300000	R1 575 850.00	4 (Unqualified)	4 (5 - Clean Audit 4 - Unqualified 3 - Qualified 2 - Adverse Findings 1 - Disclaimer)	N/A	4 (5 - Clean Audit 4 - Unqualified 3 - Qualified 2 - Adverse Findings 1 - Disclaimer)	N/A	N/A	Lead Schedule Auditor-General Report	Municipal Manager
Financial Services	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Implement transparent and compliant supply chain processes that promote value for money and local economic participation	6_2_26	26. Average number of days from the point of advertising to the letter of award per 80/20 procurement process	Operational:Municipal Running Cost	-	New Indicator	90 Days	90 Days	90 Days	90 Days	90 Days	Lead Schedule Advert Letter of Appointment	Municipal Manager
Office of the Municipal Manager	Strengthen institutional capacity and corporate support services to enable delivery on Ndlambe Top 4 development priorities.	Digitise and manage infrastructure/service delivery documentation for quick access.	6_2_27	27. Percentage progress made towards the development of the Infrastructure Asset Management Plan	Infrastructure Asset Management Plan	R1 528 913.00	New Indicator	100% (Infrastructure Asset Management Plan)	N/A	N/A	N/A	100% (Infrastructure Asset Management Plan)	Lead Schedule Infrastructure Asset Management Plan	Municipal Manager
Office of the Municipal Manager	Ensure integrated planning, performance, risk, and audit systems that enable accountable governance and effective service delivery.	Internal Audit Risk Management	6_2_28	28. Percentage of reported fraud and corruption allegations investigated.	Operational:Municipal Running Cost	-	100%	100%	100%	100%	100%	100%	Lead Schedule MM's Report	Municipal Manager
Corporate Service	Maintain financial sustainability through effective revenue, expenditure, and compliance management.	Ensure sound financial and resource planning	6_2_29	29. Percentage of councillors and officials who have declared their financial interests	Operational:Municipal Running Cost	-	100%	100%	100%	N/A	100%	N/A	Lead Schedule Completed and signed Declaration forms	Director: Corporate Services
Office of the Municipal Manager	Ensure integrated planning, performance, risk, and audit systems that enable accountable governance and effective service delivery.	Credible Integrated Development Planning (IDP)	6_2_30	30. IDP Assessment Rating	IDP Planning and Revision: Organisational Strategic Planning	R150 000.00	5 (High)	5 (5 - High 3 - Medium 1 - Low)	N/A	N/A	N/A	5 (5 - High 3 - Medium 1 - Low)	Lead Schedule COGTA Rating, Previous IDP	Municipal Manager