



# Ubuhlebezwe Municipality

## Service Delivery & Budget Implementation Plan

2023/2024  
Financial Year





## TABLE OF CONTENTS

<b>SUBJECT</b>	<b>PAGE</b>
<b>FOREWORD BY HER WORSHIP THE MAYOR</b>	<b>3</b>
<b>VISION AND MISSION STATEMENT</b>	<b>4</b>
<b>LEGISLATIVE MANDATE</b>	<b>4</b>
<b>SDBIP PROCESSES AT UBUHLEBEZWE MUNICIPALITY</b>	<b>6</b>
<b>STRATEGIC OUTCOMES</b>	<b>7</b>
<b>MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE</b>	<b>8</b>
<b>MONTHLY PROJECTIONS OF REVENUE AND EXPENDITURE FOR EACH VOTE</b>	<b>9</b>
<b>MONTHLY CAPITAL EXPENDITURE PER MUNICIPAL VOTE</b>	<b>10</b>
<b>PERFORMANCE INDICATORS AND BENCHMARKS OF THE OPERATING BUDGETS</b>	<b>11</b>
<b>QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGET AND PERFORMANCE INDICATORS FOR</b>	<b>12</b>
<b>WARD INFORMATION</b>	<b>13</b>
<b>THREE YEAR DETAILED CAPITAL WORKS PLAN</b>	<b>18-21</b>
<b>CONCLUSION</b>	<b>22</b>



FOREWORD BY HER WORSHIP THE MAYOR



Honourable Speaker of Council, Cllr N.M.S Chiya,  
Deputy Mayor  
Members of the Executive Committee  
Fellow Councillors  
Ondabezitha  
The entire Management led by the Municipal Manager, Mr M.E Mkhize  
All distinguished guests present.

Honourable Speaker, this council gathered here in this Council Chamber on the 31<sup>st</sup> of August 2022 to adopt the 2023/24 Final IDP Budget, PMS, SDF Framework and Process Plan, as per the legislative requirements.

According to the Local Government: Municipal Systems Act no 32 of 2000:

- Each Municipal Council within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.
- Municipality must through appropriate mechanism processes & procedures establish in terms of Chapter 4, consult the Local community before adopting the process.
- Municipality must give notice to the Local community for particulars of the processes it intends to follow.

The process plan had a clear section where it stipulates the community consultation which was on the 11<sup>th</sup> to the 13<sup>th</sup> of October 2022 across all our Stakeholders.

The consultation process goes according to the plan. The community vow their views and the report was consolidated and featured into our Integrated Development Plan.

Honourable Speaker, it is with that background that, we were able to craft this 2023/2024 Draft Budget.

Please allow me to table the Final Budget to this Council.

Thank You  
Ngiyabonga  
Ndiyabulela

Approved by the Mayor

Date:

Her Worship,

E B Ngubo

**THE MAYOR**

**Ubuhlebezwe Municipality**

## 1.1 Vision & Mission

### *Vision*

*“To provide quality services and sustainable economic growth within the available resources.”*

### *Mission*

*“Ubhlebezwe Municipality will strive to deliver basic services to all its citizens by the year 2030, by promoting sustainable socio-economic development, 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**  
**2023/2024**



---

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:

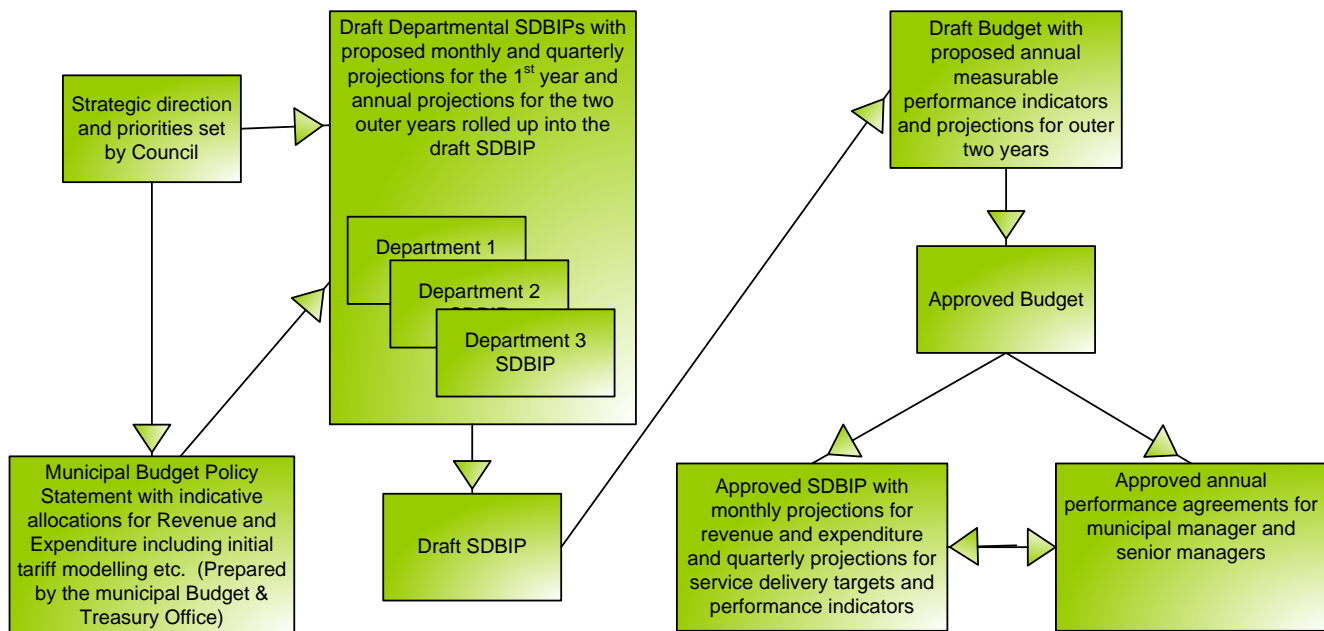
1. Monthly projections of revenue to be collected by source;
2. Monthly projections of expenditure (operating and capital) and revenue for each vote;
3. Quarterly projections of service delivery targets and performance indicators for each vote;
4. Ward information for expenditure and service delivery; 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 2022 year, in which input into the Departments' strategic objectives and outputs for the 2023/2024 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 2023/2024 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 2023/2024 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**  
**2023/2024**

**1. MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE**

**0 - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		138 419	163 454	150 926	156 501	159 527	159 527	208 679	220 168	218 207
Vote 3 - Community and Social Services		3 377	3 644	3 525	4 348	3 804	3 804	9 516	9 976	10 442
Vote 4 - Housing		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		8 504	4 921	4 319	5 795	6 334	6 334	4 353	4 566	4 781
Vote 6 - Road Transport		27 000	26 524	32 364	30 351	30 351	30 351	39 761	33 059	34 411
Vote 7 - Waste Management		2 779	2 955	3 032	3 614	3 614	3 614	3 960	4 154	4 349
Vote 8 - Energy Services		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		544	99	1 046	7 099	7 099	7 099	2 131	137	144
Vote 10 - Sports & Recreation		29	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>180 651</b>	<b>201 597</b>	<b>195 213</b>	<b>207 707</b>	<b>210 728</b>	<b>210 728</b>	<b>268 400</b>	<b>272 060</b>	<b>272 334</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		16 788	28 136	28 155	25 763	27 405	27 405	24 843	26 061	27 285
Vote 2 - Finance and Admin		82 956	95 990	84 246	94 132	95 349	95 349	98 225	103 038	107 881
Vote 3 - Community and Social Services		9 082	8 321	9 990	11 870	10 775	10 775	11 288	11 841	12 398
Vote 4 - Housing		1 236	1 577	2 086	2 236	2 251	2 251	2 332	2 447	2 562
Vote 5 - Public Safety		15 475	17 975	17 301	18 971	18 922	18 922	19 848	20 820	21 799
Vote 6 - Road Transport		11 323	12 165	13 001	16 068	15 838	15 838	22 559	23 665	24 777
Vote 7 - Waste Management		11 209	11 085	12 589	13 758	13 873	13 873	14 506	15 217	15 932
Vote 8 - Energy Services		2 968	3 958	-	-	-	-	-	-	-
Vote 9 - Planning & Development		12 859	10 357	11 843	19 364	21 076	21 076	17 379	18 230	19 087
Vote 10 - Sports & Recreation		187	26	266	257	180	180	10	11	11
Vote 11 - Other		92	4	60	161	164	164	231	242	254
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>164 176</b>	<b>189 593</b>	<b>179 537</b>	<b>202 580</b>	<b>205 832</b>	<b>205 832</b>	<b>211 222</b>	<b>221 572</b>	<b>231 986</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>16 475</b>	<b>12 004</b>	<b>15 676</b>	<b>5 127</b>	<b>4 896</b>	<b>4 896</b>	<b>57 178</b>	<b>50 489</b>	<b>40 348</b>

References

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**  
**2023/2024**

**2. KZN434 UBUHLEBEZWE - SUPPORTING TABLE Sb12 BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)**

**0 - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council				-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Finance and Admin				17 390	17 390	17 390	17 390	17 390	17 390	17 390	17 390	17 390	52 170	208 679	220 168	218 207
Vote 3 - Community and Social Services				793	793	793	793	793	793	793	793	793	2 379	9 516	9 976	10 442
Vote 4 - Housing				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety				363	363	363	363	363	363	363	363	363	1 088	4 353	4 566	4 781
Vote 6 - Road Transport				3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	9 940	39 761	33 059	34 411
Vote 7 - Waste Management				330	330	330	330	330	330	330	330	330	990	3 960	4 154	4 349
Vote 8 - Energy Services				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development				178	178	178	178	178	178	178	178	178	533	2 131	137	144
Vote 10 - Sports & Recreation				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0				-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>				-	-	22 367	22 367	22 367	22 367	22 367	22 367	22 367	67 100	268 400	272 060	272 334
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive & Council				2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	6 211	24 843	26 061	27 285
Vote 2 - Finance and Admin				8 185	8 185	8 185	8 185	8 185	8 185	8 185	8 185	8 185	24 556	98 225	103 038	107 881
Vote 3 - Community and Social Services				941	941	941	941	941	941	941	941	941	2 822	11 288	11 841	12 398
Vote 4 - Housing				194	194	194	194	194	194	194	194	194	583	2 332	2 447	2 562
Vote 5 - Public Safety				1 654	1 654	1 654	1 654	1 654	1 654	1 654	1 654	1 654	4 962	19 848	20 820	21 799
Vote 6 - Road Transport				1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	5 640	22 559	23 665	24 777
Vote 7 - Waste Management				1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209	3 626	14 506	15 217	15 932
Vote 8 - Energy Services				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development				1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	4 345	17 379	18 230	19 087
Vote 10 - Sports & Recreation				1	1	1	1	1	1	1	1	1	3	10	11	11
Vote 11 - Other				19	19	19	19	19	19	19	19	19	58	231	242	254
Vote 12 - [NAME OF VOTE 1210]				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0				-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>				-	-	17 602	17 602	17 602	17 602	17 602	17 602	17 602	52 805	211 222	221 572	231 986
<b>Surplus/(Deficit) before assoc.</b>				-	-	4 765	4 765	4 765	4 765	4 765	4 765	4 765	14 295	57 178	50 489	40 348
Income Tax				-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities				-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions				-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1			-	-	4 765	4 765	4 765	4 765	4 765	4 765	4 765	14 295	57 178	50 489	40 348

**References**

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

-401 501      -421 174      -440 971



**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

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

**0 - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Energy Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive & Council		63	63	63	63	63	63	63	63	63	63	63	63	750	787	824
Vote 2 - Finance and Admin		503	503	503	503	503	503	503	503	503	503	503	503	6 034	6 329	6 627
Vote 3 - Community and Social Services		748	748	748	748	748	748	748	748	748	748	748	748	8 977	9 417	9 860
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		118	118	118	118	118	118	118	118	118	118	118	118	1 410	1 479	1 549
Vote 6 - Road Transport		1 435	1 435	1 435	1 435	1 435	1 435	1 435	1 435	1 435	1 435	1 435	1 435	17 222	18 066	18 915
Vote 7 - Waste Management		9	9	9	9	9	9	9	9	9	9	9	9	112	117	123
Vote 8 - Energy Services		395	395	395	395	395	395	395	395	395	395	395	395	4 740	4 972	5 206
Vote 9 - Planning & Development		469	469	469	469	469	469	469	469	469	469	469	469	5 630	2 759	2 889
Vote 10 - Sports & Recreation		1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	14 680	7 007	7 337
Vote 11 - Other		4	4	4	4	4	4	4	4	4	4	4	4	50	52	55
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	59 605	50 986	53 383
<b>Total Capital Expenditure</b>	2	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	4 967	59 605	50 986	53 383

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**  
**2023/2024**

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

**0 - Supporting Table SA8 Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Borrowing Management</b>											
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 town/ 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%
<b>Safety of Capital</b>											
Ge ratio	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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	10,3	6,6	7,9	4,0	4,5	4,5	5,5	6,9	7,0	6,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	10,3	6,6	7,9	4,0	4,5	4,5	5,5	6,9	7,0	6,7
Liquidity Ratio	Monetary Assets/Current Liabilities	9,6	6,1	7,4	2,3	3,3	3,3	5,0	5,5	5,9	5,6
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	535,6%	535,3%	535,3%	490,6%	1061,6%	1352,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	535,6%	535,3%	535,3%	490,6%	1061,6%	1352,0%	1352,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21,5%	21,1%	21,0%	71,8%	62,2%	62,2%	33,4%	36,2%	30,6%	32,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		44,4%	11,6%	6,1%	49,6%	57,3%	57,3%	23,4%	11,5%	10,3%	9,8%
<b>Other Indicators</b>											
Total Volume Losses (kW) technical											
Total Volume Losses (kW) non technical											
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Bulk Purchase											
Water treatment works											
Natural sources											
Water Volume System Input	Total Volume Losses (Kl)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	47,7%	48,0%	54,5%	53,0%	52,1%	52,1%	49,4%	41,2%	41,0%	43,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	47,5%	47,9%	54,3%	52,9%	52,0%	52,0%		41,1%	43,2%	45,5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1,5%	1,2%	1,6%	2,7%	2,2%	2,2%		1,9%	1,9%	2,0%
Finance charges & Depreciation	PC&D/(Total Revenue - capital revenue)	23,3%	20,5%	17,5%	20,9%	20,5%	20,5%	16,3%	15,6%	15,7%	16,6%
<b>SDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	15,9	15,0	15,0	15,0	9,8	17,4	17,5	17,4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	228,0%	441,9%	230,5%	1748,4%	1443,1%	1443,1%	598,9%	1082,7%	863,1%	863,1%
iii. Cost coverage	(Available cash - investments)/monthly fixed operational expenditure	6,6	25,1	45,6	9,1	8,2	8,2	18,4	17,9	19,8	20,8

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

Calculation data

Debtors > 90 days	9 157	10 501	10 984	12 226	12 332	12 332	7 610	12 769	13 395	14 024
Monthly fixed operational expenditure	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%
Fixed operational expenditure % assumption	25 569	56 481	78 056	15 598	14 471	14 471	(36 425)	18 106	17 944	18 787
Own cope x	-	-	-	-	-	-	-	-	-	-
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**  
**2023/2024**

**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**  
**2023/2024**

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





UBUHLEBEZWE MUNICIPALITY  
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN  
2023/2024

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



**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

**7. DETAILED CAPITAL WORKS PLAN**

OBJECTIVES	2023/2024 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	Construction of 1.5km Mpiyamandla Road by 30-Jun- 24	Facilitate appointment of contractor for 1.5km Mpiyamandla Road by 30-Sept- 23	n/a	n/a	Construction of 1.5km Mpiyamandla Road by 30-Jun- 24	Internal Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
	Construction of new gravel roads 2.2km Bhakaneni & 1.6km Mgunyathi by 31-Dec- 23	n/a	Construction of new gravel roads 2.2km Bhakaneni & 1.6km Mgunyathi by 31-Dec- 23	n/a	n/a	Internal Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
	17km of gravel roads to be constructed: Mcasimbana, Mgunyathi, Fana Nyathi & St Nicholas, Black/ Mfeka, Bhengu, Hlengwa, Jili, Hardware, Chibini, Roman, Scotchville, townland, Phuthini, Ntambama, Sobantu, Barleda by 30-Jun- 24	n/a	n/a	n/a	17km of gravel roads to be constructed: Mcasimbana, Mgunyathi, Fana Nyathi & St Nicholas, Black/ Mfeka, Bhengu, Hlengwa, Jili, Hardware, Chibini, Roman, Scotchville, townland, Phuthini, Ntambama, Sobantu, Barleda by 30-Jun-24	Internal Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
	Recommendation of 2024/2025 Business Plan on MIS system by 30-Nov-23	n/a	Recommendation of 2024/2025 Business Plan on MIS system by 30-Nov-23	n/a	n/a	System generation Business Plans and Workflow history



**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

OBJECTIVES	2023/2024	QUARTERLY TARGETS & ACTUALS				PORTFOLIO OF EVIDENCE
	ANNUAL TARGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
	2 Sportsfields (Nkweletsheni (Kickabout) & Bayempini) constructed by 30-Jun-24	n/a	n/a	Construction completion of Nkweletsheni (Kickabout) Sportsfield by 31-Mar-24	Construction completion of Bayempini Sportsfield by 30-Jun-24	Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of electrification infrastructure for 250 households in Kwa-Nothi & Makinatini by 30-Jun-23	n/a	n/a	n/a	Construction of electrification infrastructure for 250 households in Kwa-Nothi & Makinatini by 30-Jun-23	Signed consultant's progress report with a list of households, completion certificate & Approved of memo
	Construction of electrification infrastructure for 102 households in Ntapha by 30-Jun-23	n/a	n/a	n/a	Construction of electrification infrastructure for 102 households in Ntapha by 30-Jun-23	Signed consultant's progress report with a list of households, completion certificate & Approved of memo
	Construction of 1 High mast in Ward 10 & 14 by 30-Jun-23	n/a	n/a	n/a	Construction of 1 High mast in Ward 10 & 14 by 30-Jun-23	Signed consultant's progress report with a list of households, completion certificate & Approved of memo



**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

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

WARD	NAME OF THE PROJECT 2021/2022	NAME OF THE PROJECT 2022/2023	NAME OF THE PROJECT 2023/2024	NAME OF THE PROJECT 2024/2025	NAME OF THE PROJECT 2025/2026
1	Moliva Road	Ncakubana Hall	Mahhehle/ Webbstown Electrification	Ncakubana High Mast	
2	Commercial Road Ixopo	D555 Road Black top Hopewell  Infills	Carrisbrooke/ Webbstown electrification  Chibini/Mashakeni electrification  Greers & Grove, Hawthorne, Workshop Road & High Street	D414 Road Blacktop  Housing Hopewell, Carrisbrooke, Flaxton	Infills whole ward
3	Madinda Road Hlongwa Road Nonkwenkwana Sportsfield	Mthakathi road  Infills	Mgcasimbana road  Chibini/Mashakeni Elec  Mashakeni High Mast		
4	Mandilini Multi Purpose Centre  Thubalethu Housing  Community	Road from Fairview to Little Flower  Fairview electricity (Planning)	Mariathal Mandilini elec  Thubalethu Internal Roads	Mandilini Sportsfield	



**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

WARD	NAME OF THE PROJECT 2021/2022	NAME OF THE PROJECT 2022/2023	NAME OF THE PROJECT 2023/2024	NAME OF THE PROJECT 2024/2025	NAME OF THE PROJECT 2025/2026
	Residential Units		Little Flower to Fairview Road		
5	Stofela Electricity	Siqandulweni Hall, Thokomala Housing Project	Nkweletsheni Sports field, Mgunyathi road	Butateni Sportsfield, Khuzwayo road	Mnyanyabuzi hall, Zenzele road
6	St Nicholas Multi Purpose Centre, Bhekisisa Road	Hlokozi Skills Centre Congo Sportsfield Infills	Fana Nyathi road, Black/Mfeka road, Bhengu Road Hlengwa Road Jili Road	Mthembu road Gym Park	Bhengu road, Hlengwa /Jili road
7	Madilika Road Kwa Miya Road Amanyuswa Housing (SPLUMA application & Phase 1)	Mgangeni Knockabout Ndela Road concrete strip Jolivet Centre Outdoor Gym Infills	Hardware Road Kwanothi Elec Phase 3	Matendeni Road Impunga/Soul School Admin Block Jolivet Sportsfield Highmast Nobovane (D110) concrete strip	Jolivet Electrification
8	Chibini Multi Purpose Centre Kwa Nothi &	Xolani Vezi Sports Field,	Chibini Hall access road Bhakaneni Road Esigcakini/thafeni	Sgcakini hall Nhlekweni hall	



**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

WARD	NAME OF THE PROJECT 2021/2022	NAME OF THE PROJECT 2022/2023	NAME OF THE PROJECT 2023/2024	NAME OF THE PROJECT 2024/2025	NAME OF THE PROJECT 2025/2026
	Makinatini Electricity Mfulomubi & Gudlucingo Housing		Elec	High Mast	
9	Nhlamvini Electricity High Mast Light	Mahlabathini High mast Bayempini Mzizi Sportsfield  Thokomala Housing	Phambuka Hall  Bayempini Sportsfield	Phumobala Hall	
10		Mhlabashana Skills Centre,  Nyuluka to kwa Shembe Road  Ebhayi Housing	Scotchville Road  Townland road  Roman road,	Skhunyana hall	
11	Nkoneni to Kwa Dladla access roads		Nokweja Elec	Nokweja Skills Centre Nokweja Library	Maryhelp to Maweni Bridge Mzizi Road
12	Mdabu Road	Madungeni Hall  Infills	Mbhoshongweni road  Ntambama Road  Madungeni Hall access road  High Mast	Pholani road	Amazabeko Skills centre
13	Mashumi housing Nokwena Road Hholo Road	Mpiyamandla road  Blackstore housing	Sobantu road Ntabankuzi Road regravelling	Ntabankunzi road	Stuartsville multipurpose





**UBUHLEBEZWE MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2023/2024**

<b>WARD</b>	<b>NAME OF THE PROJECT 2021/2022</b>	<b>NAME OF THE PROJECT 2022/2023</b>	<b>NAME OF THE PROJECT 2023/2024</b>	<b>NAME OF THE PROJECT 2024/2025</b>	<b>NAME OF THE PROJECT 2025/2026</b>
			Nhlewukeni Hall Highflats Elec Phase 1 Mashumi/Mbambala la Elec		
14	Mleyi Sportsfield	Madwadweni road  Gym park  Mleyi Housing	Barleda Road  Skhunyane Hall	Sewing centre and Library  Skills centre and resource centre	Old age home

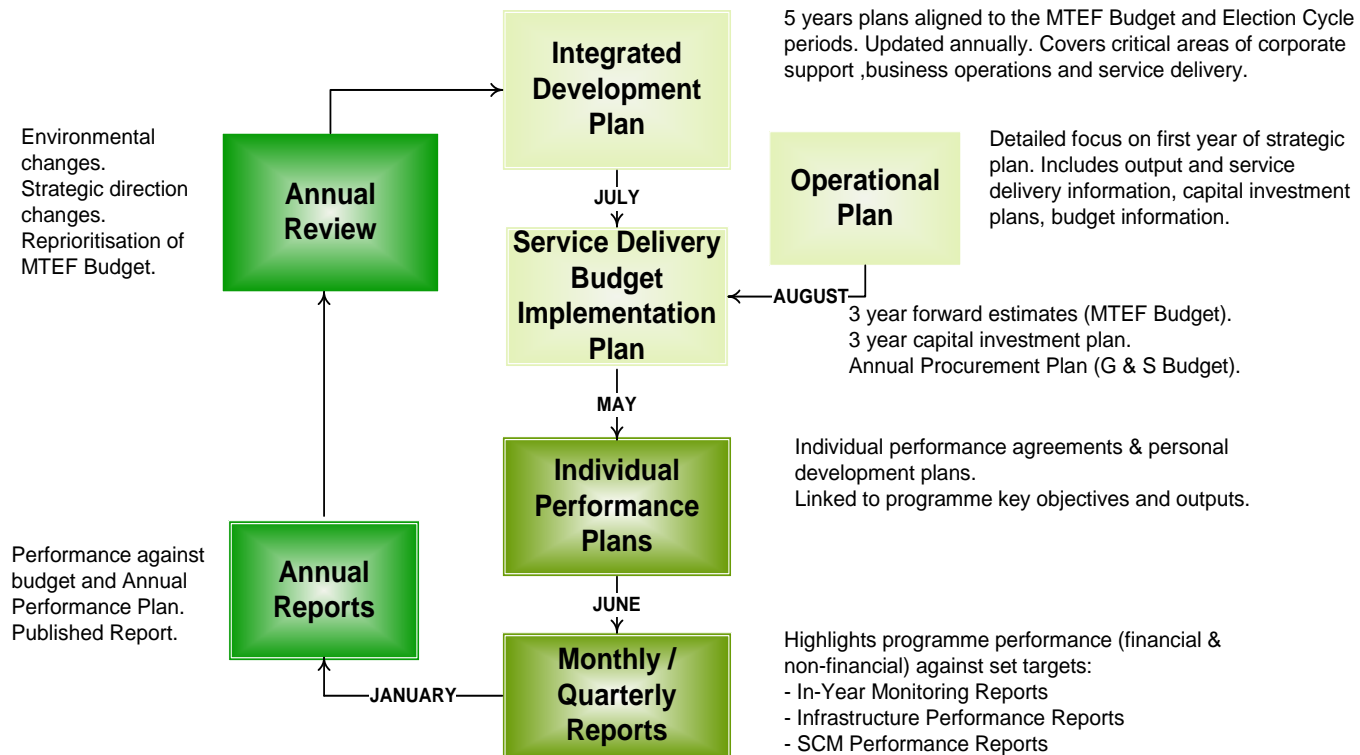


## CONCLUSION

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**  
**2023/2024**



**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 25<sup>th</sup> 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.