



UMKHANDLA
UMKHANDLU WESIFUNDA
DISTRICKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

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

CONTENTS

| | |
|--|----------|
| FORWARD BY HER WORSHIP THE MAYOR | 2 |
| 1. Introduction | 3 |
| 2. Purpose of the SDBIP | 3 |
| 3. LEGISLATIVE FRAMEWORK | 3 |
| 5. UTHUKELA DISTRICT Municipality Performance Management Framework | 6 |
| 6. VISION, MISSION & CORE VALUES | 8 |
| 7. SDBIP CYCLE | 9 |
| Planning | 9 |
| Strategizing | 9 |
| Tabling | 9 |
| Adoption | 9 |
| Publishing | 9 |
| Implementation, monitoring and reporting | 9 |
| 8. COMPONENTS OF THE SDBIP | 10 |
| MONTHLY PROJECTIONS OF REVENUE AND EXPENDITURE | 12 |
| REVENUE | 12 |
| EXPENDITURE | 11 |
| MONTHLY PROJECTIONS OF CAPITAL EXPENDITURE FOR EACH VOTE | 11 |
| CASH FLOWS | 14 |
| QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS 2024/2025 | 15 |
| WARD (LOCAL) INFORMATION | 16 |
| DETAILED CAPITAL PROJECTS WORKPLAN | 16 |
| CONCLUSION | 17 |

FORWARD BY HIS WORSHIP THE MAYOR

The purpose of this document is to present UThukela District Municipality Draft Service Delivery and Budget Implementation Plan (SDBIP) for 2026/2027 financial year. The Municipal Finance Management Act (Act 56 of 2003) requires a municipality to develop, implement and monitor the SDBIP. The SDBIP is a management plan for implementing the IDP through the approved budget, it's a detailed one year plan of a municipality that gives effect to the IDP and the budget of the municipality. It is a commitment document for UThukela District Municipality to meet specific service delivery and budget spending targets. The targets contained in this document will specify how UThukela District Municipality will implement the objectives set out in the IDP.

In a nutshell the SDBIP will assist the executive, council, and the community in their respective oversight responsibility since it serves as an implementation and monitoring tool.

INKOSI NB SHABALALA

His Worship the Mayor

Submission to the Executive Mayor

The top layer service delivery budget implementation plan, indicating how the budget and the strategic objectives of the Council will be implemented, is herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budget and Reporting Regulation for the necessary approval.

LS JILI
Municipal Manager

Signature:

Date:


12/06/2026

Section 53(1) (C) (ii) – Approval by the Executive Mayor


The top layer service delivery budget implementation plan is herewith approved in terms of Section 53(1) (c) (ii) of the Municipal Finance Management Act (MFMA), MFMA.

INKOSI NB SHABALALA

HIS Worship Mayor

Signature:

Date:


17/06/2026

1. INTRODUCTION

This document constitutes the Service Delivery and Budget Implementation Plan (SDBIP) of the uThukela District Municipality for the 2026/2027 financial year.

2. PURPOSE OF THE SDBIP

The SDBIP is a management, implementation, and monitoring tool. It enables the Municipality to give effect to its Integrated Development Plan (IDP) and Budget and can be seen as a “contract” between the Administration, Council and the Community that sets out the manner in which the Municipality will achieve its IDP goals and strategic objectives over the next twelve months.

3. LEGISLATIVE FRAMEWORK

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.

In terms of the provisions of the MFMA the processes for the submission, approval, implementation and revision of the Service Delivery and Budget Implementation Plan (SDBIP) are as follows:

| ACTION | LEGISLATION |
|---|--------------------------|
| Municipal Manager submit draft SDBIP to the Mayor within 14 days after the approval of the Budget Section | Section 69 (3) (a) |
| Mayor to take all reasonable steps to ensure that the Mayor approves the SDBIP within 28 days after the approval of the budget | 53 (1) (c) (ii) |
| Mayor to take all reasonable steps to ensure that the annual performance agreements of the Municipal Manger and all Senior Managers are linked to the SDBIP and Performance Objectives of approved budget. | Section 53 (1) (c) (iii) |
| Mayor must ensure that the SDBIP be made public within 14 days after the approval of the SDBIP | Section 53 (3) (a) |
| Mayor must ensure that the Performance Agreements of the Municipal Manager and Senior Managers are made public within 14 days after the approval of the SDBIP and copies submitted to council and MEC for Local Government in the Province | Section 53 (3) (b) |

| | |
|--|--------------------------------|
| <p>Municipal Manager to implement the Budget and to adjust expenditure if revenue is not in accordance with the Budget of the SDBIP</p> | <p>Section 69 (1) (a)</p> |
| <p>The Municipal Manager to report within 10 working days of the end of each month to the Mayor an explanation of any material variance from the SDBIP</p> | <p>Section 71 (1) (g) (ii)</p> |
| <p>The Municipal Manager, by 25 January, to assess the performance of the municipality for the first half of the year taking into account the service delivery targets and performance indicators set in the SDBIP and submit a report on it to the mayor, the National Treasury and the Provincial Treasury. The report must include recommendations as to whether an adjustment budget is necessary, and is necessary, recommendations of revised projections of income and expenditure.</p> | <p>Section 72</p> |
| <p>The Mayor must, upon receiving the reports listed in section 71 and 72, check whether the budget is implemented in accordance with the SDBIP and make revisions with council's approval for an adjustment budget and changes to the performance indicators in the budget and SDBIP, issue instructions to the Municipal Manager to ensure the Budget is implemented according to the SDBIP, submit the section 72 report to Council by 31 January of each year and make any revision to the SDBIP public promptly.</p> | <p>Section 54</p> |

5. UTHUKELA DISTRICT MUNICIPALITY PERFORMANCE MANAGEMENT FRAMEWORK

The SDBIP is essentially the management and implementation tool which sets in-year information, such as quarterly service deliver and monthly budget targets, and links each service delivery output to the budget of the Municipality.

The SDBIP indicates the responsibilities and outputs for each of the senior managers in the top management team, the inputs to be used and the deadline for each output. The SDBIP will therefore determine the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible.

The SDBIP is a vital monitoring tool for the Mayor and Council to monitor in-year performance of the Municipal Manager and for the Municipal Manager to monitor the performance of all managers in the Municipality within the financial year.

The SDBIP is a layered plan, with the top layer of the plan dealing with the consolidated service delivery targets and in-year deadlines and linking such targets to top management. Only the highest layer of information of the SDBIP will be made public or tabled in Council.

The approved Top Layer SDBIP is the basis of the Municipality's Performance Management system. The SDBIP is a public document that comprises Key Performance Indicators (KPI's) with quarterly service delivery targets which derive from the IDP, legislation, regulations, risks and other critical aspects identified by the Municipal Council.

The Top-Layer of the SDBIP and its targets cannot be revised without notifying the Council, and if there is to be changes in the service delivery targets and performance indicators, this must be with the approval of the Council, following the approval of an adjustments budget (section 54(1)(c) of the MFMA).

Performance reporting on the Top-Layer SDBIP is done to the Executive Committee and Council on a quarterly, half-yearly (Mid-year Performance Assessment Report (S72 MFMA)) and annual basis (Annual Performance Report). Any amendments to the SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report and the approval of the Adjustment Budget. In addition to the above, Section 71 of the MFMA requires that monthly budget statements be compiled and submitted to the Mayor no later than 10 days after the end of each month.

The SDBIP is supported by the following administrative performance management tools which is reported quarterly to the Management Committee:

(a) Departmental SDBIP's which contain operational Key Performance Indicators which are approved by the Municipal Manager.

(b) KPI's assigned to individual employees in terms of Performance Plans

6. VISION, MISSION & CORE VALUES

VISION

"A stable, sustainable and prosperous district with committed servants who serve with excellence in governance, service delivery and economic development"

MISSION

We promote a people-centered environment with emphasis on consultation, integrity, accountability, economy, effectiveness and efficiency

CORE VALUES

- Solidarity
- Honesty
- Ownership

CORE VALUES

- Professionalism
- Self-reliance

7. SDBIP CYCLE

PLANNING

During this phase the SDBIP process plan is developed, to be tabled with the IDP process plan. SDBIP related processes eg. Workshop schedules, distribution of circulars and training workshops are also reviewed during this phase.

STRATEGIZING

During this phase the IDP is reviewed and subsequent SDBIP programs and projects for the next five years based on Local, Provincial and National issues. Previous year's performance and current economic and demographic trends etc

TABLING

SDBIP is tabled with the draft IDP and budget before Council. Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and National inputs or responses are also considered in developing the final document

ADOPTION

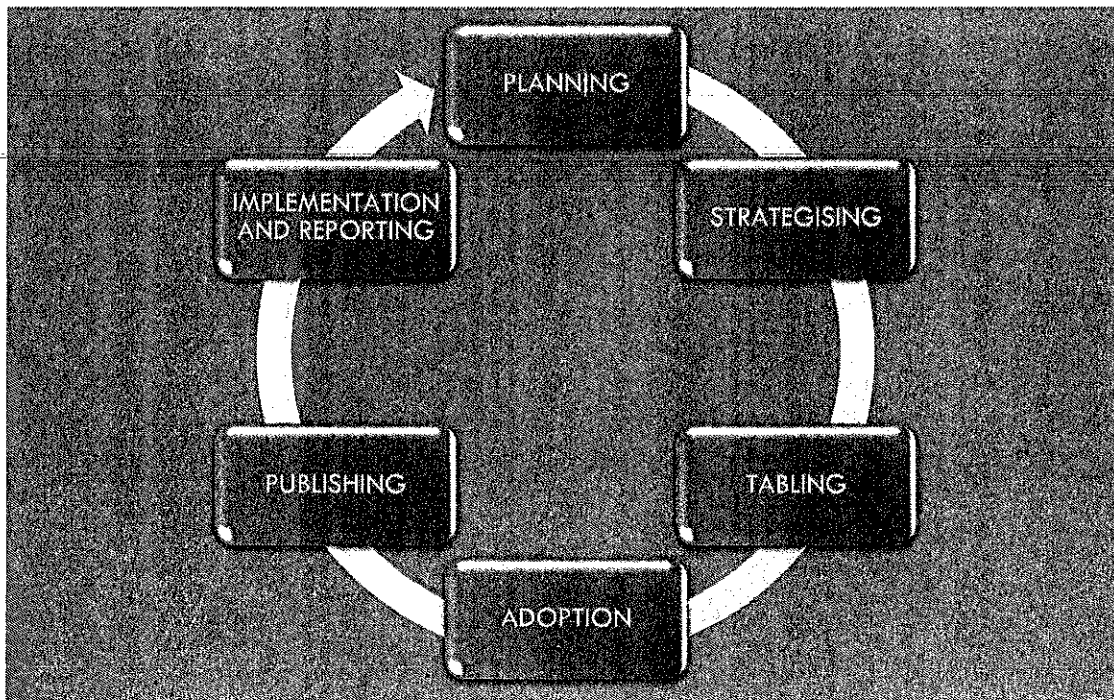
The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

PUBLISHING

The adopted SDBIP is made public and is published in the Municipal website

IMPLEMENTATION, MONITORING AND REPORTING

SDBIP projects are implemented and quarterly reporting takes place. Mid-year reporting is done to assess performance on the SDBIP, the document is amended, where applicable and adopted by Council.



8. COMPONENTS OF THE SDBIP

- ✦ Monthly Projections of Revenue to be collected for each Source
- ✦ Monthly Projections of Expenditure and Revenue for each Vote
- ✦ Quarterly projections of Service Delivery Targets and Performance Indicators for each Vote
- ✦ Detailed Capital Budget Broken Down by Ward over 3 Years

Monthly Projections of Revenue to be collected for each Source

The failure to collect revenue as budgeted will severely impact on UThukela District Municipality's ability to provide services to the community. The Municipality therefore has to institute measures to achieve its monthly revenue targets for each source. These measures 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 alternatively invest surplus cash. Furthermore, the effectiveness of credit control policies and procedures can be monitored with appropriate action taken if considered necessary.

Monthly Projections of Expenditure and Revenue for each Vote

The monthly projection 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 per vote in addition to projections by source. When reviewing budget projections against actual, it is useful to consider revenue and expenditure per vote in order to gain a more complete picture of budget projections against actuals.

Quarterly Projections of Service Delivery Targets and Performance Indicators for each Vote

This component of the SDBIP requires non-financial measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus is on outputs rather than inputs. Service delivery targets relate to the level and standard of service being provided to the community and include the addressing of backlogs in basic services. The approach encouraged by National Treasury's MFMA Circular No. 13 is the utilization of scorecards to monitor service delivery.

Detailed Capital Budget over Three Years

Information detailing infrastructural projects containing project description and anticipated capital costs over the three year period. The procurement process is an important component to ensure effective and timely infrastructure / capital service delivery

MONTHLY PROJECTIONS OF REVENUE AND EXPENDITURE

REVENUE

Classified by main revenue source

Summary of revenue classified by main revenue source

| Description R thousand | Adjustments Budget 2025/26 | | Year 1 2026/27 | | Year 2 2027/28 | | Year 3 2028/29 |
|---|-------------------------------|------|-------------------|------|-------------------|------|-------------------|
| Revenue | | | | | | | |
| Exchange Revenue | | | | | | | |
| Service charges - Electricity | | | | | | | |
| Service charges - Water | 296 601 096.00 | 1.02 | 303 825 720.00 | 1.03 | 313 851 968.76 | 1.03 | 323 895 231.76 |
| Service charges - Waste Water Management | 21 756 798.00 | 1.04 | 22 708 948.80 | 1.03 | 23 458 344.11 | 1.03 | 24 209 011.12 |
| Service charges - Waste Management | | | | | | | |
| Sale of Goods and Rendering of Services | 2 335 398.86 | 0.25 | 572 722.64 | 1.03 | 591 622.49 | 1.03 | 610 554.41 |
| Agency services | | | | | | | |
| Interest | | | | | | | |
| Interest earned from Receivables | 74 156 676.00 | 1.03 | 76 437 799.33 | 1.03 | 78 960 246.71 | 1.03 | 81 486 974.60 |
| Interest earned from Current and Non Current Assets | 5 643 428.57 | 1.14 | 6 497 343.40 | 1.03 | 6 618 785.73 | 1.03 | 6 830 586.87 |
| Dividends | | | | | | | |
| Rent on Land | | | | | | | |
| Rental from Fixed Assets | | | | | | | |
| Licence and permits | | | | | | | |
| Speculating levies | | | | | | | |
| Operational Revenue | 1 332 944.57 | 1.22 | 1 626 094.00 | 1.03 | 1 679 755.10 | 1.03 | 1 733 507.26 |
| Non-Exchange Revenue | | | | | | | |
| Property rates | | | | | | | |
| Surcharges and Taxes | | | | | | | |
| Fines, penalties and forfeits | 464 571.43 | 0.89 | 412 131.72 | 1.03 | 425 732.07 | 1.03 | 439 355.49 |
| Licences or permits | | | | | | | |
| Transfer and subsidies - Operational | 641 283 012.00 | 1.08 | 693 461 000.00 | 1.05 | 726 470 000.00 | 1.02 | 746 658 000.00 |
| Interest | | | | | | | |
| Fuel Levy | | | | | | | |
| Operational Revenue | | | | | | | |
| Gains on disposal of Assets | | | | | | | |
| Other Gains | | | | | | | |
| Discontinued Operations | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | 1 043 573 923.00 | 1.06 | 1 105 451 759.98 | 1.04 | 1 154 056 454.98 | 1.03 | 1 185 863 221.52 |

The projected monthly revenue in terms of standard classifications follows:

| Description R thousand | Adjustments Budget 2025/26 | Year 1 2026/27 | | Year 2 2027/28 | | Year 3 2028/29 | |
|---|-------------------------------|-------------------|------|-------------------|------|-------------------|----------|
| Revenue | | | | | | | |
| Exchange Revenue | | | | | | | |
| Service charges - Electricity | | | | | | | |
| Service charges - Water | 296 801 096.00 | 303 825 720.00 | 0.27 | 313 851 968.76 | 0.27 | 323 895 231.78 | 0.27319 |
| Service charges - Waste Water Management | 21 756 796.00 | 22 708 948.80 | 0.02 | 23 458 344.11 | 0.02 | 24 209 011.12 | 0.020415 |
| Service charges - Waste Management | | | | | | | |
| Sale of Goods and Rendering of Services | 2 335 398.86 | 572 722.64 | 0.00 | 591 622.49 | 0.00 | 610 554.41 | 0.000515 |
| Agency services | | | | | | | |
| Interest | | | | | | | |
| Interest earned from Receivables | 74 156 678.00 | 78 497 799.33 | 0.07 | 78 960 246.71 | 0.07 | 81 485 974.60 | 0.068715 |
| Interest earned from Current and Non Current Assets | 5 643 428.57 | 6 407 343.40 | 0.01 | 6 618 785.73 | 0.01 | 6 830 586.87 | |
| Dividends | | | | | | | |
| Rent on Land | | | | | | | |
| Rental from Fixed Assets | | | | | | | |
| Licence and permits | | | | | | | |
| Special rating levies | | | | | | | |
| Operational Revenue | 1 332 944.57 | 1 628 094.00 | 0.00 | 1 679 755.10 | 0.00 | 1 733 507.26 | 0.001462 |
| Non-Exchange Revenue | | | | | | | |
| Property rates | | | | | | | |
| Surcharges and Taxes | | | | | | | |
| Fines, penalties and forfeits | 464 571.43 | 412 131.72 | 0.00 | 425 732.07 | 0.00 | 439 355.49 | 0.00037 |
| Licences or permits | | | | | | | |
| Transfer and subsidies - Operational | 641 283 012.00 | 693 461 000.00 | 0.63 | 728 470 000.00 | 0.63 | 746 658 000.00 | 0.629632 |
| Interest | | | | | | | |
| Fuel Levy | | | | | | | |
| Operational Revenue | | | | | | | |
| Gains on disposal of Assets | | | | | | | |
| Other Gains | | | | | | | |
| Discontinued Operations | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | 1 043 573 923.00 | 1 106 451 759.88 | 1.00 | 1 154 056 454.96 | 1.00 | 1 185 883 221.52 | 1 |

EXPENDITURE

MONTHLY PROJECTIONS OF CAPITAL EXPENDITURE FOR EACH VOTE

The monthly projections in terms of standard classification for capital expenditure follow:

DC23 Uthukela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | ### | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2028/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------|-----------|-----------|----------------------|-----------|-----------|---|----------------|----------------|
| | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - BUDGET & TREASURE OFFICE | | 713,858 | 798,264 | 649,345 | 734,020 | 641,993 | 641,993 | 792,201 | 832,810 | 854,340 |
| Vote 2 - CORPORATE SERVICES | | 335 | 99 | 602 | 326 | 639 | 539 | 639 | 660 | 661 |
| Vote 3 - OFFICE OF THE MM | | - | - | - | - | - | - | - | - | - |
| Vote 4 - PLANNING AND SOCIAL SERVICES | | 1,281 | - | 3,608 | - | 30,000 | 30,000 | - | - | - |
| Vote 6 - MUNICIPAL HEALTH SERVICES | | 31 | 42 | 43 | 49 | 465 | 465 | 412 | 426 | 439 |
| Vote 6 - WATER, SANITATION & TECHNICAL SERVICES | | 383,183 | 462,860 | 618,377 | 664,790 | 612,330 | 612,330 | 534,138 | 567,934 | 586,317 |
| Vote 7 - MAYORAL AND COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1,078,758 | 1,281,255 | 1,271,976 | 1,389,184 | 1,285,326 | 1,285,326 | 1,327,488 | 1,401,800 | 1,441,777 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - BUDGET & TREASURE OFFICE | | 258,003 | 354,043 | 77,734 | 164,342 | 198,741 | 198,741 | 215,717 | 219,847 | 223,190 |
| Vote 2 - CORPORATE SERVICES | | 167,503 | 147,958 | 151,882 | 163,943 | 123,518 | 123,518 | 114,406 | 117,964 | 120,671 |
| Vote 3 - OFFICE OF THE MM | | 39,988 | 42,363 | 44,898 | 51,241 | 50,391 | 50,391 | 43,510 | 43,723 | 43,937 |
| Vote 4 - PLANNING AND SOCIAL SERVICES | | 23,728 | 23,313 | 35,511 | 30,926 | 26,157 | 26,157 | 21,851 | 18,616 | 18,656 |
| Vote 5 - MUNICIPAL HEALTH SERVICES | | 33,104 | 39,535 | 36,278 | 48,712 | 46,274 | 46,274 | 53,732 | 53,810 | 53,887 |
| Vote 6 - WATER, SANITATION & TECHNICAL SERVICES | | 572,979 | 578,781 | 971,978 | 583,212 | 563,297 | 563,297 | 603,606 | 618,760 | 630,917 |
| Vote 7 - MAYORAL AND COUNCIL | | 12,733 | 14,363 | 13,465 | 12,118 | 16,329 | 16,329 | 13,027 | 13,195 | 13,363 |
| Vote 8 - | | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1,988,039 | 1,200,384 | 1,331,747 | 1,054,493 | 1,024,706 | 1,024,706 | 1,066,047 | 1,085,905 | 1,104,622 |
| Surplus/(Deficit) for the year | 2 | (19,280) | 60,871 | (68,772) | 334,691 | 260,620 | 260,620 | 261,441 | 315,895 | 337,155 |

Capital Expenditure by vote, functional classification and funding

UC23 Uthukela - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | ### | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year #1 2027/28 | Budget Year #2 2028/29 |
| Revenue - Functional | 1 | | | | | | | | | |
| <i>Governance and administration</i> | | 714,294 | 798,363 | 651,947 | 734,345 | 642,531 | 642,531 | 792,940 | 833,470 | 855,021 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 714,294 | 798,363 | 651,947 | 734,345 | 642,531 | 642,531 | 792,940 | 833,470 | 855,021 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 1,282 | 42 | 3,652 | 49 | 30,465 | 30,465 | 412 | 426 | 439 |
| Community and social services | | 1,261 | - | 3,608 | - | 30,000 | 30,000 | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 31 | 42 | 43 | 49 | 465 | 465 | 412 | 426 | 439 |
| <i>Economic and environmental services</i> | | - | - | - | - | - | - | - | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 363,183 | 462,650 | 625,383 | 654,780 | 612,330 | 612,330 | 534,136 | 567,904 | 586,317 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | 363,183 | 462,650 | 625,383 | 654,780 | 612,330 | 612,330 | 534,136 | 567,904 | 586,317 |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1,078,758 | 1,261,255 | 1,280,981 | 1,369,184 | 1,285,326 | 1,285,326 | 1,327,466 | 1,401,600 | 1,441,777 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 461,834 | 551,674 | 280,693 | 375,156 | 381,927 | 381,927 | 382,711 | 390,769 | 397,209 |
| Executive and council | | 47,987 | 60,748 | 62,568 | 66,174 | 68,640 | 68,640 | 64,693 | 64,973 | 65,364 |
| Finance and administration | | 413,846 | 601,125 | 228,125 | 318,982 | 323,287 | 323,287 | 328,118 | 336,795 | 341,856 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 44,956 | 52,638 | 62,817 | 58,102 | 59,736 | 59,736 | 60,553 | 60,646 | 60,738 |
| Community and social services | | 11,851 | 13,103 | 26,539 | 9,380 | 15,462 | 15,462 | 6,821 | 6,836 | 6,851 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 33,104 | 39,536 | 36,278 | 48,712 | 46,274 | 46,274 | 53,732 | 53,810 | 53,887 |
| <i>Economic and environmental services</i> | | 16,271 | 17,091 | 16,269 | 28,023 | 19,745 | 19,745 | 19,997 | 16,750 | 16,777 |
| Planning and development | | 16,271 | 17,091 | 16,269 | 28,023 | 19,745 | 19,745 | 19,997 | 16,750 | 16,777 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 572,979 | 578,781 | 971,976 | 583,212 | 563,297 | 563,297 | 604,867 | 619,813 | 631,970 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | 572,979 | 578,781 | 971,976 | 583,212 | 563,297 | 563,297 | 604,867 | 619,813 | 631,970 |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 1,098,039 | 1,201,384 | 1,331,747 | 1,054,493 | 1,024,706 | 1,024,706 | 1,068,118 | 1,087,977 | 1,106,693 |
| Surplus/Deficit for the year | | (19,280) | 60,871 | (50,767) | 334,691 | 260,620 | 260,620 | 259,369 | 313,624 | 335,084 |

CASH FLOWS

The monthly projected cash flow (reconciliation between cash receipts by source and cash payments by type) is indicated below. The SDBIP information on revenue and expenditure will be monitored and reported on monthly basis in terms of section 71 of the MFMA.

DC23 Uthukela - Table A7 Budgeted Cash Flows

| R | # | Description | 2023/24 | | | | 2024/25 | | | | Current Year 2025/26 | | | | 2025/27 Medium Term Revenue & Expenditure Framework | | | |
|---|---|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|----------------------|------------------------|------------------------|---------------------|---|------------------------|---|--|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/27 | Budget Year +1 2027/28 | Budget Year 42 2028/29 | Budget Year 2025/27 | Budget Year +1 2027/28 | Budget Year 42 2028/29 | | |
| | | CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | | | | | |
| | | Receipts | | | | | | | | | | | | | | | | |
| | | Property rates | 129,554 | - | 131,922 | 127,943 | 127,943 | 127,943 | 127,943 | 130,614 | 151,750 | 156,647 | - | - | - | - | - | |
| | | Service charges | 39,389 | - | 70,922 | 82,040 | 82,040 | 82,040 | 82,040 | 57,400 | 64,251 | 65,882 | - | - | - | - | - | |
| | 1 | Other revenue | 533,343 | - | 665,135 | 641,263 | 641,263 | 641,263 | 641,263 | 883,461 | 728,470 | 746,563 | - | - | - | - | - | |
| | 1 | Transfers and Subsidies - Operational | 252,254 | - | 311,791 | 241,752 | 241,752 | 241,752 | 241,752 | 222,036 | 247,744 | 255,914 | - | - | - | - | - | |
| | | Transfers and Subsidies - Capital | 6,612 | - | 6,163 | 5,643 | 5,643 | 5,643 | 5,643 | 6,407 | 6,619 | 6,821 | - | - | - | - | - | |
| | | Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Payments | (153,713) | (253,935) | (663,167) | (1,031,600) | (1,031,600) | (1,031,600) | (1,031,600) | (889,854) | (836,837) | (868,701) | - | - | - | - | - | |
| | | Supplies and employees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Transfers and Subsidies | 797,985 | 15,512 | (5,809) | (2,002) | (2,002) | (2,002) | (2,002) | 238,954 | 372,037 | 333,240 | - | - | - | - | - | |
| | 1 | NET CASH FROM/(USED) OPERATING ACTIVITIES | 797,985 | 15,512 | (5,809) | (2,002) | (2,002) | (2,002) | (2,002) | 238,954 | 372,037 | 333,240 | - | - | - | - | - | |
| | | CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | | | | | |
| | | Receipts | | | | | | | | | | | | | | | | |
| | | Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Interest on Short Term Investment (Greater than 90 days) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | and Long Term Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Payments | (194,919) | (222,984) | (273,823) | (273,823) | (273,823) | (273,823) | (273,823) | (194,075) | (216,430) | (223,534) | - | - | - | - | - | |
| | | Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Residual Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | NET CASH FROM/(USED) INVESTING ACTIVITIES | (194,919) | (222,984) | (273,823) | (273,823) | (273,823) | (273,823) | (273,823) | (194,075) | (216,430) | (223,534) | - | - | - | - | - | |
| | | CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | | | | | |
| | | Receipts | | | | | | | | | | | | | | | | |
| | | Short-term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Borrowing long term financing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Increase (decrease) in customer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Payments | (145) | 1,467 | - | - | - | - | - | (59) | (59) | (59) | - | - | - | - | - | |
| | | Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | NET CASH FROM/(USED) FINANCING ACTIVITIES | (145) | 1,467 | - | - | - | - | - | (59) | (59) | (59) | - | - | - | - | - | |
| | | NET INCREASE (DECREASE) IN CASH HELD | 602,927 | 13,989 | (426,524) | (10,773) | (10,773) | (10,773) | (10,773) | 44,730 | 95,549 | 109,947 | - | - | - | - | - | |
| | 2 | Cash/cash equivalents at the year begin: | 14,370 | 5,810 | (142,052) | 10,897 | 10,897 | 10,897 | 10,897 | (253,437) | (208,701) | (113,153) | - | - | - | - | - | |
| | 2 | Cash/cash equivalents at the year end: | 617,297 | (192,136) | (428,814) | (131,839) | (131,839) | (131,839) | (131,839) | (208,701) | (113,153) | (3,506) | - | - | - | - | - | |

QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS 2024/2025

The quarterly targets and quarterly projections of expenditure schedule is attached as **annexure A** to the SDBIP

WARD (LOCAL) INFORMATION

UTHUKELA DISTRICT

ALFRED DUMA

OKHAHLAMBA

INKOSILANGALIBALELE

1-37

1-15

1-24

DETAILED CAPITAL PROJECTS WORKPLAN

MIG Capital Projects

| Segment Desc | 2027 Draft Budget | 2028 Draft Budget | 2029 Draft Budget |
|--|--------------------------|--------------------------|--------------------------|
| CE Weenen Ezitendeni Sanitation - Construction of WWTW | 24 760 000.00 | 24 760 000.00 | 24 760 000.00 |
| CE Upgrade of Water and sanitation Infrastructure Project Kwanobamba/ Ezitendeni (WWTW) | 30 091 083.00 | 30 091 083.00 | 53 091 083.00 |
| CE Bergville WTW & Bulk Water Supply Phase 2 | 20 373 741.72 | 20 373 741.72 | 20 373 741.72 |
| BHEKUZULU EPANGWENI COMMUNITY WATER SUPPLY (PHASE 5) | 12 585 673.00 | 24 085 673.00 | 12 585 673.00 |
| Ekuvukeni Regional Bulk Water Supply - Upgrade Oliphantskop | 27 225 809.00 | 36 982 809.00 | 36 982 809.00 |
| Fitty Park Umhlumayo Extensions | 18 000 000.00 | 18 000 000.00 | 18 000 000.00 |
| | 5 000 000.00 | 5 000 000.00 | 5 000 000.00 |

CONCLUSION

As part of igniting excellence and taking service delivery to a higher level, the departmental performance monitoring will be done through the quarterly departmental SDBIPs which will also be cascaded down to the senior manager's performance agreements. The implementation of sound financial planning and budgeting will ensure sustainable service delivery that would result in growth for the municipality. These budgets and strategies have been developed to ensure that backlogs are addressed and that future financial problems are avoided and timeously corrected. It is also to ensure that projects are adequately funded and that future projects can be realistically planned and budgeted. UThukela District Municipality invites all the Stakeholders, to make this Service Delivery and Budget Implementation Plan (SDBIP) a reality.