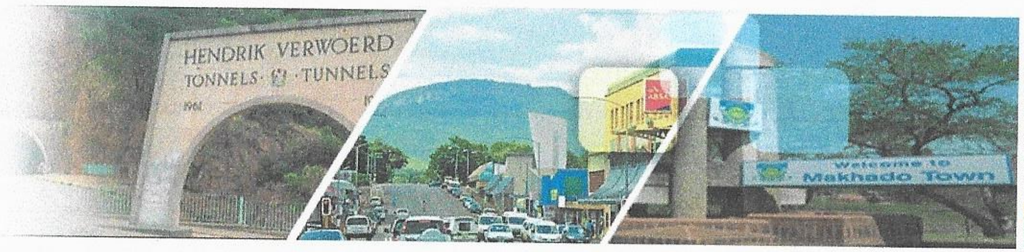
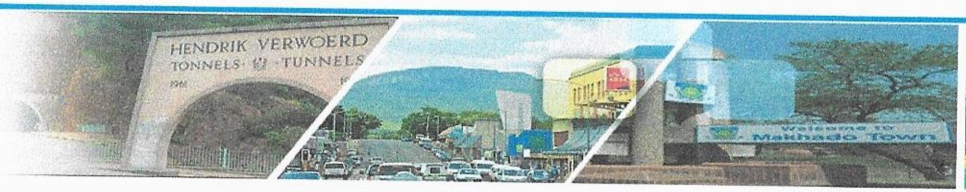
MAKHADO
LOCAL MUNICIPALITY



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2026/2027 FINANCIAL YEAR

Makhado Local Municipality

MAKHADO
PEACE HARMONY PROSPERITY
MAKHADO
LOCAL MUNICIPALITY

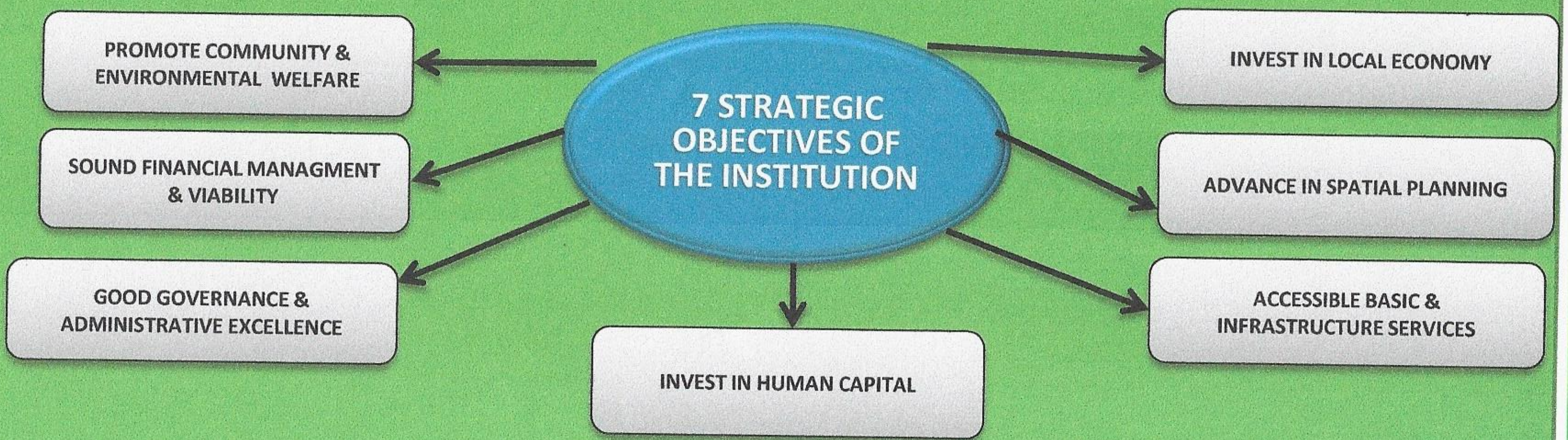


VISION

"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

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

MAKHADO LOCAL MUNICIPALITY

SDBIP 2026 /2027

MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	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	**Submission of Reviewed Integrated Development Plan (Annual)**	Adopted 2025/26 - 2026/27 Integrated Development Plan	**Submission of Reviewed 2027/28 Integrated Development Plan by 31 May 2027**	**IDP Review**	All Wards	Income (Own Funding)	Operational	Approval of IDP Process Plan	IDP Analysis and strategies review	Approval of 2027/28 Draft IDP by Council on 31 March 2027	Submission of Final Reviewed 2027/28 IDP	Council resolutions, Final Reviewed IDP, Invitations and attendance registers for IDP consultation	**DDP**	**1**
Performance Management	Good governance and administrative excellence	**Coordinate the approval of 2027/28 SDBIP**	Approved 2026/27 SDBIP	**Coordinate the approval of 2027/28 SDBIP by 28 June 2027**	**SDBIP Development**	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	Submit the 2027/28 SDBIP to the Mayor for approval	Approved 2027/28 SDBIP and proof of submission	**DDP**	**2**
	Good governance and administrative excellence	**Preparation and Submission of 2026/27 Draft Adjusted SDBIP**	Adjusted 2025/26 SDBIP	**Preparation and submission of 2026/27 Draft Adjusted SDBIP by 28 February 2027**	**SDBIP Review**	All Wards	Income (Own Funding)	Operational	N/A	N/A	Draft Adjusted 2026/27 SDBIP prepared and submitted for Council approval	N/A	Adjusted 2026/27 SDBIP and prooof of submission	**DDP**	**3**
	Good governance and administrative excellence	**Preparation and Submission of 2026/27 SDBIP Mid-Year Report**	2025/26SDBIP Mid-Year Report	**Preparation and Submission of 2026/27 SDBIP Mid-Year Report by 30 January 2027**	**SDBIP Mid-Year Report**	All Wards	Income (Own Funding)	Operational	N/A	N/A	2026/27 SDBIP Mid-Year Report submitted	N/A	Approved 2026/27 SDBIP Mid-Year Report and proof of submission	**DDP**	**4**
	Good governance and administrative excellence	**Preparation and Submission 2025/26 Draft Annual Report**	2024/25 Annual Report	**Preparation and Submission 2025/26 Draft Annual Report by 31 March 2027**	**Annual Report**	All Wards	Income (Own Funding)	Operational	N/A	N/A	2025/26 Annual Report submitted	N/A	Approved Final 2025/26 Annual Report and proof of submission	**DDP**	**5**
Human Resources and Organizational Development	Invest in human capital	**Number of employees trained**	150	**150 Employees Trained by 30 June 2027**	**Employees Training**	All Wards	Income (Own Funding)	Operational	N/A	80	30	20	Attendance Registers	**CORP**	**6**
		Number of councilors Trained	49	**75 Councillors Trained by 30 June 2027**	**Councillors Training**	All Wards	Income (Own Funding)	Operational	N/A	75	0	N/A	Attendance Registers	**CORP**	**7**

BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	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**	**295**	**295 households electrified by 30 June 2027 (Tshituni P3,Tsianda P2, Woyoza P2, Riverplaats, MuungamunweP1)**	**Households Electrification**	Ward 27/23/13/14/5/3	INEP	R 8 392 000,00	Appointment of service providers	Design & Approval of Designs	Procurement of Materials	Construction/Electrification	Completion Certificate	**TECH**	**8**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of Emmarentia Sub Station**	Obsolete	**Upgraded Emmarentia Sub Station by 30 June 2027**	**Emmarentia Substation**	Ward 8	Income (Own Funding)	R 2 962 222,80	Delivery of Procured materials	Installation	N/A	N/A	Completion Certificate	**TECH**	**9**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of Boom Park sub station**	Obsolete	**Upgraded Boom Park Sub Station by 30 June 2027**	**Boom Park Substation**	Ward 8	Income (Own Funding)	R 5 000 000,00	Delivery of Procured materials	Installation	N/A	N/A	Completion Certificate	**TECH**	**10**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of Eltivillas East substation**	Obsolete	**Upgraded Eltivillas East substation by 30 June 2027**	**Eltivillas East Substation**	Ward 9	Income (Own Funding)	R 2 037 356,98	Delivery of Procured materials	Installation	N/A	N/A	Completion Certificate	**TECH**	**11**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of Roodewal substation**	Obsolete	**Upgraded Roodewal substation by 30 June 2027**	**Roodewal Substation**	Ward 8	Income (Own Funding)	R 2 000 000,00	Tender Advert	Appointment of Service provider	Procurement of Transformer	Delivery and installation of Transformer	Completion Certificate	**TECH**	**12**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of Makhado Park substation**	Obsolete	**Upgraded Makhado Park substation by 30 June 2027**	**Makhado Park Substation**	Ward 9	Income (Own Funding)	R1 000 000.00	Tender Advert	Appointment of Service provider	Procurement of Materials/Circuit Breakers	Delivery and installation of Circuit Breakers	Completion Certificate	**TECH**	**13**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of South of Pretorius Substation**	Obsolete	**Upgraded South of Pretorius substation by 30 June 2027**	**South of Pretorius substation**	Ward 8	Income (Own Funding)	R 1 000 000,00	Installation	Commissioning	N/A	N/A	Completion Certificate	**TECH**	**14**
Electricity Provision	Accessible basic and infrastructure services	**Upgrading of Main substation Phase 4**	Obsolete	**Upgraded main substation (Phase 4) by 30 June 2027**	**Main Substation**	Ward 9	Income (Own Funding)	R 8 000 000,00	Procurment of Materials	Installation & Commissioning	Commissioning	N/A	Completion Certificate	**TECH**	**15**
Electricity Provision	Accessible basic and infrastructure services	**Number of Households electrified through Post connections**	197	**Thirty-one (31) households electrified by 30 June 2027**	**Post Connections**	Ward 9, 31, 37, 25 & 19	Income (Own Funding)	300 000,00	Allocation of service provider	Procurement of electrical materials	Construction/Electrification	Construction/Electrification of 31 Household completed	Completion Certificate	**TECH**	**16**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Waste Management	Promote community and environmental welfare	**Number of skip bins and skip bin cover nets purchased**	0	**Twenty (20) skip bin and twenty(20) skip bin cover nets purchased by 30 June 2027**	**Skip Bins and Cover Nets**	All Wards	Income (Own Funding)	1 018 789,00	Approval of memorandum and Specification	Advertising	Appointment of service provider	Delivery of 20 skip bins and 20 skip bin cover nets	Delivery Note	**COMM**	**17**
Waste Management	Promote community and environmental welfare	**Weighbridge Installed and operational at Makhado Landfill Site**	Non- functional Weighbridge	**Weighbridge Installed, Calibrated, and fully Operational by 30 June 2027**	**Weighbridge**	Ward 7	Income (Own Funding)	1 300 000,00	Approval of memorandum and specifications and advertisement	Appointment of service provider	Completion of civil works and installation of weighbridge infrastructure	Testing, calibration, certification and commissioning of a Weighbridge	Completion Certificate	**TECH**	**18**
Waste Management	Promote community and environmental welfare	**Procurement of Refuse Removal Truck**	Existing Trucks	**Procurement of a Refuse Removal Truck by 30 June 2027**	**Refuse Removal Truck**	All Wards	Income (Own Funding)	2 500 000,00	Specifications and approval of memorandum, and sourcing of qoutations	Appointment of the Service Provider	Purchasing of Refuse Removal Truck	Delivery of Refuse Removal Truck	Delivery note	**COMM**	**19**
Waste Management	Promote community and environmental welfare	**Number of households in urban areas with access to refuse removal and serviced once per week**	9140 households	**9503 Households accessing refuse removals by 30 June 2027**	**Solid waste removal (Households)**	Ward 2, 7, 8, 10,16, 19, 20, 35	Income (Own Funding)	Operational	9503 Households serviced once a week	9503 Households serviced once a week	9503 Households serviced once a week	9503 Households serviced once a week	Signed Collection Slips	**COMM**	**20**
Waste Management	Promote community and environmental welfare	**Number of skip bins serviced in urban and rural areas once a week**	90	**130 skip bins serviced in urban and rural areas by 30 June 2027**	**Solid waste removal (Skip Bins)**	All Wards	Income (Own Funding)	Operational	130 skip bins serviced	130 skip bins serviced	130 skip bins serviced	130 skip bins serviced	Signed Collection Slips	**COMM**	**21**
Protection Services	Promote community and environmental welfare	**Procurement of a Traffic-Branded Mini-Bus**	None	**Procurement of the Traffic-branded Mini-bus by 30 June 2027**	**Mini-Bus fitted with ANPR**	All Wards	Income (Own Funding)	2 000 000.00	Appointment of the service provider	Delivery of Taffic branded Mini-bus	N/A	N/A	Delivery note	**COMM**	**22**
Parks & Recreation	Promote community and environmental welfare	**Purchasing of heavy duty lawnmower and brush cutters**	Old heavy duty lawnmowers and brush cutter	**10heavy-duty lawnmowers and 10 brush cutters purchased by 30 June 2027**	**Heavy-Duty Lawnmowers and Brush Cutters**	All Wards	Income (Own Funding)	800 000.00	Approval of memorandum and specifications	Advertising	Appointment of the Service Provider	Delivery of 10 heavy-duty lawn mowers and brush cutters	Delivery note	**COMM**	**23**
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Upgrading of Madombidzha (50/50), Ramantsha to Ravele Road Phase 1**	65% Progress	**100% Completion of upgraded Madombidzha (50/50), Ramtsha to Ravele Access Road Phase 1 by 30 June 2027**	**Madombidzha (50/50), Ramantsha to Ravele Road Phase 1**	Ward 6/23/22	MIG Income (Own Funding)	R 40784673,42 R500 000	75% Progress	100% Complete	N/A	N/A	Completion Certificate	**TECH**	**24**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	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	**Construction of Dzanani Taxi Rank and Market Stalls**	70% Progress	**100% Completion of Construction of Dzanani Taxi Rank and Market Stalls by 31 December 2026**	**Dzanani Taxi Rank and Market Stalls**	Ward 10	Income (Own Funding)	R 10 000 000,00	80% progress	100% complete	N/A	N/A	Completion Certificate	**TECH**	**25**
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Development of roads and stormwater at Tshikota 164 new stands**	70% Progress	**100% Completion of Development of Roads and Stormwater at Tshikota 164 New Stands by 31 December 2026**	**Tshikota Roads and Stormwater**	Ward 07	Income (Own Funding)	R 5 000 000,00	75% progress	80% complete	90% Progress	100% progress	Completion Certificate	**TECH**	**26**
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Development of roads and stormwater at South of Pretorius 700 new stands**	90% Progress	**100% completion of Development of Roads and Stormwater at South of Pretorius 700 New Stands by 31 December 2026**	**South of Pretorius Roads and Stormwater**	Ward 07	Income (Own Funding)	R 5 000 000,00	95% progress	100% complete	N/A	N/A	Completion Certificate	TECH	**27**
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Upgrading of road leading to Mavhoyi FET College**	60% Progress	**100% completion of upgraded Road Leading to Mavhoyi FET College by 30 June 2027**	**Mavhoyi FET College**	Ward 35	MIG	R 18 235 861,10	70% progress	90% progress	100% complete	N/A	Completion Certificate	TECH	**28**
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Upgrading of Tshino Access Road**	50% Progress	**90% Progress on the upgrading of Tshino Access Road by 30 June 2027**	**Tshino Access Road**	Ward 04	MIG	R 47 174 615,48	60% progress	70% progress	80% progress	90% progress	Progress report	TECH	**29**
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT															
Financial Statements	Sound Financial Management and viability	**Achieve and Improved Audit Opinion for the 2025/26 Financial Years**	Unqualified audit opinion (2024/25)	**Achieved an Improved Audit Opinion with less findings for 2025/26**	**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**	**30**
	Sound Financial Management and viability	**Prepared 2026/27 Interim Financial Statement (FS)**	2025/26 Interim Financial Satements	**Prepared 2026/27 Interim Financial Statement by 30 April 2027**	**Interim Financial Statements**	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	2026/27 Interim Financial Statements Prepared	2026/27 Interim Financial Statements	**B&T**	**31**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	*1st Q Targets*	*2nd Q Targets*	*3rd Q Targets*	*4th Q Targets*	Portfolio Of Evidence	Dept	ID No.
	Sound Financial Management and viability	**Prepare and submit the Annual FS for the 2025/26 Financial Year**	Annual Financial Statement (2024/2025)	**Prepare and submit the 2025/26 AFS by 31 August 2026**	**Annual Financial Statements**	All Wards	Income (Own Funding)	Operational	2025/26 AFS developed and submitted	N/A	N/A	N/A	Annual Financial Statements	**B&T**	**32**
Expenditure Management	Sound Financial Management and viability	**Percentage Expenditure on MIG**	100%	**100% MIG Expenditure by 30 June 2027**	**MIG**	Ward	MIG	112 837 000,00	5%	45%	75%	100% MIG Expenditure	Section 71 and Quarterly Financial Reports	**TECH & B&T**	**33**
	Sound Financial Management and viability	**Percentage Expenditure on INEP Grant**	100%	**100% INEP Expenditure by 30 June 2027**	**INEP**	All Wards	INEP	8 392 000,00	5%	45%	75%	100% INEP Expenditure	Section 71 and Quarterly Financial Reports	**TECH & B&T**	**34**
Budget and Reporting	Sound financial management and viability	**Submission of the 2027/28 budget for approval by Council**	2026/27 Budget	**Submission of 2027/28 Budget on or before 31 May 2027**	**Approved Budget**	All Wards	Income (Own Funding)	Operational	Approved process plan	Send request to departments for proposed budget by 31 December 2026	Draft budget submitted to council on or by 31 March 2027	Final budget submitted to Council on or by 31 May 2027	Proof of submission, Approved budget, and Council Resolution	**B&T**	**35**
	Sound financial management and viability	**Number of section 71 reports submitted to Treasury within 10 days after the end of the month**	12 Reports	**12 Section 71 Reports to be submitted by 30 June 2027**	**Section 71 Reports**	All Wards	Income (Own Funding)	Operational	3	3	3	3	Copy of acknowledgement of receipt by Treasury and COGHSTA	**B&T**	**36**
Expenditure Management	Sound Financial Management and viability	**Percentage Expenditure of Financial Management Grant**	100% of 2025/26 Financial Management Grant Spent	**100% of 2025/26 Financial Management Grant spent by 30 June 2027**	**FMG Expenditure**	All Wards	FMG Funding	2 100 000,00	25%	50%	75%	100% of 2026/27 Financial Management Grant spent	Approved and Submitted Expenditure Report	**B&T**	**37**
Free Basic Services	Accessible basic and infrastructure services	**Number of registered Indigents with access to free electricity**	4041	**4200 Indigents with access to free electricity by 30 June 2027**	**Free Basic Services**	All Wards	Income (Own Funding)	Operational	1050	2100	3150	4200	Indigent Register	**B&T**	**39**
Expenditure Management	Sound Financial Management and viability	**Percentage of Electricity distribution loss managed**	12%	**10 % of Electricity Distribution loss (As per Treasury Regulations) by 30 June 2027**	**Electricity Distribution Loss**	All Wards	Income (Own Funding)	Operational	10%	10%	10%	10% of Electricity Distribution loss	Monthly Expenditure and Revenue Reports	**B&T**	**40**
Supply Chain Management	Sound financial management and viability	**Percentage of Tenders processed within 90 days (From closing date on the advert)**	80%	**95% of Tenders Processed within 90 Days after bid closing date by 30 June 2027**	**Tender Processing**	All Wards	Income (Own Funding)	Operational	95%	95%	95%	95% of Tenders Processed within 90 Days after bid closing date	Advertisements, Minutes of Adjudication Committee	**B&T**	**41**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
	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 2027**	**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**	**42**
Revenue Management	Sound financial management and viability	**Percentage of Revenue Collected**	90%	**90% of Revenue Collected during 2026/27 Financial Year by 30 June 2027**	**Revenue Collection**	All Wards	Income (Own Funding)	Operational	90%	90%	90%	90% of Revenue Collected	Collection Rate reports	**B&T**	**43**
LOCAL ECONOMIC DEVELOPMENT															
Local Economic Development	Invest in the Local Economy	**Number of LED projects supported**	10	**10 LED Projects supported by 30 June 2027**	**LED Projects**	All Wards	Income (Own Funding)	Operational	Advertisement of the projects and assessments	Evaluation and selection of qualifying projects	Advertisement for service providers for the supply of projects goods and services	Delivery of project goods and services	Service Level Agreements (SLA) Close-up reports	**DDP**	**44**
	Invest in the Local Economy	**Number of job opportunities created**	600	**600 Job opportunities created by 30 June 2027**	**Employment Opportunities**	All Wards	Income (Own Funding)	Operational	N/A	300	N/A	300	EPWP, CWP , and Community Projects employment register	**DDP**	**45**
SPATIAL RATIONALE															
Development Planning	Advanced Spatial Planning	**Number of Townships Established**	0	**Two (02) Townships (Eltivillas & Ext 18) Established by 30 June 2027**	**Township Establishment**		Income (Own Funding)	Operational	Draft layout	Approvred layout	Draft Genaral plan	Approved General Plan for Established Townships	Application Register	**DDP**	**46**
	Advanced Spatial Planning	**Number of Tribunal Meetings Coordinated**	4	**Four Tribunal Meetings Coordinated by 30 June 2027**	**Municipal Planning Tribunal**	Ward 8	Income (Own Funding)	Operational	1	1	1	1	Minutes of Tribunal meetings, Adverts, Application Register	**DDP**	**47**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	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 governace and Administrative Excellence	**Reviewed and Developed Strategic and Operational Risk Assessment Register**	Reviewed and Developed 2026/27 Strategic and Operational Risk Assessment Register	**Reviewed and Developed 2027/28 Strategic and Operational Risk Assessment Register by 30 June 2027**	**Strategic and Operational Risk Register**	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	Reviewed and Developed 2027/28 Strategic and Operational Risk Assessment Register	Approved Strategic and Operational risk register	**MM**	**48**
	Good governace 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 2027**	**Fraud and Anti-Corruption**	Ward 8	Income (Own Funding)	Operational	100%	100%	100%	100%	Investigation Reports / Case Register	**MM**	**49**
Internal Audit	Good governace and Administrative Excellence	**Percentage implementation of action plans to address External Audit findings.**	100%	**100% of External Audit Findings resolved by 30 June 2027**	**External Audit Findings**	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	100%	Management Action Plan to address AG(SA) findings.	**ALL DIRECTORATES**	**50**
	Good governace 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 2027**	**Risk based Annual Internal Audit Plan.**	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	100%	Internal Audit progress report.	**MM**	**51**
	Good governace and Administrative Excellence	**Approved Risk based three(03) year internal Audit rolling plan.**	2025/26 Approved Risk based three(03) year internal Audit rolling plan	**Approved three(03) year internal Audit rolling plan by 30 June 2027**	**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**	**52**
Information Technology	Good governace and Administrative Excellence	**Percentage expenditure on ICT Equipment for all departments**	Annual refresher project for ICT equipment Plan	**100% expenditure on procured ICT equipments for all departments - laptops, desktops, printer/scanners by 30 March 2027**	**ICT Equipments**	Ward 8	Income (Own Funding)	1 800 000	Specifications and approval of memorandum, and sourcing of qoutations	Appoint Service providers for ICT Equipment	Delivery of equipments	N/A	Appointment letters, Delivery notes, Proof of payment and Close-out report	**CORP**	**53**
Information Technology	Good governace and Administrative Excellence	**Annual Upgrade of Network Refresher**	Phase 2 of network refresher implemented	**Complete installation of upgraded network infrasture at Municipal Offices by 30 September 2026**	**Network Refresher Phase 3**	Ward 8	Income(Onwn Funding)	1 300 000	Implement Network refresher upgrade project	N/A	N/A	N/A	Appointment letters and Close-out report	**CORP**	**54**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	1st Q Targets	2nd Q Targets	3rd Q Targets	4th Q Targets	Portfolio Of Evidence	Dept	ID No.
Information Technology	Good governace and Administrative Excellence	**ICT Cyber Security Enhancement**	Current patch Management System expireed	**Complete Installation and Licensing of new Patch Management System by 30 March 2027**	**Engine Patch Manager Plus Enteprise**	Ward 8	Income (Own Funding)	350 000	Specifications and approval of memorandum, and sourcing of qoutations	Submission of specification for Advertisement	Appooint and Install Patch Management Systyem	N/A	Appointment letters and Close-out report	**CORP**	**55**
Information Technology	Good governace and Administrative Excellence	**ICT User Management Reporting**	No Advace ICT AD user reporting System	**Procure, License, and Support AD Manager Plus and AG Audit Plus by 30 June 2027**	**AD Manager Plus and AG Audit Plus**	Ward 8	Income (Own Funding)	300 000	Specifications and approval of memorandum, and sourcing of qoutations	Submission of specification for Advertisement	Appoint and Install AD Audit Plus Software	Project Testing and Hand over	Appointment letters and Close-out report	**CORP**	**56**
Information Technology	Good governace and Administrative Excellence	**Improved Connectivity for increasing efficiency**	Basic Level of Internet connectivity in regional offices	**Upgrade Internet Connectivity for all four (04) regional Offices by 30 March 2027**	**Upgrade Internet Connectivity**	Ward 8	Income (Own Funding)	350 000	N/A	Specifications and approval of memorandum, and sourcing of qoutations	Appoint and Upgrade the Internet Connectivity at regional officies	N/A	Appointment letters and Close-out report	**CORP**	**57**
Information Technology	Good governace and Administrative Excellence	**Improved GIS and Plans Printing**	No proffesional GIP printing Solution	**Procure Plotter for Printing GIS Maps and Images-Include 3 years Support and Maintenance by 30 September 2026**	**Plotter for Printing GIS Maps**	Ward 8	Income (Own Funding)	300 000	Appointment of service providers, Installation & Commissioning	N/A	N/A	N/A	Appointment letters and Close-out report	**CORP**	**58**
Information Technology	Good governace and Administrative Excellence	**Call Centre Management Upgrade and Maintenance**	Current Call Centre System due for upgrade	**Procure and services of Maintenance of existing Call Centre Management System by 30 March 2027**	**Licensing of Existing Cloud CallCenter Management**	Ward 8	Income (Own Funding)	450 000	Appointment of service providers,	Installation & Commissioning	Testing and handover	N/A	Appointment letters and Close-out report	**CORP**	**59**
Information Technology	Good governace and Administrative Excellence	**Serverroom Continuity**	Current UPS in the server room is out of support	**Procure and install Uninterrupted Power Supply by 30 March 2027**	**Uniterupted Power Supply**	Ward 8	Income (Own Funding)	700 000	N/A	Appointment of Service provider	Installtion of UPS	N/A	Appointment letters and Close-out report	**CORP**	**60**
Information Technology	Good governace and Administrative Excellence	**AutoCad System for Human Setlement Managemnt**	No professional Computer System for housing plans processing	**Supply and Licencing of clould AUTOCAD System for a period of three years(5 USERS) by 30 June 2027**	**Licencing of clould AUTOCAD**	Ward 8	Income (Own Funding)	250 000	Specifications and approval of memorandum, and sourcing of qoutations	Submission of specification for Advertisement	Appoint and Install Autocad	Testing and Handover	Appointment letters and Close-out report	**CORP**	**61**

Priority Issue/Programme	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2026/27	*1st Q Targets*	*2nd Q Targets*	*3rd Q Targets*	*4th Q Targets*	Portfolio Of Evidence	Dept	ID No.
Information Technology	Good governace and Administrative Excellence	**Serverroom Continuity**	Current Severs Warantee expired	**Procure server warranty for a period of two years by 30 March 2027**	Renew Server Warantee	Ward 8	Income (Own Funding)	400 000	Specifications and approval of memorandum, and sourcing of qoutations	Submission of specification for Advertisement	Appoint and install server warantee	N/A	Appointment letters and Close-out report	**CORP**	**62**
Information Technology	Good governace and Administrative Excellence	**Serverroom Continuity**	No Electronic Server Room Environmental Management System	**Procure a Server Room Environmental Management System by 30 June 2027**	**Server Room Environmental Management System**	Ward 8	Income(Onwn Funding)	350 000	Specifications and approval of memorandum, and sourcing of qoutations	Submission of specification for Advertisement	Appoint and install Server room Environmental Management System	Testing and Handover	Appointment letters and Close-out report	**CORP**	**63**
Council Services	Good governance and Administrative Excellence	**Percentage Implementation of Council Resolutions**	94%	**100% of Council Resolutions due to be implemented by 30 June 2027**	**Council Resolutions**	Ward 8	Income (Own Funding)	Operational	100%	100%	100%	100%	Resolutions Register	**ALL DIRECTOR ATES**	**64**
	Good governace and Administrative Excellence	**Number of Council Meetings coordinated**	8	**Eight (8) Council Meetings coordinated by 30 June 2027**	**Council Meetings**	Ward 8	Income (Own Funding)	Operational	2	1	3	2	Minutes, Attendance register, notice of invitations.	**CORP**	**65**
Public Participation	Good governace and Administrative Excellence	**Number of Imbizos coordinated**	4	**Four (4) Imbizos coordinated by 30 June 2027**	**Public Participation**	All Wards	Income (Own Funding)	Operational	1	1	1	1	Invitations, Attendance Registers	**CORP**	**66**

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 2026/27 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 2026/27 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 2026/27 SDBIP by the Mayor in line with the above legislation

23/06/2026
DATE

Mr K.M Nemaname
Municipal Manager

Approval by the Mayor

The SDBIP 2026/2027 is hereby approved by the Mayor of Makhado Municipality

23/06/2026
DATE

Hon Cllr M D Mboyi
Mayor: Makhado Local Municipality