



ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2024/2025 FINANCIAL YEAR

Makhado Local Municipality



VISION

"A dynamis hub for socio-economic development by 2050"

MISSION

"To ensure effective utilisation of economic resources to address socio-economic imperatives through mining, agriculture and tourism"



Makhado Local Municipality



DEPARTMENTAL : OPERATIONAL VOTE

VOTES	OBJECTIVES AND TARGETS
Municipal Managers Office (Vote 010)	To Lead, direct and manage a motivated and inspired Administration and account to the Makhado Local Municipal Council as Accounting Officer for the long term Municipal sustainability to achieve a good creditor rating within the requirements of the relevant legislation and whereas the following sections within the department, i.e. Performance Management, Risk Management and Internal Auditing is managed for integration, efficient, economic and effective communication and service delivery
Finance (Vote 051)	To secure sound and sustainable management of the financial affairs of Makhado Local Municipality by managing the budget and treasury office and advising and if necessary assisting the accounting officer and the other directors in their duties and delegation contained in the MFMA ensuring that Makhado Local Municipality is 100% financially viable when it comes to Cost Coverage and to manage the Grant Revenue of the municipality so that no grant funding is foregone.
Community Services (Vote 246)	To co-ordinate Environmental Health Services, Libraries, Safety and Security, Environmental and Waste Management, Parks and Recreation as well as Disaster management to decrease community affected by disasters.
Technical Services (Vote 151)	To ensure that the service delivery requirements for roads are met and maintenance of water, sewerage and electricity are conducted for access to basic services as well as no less than average of 100% MIG expenditure.
Development & Planning (Vote 012)	To direct the Makhado Local Municipality resources for advanced economic development and investment growth through appropriate town and infrastructure planning in order that an environment is created whereby all residents will have sustainable income
Corporate Services (Vote 009)	To ensure efficient and effective operation of council services, human resources and management, legal services, HIV/Aids, Youth, Disabled and Gender Desk Sports Arts and culture, Communication, Events and the provision of high quality customer oriented administrative systems. Ensuring 100% compliance to the Skills Development Plan.

Makhado Local Municipality







DRAFT SDBIP 2025 /2026

MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Integrated Development Planning	Good governance and administrative excellence	Reviewed Integrated Development Plan (Annual)	Adopted 2024/25 - 2026/27 Integrated Development Plan	Reviewed 2025/26 Integrated Development Plan by 31 May 2025	IDP Review	All Wards	Income (Own Funding)	Operational	IDP Analysis and strategies review	IDP Analysis and strategies review	Approval of 2026/27 Draft IDP by Council on 31 March 2026	Adoption of the Final Reviewed 2026/27 IDP	Council resolutions, Final Reviewed IDP, Invitations and attendance registers for	MM	1
P M e a r n f a o g r e m m a e n n c t e	Good governance and administrative excellence	Approved 2025/26 SDBIP	Approved 2024/25 SDBIP	Approved 2025/26 SDBIP by 28 June 2026	SDBIP Development	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	Approved 2025/26 SDBIP by the Mayor	Approved 2025/26 SDBIP	MM	2.0
	Good governance and administrative excellence	Adjusted 2025/26 SDBIP	Adjusted 2024/25 SDBIP	Adjusted 2025/26 SDBIP by 28 February 2026	SDBIP Review	All Wards	Income (Own Funding)	Operational	N/A	N/A	Adjusted 2025/26 SDBIP	N/A	Adjusted 2024/25 SDBIP	MM	3
	Good governance and administrative excellence	Approved 2025/26 SDBIP Mid-Year Report	Approved 2024/25 SDBIP Mid-Year Report	Approved 2025/26 SDBIP Mid-Year Report by 30 January 2026	SDBIP Mid-Year Report	All Wards	Income (Own Funding)	Operational	N/A	N/A	Approved 2025/26 SDBIP Mid-Year Report	N/A	Approved 2024/25 SDBIP Mid-Year Report	MM	4
	Good governance and administrative excellence	Approved 2024/25 Annual Report	Approved 2023/24 Annual Report	Approved 2024/25 Annual Report by 31 March 2026	Annual Report	All Wards	Income (Own Funding)	Operational	N/A	N/A	Approved Final 2024/25 Annual Report	N/A	Approved Final 2023/24 Annual Report	MM	5
Human Resources and Organizational Development	Invest in human capital	Number of employees trained	149 employees trained	100 employees trained	Employees Training	All Wards	Income (Own Funding)	Operational	N/A	20	40	40	Attendance Registers	CORP	6
		Number of councillors trained	46 Councillors Trained	30 Councillors trained by 30 June 2025	Councillors Training	All Wards	Income (Own Funding)	Operational	N/A	10	10	10	Attendance Registers	CORP	7

BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Electricity Provision	Accessible basic and infrastructure services	Number of households electrified	591 Households	591 households electrified by 30 June 2026	Electrification of households (Tshituni, Mulima, Mpofu, Xinkuwani,	Ward 13, 27, 5, 35, 20	INEP	15 181 000.00	Appointment of contractor, site handover	Construction	Construction	Construction	Completion Certificate	TECH	8
Electricity Provision	Accessible basic and infrastructure services	Upgrading Boom Park sub station	Obsolete	Upgraded Boom Park sub station by 30 June 2026	Upgrading Boom Park substation	Ward 9	Income (Own Funding)	5 000 000.00	Tender Advert	Appointment of contractor	Procurement of equipments	Upgraded of Boom park sub station	Completion Certificate	TECH	9

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Electricity Provision	Accessible basic and infrastructure services	Number of households electrified	188	188 households electrified by 30 June 2026	Infills & Extensions of households	Ward 1, 7, 9, 19, 20, 22, 23, 24, 25, 26, 31, 36, 37,	Income (Own Funding)	2 000 000.00	Appointment of contractor, site handover	Procurement of equipments	Construction	Construction completed	Completion certificate	TECH	10
Electricity Provision	Accessible basic and infrastructure services	Upgrading Eltivillas East Sub station	Obsolete	Upgraded Eltivillas East sub station by 30 June 2026	Upgrading Eltivillas East Sub station	Ward 9	Income (Own Funding)	4 000 000.00	Tender Advert	Appointment of contractor	Procurement of equipments	Upgraded of Eltivillas East substation park sub station	Completion certificate	TECH	11
Electricity Provision	Accessible basic and infrastructure services	Upgrade South of Pretorius Substation	Obsolete	Upgraded South of Pretorius sub station by 30 June 2026	Upgrade South of Pretorius Substation	Ward 9	Income (Own Funding)	3 500 000.00	Installation of breakers	Testing & commissioning	Installation completed	Upgraded South of Pretorius Substation	Completion certificate	TECH	12
Electricity Provision	Accessible basic and infrastructure services	Main substation upgrade phase 4	Obsolete	Upgraded Main sub station by 30 June 2026	Main substation upgrade phase 4	Ward 9	Income (Own Funding)	14 400 000.00	Tender Advert	Appointment of contractor	Procurement of equipments	Installation and commissioning	Completion certificate	TECH	13
Electricity Provision	Accessible basic and infrastructure services	Upgrading Emmarentia Substation	Obsolete	Upgraded Emmarentia sub station by 30 June 2026	Upgrading Emmarentia Substation	Ward 9	Income (Own Funding)	9 000 000.00	Tender Advert	Appointment of contractor	Procurement of equipments	Testing & Commissioning	Completion certificate	TECH	14
Waste Management	Promote community and environmental welfare	Number of skip bins and skip bin cover nets	40 Skip Bin and 40 Skip bin cover net	Fourty skip bin and fourt skip bin cover nets purchased by 30 June 2026	Skip bin and skip bin cover nets	All Wards	Income (Own Funding)	1 400 000	Compile specifications and approval of memorandum	Advertising	Appointment of service provider	Delivery of skip bin and skip bin cover nets	Delivery Note	COMM	15
Waste Management	Promote community and environmental welfare	Number of large round concrete refuse bin	Old large round concrete refuse bin	Five hundread large round concrete refuse bin purchased by 30 June 2026	Large round concrete refuse bin	All Wards	Income (Own Funding)	470 000	Compile specifications and approval of memorandum	Advertising	Appointment of service provider	Delivery of Large Round Concrete refuse bin	Delivery Note	COMM	16
Waste Management	Promote community and environmental welfare	Purchasing of Waste Removal Truck	New	Purchasing of Waste Removal Truck by 31 March 2026	Purchasing of Waste Removal Truck	All Wards	MIG	277 911.00	Source Qoutations	Purchasing of Waste Removal Truck	N/A	N/A	Delivery note	TECH	17
Parks & Recreation	Promote community and environmental welfare	Construction of Dzanani Taxi Rank and Market Stalls	35% of Construction Progress	100% Completion of Construction of Dzanani Taxi Rank and Market	Construction of Dzanani Taxi Rank and Market Stalls	Ward 10	Income (Own Funding)	7 800 000.00	40%	60%	80%	100%	Completion Certificate	TECH	18
Parks & Recreation	Promote community and environmental welfare	Construction of Tshivhuyuni Sports Facility	5% Progress	100% Completion of Tshivhuyuni Sports Facility	Construction of Tshivhuyuni Sports Facility	Ward	Income (Own Funding)	12 385 229.00	75%	100%	N/A	N/A	Completion Certificate	TECH	19

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Parks & Recreation	Promote community and environmental welfare	Number of Potable/mobile woodchipper machine	None	One Potable/mobile woodchipper machine purchased by 30 June 2026	Woodchipper machine	All Wards	Income (Own Funding)	300 000	Compile specifications and approval of memorandum	Advertising	Appointment of service provider	Delivery of woodchipper machines	Delivery Note	COMM	20
Parks & Recreation	Promote community and environmental welfare	Number of Chainsaw machine	Old Chainsaw	Ten Chainsaw machine purchased by 30 June 2026	Chainsaw Machine	All Wards	Income (Own Funding)	160 000	Compile specifications and approval of memorandum	Advertising	Appointment of service provider	Delivery of Chainsaw Machine	Delivery Note	COMM	21
Parks & Recreation	Promote community and environmental welfare	Number of Extended Chainsaw machine	Old Extended Chainsaw	Six extended Chainsaw machine purchased by 30 June 2026	Extended Chainsaw Machine	All Wards	Income (Own Funding)	120 000	Compile specifications and approval of memorandum	Advertising	Appointment of service provider	Delivery of Extended Chainsaw Machine	Delivery Note	COMM	22
Library	Promote community and environmental welfare	Number of Study Carrels and Chairs	None	Nine Study carrel and chairs purchased by 30 June 2026	Study Carrel and Chairs	All Wards	Income (Own Funding)	500 000	Compile specifications and approval of memorandum	Advertising	Appointment of service provider	Delivery of study carrel and chairs	Delivery Note	COMM	23
Building and Construction	Accessible basic and infrastructure services	Refurbishment of Library Building	Deterioration of Library	100% Completion of Refurbishment of Library Building	Refurbishment of Library Building	Ward 8	Income (Own Funding)	500 000	Tender Advert	40%	100%	N/A	Completion Certificate	TECH	24
Building and Construction	Accessible basic and infrastructure services	Refurbishment of Vleifontein Statelitte office	Existing Hall deteriorated	100% Completion of Refurbishment of Vleifontein Statelitte Office	Refurbishment of Vleifontein Statelitte office	Ward 19 and 20	Income (Own Funding)	500 000	Tender Advert	40%	100%	N/A	Completion Certificate	TECH	25
Building and Construction	Promote community and environmental welfare	Refurbishment of Ha-Mutsha Community Hall	Existing Hall deteriorated	100% Completion of Refurbishment of Ha- Mutsha Community Hall	Refurbishment of Ha-Mutsha Community Hall	Ward 27	Income (Own Funding)	500 000	Tender Advert	40%	100%	N/A	Completion	TECH	26
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Tsianda Marundu to Military base Phase 1	75% Progress	100% Completion of Upgrading of Tsianda Marundu to Military base	Upgrading of Tsianda Marundu to Military base Phase 1	Ward 3 and 26	MIG	15 758 178	90% Progress	100% Progress	N/A	N/A	Completion Certificate	TECH	27

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Tshino Access Road	Appointment of Contractor For Upgrading of	60% For Upgrading of Tshino Access Road	Upgrading of Tshino Access Road	Ward 4	MIG	31 058 903	5%	15%	40%	60%	Progress Report	TECH	28
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Madombidzha (50/50), Ramantsha to Ravele Access Road	Appointment of Contractor for Upgrading of Madombidzha (50/50), Ramtsha to Ravele	60% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road	Upgrading of Madombidzha (50/50), Ramantsha to Ravele Access Road	Ward 23	MIG	31 058 903	5%	15%	40%	60%	Progress Report	TECH	29
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Road leading to Mavhoyi FET Collage	Appointment of Contractor for Upgrading of Road leading to Mavhoyi	85% Progress of upgrading of Road Leading to Mavhoyi FET Collage	Upgrading of Road leading to Mavhoyi FET Collage	Ward 35	MIG	25 182 755	10%	25%	65%	85%	Progress Report	TECH	30
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Development of Roads and Stormwater at Tshikota 164 New Stands	30% Progress by end of June 2025	100% completion of Development of Roads and Stormwater at Tshikota 164	Development of Roads and Stormwater at Tshikota 164 New Stands	Ward 7	Income (Own Funding)	21 951 583	45%	60%	80%	100%	Completion Certificate	TECH	31
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Development of Roads and Stormwater at South of Pretorius 700 New Stands	65% progress by end of June 2025	100% completion of Development of Roads and Stormwater at South of	Development of Roads and Stormwater at South of Pretorius 700 New Stands	Ward 8 and 9	Income (Own Funding)	38 742 417	75%	80%	90%	100%	Completion Certificate	TECH	32
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Rehabilitation of Netshisaulu Street	5% Progress by end of June 2025	100% Completion of Rehabilitation of Netshisaulu Street	Rehabilitation of Netshisaulu Street	Ward 10	Income (Own Funding)	3 800 000	55%	100%	N/A	N/A	Completion Certificate	TECH	33
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT															
Financial Statements	Sound Financial Management and viability	Improved Audit opinion for the previous financial year	Unqualified audit opinion (2023/24)	Improved Audit Opinion on previous financial year (2024/25) by 30 November 2025	Audit Opinion	All Wards	Income (Own Funding)	Operational	N/A	Improved Audit Opinion with less findings	N/A	N/A	AG Report and Management Letter	B&T	34
Financial Statements	Sound Financial Management and viability	Prepared Interim Financial Statement (FS)	2023/24 Interim Financial Statements	Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026	Interim Financial Statements	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	2025/26 Interim FS developed and submitted by 30 April 2026	2024/25 Interim Financial Statements	B&T	35

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Financial Statements	Sound Financial Management and viability	Prepared and Submitted Annual FS for 2024/25 Financial Year	Annual Financial Statement 2023/2024	Developed and submitted 2025/26 AFS by 31 August 2025	Annual Financial Statements	All Wards	Income (Own Funding)	Operational	2025/26 AFS developed and submitted by 31 August 2025	N/A	N/A	N/A	Annual Financial Statements	B&T	36
Financial Statements	Sound Financial Management and viability	Improved Audit opinion for the previous financial year	Unqualified audit opinion (2024/25)	Improved Audit Opinion on previous financial year 2023/2024	Audit Opinion	All Wards	Income (Own Funding)	Operational	N/A	Improved Audit Opinion with less findings	N/A	N/A	AG Report and Management Letter	B&T	37
Financial Statements	Sound Financial Management and viability	Prepared Interim Financial Statement (FS)	2024/25 Interim Financial Statements	Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026	Interim Financial Statements	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	2025/26 Interim FS developed and submitted by 30 April 2026	2024/25 Interim Financial Statements	B&T	38
Financial Statements	Sound Financial Management and viability	Prepared and Submitted Annual FS for 2024/25 Financial Year	Annual Financial Statement 2024/2025	Developed and submitted 2025/26 AFS by 31 August 2026	Annual Financial Statements	All Wards	Income (Own Funding)	Operational	2025/26 AFS developed and submitted by 31 August 2026	N/A	N/A	N/A	Annual Financial Statements	B&T	39
Expenditure Management	Sound Financial Management and viability	Percentage Expenditure on MIG	100% 2024/25 MIG spent	100% MIG Expenditure by 30 June 2026	MIG	Ward	MIG	111 407 000.00	5%	45%	75%	100% MIG Expenditure	Section 71 and Quarterly Financial Reports	TECH	40
Expenditure Management	Sound Financial Management and viability	Percentage Expenditure on INEP Grant	100% 2024/25 INEP Spent	100% INEP Expenditure by 30 June 2026	INEP	All Wards	INEP	15 181 000.00	5%	45%	75%	100% INEP Expenditure	Section 71 and Quarterly Financial Reports	TECH	41
Budget and Reporting	Sound financial management and viability	Approved 2025/26 budget	Submission of 2026/27 Budget	Submission of 2026/27 Budget on or by 31 May 2026	Approved Budget	All Wards	Income (Own Funding)	Operational	Approved process plan	Send request to departments for proposed budget by 31	Draft budget submitted to council on or by 31 March 2026	Final budget submitted to Council on or by 31 May 2026	Approved budget and Council Resolution	B&T	42
Budget and Reporting	Sound financial management and viability	Number of section 71 reports submitted to Treasury within 10 days after the	12 Reports Submitted during 2024/25	12 Section 71 Reports submitted by 30 June 2026	Section 71 Reports	All Wards	Income (Own Funding)	Operational	3	3	3	3	Copy of acknowledgment of receipt by Treasury and	B&T	43
Expenditure Management	Sound Financial Management and viability	Percentage Expenditure of Financial Management Grant	100% of 2024/25 Financial Management Grant Spent	100% of 2025/26 Financial Management Grant spent by 30 June 2026	FMG Expenditure	All Wards	FMG Funding	2 000 000.00	25%	50%	75%	100% of 2025/26 Financial Management Grant spent	Approved and Submitted Expenditure Report	B&T	44
Free Basic Services	Accessible basic and infrastructure services	Number of Indigents with access to free electricity	5700	5323 Indigents with access to free electricity by 30 June 2026	Free Basic Services	All Wards	Income (Own Funding)	Operational	600	1200	1800	1723	Indigent Register	B&T	45

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Expenditure management	Sound Financial Management and viability	Percentage of Electricity distribution loss	9%	10 % of Electricity Distribution loss (As per Treasury Regulations) by 30 June 2026	Electricity Distribution Loss	All Wards	Income (Own Funding)	Operational	10%	10%	10%	10% of Electricity Distribution loss	Monthly Expenditure and Revenue Reports	B&T	46
Supply Chain Management	Sound financial management and viability	Percentage of Tenders processed within 90 days (From closing date in the advert)	95%	95% of Tenders Processed within 90 Days after bid closing date by 30 June 2026	Tender Processing	All Wards	Income (Own Funding)	Operational	95%	95%	95%	95% of Tenders Processed within 90 Days after bid closing	Advertisements, Minutes of Adjudication Committee	B&T	47
Supply Chain Management	Sound financial management and viability	Percentage of Invoices Paid within 30 days of receipt	100%	100% of Invoices paid within 30 days of receipt by 30 June 2026	Invoices Payment	All Wards	Income (Own Funding)	Operational	100%	100%	100%	100% of Invoices paid within 30 days of receipt	Monthly Expenditure Reports	B&T	48
Revenue Management	Sound financial management and viability	Revenue Collection Rate	90%	90% of Revenue Collected during 2025/26 Financial Year by 30 June 2026	Revenue Collection	All Wards	Income (Own Funding)	Operational	90%	90%	90%	90% of Revenue Collected	Collection Rate reports	B&T	49
LOCAL ECONOMIC DEVELOPMENT															
Local Economic Development	Invest in local economy	Number of LED projects supported	4	6 (6) Projects Supported by 30 June 2026	LED Projects	All Wards	Income (Own Funding)		Projects Assessment & Advertisement	Approved projects to be supported	Signed Service Level Agreement	Close-up Reports	Service Level Agreements (SLA) Close-up	DDP	50
	Invest in local economy	Number of job opportunities created	853	600 job opportunities created by 30 March 2026	Employment Opportunities	All Wards	Income (Own Funding)		N/A	300	N/A	300	EPWP, CWP, and Community Projects employment register	DDP	51
SPATIAL RATIONALE															
Development Planning	Advanced Spatial Planning	Township Establishment (Town Planning and Land Surveying)	None	Established Township Ellitvillas Extension 2 & LTT Extension	Township Establishment		Income (Own Funding)	Operational	Inception Report	Submission of draft layout	Approved layout	Approved General Plan by the Surveyor General	Approved General Plan by Surveyor General	DDP	52
Development Planning	Advanced Spatial Planning	Design, consult and development of a Precinct Plan	None	Completed Precinct Plan	Precinct Plan	Ward 8	Income (Own Funding)	Operational	Inception Report	Draft Precinct Plan	N/A	Completed Precinct Plan	Completed Precinct Plan	DDP	53
Development Planning	Advanced Spatial Planning	Design, consult and development of an Integrated Transport Plan	None	Completed Integrated Transport Plan	Integrated Transport Plan	All Wards	Income (Own Funding)	Operational	Inception Report	Draft Integrated Transport Plan	N/A	Completed Transport Plan	Completed Integrated Transport Plan	DDP	54

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

<i>Priority Issue/Program</i>	<i>Development Objectives</i>	<i>Key Performance</i>	<i>Baseline</i>	<i>Annual Targets</i>	<i>Project Name</i>	<i>Location</i>	<i>Funding Source</i>	<i>Budget 2025/26</i>	<i>1st Q Targets</i>	<i>2nd Q Targets</i>	<i>3rd Q Targets</i>	<i>4th Q Targets</i>	<i>Portfolio Of Evidence</i>	<i>Dept</i>	<i>ID No.</i>
Development Planning	Advanced Spatial Planning	Percentage of land-use and land development applications adjudicated	100%	100% adjudication of land-use and land development applications submitted	Municipal Planning Tribunal	All Wards	Income (Own Funding)	Operational	100%	100%	100%	100%	Minutes of Tribunal meetings	DDP	55
Development Planning	Advanced Spatial Planning	Sites in Tribal Areas (Town Planning and Land Surveying)	None	Demarcated Sites	Sites Demarcation		Income (Own Funding)	Operational	Inception Report	Submission of draft layout	Approved layout	Approved Demarcated Sites	Demarcated sites	DDP	56

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Risk Management	Good governance and Administrative Excellence	Reviewed and Developed Strategic and Operational Risk Assessment Register	Reviewed and Developed 2024/25 Strategic and Operational Risk Assessment Register	Reviewed and Developed 2025/26 Strategic and Operational Risk Assessment Register by 30 June 2026	Strategic and Operational Risk Register	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	Reviewed and Developed 2025/26 Strategic and Operational Risk Assessment Register	Approved Strategic and Operational risk register	MM	57
	Good governance and Administrative Excellence	Coordinate risk management activities	100% of Fraud and Anti-Corruption cases attended	100% of Fraud and Anti-Corruption cases attended by 30 June 2026	Fraud and Anti-Corruption	Ward 8	Income (Own Funding)	Operational	100%	100%	100%	100%	Investigation Reports / Case Register	MM	58
Internal Audit	Good governance and Administrative Excellence	Percentage implementation of action plans to address External Audit findings	100%	100% of External Audit Findings resolved by 30 June 2026	External Audit Findings	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	100%	Management Action Plan to address AG(SA) findings.	MM	59
	Good governance and Administrative Excellence	Percentage implementation of approved Risk based Annual Internal Audit Plan.	100%	100% of Risk based Annual Internal Audit Plan Implemented by 30 June 2026	Risk based Annual Internal Audit Plan.	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	100%	Internal Audit progress report.	MM	60
	Good governance and Administrative Excellence	Approved Risk based three(03) year internal Audit rolling plan.	Approved Risk based three(03) year internal Audit rolling plan	Approved three(03) year internal Audit rolling plan by 30 June 2026	Risk based three(03) year internal Audit rolling plan.	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	Approved Risk based three(03) year internal audit rolling plan	Risk based three(03) year internal audit rolling plan	MM	61
Information Technology	Good governance and Administrative Excellence	Number of IT projects completed	11 IT Projects Implemented	06 (Six) Information Technology Projects completed by 30 June 2026	IT Projects	Ward 8	Income (Own Funding)		1	3	2	N/A	Appointment letters and Close-out report	CORP	62
Council Services	Good governance and Administrative Excellence	Percentage Implementation of Council Resolutions	93% Council Resolutions Implemented	90% of Council Resolutions Implemented by 30 June 2026	Council Resolutions	Ward 8	Income (Own Funding)	Operational	90%	90+T+N71	90%	90%	Resolutions Register	CORP	63
	Good governance and Administrative Excellence	Number of Council Meetings held	12 Council Meetings	Four (4) Council Meetings held by 30 June 2026	Council Meetings	Ward 8	Income (Own Funding)	Operational	1	1	1	1	Minutes, Attendance register, notice of invitations.	CORP	64
Public Participation	Good governance and Administrative Excellence	Number of Imbizos convened	4 Imbizo	Four (4) Imbizos held by 30 June 2026	Public Participation	All Wards	Income (Own Funding)	Operational	1	1	1	1	Invitations, Attendance Registers	CORP	65

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.

10. APPROVAL BY THE MAYOR

In line with section 53 of the Municipal Finance Management Act No 56 of 2003 (MFMA), it is a privilege and honor to approve and make public the Service Delivery and Budget Implementation Plan (SDBIP) of Makhado Municipality for 2023/24 financial year. The SDBIP is a contract between the Administration, Council and the Community clearly spelling out how and when the IDP and budget targets for 2025/26 would be pursued and achieved. It is a management, implementation and monitoring tool that is meant to assist the Mayor, Council, Municipal Manager, Senior Managers and the Community to monitor the municipality's performance. Makhado Municipality and its Community have a role to play in achieving the municipality vision that reads: "A democratic, accountable and service delivery orientated municipality, committed to good governance and socio-economic development of its community"

Section 53 of the Municipal Finance Management act (Act no 56 of 2003), states that the Mayor of a municipality must- take all reasonable steps to ensure that the municipality approves its annual budget before the start of the financial year and that the municipality's Service Delivery and Budget Implementation Plan is approved by the mayor within 28 days after the approval of the budget.

Recommendation by the Municipal Manager:

The Municipal Manager hereby recommend for the approval of the 2025/26 SDBIP by the Mayor in line with the above legislation

Mr K.M Nemaname
Municipal Manager

DATE

Approval by the Mayor

The SDBIP 2025/2026 is hereby approved by the Mayor of Makhado Municipality

Hon Cllr M D MBOYI
Mayor: Makhado Local Municipality

DATE