



FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN(SDBIP) FOR THE FINANCIAL YEAR 2025/2026

**MAYOR'S APPROVAL
JUNE 2025**

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1. INTRODUCTION

The purpose of this document is to outline the Service Delivery and Budget Implementation Plan (SDBIP) of the Ndwedwe Local Municipality for the 2025/2026 financial year. Service Delivery and Budget Implementation Plan (SDBIP) is a detailed annual financial plan for implementing services using the approved budget by Council adopted 29 May 2025 for 2025/2026 financial year. This annual service delivery plan called the SDBIP is based on the approved IDP and Budget. SDBIP serves as a contract between the municipality and the community on the services that the municipality commits to deliver over the twelve (12) months. It also helps to hold the municipality and its management accountable for the performance on the mentioned programmes and projects.

The SDBIP ensures the alignment of the IDP and the Budget of the municipality. It defines the objectives of the municipality inputs, outputs and outcomes achievable in the said financial year. As required by the MFMA, it includes service delivery targets for each quarter and will facilitate oversight over the financial and non-financial performance of the municipality.

The SDBIP will not only ensure appropriate monitoring in the execution of the municipality's budget to achieve key strategic priorities as set out in the IDP, but also serve as the kernel of annual performance contract for Section 56 managers which in turn provide a foundation for the overall annual and quarterly organisational performance for the period 2025/2026 financial year.

The SDBIPs intention is to also empower all Councillors specifically facilitation engagement at a ward level and allow them to undertake the appropriate oversight and monitoring of programs. This SDBIP will assist the portfolio committees to achieve the ability to measure in-year progress in the implementation of the budget. It is the output and goals made public in the SDBIP that will be used to measure performance on a quarterly basis during the financial year. Note that such in-year monitoring is meant to be a light form of monitoring. It is designed to pick up major problems and aimed at ensuring that the Mayor, Municipal Manager and Directors (Senior Managers) are taking corrective steps when any unanticipated problems arise.

2. LEGISLATIVE FRAMEWORK

Section 69(3)(a) of the MFMA requires the accounting officer to submit a draft SDBIP to the Mayor no later than 14 days after the approval of the budget and drafts of the performance agreement as required in terms of the section 57 (1) (b) of the Municipal Systems Act.

The Mayor must subsequently approve the SDBIP no later than 28 days after the approval of the budget in accordance with section 53(1)(c)(ii) of the MFMA. The Municipal Finance Management Act and the guiding MFMA circular requires the following to be included in the approved SDBIP of a municipality:

- (a) projections for each month of –
 - (i) revenue to be collected, by source; and
 - (ii) operational and capital expenditure, by vote
- (b) service delivery targets and performance indicators for each quarter, and
- (c) other matters prescribed

Being a management and implementation plan (not a policy proposal) the SDBIP is not required to be approved by the Council. It is however tabled before Council and made public for information and monitoring. According to Section 53 (1) (c) (ii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are circulated or made public within 14 days after its approval.

3. COMPONENTS OF THE SDBIP

3.1 MONTHLY PROJECTIONS OF EACH SOURCE OF REVENUE TO BE COLLECTED

The failure to collect revenue will impact on the municipality to provide services to the community. The municipality institute measures to achieve its monthly revenue targets for each source. These will enable the municipality to assess its cash flow on a monthly basis with a view to undertaking contingency plans should there be a cash flow shortage or even an investment should there be a surplus. Furthermore, this will enable the CFO to monitor the effectiveness of the credit control policies and procedures which can be monitored with appropriate action taken if the need arises.

3.2 MONTHLY PROJECTIONS OF EACH VOTE'S EXPENDITURE (OPERATING AND CAPITAL) AND REVENUE

The monthly projections of revenue and expenditure per vote relate to the cash paid and reconciles with the cash flow statement adopted with the budget. The focus under this component is a monthly projection in addition to projections by source. When reviewing the budget projections against the actual, it is useful to consider revenue and expenditure per vote to acquire information on expenditure and service delivery in each ward.

3.3 QUARTERLY PROJECTIONS OF EACH VOTE'S SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS

This component of the SDBIP requires measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus on input, outputs and outcome indicators. Service delivery targets relate to the level and standards of service being provided to the community which includes addressing the backlogs in basic services. The approach encouraged by the National Treasury Circular 13 is the utilization of the SDBIP to monitor the service delivery.

3.4 DETAILED CAPITAL WORKS PLANS ALLOCATED BY THE WARDS OVER THREE YEARS

Information detailing infrastructural projects per ward containing project description and anticipated cost over the three-year period. The Supply Chain Management process is a crucial component to ensure effective and timely infrastructure/capital service delivery.

4. THE SDBIP DEVELOPMENT CYCLE

The SDBIP process comprises of the following stages which form part of the cycle: -

4.1 Planning

The Process Plan also comprised of the SDBIP development process, which include consultations on SDBIP projects to be implemented linked to both the IDP predetermined objectives and the budget votes.

4.2 Tabling

Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and inputs if any are considered in developing the final document. The SDBIP is then tabled to Council.

4.3 Adoption

The Mayor approves the SDBIP no later than 28 days after the adoption of the municipality's budget.

4.4 Publishing

The adopted SDBIP is made public through the Council's website, local newspapers and made available for public viewing at the Municipal Office's reception area.

4.5 Implementation and Reporting

The SDBIP is implemented and monitored on a quarterly basis. The formal reports are done on quarterly basis. Half-year reporting is also done to assess the performance on the SDBIP, and should the document require amendments as a result of the assessment of budget and quarterly performance reviews, the SDBIP gets amended and Council must approve the amended document. Progress against the targets will be reported on a quarterly, midyear and annual basis as set out in the MFMA as follows:

- Quarterly reports (Section 52)
- Half-Year budget and performance assessment (Section 72)
- Annual Report (section 121)

5. GENERAL

The Ndwedwe Municipality's SDBIP for 2025/2026 was developed based on the revised and approved IDP and the Municipal Budget. The legislation governing performance contracts for senior management requires that such contracts should be based on the approved SDBIP.

It must be noted that the SDBIP is a dynamic, evolving document and it will continue to be refined and improved on a continuous basis. The internal controls on the performance information are in place and the Internal Auditors perform the auditing of the performance information on a quarterly basis to ensure that the application and effectiveness of the controls are in place.

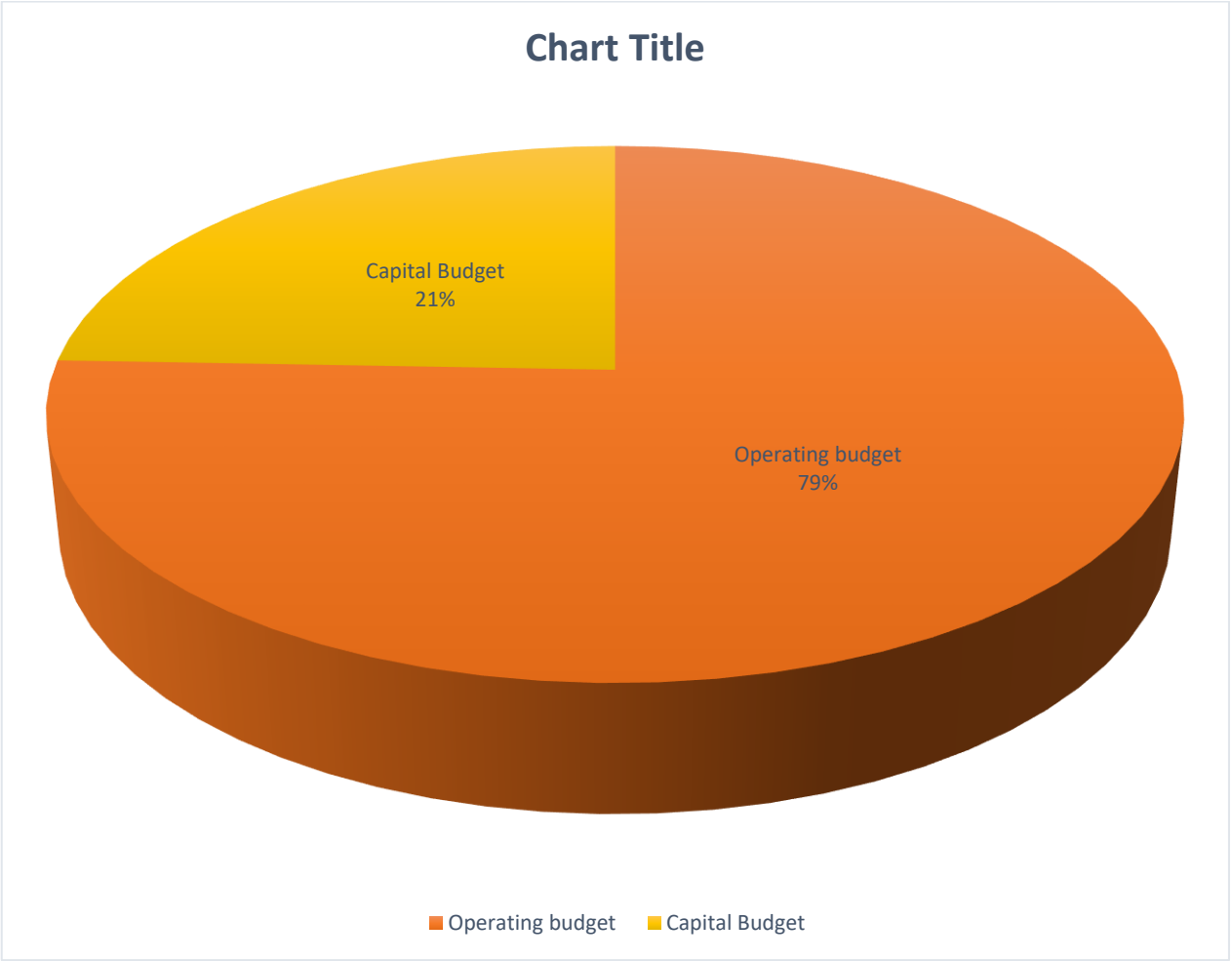
6. CONSOLIDATED BUDGET CHARTS 2025/2026 FINANCIAL YEAR

The following graphs provide an overview of the Ndwedwe Local Municipality's final budget for the 2025/2026 financial year.

TABLE 1: 2025/2026 TOTAL EXPENDITURE OF THE MUNICIPALITY

	Operating budget	Capital Budget
Final Annual budget 2025/2026	250 654 000	68 805 000

7. OVERALL BUDGET



8. CAPITAL BUDGET PER DEPARTMENT

A5 Financial Performance Schedule

TABLE 2: THE PROPOSED TOTAL CAPITAL EXPENDITURE BUDGET FOR 2025/2026 MTREF

The Proposed Total Capital Expenditure Budget for 2025/2026 MTREF									
Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Capital expenditure - Vote</u>									
Vote 1 - Finance	206	216	360	739	1 130	1 130	974	435	174
Vote 2 - Municipal Manager's Office	303	479	310	435	435	435	409	304	348
Vote 3 - Community and Social Services	2 837	11 292	3 711	3 870	3 870	3 870	2 330	4 087	3 696
Vote 4 - Corporate services	2 460	2 867	7 556	2 530	2 531	2 531	3 589	5 652	3 217
Vote 5 - Economic Development and Planning	1 065	691	1 258	287	278	278	287	765	635
Vote 6 - Technical Services	71 885	70 397	69 628	33 333	75 808	75 808	58 520	43 943	37 564
Vote 7 - Executive and Council	2 599	-	2 957	-	652	652	2 696	3 217	-
Total Capital Expenditure - Vote	81 356	85 942	85 780	41 194	84 704	84 704	68 805	58 404	45 634

The above illustrate that the municipality is planning to invest R68.8 million in 2025/2026 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the construction of sport field, community halls and access road.

TABLE 3: PROPOSED CAPITAL BUDGET FUNDING FOR 2025/2028 MTREF

Proposed Capital Budget Funding for 2025/2026 MTREF									
Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funded by:									
National Government	35 821	36 554	36 178	29 977	53 267	53 267	40 181	33 996	35 451
Provincial Government	-	-	2 609	-	-	-	5 704	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 821	36 554	38 786	29 977	53 267	53 267	45 885	33 996	35 451
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	45 535	49 388	46 994	11 217	31 437	31 437	22 920	24 409	10 183
Total Capital Funding	81 356	85 942	85 780	41 194	84 704	84 704	68 805	58 404	45 634

The above table illustrates the funding model of the capital project, where the larger portion of it will be funded from Municipal Infrastructure Grant (MIG) followed by the internal funding and Provincial Treasury.

9. CAPITAL INFRASTRUCTURE PROJECTS/PROGRAMMES

The Capital Projects are indicated in Order of Prioritization and Project Duration.

Projects are identified as either “New, Ongoing or Completed”. The Municipality’s capital projects are indicated in order of prioritization and duration of each project. The Capital Budget is allocated towards renewal of existing assets in accordance with Circulars 55 and 66 of the Municipal Finance Management Act.

TABLE 4: CAPITAL INFRASTRUCTURE PROGRAMME 2025/2028

2025-2026 CAPITAL BUDGET			
Project Name	2025/2026 Final Budget VAT exclusive	2026/2027 Outer Year One Exclusive	2027/2028 Outer Year Two Exclusive
Buy Back Centre	-	2 608 695.65	2 608 695.65
	1 913 043.48	3 826 086.96	3 521 739.13
Ndwedwe Access Roads	-	16 997 826.09	17 725 652.17
Ndwedwe Community halls	-	16 997 826.09	17 725 652.17
Installation of highmast lights in various wards	-	2 400 000.00	-
Constrction of Khanyisa Sport field Ward 09 (MIG)	4 457 115.81	-	-
Construction of Shangase Hall Ward 18 (MIG)	1 376 601.58	-	-
TLB (New)	-	2 130 434.78	-
Mthombisa Access Road Ward 3 (Internal Funding)	1 043 478.26		
Nhlangakazi Access Road Ward 9 (Internal Funding)	2 608 695.65		
Nogxaza Access Road Ward 19 (Internal Funding)	782 608.70		
Bhamshela Thusong Centre Demolition	3 043 478.26		
Construction of Ndwedwe Disaster and Emergency Management Centre Ward 15 (MIG)	18 141 881.45	-	-
Construction of Noordsburg Multi-Purpose Centre Ward 06 (MIG)	7 509 618.55	-	-
Upgrading of Ndwedwe Regional Sports Field	8 695 652.17	-	-
Isikhotho Access Road Rehabilitation Ward 05	-	1 739 130.43	1 739 130.43
Ngidi Access Road Rehabilitation Ward 11	2 608 695.65	-	-
Ezimpangeleni Access Road Rehabilitation Ward 04	1 304 347.83	-	-
Nombika Sportfield ward 15	5 704 347.83	-	-
Total Budget Technical Services	57 998 260.87	43 569 565.22	37 190 434.78

10. OPERATING BUDGET PER DEPARTMENT

A3 Financial Performance Schedule

TABLE 5: OPERATING BUDGET PER DEPARTMENT

Vote Description	1	2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote				
Vote 1 - Finance	60 411 003.00	63 425 253.00	66 144 392.00	67 823 000.00
Vote 2 - Municipal Manager's Office	34 241 743.00	31 397 453.00	32 810 336.00	33 630 590.00
Vote 3 - Community and Social Services	30 928 631.00	32 161 235.00	33 608 485.00	34 020 235.00
Vote 4 - Corporate services	65 376 392.00	66 770 187.00	56 874 847.00	61 848 311.00
Vote 5 - Economic Development and Planning	13 119 756.00	13 573 371.00	14 184 174.00	14 538 771.00
Vote 6 - Technical Services	40 313 347.00	21 424 291.00	28 971 556.00	30 582 783.00
Vote 7 - Executive and Council	21 239 547.00	21 512 400.00	22 480 458.00	23 042 467.00
Total Expenditure by Vote	265 630 419.00	250 264 190.00	255 074 248.00	265 486 157.00

11. OPERATING BUDGET REVENUE SOURCES (WHERE THE MONEY COMES FROM)

A4 Financial Performance Schedule

The following table is a summary of the 2025/2026 MTREF (classified by main revenue source).

TABLE 6: 2025/2026 SUMMARY OF REVENUE CLASSIFIED BY MAIN REVENUE SOURCE

Consolidated Operational Budget overview of the 2025/2026 MTRF							
Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue							
Exchange Revenue							
Service charges - Waste Management	715	652	652	606	681	711	729
Sale of Goods and Rendering of Services	11 763	14 369	14 369	8 118	245	7 048	7 362
Agency services	200	210	210	146	469	490	503
Interest earned from Current and Non Current Assets	12 000	12 000	12 000	7 682	12 528	13 092	13 419
Rental from Fixed Assets	765	630	630	571	757	792	811
Licence and permits	20	30	30	43	31	33	34
Operational Revenue	1 650	2 248	2 248	1 698	1 031	1 077	1 104
Non-Exchange Revenue							
Property rates	21 990	22 934	22 934	20 921	22 832	23 860	24 456
Transfer and subsidies - Operational	211 327	211 327	211 327	211 208	210 710	207 082	216 403
Interest	1 200	1 298	1 298	1 097	1 355	1 416	1 452
Total Revenue	261 629	265 698	265 698	252 090	250 641	255 602	266 273

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

The transfer recognised in operational revenue forms a significant percentage of the revenue basket for the municipality.

In 2025/2026 financial year, the transfer recognised in operational revenue is expected to be amount to R210.7 million.

Ndwedwe Local Municipality is the grant dependent municipality; however, the project of attracting more investors to come and invest in the municipality which will potentially increase the chances for the municipality to generate its own revenue is ongoing.

In trying to improve the revenue base,

- The municipality in the past four year has introduced the motor licensing office and refuse removal for business and government departments which has proven to be helpful for the municipality in improving the revenue generated internal.
- The municipality has finalised the construction of the testing centre and it current awaiting the issuing of the certificate to start operations in that centre which will generate more revenue for the municipality one it in full operation.
- The council to be reminded that the service provider to develop the Ndwedwe Town was appointed in 2022/2023 financial year who will come and build the business structures around Ndwedwe town where several businesses will operate within the Ndwedwe which will subsequently increase the chances of the municipality to generate its own revenue.

The municipality also benefited by getting a grant of R50 million during the 2023/2024 financial year and set aside R29 million internal funding to lay the road infrastructure, sanitation, and storm water within the town to make the place more attractive to investors. This is expected to assist in the creation of job opportunities for municipal residents and increase the revenue base of the municipality.

- The project is now at a stage of platform preparation where once that is done the building of the structures with the town will begin. Hence it is anticipated that once everything is finished and it in operation the municipality will benefit in terms of revenue through rentals, refuse removal and property rates levies. The second largest revenue category for the municipality is property rates followed by the revenue anticipated from the interest earned on the external investments.

12. OPERATING EXPENDITURE (WHERE THE MONEY WILL BE USED)

TABLE 7: A4 BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

Choose name from list -						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure						
Employee related costs	88 862 341.00	87 546 276.00	87 546 276.00	96 034 745.00	95 832 301.00	103 578 154.00
Remuneration of councillors	15 934 180.00	16 760 772.00	16 760 772.00	17 347 400.00	18 128 033.00	18 581 232.00
Inventory consumed	1 820 000.00	1 777 130.00	1 777 130.00	1 820 000.00	1 901 900.00	1 949 447.00
Debt impairment	900 000.00	2 595 102.00	2 595 102.00	900 000.00	940 500.00	964 012.00
Depreciation and amortisation	29 300 292.00	29 300 292.00	29 300 292.00	29 300 292.00	30 618 807.00	31 384 278.00
Contracted services	74 420 282.00	78 234 231.00	78 234 231.00	58 022 387.00	59 521 258.00	58 984 850.00
Transfers and subsidies	3 800 000.00	4 760 000.00	4 760 000.00	3 700 000.00	3 866 500.00	3 963 163.00
Operational costs	46 523 814.00	44 656 616.00	44 656 616.00	43 139 366.00	44 264 949.00	46 081 021.00
Total Expenditure	261 560 909.00	265 630 419.00	265 630 419.00	250 264 190.00	255 074 248.00	265 486 157.00

13. BUDGET SCHEDULES (MONTHLY PROJECTIONS BY REVENUE SOURCE(MILLIONS))

TABLE 8: SA25 BUDGETED MONTHLY REVENUE AND EXPENDITURE

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges -		57	57	57	57	57	57	57	57	57	57	57	57	681	711	729
Waste Management																
Sale of Goods and																
Rendering of																
Services		20	20	20	20	20	20	20	20	20	20	20	20	245	7 048	7 362
Agency services		39	39	39	39	39	39	39	39	39	39	39	39	469	490	503
Interest earned from Current and Non Current Assets																
Rental from Fixed Assets		1 044	1 044	1 044	1 044	1 044	1 044	1 044	1 044	1 044	1 044	1 044	1 044	12 528	13 092	13 419
Licence and permits		63	63	63	63	63	63	63	63	63	63	63	63	757	792	811
Special rating levies		3	3	3	3	3	3	3	3	3	3	3	3	31	33	34
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Non-Exchange Revenue																
Property rates		86	86	86	86	86	86	86	86	86	86	86	86	1 031	1 077	1 104
Transfer and subsidies -																
Operational Interest		1 903	1 903	1 903	1 903	1 903	1 903	1 903	1 903	1 903	1 903	1 903	1 903	22 832	23 860	24 456
		17 559	17 559	17 559	17 559	17 559	17 559	17 559	17 559	17 559	17 559	17 559	17 559	210 710	207 082	216 403
		113	113	113	113	113	113	113	113	113	113	113	113	1 355	1 416	1 452
Total Revenue (excluding capital transfers and contributions)		20 887														
			20 887	20 887	20 887	20 887	20 887	20 887	20 887	20 887	20 887	20 887	20 887	250 641	255 602	266 273
Expenditure																
Employee related costs		8 003	8 003	8 003	8 003	8 003	8 003	8 003	8 003	8 003	8 003	8 003	8 003	96 035	95 832	103 578
Remuneration of councillors		1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	17 347	18 128	18 581
Inventory consumed		152	152	152	152	152	152	152	152	152	152	152	152	1 820	1 902	1 949
Debt impairment		75	75	75	75	75	75	75	75	75	75	75	75	900	941	964
Depreciation and amortisation		2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	29 300	30 619	31 384
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		4 835	4 835	4 835	4 835	4 835	4 835	4 835	4 835	4 835	4 835	4 835	4 835	58 022	59 521	58 985
Transfers and subsidies		308	308	308	308	308	308	308	308	308	308	308	308	3 700	3 867	3 963

Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		3 595	3 595	3 595	3 595	3 595	3 595	3 595	3 595	3 595	3 595	3 595	3 595	43 139	44 265	46 081
Total Expenditure		20 855	20 855	20 855	20 855	20 855	20 855	20 855	20 855	20 855	20 855	20 855	20 855	250 264	255 074	265 486
Surplus/(Deficit)		31	31	31	31	31	31	31	31	31	31	31	31	376	527	787
Transfers and subsidies - capital (monetary allocations)		4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	52 768	39 095	40 769
Surplus/(Deficit) after capital transfers & contributions		4 429														
			4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	53 144	39 622	41 556
Surplus/(Deficit) after income tax		4 429														
			4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	53 144	39 622	41 556
Surplus/(Deficit) attributable to municipality		4 429														
			4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	53 144	39 622	41 556
Surplus/(Deficit) for the year	1	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	4 429	53 144	39 622	41 556

14. MONTHLY PROJECTIONS BY REVENUE AND EXPENDITURE BY VOTE

TABLE 9- A3 BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

Vote Description R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Finance		195 193	215 022	233 402	60 171	59 821	59 821	63 116	66 022	67 944
Vote 2 - Municipal Manager's Office		–	–	–	31 057	34 242	34 242	31 397	32 810	33 631
Vote 3 - Community and Social Services		2 455	2 586	5 603	33 542	31 587	31 587	32 847	34 258	34 686
Vote 4 - Corporate services		3	–	–	65 673	65 376	65 376	66 770	56 875	61 848
Vote 5 - Economic Development and Planning		–	1 000	–	13 701	13 120	13 120	13 573	14 184	14 539
Vote 6 - Technical Services		42 743	43 904	54 953	72 199	101 571	101 571	74 192	68 067	71 352
Vote 7 - Executive and Council		–	–	–	19 758	21 240	21 240	21 512	22 480	23 042
Total Revenue by Vote	2	240 394	262 511	293 957	296 102	326 956	326 956	303 409	294 697	307 042
Expenditure by Vote to be appropriated	1									
Vote 1 - Finance		60 719	63 396	76 884	60 823	60 411	60 411	63 425	66 144	67 823
Vote 2 - Municipal Manager's Office		29 050	36 917	37 595	31 057	34 242	34 242	31 397	32 810	33 631
Vote 3 - Community and Social Services		20 675	23 690	26 271	32 821	30 929	30 929	32 161	33 608	34 020
Vote 4 - Corporate services		43 313	48 564	56 505	65 673	65 376	65 376	66 770	56 875	61 848
Vote 5 - Economic Development and Planning		15 126	19 703	14 042	13 701	13 120	13 120	13 573	14 184	14 539
Vote 6 - Technical Services		20 769	19 934	50 898	37 726	40 313	40 313	21 424	28 972	30 583
Vote 7 - Executive and Council		18 785	17 988	19 980	19 758	21 240	21 240	21 512	22 480	23 042
Total Expenditure by Vote	2	208 437	230 192	282 176	261 561	265 630	265 630	250 264	255 074	265 486
Surplus/(Deficit) for the year	2	31 957	32 319	11 781	34 541	61 325	61 325	53 144	39 622	41 556

15. DETAILED CAPITAL WORKS PLAN

A5 Financial Performance Schedule

TABLE 10: THE PROPOSED TOTAL CAPITAL EXPENDITURE BUDGET FOR 2025/2026 MTREF

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Single-year expenditure to be appropriated	2										
Vote 1 - Finance		206	216	360	739	1 130	1 130	1 198	974	435	174
Vote 2 - Municipal Manager's Office		303	479	310	435	435	435	1 459	409	304	348
Vote 3 - Community and Social Services		2 837	11 292	3 711	3 870	3 870	3 870	21 614	2 330	4 087	3 696
Vote 4 - Corporate services		2 460	2 867	7 556	2 530	2 531	2 531	22 670	3 589	5 652	3 217
Vote 5 - Economic Development and Planning		1 065	691	1 258	287	278	278	3 396	287	765	635
Vote 6 - Technical Services		71 885	70 397	628	33 333	74 877	74 877	276 146	58 520	43 943	37 564
Vote 7 - Executive and Council		2 599	–	2 957	–	652	652	8 102	2 696	3 217	–
Capital single-year expenditure sub-total		81 356	85 942	780	41 194	83 774	83 774	334 584	68 805	58 404	45 634
Total Capital Expenditure - Vote		81 356	85 942	780	41 194	83 774	83 774	334 584	68 805	58 404	45 634
Capital Expenditure - Functional											
Governance and administration		5 569	3 563	183	3 704	4 749	4 749	2 452	7 668	9 609	3 739
Executive and council		2 902	479	3 267	435	1 087	1 087	362	3 104	3 522	348
Finance and administration		2 666	3 083	7 916	3 270	3 662	3 662	2 089	4 563	6 087	3 391
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		2 837	11 292	3 711	3 870	3 870	3 870	3 106	2 330	4 087	3 696

Community and social services		2 837	11 292	3 711	3 870	3 870	3 870	3 106	2 330	4 087	3 696
Economic and environmental services		72 950	71 088	886	33 620	75 156	75 156	62 364	58 807	44 709	38 199
Planning and development		45 025	61 493	300	32 463	38 540	38 540	35 782	49 737	34 761	36 086
Road transport		27 926	9 595	585	1 157	36 616	36 616	26 582	9 070	9 948	2 113
Total Capital Expenditure - Functional	3	81 356	85 942	85	41 194	83 774	83 774	67 922	68 805	58 404	45 634
Funded by:											
National Government		35 821	36 554	178	29 977	53 267	53 267	42 880	40 181	33 996	35 451
Transfers recognised - capital	4	35 821	36 554	38	29 977	53 267	53 267	42 880	45 885	33 996	35 451
Internally generated funds		45 535	49 388	994	11 217	30 507	30 507	25 043	22 920	24 409	10 183
Total Capital Funding	7	81 356	85 942	85	41 194	83 774	83 774	67 922	68 805	58 404	45 634

The above illustrate that the municipality is planning to invest R68.8 million in 2025/2026 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the construction of sport field, community halls and access road.

16. SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

A copy of the Top layer Service Delivery Budget and Implementation Plan (SDBIP) and Scorecard is attached at Annexure A.

17. CONCLUSION

The SDBIP is a key management, implementation and monitoring tool, which provides operational content to the end-of-year service delivery targets, set in the budget and IDP. Together with the OPMS it determines the performance agreements for the municipal manager and all top managers, whose performance can then be monitored through section 71 monthly reports and evaluated through the annual report process.

Approved By:

The Ndwedwe LM Service Delivery and Budget Implementation Plan (SDBIP) Report as set out on pages 1 to 20 and Final SDBIP for 2025/2026(Annexure A) is hereby approved in terms of Section 53(1)(c)(ii) of the MFMA:

His Worship the Mayor: Cllr. S.Z Mfeka

Signed at Ndwedwe Local Municipality



HIS WORSHIP, THE HONOURABLE MAYOR
Cllr S.Z. Mfeka

Date: 25/06/2025