MAKHADO
LOCAL MUNICIPALITY


# FIRST QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

## 2025/2026 FINANCIAL YEAR

## Makhado Local Municipality

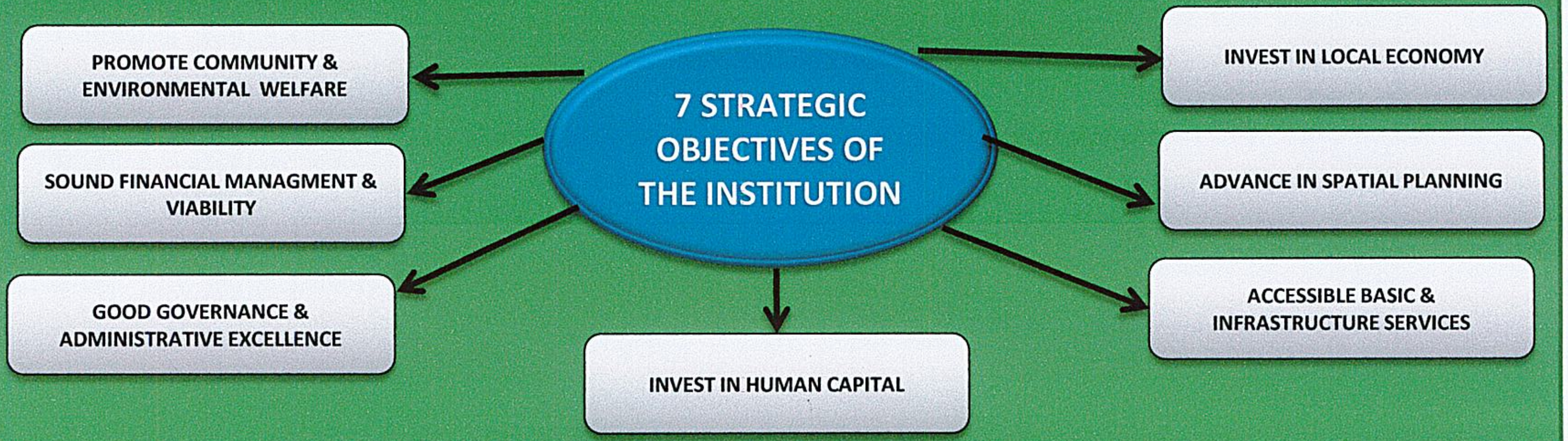
MAKHADO LOCAL MUNICIPALITY


# VISION

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

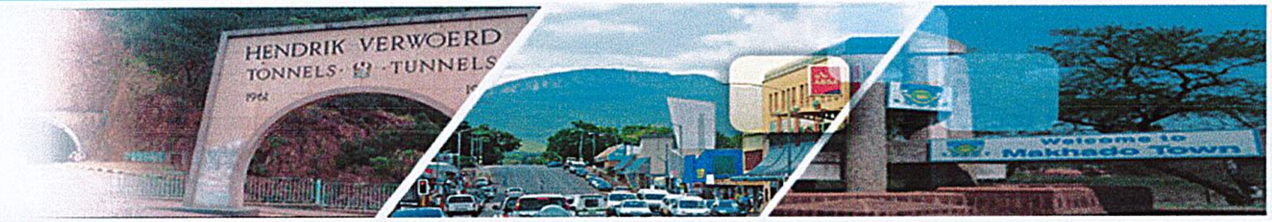
# MISSION

"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


# FIRST QUARTER REPORT SDBIP 2025 /26

## MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

| Priority Issue/Programme | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | 1st Q Targets | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | 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 | Council Approved IDP Process Plan | Target Achieved | IDP Process Plan approved by Council | None | None | Council resolutions, Final Reviewed IDP, Invitations and attendance registers for | MM | 1 |
| Performance Management | 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 | N/A | N/A | Approved 2025/26 SDBIP | MM | 2 |
| | 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 | N/A | N/A | 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 | N/A | N/A | 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 | N/A | N/A | 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 by 30 June 2026 | Employees Training | All Wards | Income (Own Funding) | Operational | N/A | N/A | N/A | N/A | N/A | Attendance Registers | CORP | 6 |
| | | Number of councilors trained | 46 Councillors Trained | 30 Councilors trained by 30 June 2025 | Councillors Training | All Wards | Income (Own Funding) | Operational | N/A | N/A | N/A | N/A | N/A | 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 (Tshituni, Mulima, Mpofu, Xinkuwani, Tsianda, Woyoza) | Electrification of households | Ward 13, 27, 5, 35, 20 | INEP | 15 181 000,00 | Appointment of contractor, site handover | Traget Achieved | Contractor appointed and site handover was done | None | None | Completion Cerificate | TECH | 8 |
| Electricity Provision | Accessible basic and infrastructure services | Upgrading Boom Park sub station | Obsolete | Upgraded Boom Park sub station by 30 June 2026 | Boom Park substation | Ward 9 | Income (Own Funding) | 5 000 000,00 | Submission of specification memorandum | Target Achieved | Memorandum submitted to SCM | None | None | Completion Certificate | TECH | 9 |

MAKHADO LOCAL MUNICIPALITY


# FIRST QUARTER REPORT SDBIP 2025 /26

| Priority Issue/Programme | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | 1st Q Targets | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION** | | | | | | | | | | | | | | | | |
| **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 | **Council Approved IDP Process Plan** | **Target Achieved** | **IDP Process Plan approved by Council** | **None** | **None** | Council resolutions, Final Reviewed IDP, Invitations and attendance registers for | **MM** | **1** |
| **Performance Management** | 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** | **N/A** | **N/A** | Approved 2025/26 SDBIP | **MM** | **2** |
| | 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** | **N/A** | **N/A** | **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** | **N/A** | **N/A** | **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** | **N/A** | **N/A** | **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 by 30 June 2026 | **Employees Training** | All Wards | Income (Own Funding) | Operational | **N/A** | **N/A** | **N/A** | **N/A** | **N/A** | Attendance Registers | **CORP** | **6** |
| | | **Number of councilors trained** | 46 Councillors Trained | 30 Councilors trained by 30 June 2025 | **Councillors Training** | All Wards | Income (Own Funding) | Operational | **N/A** | **N/A** | **N/A** | **N/A** | **N/A** | 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 (Tshituni, Mulima, Mpofu, Xinkuwani, Tsianda, Woyoza) | **Electrification of households** | Ward 13, 27, 5, 35, 20 | INEP | 15 181 000,00 | **Appointment of contractor, site handover** | **Traget Achieved** | **Contractor appointed and site handover was done** | **None** | **None** | Completion Cerificate | **TECH** | **8** |
| **Electricity Provision** | Accessible basic and infrastructure services | **Upgrading Boom Park sub station** | Obsolete | Upgraded Boom Park sub station by 30 June 2026 | **Boom Park substation** | Ward 9 | Income (Own Funding) | 5 000 000,00 | **Submission of specification memorandum** | **Target Achieved** | **Memorandum submitted to SCM** | **None** | **None** | Completion Certificate | **TECH** | **9** |

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| 3 | *Priority Issue/Programme* | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | *1st Q Targets* | Performance Remark | Actual Performance | Reason for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
| 14 | 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 | Target Achieved | Contractor appointed and site handover was done | None | None | Completion certificate | TECH | 10 |
| 15 | Electricity Provision | Accessible basic and infrastructure services | Upgrading Eltivillas East Sub station | Obsolete | Upgraded Eltivillas East sub station by 30 June 2026 | Eltivillas East Sub station | Ward 9 | Income (Own Funding) | 4 000 000,00 | Submission of specification memorandum | Target Achieved | Memorandum submitted to SCM | None | None | Completion certificate | TECH | 11 |
| 16 | Electricity Provision | Accessible basic and infrastructure services | Upgrade South of Pretorius Substation | Obsolete | Upgraded South of Pretorius sub station by 30 June 2026 | South of Pretorius Substation | Ward 9 | Income (Own Funding) | 3 500 000,00 | Approval of drawings | Target Achieved | Drawings approved | None | None | Completion certificate | TECH | 12 |
| 17 | Electricity Provision | Accessible basic and infrastructure services | Main substation upgrade phase 4 | Obsolete | Upgraded Main sub station by 30 June 2026 | Main substation Phase 3 | Ward 9 | Income (Own Funding) | 14 400 000,00 | Submissiom of specification memorandum | Target Achived | Memorandum submitted to SCM | None | None | Completion certificate | TECH | 13 |
| 18 | Electricity Provision | Accessible basic and infrastructure services | Upgrading Emmarentia Substation | Obsolete | Upgraded Emmarentia sub station by 30 June 2026 | Emmarentia Substation | Ward 9 | Income (Own Funding) | 9 000 000,00 | Submissiom of specification memorandum | Target Achived | Memorandum submitted to SCM | None | None | Completion certificate | TECH | 14 |
| 19 | 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 | Target Achieved | Compile specifications and approval of memorandum done | None | None | Delivery Note | COMM | 15 |
| 20 | Waste Management | Promote community and environmental welfare | Number of large round concreate refuse bin | Old large round concreate refuse bin | Five hundread large round concreate refuse bin purchased by 30 June 2026 | Large round concreate refuse bin | All Wards | Income (Own Funding) | 470 000 | Compile specifications and approval of memorandum | Target Achieved | Compile specifications and approval of memorandum done | None | None | Delivery Note | COMM | 16 |
| 21 | Waste Management | Promote community and environmental welfare | Purchasing of Waste Removal Truck | New | Purchasing of Waste Removal Truck by 31 March 2026 | Waste Removal Truck | All Wards | MIG | 277 911,00 | Source Qoutations | Target Achieved | Qoutations sourced | None | None | Delivery note | TECH | 17 |
| 22 | 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 by 30 June 2026 | Dzanani Taxi Rank and Market Stalls | Ward 10 | Income ( Own Funding) | 7 800 000,00 | 40% | Target Achieved | 42% progress | None | None | Completion Certificate | TECH | 18 |
| 23 | Parks & Recreation | Promote community and environmental welfare | Construction of Tshivhuyuni Sports Facility | 5% Progress | 100% Completion of Tshivhuyuni Sports Facility by 30 June 2026 | Tshivhuyuni Sports Facility | Ward | Income ( Own Funding) | 12 385 229,00 | 75% | Target Achieved | 80,15% progress | None | None | Completion Certificate | TECH | 19 |

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| 3 | *Priority Issue/Programme* | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | *1st Q Targets* | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
| 24 | 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 | Target Achieved | Compile specifications and approval of memorandum done | None | None | Delivery Note | COMM | 20 |
| 25 | Parks & Recreation | Promote community and environmental welfare | Number of Chainsaw machine | Old Chainsaw | Ten Chainsaw mechine purchased by 30 June 2026 | Chainsaw Machine | All Wards | Income (Own Funding) | 160 000 | Compile specifications and approval of memorandum | Target Achieved | Compile specifications and approval of memorandum done | None | None | Delivery Note | COMM | 21 |
| 26 | Parks & Recreation | Promote community and environmental welfare | Number of Extended Chainsaw machine | Old Extended Chainsaw | Six extended Chainsaw mechine purchased by 30 June 2026 | Extended Chainsaw Machine | All Wards | Income (Own Funding) | 120 000 | Compile specifications and approval of memorandum | Target Achieved | Compile specifications and approval of memorandum done | None | None | Delivery Note | COMM | 22 |
| 27 | 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 | Target Achieved | Compile specifications and approval of memorandum done | None | None | Delivery Note | COMM | 23 |
| 28 | Building and Construction | Accessible basic and infrastructure services | Refurbishment of Makhado Library Building (Roof) | Deterioaration of Library | 100% Completion of Refurbishment of Makhado Library Building(Roof) by 30 June 2026 | Library Roof | Ward 8 | Income (Own Funding ) | 500 000 | Submission of specification memorandum | Target Achieved | Memorandum submitted to SCM | None | None | Completion Certificate | TECH | 24 |
| 29 | Building and Construction | Accessible basic and infrastructure services | Refurbishment of Vleifontein Statelite office | Existing Hall deterioated | 100% Completion of Rerfurbishment of Vleifontein Statelite Office by 30 June 2026 | Vleifontein Statelite office | Ward 19 and 20 | Income (Own Funding ) | 500 000 | Submission of specification memorandum | Target Achieved | Memorandum submitted to SCM | None | None | Completion Certificate | TECH | 25 |
| 30 | Building and Construction | Promote community and environmental welfare | Refurbishment of Ha-Mutsha Community Hall | Existing Hall deterioated | 100% Completion of Rerfurbishment of Ha- Mutsha Community Hall by 30 June 2026 | Ha-Mutsha Community Hall | Ward 27 | Income (Own Funding ) | 500 000 | Submission of specification memorandum | Target Achieved | Memorandum submitted to SCM | None | None | Completion | TECH | 26 |
| 31 | 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 Marundi to Military base phase 1 by 30 June 2026 | Tsianda Marundu to Military base Phase 1 | Ward 3 and 26 | MIG | 15 758 178 | 85% Progress | Target Achieved | 85% progress | None | None | Completion Certificate | TECH | 27 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | Priority Issue/Programme | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | 1st Q Targets | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
| 32 | Roads, Bridges and Stormwater | Accessible basic and infrastructure services | Upgrading of Tshino Access Road | Appointment of Contractor For Upgrading of Tshino Access Road | 60% For Upgrading of Tshino Access Road by 30 June 2026 | Tshino Access Road | Ward 4 | MIG | 31 058 903 | 5% | Target Achieved | 14% progress | Contractor brought more plant on site to increase production before rainy season | None | Progress Report | TECH | 28 |
| 33 | 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 Access Road | 60% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road by 30 June 2026 | Madombidzha (50/50), Ramantsha to Ravele Access Road | Ward 23 | MIG | 31 058 903 | 5% | Target Achieved | 16% progress | Contractor brought more plant on site to increase production before rainy season | None | Progress Report | TECH | 29 |
| 34 | 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 FET Collage | 85% Progress of upgrading of Road Leading to Mavhoyi FET Collage by 30 June 2026 | Upgrading of Road leading to Mavhoyi FET Collage | Ward 35 | MIG | 25 182 755 | 10% | Target Achieved | 18% progress | contractor brought more plant on site to increase production before rainy season | None | Progress Report | TECH | 30 |
| 35 | Roads, Bridges and Stormwater | Accessible basic and infrastructure services | Development of Roads and Stormwater at Tshikota 164 New Stands | 30% Progress | 100% completion of Development of Roads and Stormwater at Tshikota 164 New Stands by 30 June 2026 | Tshikota Roads and Stormwater | Ward 7 | Income (Own Funding) | 21 951 583 | 45% | Targert Achieved | 48,32% progress | None | None | Completion Certificate | TECH | 31 |
| 36 | Roads, Bridges and Stormwater | Accessible basic and infrastructure services | Development of Roads and Stormwater at South of Pretorius 700 New Stands | 65% progress | 100% completion of Development of Roads and Stormwater at South of Pretorius 700 New Stands by 30 June 2026 | South of Pretorius Roads and Stormwater | Ward 8 and 9 | Income (Own Funding) | 38 742 417 | 75% | Target Achieved | 77,77% progress | None | None | Completion Certificate | TECH | 32 |
| 37 | Roads, Bridges and Stormwater | Accessible basic and infrastructure services | Rehibilitation of Netshisaulu Street | 5% Progress | 100% Completion of Rehabilitation of Netshisaulu Street by 30 June 2026 | Netshisaulu Street | Ward 10 | Income (Own Funding) | 3 800 000 | 55% | Target Achieved | 100 % completion | The major work on the project is a specialised work which was done by the subcontractor | None | Completion Certificate | TECH | 33 |
| 38 | MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT | | | | | | | | | | | | | | | | |
| 39 | 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 | N/A | N/A | N/A | N/A | AG Report and Management Letter | B&T | 34 |

| | A | B | C | D | E | F | G | I | J | M | N | O | P | Q | S | T | U |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | *Priority Issue/Programme* | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | *1st Q Targets* | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
| 40 | **Financial Statements** | Sound Financial Management and viability | **Prepared Interim Financial Statement (FS)** | 2023/24 Interim Financial Satements | 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** | **N/A** | **N/A** | 2024/25 Interim Financial Statements | **B&T** | **35** |
| 41 | **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** | **Target Achieved** | **2024/25 AFS were developed and submitted by the 30th of August 2025** | **None** | **None** | Annual Financial Statements | **B&T** | **36** |
| 42 | **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%** | **Target Achieved** | **24%** | **MIG projects are progressing at a higher pace** | **None** | Section 71 and Quarterly Financial Reports | **TECH** | **37** |
| 43 | **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%** | **Target Achieved** | **22%** | **INEP projects are progressing at a higher pace** | **None** | Section 71 and Quarterly Financial Reports | **TECH** | **38** |
| 44 | **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** | **Target Achieved** | **Process plan appoved** | **None** | **None** | Approved budget and Council Resolution | **B&T** | **39** |
| 45 | **Budget and Reporting** | Sound financial management and viability | **Number of section 71 reports submitted to Treasury within 10 days after the end of the month** | 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** | **Target Achieved** | **3** | **None** | **None** | Copy of acknowledgement of receipt by Treasury and COGHSTA | **B&T** | **40** |
| 46 | **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%** | **Target Achieved** | **25%** | **None** | **None** | Approved and Submitted Expenditure Report | **B&T** | **41** |
| 47 | **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** | **Target Achieved** | **3398** | **Accelerated outreach programmes to Tribal Authorities** | **None** | Indigent Register | **B&T** | **42** |
| 48 | **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%** | **Target not Achieved** | **13%** | **Technical & Non-Technical Losses due to aging infrastructure and illegal connections** | **Implementation of Council approved Electricity Masterplan and Meter auditing** | Monthly Expenditure and Revenue Reports | **B&T** | **43** |

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| 3 | *Priority Issue/Programme* | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | *1st Q Targets* | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
| 49 | 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% | Target not Achieved | 64% | 36% of tenders not Processed within 90 Days due to high volume of tender advertisemnet | Speed up the process of Evaluation and Adjudication process | Advertisements, Minutes of Adjudication Committee | B&T | 44 |
| 50 | 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% | Target Achieved | 100% | None | None | Monthly Expenditure Reports | B&T | 45 |
| 51 | 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% | Target Not Achieved | 85% | Non-payment by consumer debtors | Intesify debt collection and refer defaulting departments to IGR | Collection Rate reports | B&T | 46 |
| 52 | **LOCAL ECONOMIC DEVELOPMENT** | | | | | | | | | | | | | | | | |
| 53 | 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 Advertisment & Assesment | Target not Achived | Advertisement done | Assement not done completed | Assesment to be completed during the second quarter | Service Level Agreements (SLA) Close-up reports | DDP | 47 |
| 54 | | 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 | N/A | N/A | N/A | N/A | EPWP, CWP, and Community Projects employment register | DDP | 48 |
| 55 | **MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT** | | | | | | | | | | | | | | | | |
| 56 | Development Planning | Advanced Spatial Planning | Township Establishment (Town Planning and Land Surveying) | None | Established Township Elltivillas Extension 2 & LTT Extension 16 by 30 June 2026 | Township Establishment | | Income (Own Funding) | Operational | Inception Report | Target achieved | Inception Report done | None | None | Approved General Plan by Surveyor General | DDP | 49 |
| 57 | 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 by 30 June 2026 | Municipal Planning Tribunal | All Wards | Income (Own Funding) | Operational | 100% | Target achieved | 100% | None | None | Minutes of Tribunal meetings | DDP | 50 |
| 58 | Development Planning | Advanced Spatial Planning | Demarcation of Sites in Tribal Areas (Town Planning and Land Surveying) | None | Sites Demarcated by 30 June 2026 | Sites Demarcation | | Income (Own Funding) | Operational | Inception Report | Target achieved | Inception Report done | None | None | Demarcated sites | DDP | 51 |

| | Priority Issue/Programme | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | 1st Q Targets | Performance Remark | Actual Performance | Reason for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 59 | **GOOD GOVERNANCE AND PUBLIC PARTICIPATION** | | | | | | | | | | | | | | | | |
| 60 | Risk Management | Good governace and Administrative Excellence | Reviewed and Developed Strategic and Operational Risk Assessment Register | Reviewed and Developed 2025/26 Strategic and Operational Risk Assessment Register | Reviewed and Developed 2026/27 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 | N/A | N/A | Approved Strategic and Operational risk register | MM | 52 |
| 61 | | 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 2026 | Fraud and Anti-Corruption | Ward 8 | Income (Own Funding) | Operational | 100% | Target Achieved | 100% (0/0) | No case was reported | None | Investigation Reports / Case Register | MM | 53 |
| 62 | 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 2026 | External Audit Findings | Ward 8 | Income (Own Funding) | Operational | N/A | N/A | N/A | N/A | N/A | Management Action Plan to address AG(SA) findings. | MM | 54 |
| 63 | | 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 2026 | Risk based Annual Internal Audit Plan. | Ward 8 | Income (Own Funding) | Operational | N/A | N/A | N/A | N/A | N/A | Internal Audit progress report. | MM | 55 |
| 64 | | Good governace 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 | N/A | N/A | Risk based three(03) year internal audit rolling plan | MM | 56 |
| 65 | Information Technology | Good governace 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 | Target Achieved | 1 | None | None | Appointment letters and Close-out report | CORP | 57 |
| 66 | Council Services | Good governance and Administrative | 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% | Target Achieved | 97% | None | None | Resolutions Register | CORP | 58 |
| 67 | | Good governace 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 | Target Achieved | 1 | 2 Council Meetings held | 1 Special Council Meeting held | Minutes, Attendance register, notice of invitations. | CORP | 59 |
| 68 | Public Participation | Good governace 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 | Target Achieved | 1 | None | None | Invitations, Attendance Registers | CORP | 60 |
| 69 | | | | | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | I | J | M | N | O | P | Q | S | T | U |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | *Priority Issue/Programme* | Development Objectives | Key Performance Indicators | Baseline | Annual Targets | Project Name | Location | Funding Source | Budget 2025/26 | *1st Q Targets* | Performance Remark | Actual Performance | Reasom for Variance | Measures to improve performance | Portfolio Of Evidence | Dept | ID No. |
| 70 | | | | | | | | | | | | | | | | | |

# 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 2025/26 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 41 of the Local Government: Municipal Systems Act No.32 of 2000: Core components states that:
(1)A municipality must in terms of its performance management system and in accordance with any regulations and guidelines that may be prescribed- (e) establish a process of regular reporting to- (i) the council, other political structures, political office bearers and staff of the municipality; and (ii) the public and appropriate organs of state

**Recommendation by the Municipal Manager:**

**The Municipal Manager hereby recommend for the approval of the 2025/26 SDBIP First Quarter Report by the Mayor**

**Mr K.M Nemaname**
**Municipal Manager**

17/10/2025
**DATE**

**Approval by the Mayor**

**The SDBIP 2025/2026 Fisrst Quarter Report is hereby approved by the Mayor of Makhado Municipality**

**Hon Cllr M D MBOYI**
**Mayor: Makhado Local Municipality**

17|10|2025
**DATE**