



Ubuhlebezwe Municipality

Service Delivery Budget Implementation Plan

(DRAFT)
2021/22 Financial Year





TABLE OF CONTENTS

SUBJECT	PAGE
FOREWORD BY HER WORSHIP THE MAYOR	3
VISION AND MISSION STATEMENT	4
LEGISLATIVE MANDATE	4
SDBIP PROCESSES AT UBUHLEBEZWE MUNICIPALITY	6
STRATEGIC OUTCOMES	7
MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE	8
MONTHLY PROJECTIONS OF REVENUE AND EXPENDITURE FOR EACH VOTE	9
MONTHLY CAPITAL EXPENDITURE PER MUNICIPAL VOTE	10
PERFORMANCE INDICATORS AND BENCHMARKS OF THE OPERATING BUDGETS	11
QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGET AND PERFORMANCE INDICATORS FOR	13
WARD INFORMATION	14
THREE YEAR DETAILED CAPITAL WORKS PLAN	17-19
CONCLUSION	21



FOREWORD BY HER WORSHIP THE MAYOR

The Service Delivery and Budget Implementation Plan (SDBIP) of the Ubhlebezwe Municipality seeks to commit the Municipality to meeting specific service delivery and budget spending targets. The targets contained within this document will outline, how the uBuhlebezwe Local Municipality, will implement the objectives set out in the Integrated Development Plan (IDP), looking at Quarterly performance as a guide for monitoring expenditure and progress towards service delivery.

UBuhlebezwe Municipality has adopted its Draft IDP, which is regarded as the agreed plan between the community and the UBuhlebezwe Local Municipality. The IDP guides our spending patterns, and incorporates the principles of “when, where and on what” principle. This plan is inclusive of the entire municipal area and not just for specific areas under Ubhlebezwe. Our IDP is also guided by the Constitution, which gives specific powers, functions and responsibilities to local government.

This segregation of responsibilities between the spheres government is very important to understand, because, as the local municipality we are responsible for certain services for example roads, traffic safety, urban planning, by-law enforcements, housing, electricity distribution, waste management treatment, tourism, and water and sewerage systems, whilst the backlogs in schools, hospitals and police services, for example is the responsibility of the Provincial governments.

After consulting widely with our community, and careful consideration of the challenges within our Municipality, we have decided that the main focus areas of the IDP, and therefore the SDBIP should be economic growth through expansion and growth of the urban areas, increases efforts in Local Economic Development and of course, Human Settlements.

We believe, that if we don't invest in better services and infrastructure, new opportunities and investments will be comprised, and our vision of creating more jobs to address the high unemployment rate will not be materialized. For this reason, our SDBIP and IDP will focus primarily on making our municipality more efficient, and effective in service delivery, by managing our resources and employing the correct staff complement.

Approved by the Mayor

Date:

Her Worship

E B Ngubo

THE MAYOR

Ubhlebezwe Municipality

1.1 Vision & Mission

Vision

“To improve the quality of life of all citizens while maintaining the scenic beauty of this land”

Mission

“UBuhlebezwe Municipality will deliver acceptable levels of service such as Infrastructure, Housing and Economic Development to all citizens by the year 2025 through good governance.”

1.2 Legislative Mandates

In terms of Section 53 (1) (c) (ii) of the Municipal Finance Management Act, Act No 53 of 2003, the Service Delivery Budget and Implementation Plan is defined as a detailed plan approved by the Mayor of a Municipality for implementing the Municipality's delivery of municipal services and its annual budget, and must indicate the following:

- (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) any other matters prescribed.

According to Section 53(c)(ii) of the Municipal Finance Management Act, the Mayor is expected to approve the Service Delivery Budget Implementation Plan 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 Service Delivery Budget Implementation Plan are made public within 14 days after their approval.

UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2020/2021



As per Municipal Finance Management Act Circular No 13, National Treasury currently prefers not to prescribe other matters to be included in the Service Delivery Budget and Implementation Plan. This is to ensure good governance and accountability on the part of Municipalities. However, there are five minimum requirements that the National Treasury requires to form part of the Service Delivery Budget and Implementation Plan (Municipal Finance Management Act Circular No. 13). These are outlined below:

1. Monthly projections of revenue to be collected by source;
2. Monthly projections of expenditure (operating and capital) and revenue for each vote;
3. Quarterly projections of service delivery targets and performance indicators for each vote;
4. Ward information for expenditure and service delivery; and
5. Detailed capital works plan broken down by ward over a 3-year period.

In terms of the Municipal Finance Management Act, a Vote is a Department or a functional area of a Municipality and represents the various levels at which the Council approves the budget.

As indicated by the National Treasury in Municipal Finance Management Act Circular No 13, the biggest challenge for Municipalities is to develop meaningful non-financial service delivery targets and indicators.



1.3 The SDBIP Process at UBuhlebezwe Municipality

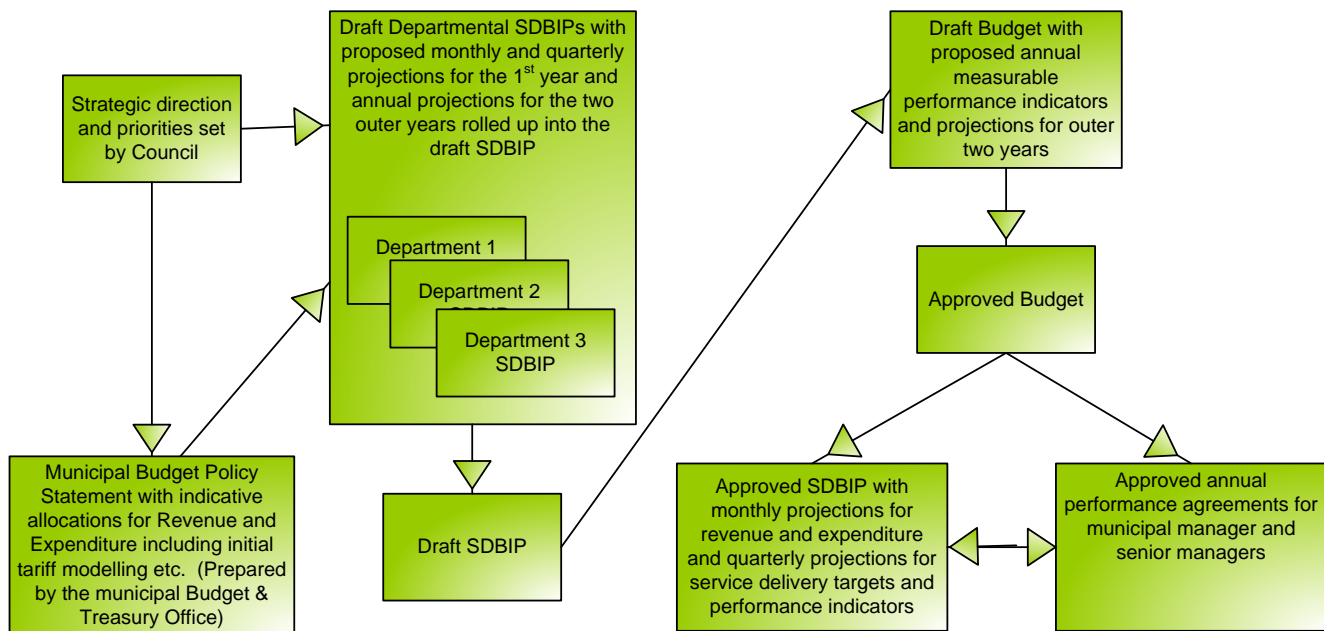


Figure 1: SDBIP Process

The Service Delivery and Budget Implementation Plan is a consolidated document, which incorporates and takes into account information contained in the Integrated Development Plan of the Municipality, Operational Plans for each Department and the budget statements for each Department within the Municipality. Resultantly, the completion of the Service Delivery and Budget Implementation Plan hinges on the finalisation of the above documentation.

The uBuhlebezwe Municipality began its budgeting process during the 2016 year, in which input into the Departments' strategic objectives and outputs for the 2021/2022 budget year were gathered and formed the basis of the individual Departmental scorecards.

Assigned to these strategic objectives and outputs were a set of targets, which the Municipal Officials viewed as vital to achieve in order to meet the service delivery requirements of the uBuhlebezwe Community.



With all the relevant information needed for the Service Delivery and Budget Implementation Plan, work began to fulfill the requirements of Section 53 of the Municipal Finance Management Act. Initially, meetings were held with the relevant Departmental heads and staff, in which their scorecards and budget statements for 2021/2022 year were discussed. These discussions facilitated the alignment of the strategic objectives and outputs to the budget statements, allowing for expenditure to be projected across the 2021/2022 year in terms of the service delivery targets set for the strategic objectives and outputs.

A Three year detailed Capital Works Plan was also compiled, which is a fair projection of capital expenditure to be incurred by the Municipality. Once complete, the above information was consolidated into the Service Delivery and Budget Implementation Plan.

1.4 Strategic Outcomes

STRATEGIC OBJECTIVE NO.	Strategic Objectives
01	To improve the performance and functioning of the municipality.
02	To develop staff to ensure effective service delivery through trainings.
03	To promote accountability to the citizens of UBuhlebezwe
04	To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development.
05	To promote culture of learning and enhance social development (illiteracy, skill, talent, education).
06	To Practice sound financial management principles.
07	To improve safety and security within the municipal environment
08	To improve sustainable economic growth and development
09	To invest in the development of the municipal area to enhance revenue
10	To facilitate spatial development in the entire area of UBuhlebezwe and at the same time achieve economic social and environmental sustainability

Figure 1: Strategic Outcomes



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

1. MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE

KZN434 Ubulhebezwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Finance & Admin		157 550	120 964	138 590	152 440	149 490	149 490	161 867	170 765	180 323
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	2 274	1 935	3 866	3 932	3 932	4 800	4 896	5 185
Vote 4 - Housing		-	-	22 167	58 530	-	-	-	-	-
Vote 5 - Public Safety		3 305	4 581	6 626	10 363	10 863	10 863	5 030	5 191	5 430
Vote 6 - Road Transport		-	28 994	2 390	39 984	26 984	26 984	26 826	43 750	45 762
Vote 7 - Waste Management		-	2 037	2 000	2 100	2 100	2 100	2 600	2 720	2 845
Vote 8 - Energy Sources		-	-	16 000	-	-	-	-	-	-
Vote 9 - Planning and Development		-	67	26 555	616	666	666	287	173	181
Vote 10 - Sport and Recreation		-	-	2 050	50	29	29	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	160 854	158 918	218 313	267 948	194 063	194 063	201 409	227 495	239 726
Expenditure by Vote to be appropriated	1									
Vote 1 - Finance & Admin		121 946	62 299	63 096	66 167	70 300	70 300	76 277	80 472	84 978
Vote 2 - Executive & Council		-	20 478	23 431	25 414	25 060	25 060	25 887	26 574	27 796
Vote 3 - Community and Social Services		-	7 080	8 874	8 962	9 407	9 407	10 012	9 491	9 928
Vote 4 - Housing		-	1 180	1 217	60 255	1 716	1 716	3 000	33 260	34 790
Vote 5 - Public Safety		1 365	14 429	14 588	16 428	16 405	16 405	19 450	18 605	19 461
Vote 6 - Road Transport		2 881	17 566	10 215	16 146	16 046	16 046	16 850	16 082	16 821
Vote 7 - Waste Management		-	9 359	10 893	12 077	12 146	12 146	15 950	13 201	13 809
Vote 8 - Energy Sources		-	-	-	13 000	-	-	-	-	-
Vote 9 - Planning and Development		-	6 218	53 945	24 953	24 076	24 076	15 777	14 727	15 405
Vote 10 - Sport and Recreation		-	371	617	686	668	668	1 000	650	680
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	126 192	138 980	186 877	244 087	175 824	175 824	184 203	213 062	223 668
Surplus/(Deficit) for the year	2	34 663	19 938	31 436	23 861	18 240	18 240	17 206	14 432	16 058
<i>References</i>										
1. Insert 'Vote'; e.g. department, if different to functional classification structure										
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)										
3. Assign share in 'associate' to relevant Vote										
check Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

2. KZN434 UBUHLEBEZWE - SUPPORTING TABLE SB12 BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

KZN434 Ubuhebezwe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote																
Vote 1 - Finance & Admin		13 489	13 489	13 489	13 489	13 489	13 489	13 489	13 489	13 489	13 489	13 489	13 489	161 867	170 765	180 323
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		400	400	400	400	400	400	400	400	400	400	400	400	4 800	4 896	5 185
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		419	419	419	419	419	419	419	419	419	419	419	419	5 030	5 191	5 430
Vote 6 - Road Transport		2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 235	26 826	43 750	45 762
Vote 7 - Waste Management		217	217	217	217	217	217	217	217	217	217	217	217	2 600	2 720	2 845
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		24	24	24	24	24	24	24	24	24	24	24	24	287	173	181
Vote 10 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		16 784	16 784	16 784	16 784	16 784	16 784	16 784	16 784	16 784	16 784	16 784	16 784	201 409	227 495	239 726
Expenditure by Vote to be appropriated																
Vote 1 - Finance & Admin		6 356	6 356	6 356	6 356	6 356	6 356	6 356	6 356	6 356	6 356	6 356	6 356	76 277	80 472	84 978
Vote 2 - Executive & Council		2 157	2 157	2 157	2 157	2 157	2 157	2 157	2 157	2 157	2 157	2 157	2 158	25 887	26 574	27 796
Vote 3 - Community and Social Services		835	835	835	835	835	835	835	835	835	835	835	826	10 012	9 491	9 928
Vote 4 - Housing		250	250	250	250	250	250	250	250	250	250	250	250	3 000	33 260	34 790
Vote 5 - Public Safety		1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	19 450	18 605	19 461
Vote 6 - Road Transport		1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	16 850	16 082	16 821
Vote 7 - Waste Management		1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	15 950	13 201	13 809
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	15 777	14 727	15 405
Vote 10 - Sport and Recreation		83	83	83	83	83	83	83	83	83	83	83	83	1 000	650	680
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		15 351	15 351	15 351	15 351	15 351	15 351	15 351	15 351	15 351	15 351	15 351	15 342	184 203	213 062	223 668
Surplus/(Deficit) before assoc.		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 441	17 206	14 432	16 058
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 441	17 206	14 432	16 058
<i>References</i>																
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance																
check														-3 528 532	-11 559 109	-10 961 163



UBUHEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

3. KZN434 UBUHEBEZWE - SUPPORTING TABLE Sb16 ADJUSTMENT OF MONTHLY CAPITAL EXPENDITURE PER MUNICIPAL VOTE

KZN434 Ubuhebezwe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year	Budget Year +1 2022/2	Budget Year +2 2023/24
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Finance & Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Finance & Admin		1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	13 080	13 786	14 545
Vote 2 - Executive & Council		42	42	42	42	42	42	42	42	42	42	42	42	500	527	556
Vote 3 - Community and Social Services		543	543	543	543	543	543	543	543	543	543	543	543	6 520	6 872	7 250
Vote 4 - Housing		917	917	917	917	917	917	917	917	917	917	917	917	11 000	11 594	12 232
Vote 5 - Public Safety		235	235	235	235	235	235	235	235	235	235	235	235	2 817	2 969	3 132
Vote 6 - Road Transport		1 997	1 997	1 997	1 997	1 997	1 997	1 997	1 997	1 997	1 997	1 997	1 997	23 960	25 254	26 643
Vote 7 - Waste Management		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 635	2 780
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		625	625	625	625	625	625	625	625	625	625	625	625	7 505	7 910	8 345
Vote 10 - Sport and Recreation		377	377	377	377	377	377	377	377	377	377	377	377	4 520	4 764	5 026
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	72 402	76 311	80 508
Total Capital Expenditure	2	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	72 402	76 311	80 508
References																
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates																
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure																
check																



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

4. KZN434 UBUHLEBEZWE - SUPPORTING TABLE SB4 ADJUSTMENT TO PERFORMANCE INDICATORS AND BENCHMARKS OF THE OPERATING BUDGET

KZN434 Ubuhebezwe - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/2019	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	3,6	1,6	5,2		6,0	6,0	6,1	5,9	5,9	5,9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3,6	1,6	5,2	(3,9)	6,0	6,0	6,1	5,9	5,9	5,9
Liquidity Ratio	Monetary Assets/Current Liabilities	3,1	1,6	4,0	(3,9)	5,1	5,1	5,1	4,5	4,6	4,6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100,0%	97,0%	54,6%	100,0%	78,2%	78,2%	78,2%	50,8%	51,2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100,0%	97,0%	54,6%	100,0%	78,2%	78,2%	78,2%	50,8%	51,2%	51,7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10,9%	0,0%	14,5%	0,0%	18,4%	18,4%	18,4%	24,5%	24,5%	24,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		22,6%	9,5%	0,0%	-6,1%	10,6%	13,9%	19,8%	19,7%	20,9%	22,0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	40,3%	47,8%	35,9%	33,0%	48,5%	48,5%	48,5%	50,3%	49,2%	49,3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	49,9%	59,1%	41,5%	37,7%	55,3%	55,3%		56,9%	55,8%	55,9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,6%	0,6%	0,3%	0,5%	0,8%	0,8%		0,8%	0,9%	0,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15,4%	16,2%	10,6%	8,5%	13,7%	13,7%	13,7%	13,8%	13,8%	13,8%
IDP regulation financial viability indicators		-									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	3,3	2,6	2,9	3,7	3,7	3,7	3,8	3,7	3,7	3,8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	89,6%	0,0%	109,7%	0,0%	113,3%	113,3%	113,3%	146,7%	146,7%	146,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	19,5	36,2	32,6	26,0	26,5	20,1	14,1	14,6	14,1	13,4

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	6 899	8 379	10 977	17 334	11 481	11 481	11 481	11 177	11 379	11 902	
Fixed operational expenditure % assumption	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	
Own capex	17 228	11 740	29 460	44 979	43 137	43 137	43 137	45 643	53 485	56 632	
Borrowing	-	-	-	-	-	-	-	-	-	-	



5. QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH VOTE

The quarterly targets and quarterly projections of expenditure schedule is attached as annexure to this SDBIP.



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

6. WARD INFORMATION

Expenditure and Service Delivery per Ward is included in Section 7 and 8 of this report.

WARD 1	WARD 2	WARD 3	WARD 4	WARD 5	WARD 6
Mahhehle	Ixopo Town	Mpofini	Mariathal	Emkhunya	Hlokozi
Ncakubana	Hopewell	Sgedleni	Hlanzeni	Embo	Ngomakazi
Mahhafana	Carrisbrook	Nonkwenkwane	Fairview	Isangcwaba	Gudlucingo
Cabazi	Flaxton Farm	Bhensela	Emakholweni	Zasengwa	Ntapha
KwaMadonela station	Chibini	Mahlathini	Emandilini	Ebutateni	
		Mashakeni	Sprenza	Ebhobhobho	
		Ntakama	Ndimakude	Emnyanyabuzi	
		Ntshengeni	Kamalamula	Mahlubini	
		Nhlangwini	Sibindi	Nkweletsheni	
		Matolweni	Fohloza	Ndonyane	
		Nkumandeni	Morningside		
			Morning view		
			Shayamoya		
			Sakeni /Christ the King		



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

WARD 7	WARD 8	WARD 9	WARD 10	WARD 11	WARD 12
Jolivet	Hluthankungu	Phumobala	Umhlabashane	Kwanokweja	Emazabekweni
Njane		Kozondi	Kwathathane	Etop	Bovini / Emadungeni
Emgangeni	Gudwini	Springvalle Mission	Koshinga	Eplain Hill	Emgodi / Skeyi
	Esgcakini	Koshange	Kaskhunyana / eBhayi	St. Alois	Emdabu
		Kokhoza		Kadladla	Kwamagaba
		Nhlamvini		Afrika	Kwantambama
				Ka2000	Emaweni
				Bhekuphiwa	
				Maweni	



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

WARD 13	WARD 14
Flasher	<u>Thandokuhle</u> Fodo/Smangele, Mzombe/kaThoyi, Nhangwini multipurpose centre, Jika shop, Nqabakucasha, Mlahlantongwe, Gasa, khohlwangifile, esidakeni
Highflats	<u>Mdibaniso</u> Esimemelweni, Ncencence, Cabanga, Pitoli B, Enduneni Gumede
Ethuleshe / Eholo	<u>Ndwebu</u> Eyeland, Madwaleni, Blekini, Endwebu esikolweni, eZinyokeni, Pitoli A, eSihlaheni
Black Store	<u>eLwazi</u> Thuthuka, Thembeni, Mleyi, Mkhomazana, Gudlintaka, eDangweni, eMajwaheni
Emgodi / Embambalala	
Kwanokwena	
Kamashumi	
Mqwabuza	
Nhlanvana	



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

7. DETAILED CAPITAL WORKS PLAN

OBJECTIVES	2021/2022 QUARTERLY TARGETS & ACTUALS					PORTFOLIO OF EVIDENCE
	ANNUAL TARGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	6.4km of gravel roads to be constructed 1.5km Moliva, 500m Madilika, 1.3km Madinda, 800m Nkoneni to kwaDladla, 0.8km KwaMiya, 1km Hholo, 500m Bhekisisa by 30-Jun-22	n/a	n/a	n/a	6.4km of gravel roads to be constructed 1.5km Moliva, 500m Madilika, 1.3km Madinda, 800m Nkoneni to kwaDladla, 0.8km KwaMiya, 1km Hholo, 500m Bhekisisa by 30-Jun-22	GIS measurement, Dated photos, Signed Progress Report and Completion certificate
	Recommendation of 2022/2023 Business Plan on MIS system by 30-Nov-21	n/a	Recommendation of 2022/2023 Business Plan on MIS system by 30-Nov-21	n/a	n/a	System generation Business Plans and Workflow history
	1 Sportsfield (Mleyi) constructed by 30-Sept-21	1 Sportsfield (Mleyi) constructed by 30-Sept-21	n/a	n/a	n/a	signed consultant's progress report and completion certificates
	Construction of electrification infrastructure for 30 households in Stofel by 30-Jun-22	n/a	n/a	n/a	Construction of electrification infrastructure for 30 households in Stofel by 30-Jun-22	Signed consultant's progress report with a list of households, completion certificate & Approved of memo
To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic	Construction of electrification infrastructure for 50 households Nhlamvini in by 31-Mar-22	n/a	n/a	Construction of electrification infrastructure for 50 households Nhlamvini in by 31-Mar-22	n/a	Signed consultant's progress report with a list of households, completion certificate & Approved of memo
	Construction of electrification	n/a	n/a	Construction of electrification	n/a	Signed consultant's progress report with a



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

OBJECTIVES	2021/2022	QUARTERLY TARGETS & ACTUALS				PORTFOLIO OF EVIDENCE
	ANNUAL TARGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
development	infrastructure for 250 households in Kwa-Nothi & Makinatini by 31-Mar-22			infrastructure for 250 households in Kwa-Nothi & Makinatini by 31-Mar-22		list of households, completion certificate & Approved of memo
	Construction of electrification infrastructure for 40 households in Maweni by 30-Jun-22	n/a	n/a	n/a	Construction of electrification infrastructure for 40 households in Maweni by 30-Jun-22	Signed consultant's progress report with a list of households, completion certificate & Approved of memo



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

8. DETAILED CAPITAL WORKS PLAN (THREE - FIVE YEARS)

WARD	NAME OF THE PROJECT 2016/2017	NAME OF THE PROJECT 2017/2018	NAME OF THE PROJECT 2018/2019	NAME OF THE PROJECT 2019/2020	NAME OF THE PROJECT 2020/2021	NAME OF THE PROJECT 2021/2022
1		Harold Nxasane Road	Webstown electricity infills	Mahafana –water Esidumeni Road	Installation of High Mast Lights	Moliva Road
2	Jeffrey ZunguSportfield	Chapel Street	Nyide residence road-Carrisbrook	Bethal Farming Electrification	Nyide Road Ixopo Slums Clearance	Commercial Road Ixopo
2	Portion of East Street-ph2					
2	Ixopo Bus Rank	Jeffrey ZunguSportfield	Lower Valley View roads	UBuhlebezwe Fire station		
			Golf course roads			
			Golf course electrification			
			Expansion of Municipal Offices			
3	Electrification & Housing (Ofafa)		Ofafa Housing	Ofafa Housing	Ntakama road	Sgedleni Hall Hlongwa Road
4	Morningside Hall (Soweto) – ph2	Sprenza Road	Fairview Roads	Electricity in Mandilini Ithubalethu & Mariathal Housing Fairview road and electricity (pre-planning)	Hlanzeni Housing Fairview Electricity Fairview extension 2	Mariathal Hall
5	Electrification (Mkhunya) – Ph 1		Butateni Road	Nkweletsheni Hall	Nkweletsheni Hall Sinqandulweni	Sangcwaba Sportsfield



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

WAR D	NAME OF THE PROJECT 2016/2017	NAME OF THE PROJECT 2017/2018	NAME OF THE PROJECT 2018/2019	NAME OF THE PROJECT 2019/2020	NAME OF THE PROJECT 2020/2021	NAME OF THE PROJECT 2021/2022
				Sports field		
5	Electrification (Mkhunya) – Ph 2	Electrification (Mkhunya)			KwaBhaki Electricity	
6	Msenge Road	120 infills, Ngomakazi Electrification	Pass 4 PhungulaSportfield	Hlokozi Housing	Installation of High Mast Light Dayimane Electricity Amanyuswa & Mfulomubi Housing Ndongyane Electricity	St Nicholas Hall, Bhekisisa Road
7	Upgrade of JolivetSportfield	Mkhwanazi road	Shelembe road	Masomini road Amanyuswa & Mfulomubi Housing Ndongyane Electricity	Sjoti road	Madilika Road Kwa Miya Road
8	Madungeni Hall		Ntlosane/ Stewartsvew electrification (Eskom)	Khambula Road Mfulomubi & Gudlucingo Housing Ntlosane/ Stewartsvew electrification	Mfulomubi & Gudlucingo Housing Ntlosane/ Stewartsvew electrification (Eskom) Chibini Hall	Chibini Hall Kwa Nothi & Makinatini Electricity
9	Kintail Hall	Kintail Hall (end July 2017)	Mziki electrification (Eskom)	KoZondi electrification (Eskom)	Thandabantu Road	Nhlamvini Electricity High Mast Light
10		Mncadi road	Nxele Road	KwaThathane Housing	Skhunyane Hall Nyuluka Road	Mhlabashana Housing, High Mast Light
11	MxolisiNgubo Rd		Kwadladla sports field(kickabout)	Nokweja Gym Park KwaDladla Sportfield	Maweni Electricity Nkoneni to KwaDladla Road Installation of High	Nkoneni to Kwa Dladla access roads



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

WARD	NAME OF THE PROJECT 2016/2017	NAME OF THE PROJECT 2017/2018	NAME OF THE PROJECT 2018/2019	NAME OF THE PROJECT 2019/2020	NAME OF THE PROJECT 2020/2021	NAME OF THE PROJECT 2021/2022
					Mast Light	
12	Nomakhele Road		Amazabeko Hall	Madungeni Housing	Madungeni Housing Mgodi /Skeyi Road Mgodi/Skeyi Electricity	Mdabu Skills Centre
13	Thuleshe Road		Blackstore Electrification: <ul style="list-style-type: none"> • Mhlabashane • Kwa Mncinci • Nhlamvana • Tsheni Lenduna 	Magawula Road Ntlosane/ Stewartsview electrification	Ntsheleni road Ntlosane/ Stewartsview electrification	Mashumi housing Nokwena Road Hholo Road
14			Esivandweni Road	Esivandeni Road	Mdibaniso Road Cilo Road	Mleyi Sportsfield High Mast light



CONCLUSION

A series of reporting requirements are outlined in the MFMA. Both the Mayor and the Accounting Officer have clear roles to play in preparing and presenting these reports. The SDBIP provides an excellent basis for generating the reports, for which the MFMA gives very clear guidelines. The reports then allow the Councillors to monitor the implementation of service delivery programmes and initiatives. The following planning and reporting cycle has been fully implemented at uBuhlebezwe Municipality.



UBUHLEBEZWE MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2021/2022

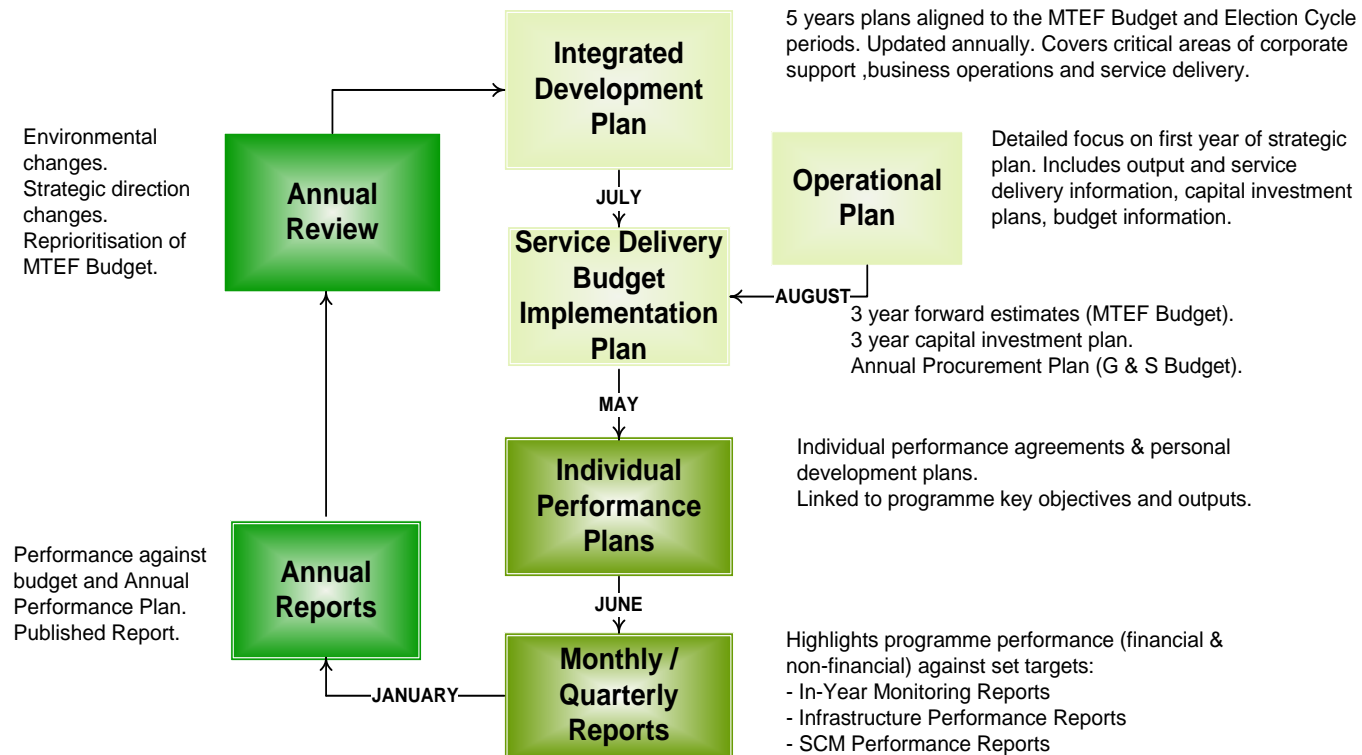


Figure 2: Planning & Reporting Cycle



7.1 Monthly Reporting

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This reporting must be conducted by the accounting officer of a municipality no later than 10 days after the last working day of each month. Reporting must include the following:

- a. Actual revenue per source;
- b. Actual borrowings;
- c. Actual expenditure per vote;
- d. Actual capital expenditure per vote; and
- e. The amount of any allocations received.

If necessary, explanations of the following must be included in the monthly reports:

- a. Any material variances from the Municipality's projected revenue by source, and from the Municipality's expenditure projections per vote;
- b. Any material variances from the service delivery and budget implementation plan; and
- c. Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the Municipality's approved budget.

7.2 Quarterly Reporting

Section 52 (d) of the MFMA compels the Mayor to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality within 30 days of the end of each quarter. The quarterly performance projections captured in the SDBIP form the basis for the Mayor's quarterly report.



7.3 Midyear Reporting

Section 72 (1) (a) of the MFMA outlines the requirements for mid-year reporting. The Accounting Officer is required by the 25th of January of each year to assess the performance of the Municipality during the first half of the year, taking into account:

- i. The monthly statements referred to in section 71 for the first half of the year;
- ii. The Municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the Service Delivery and Budget Implementation Plan;
- iii. The past year's annual report, and progress on resolving problems identified in the annual report; and
- iv. The performance of every Municipal Entity under the sole or shared control of the Municipality, taking into account reports in terms of section 88 of the MFMA from any such entities

Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget may be tabled if actual revenue or expenditure amounts are materially different from the projections contained in the budget or the SDBIP. The SDBIP is also a living document and may be modified based on the mid-year performance review. Thus the SDBIP remains a kind of contract that holds the Municipality accountable to the community.

7.4 Recommendations for SDBIP Process

The implementation of an automated business solution will enhance the completeness and quality of information presented in future SDBIP's.