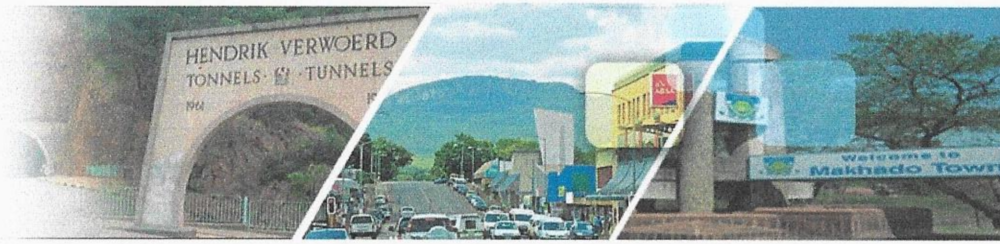
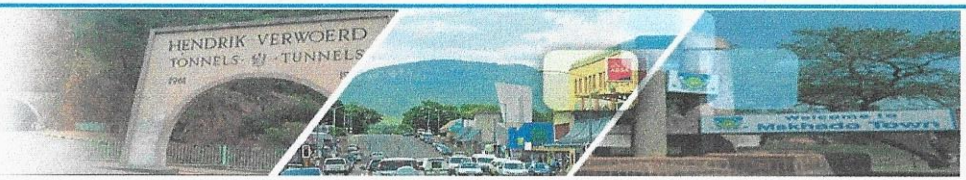
MAKHADO LOCAL MUNICIPALITY



ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2025/2026 FINANCIAL YEAR

Makhado Local Municipality

MAKHADO
PEACE HARMONY PROSPERITY
MAKHADO
LOCAL MUNICIPALITY



VISION

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

MISSION

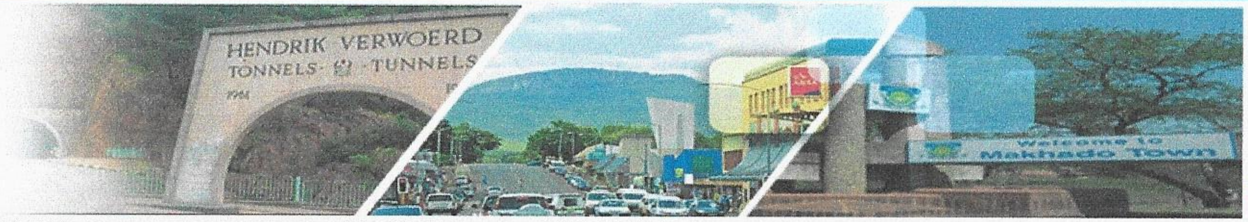
"To ensure effective utilisation of economic resources to address socio-economic imperatives through mining, agriculture and tourism"

7 STRATEGIC OBJECTIVES OF THE INSTITUTION

- PROMOTE COMMUNITY & ENVIRONMENTAL WELFARE
- SOUND FINANCIAL MANAGMENT & VIABILITY
- GOOD GOVERNANCE & ADMINISTRATIVE EXCELLENCE
- INVEST IN HUMAN CAPITAL
- INVEST IN LOCAL ECONOMY
- ADVANCE IN SPATIAL PLANNING
- ACCESSIBLE BASIC & INFRASTRUCTURE SERVICES

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

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 2026/27 Integrated Development Plan by 31 May 2026	**IDP Review**	All Wards	Income (Own Funding)	Operational	Approval of IDP Process Plan	IDP Analysis and strategies review	Approval of 2026/27 Draft IDP by Council on 31 March 2026	Reviewed 2026/27 Integrated Development Plan by 31 May 2026	Council resolutions, Final Reviewed IDP, Invitations and attendance registers for IDP consultation	**DDP**	1
Performance Management	Good governance and administrative excellence	**Approved 2026/27 SDBIP**	Approved 2025/26 SDBIP	Approved 2026/27 SDBIP by 28 June 2026	**SDBIP Development**	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	Approved 2026/27 SDBIP by 28 June 2026	Approved 2026/27 SDBIP	**DDP**	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	Adjusted 2025/26 SDBIP	N/A	Adjusted 2025/26 SDBIP	**DDP**	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 by 30 January 2026	N/A	Approved 2025/26 SDBIP Mid-Year Report	**DDP**	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 2024/25 Annual Report by 31 March 2026	N/A	Approved Final 2024/25 Annual Report	**DDP**	5
Human Resources and Organizational Development	Invest in human capital	**Number of employees trained**	149 employees trained	150 employees trained by 30 June 2026	**Employees Training**	All Wards	Income (Own Funding)	Operational	30 employees trained	40 employees trained	40 employees trained	40 employees trained	Attendance Registers	**CORP**	6
		Number of councilors trained	46 Councillors Trained	50 Councilors trained by 30 June 2026	**Councillors Training**	All Wards	Income (Own Funding)	Operational	N/A	N/A	10 Councilors trained	40 Councilors trained	Attendance Registers	**CORP**	7

BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

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**	777 Households	777 households electrified by 30 June 2026 (Tshituni, Mulima, Mpofu, Xinkuwani, Tsianda, Woyoza)	**Electrification of households**	Ward 13, 27, 5, 35, 20	INEP	19 725 500,00	Apppointment of contactor and site handover	Construction (Stringing)	Construction (Installation of meter boxes)	777 households electrified by 30 June 2026 (Tshituni, Mulima, Mpofu, Xinkuwani, Tsianda, Woyoza)	Completion Certificate	**TECH**	8

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 (post connections)**	38	One Hundred and Ninety Two(192) households electrified (Post connections) by 30 June 2026	**Post Connections (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 (Stringing)	One Hundred and Ninety Two(192) households electrified (Post connections) by 30 June 2026	Construction completed	**TECH**	**9**
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	Compilation and submisssion of specifications	Tender Advert	Appointment of contractor	Upgraded Eltivillas East sub station by 30 June 2026	Completion certificate	**TECH**	**10**
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	N/A	Delivery of material	Upgraded South of Pretorius sub station by 30 June 2026	Completion certificate	**TECH**	11
Electricity Provision	Accessible basic and infrastructure services	**Main substation upgrade phase 3**	Obsolete	Upgraded Main Sub Station Phase 3 by 30 June 2026	**Main substation Phase 3**	Ward 9	Income (Own Funding)	6 000 000,00	Procurement of materials	Installation and commissioning	Procurement of materials	Upgraded Main Sub Station Phase 3 by 30 June 2026	Completion certificate	**TECH**	12
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	Compilation and submisssion of specifications	Tender Advert	Appointment of contractor	Upgraded Emmarentia Sub Station by 30 June 2026	Completion certificate	**TECH**	13
Waste Management	Promote community and environmental welfare	**Number of skip bins and skip bin cover nets purchased**	Forty 40 Skip Bin and Forty 40 Skip bin cover net purchased	Forty(40) skip bin and forty (40) skip bin cover nets purchased by 30 June 2026	**Skip bin and Cover nets**	All Wards	Income (Own Funding)	1 500 000	Compile specifications and approval of memorandum	Advertising	N/A	Forty(40) skip bin and forty (40) skip bin cover nets purchased by 30 June 2026	Delivery Note	**COMM**	**14**
Waste Management	Promote community and environmental welfare	**Number of large round concreate refuse bin purchased**	Old large round concreate refuse bin	Five hundred(500) large round concreate refuse bin purchased by 30 June 2026	**Large round concreate refuse bin**	All Wards	Income (Own Funding)	500 000	Compile specifications and approval of memorandum	Advertising	N/A	Five hundred(500) large round concreate refuse bin purchased by 30 June 2026	Delivery Note	**COMM**	**15**
Waste Management	Promote community and environmental welfare	**Purchasing of Waste Removal Truck**	New	Purchasing of Waste Removal Truck by 30 June 2026	**Waste Removal Truck**	All Wards	MIG	2 777 911,00	N/A	Source Qoutations	Issuing of Purchase Order	Purchasing of Waste Removal Truck by 30 June 2026	Delivery note	**TECH**	**16**
Parks & Recreation	Promote community and environmental welfare	**Construction of Dzanani Taxi Rank and Market Stalls**	35% of Construction Progress	70% Progress on Construction of Dzanani Taxi Rank and Market by 30 June 2026	**Dzanani Taxi Rank and Market Stalls**	Ward 10	Income (Own Funding)	7 200 000,00	40% Progress on Construction of Dzanani Taxi Rank and Market	60% Progress on Construction of Dzanani Taxi Rank and Market	65% Progress on Construction of Dzanani Taxi Rank and Market	70% Progress on Construction of Dzanani Taxi Rank and Market by 30 June 2026	Completion Certificate	**TECH**	**17**

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	**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% Completion of Tshivhuyuni Sports Facility	100% Completion of Tshivhuyuni Sports Facility	96% Completion of Tshivhuyuni Sports Facility	100% Completion of Tshivhuyuni Sports Facility by 30 June 2026	Completion Certificate	**TECH**	**18**
Parks & Recreation	Promote community and environmental welfare	**Number of Portable/mobile woodchipper machines purchased**	None	One Portable/mobile woodchipper machine purchased by 30 June 2026	**Woodchipper machine**	All Wards	Income (Own Funding)	300 000	Compile specifications and approval of memorandum	Advertising	N/A	One Portable/mobile woodchipper machine purchased by 30 June 2026	Delivery Note	**COMM**	**19**
Parks & Recreation	Promote community and environmental welfare	**Number of heavy duty lawnmowers purchased**	Old Heavy Duty Lawnmowers	10 heavy duty lawnmowers and 20 brush cutters purchased by 30 June 2026	**heavy duty lawn mower and brush cutter**	All Wards	Income (Own Funding)	1 600 000	Compile specifications and approval of memorandum	Advertising	N/A	10 heavy duty lawnmowers and 20 brush cutters purchased by 30 June 2026	Delivery Note	**COMM**	**20**
Parks & Recreation	Promote community and environmental welfare	**Number of Chainsaw machines purchased**	Old Chainsaw	Ten Chainsaw machines 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	Ten Chainsaw machines purchased by 30 June 2026	Delivery Note	**COMM**	**21**
Parks & Recreation	Promote community and environmental welfare	**Number of Extended Chainsaw machines purchased**	Old Extended Chainsaw	Six extended Chainsaw machines 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	Six extended Chainsaw machines purchased by 30 June 2026	Delivery Note	**COMM**	**22**
Library	Promote community and environmental welfare	**Number of Study Carrels and Chairs purchased**	None	Ten (10) Study carrels and forty (40) 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	Ten (10) Study carrels and forty (40) chairs purchased by 30 June 2026	Delivery Note	**COMM**	**23**
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	18 967 212.10	85% Progress Completion of Upgrading of Tsianda Marundi to Military base phase 1	95% Progress Completion of Upgrading of Tsianda Marundi to Military base phase 1	98% Progress Completion of Upgrading of Tsianda Marundi to Military base phase 1	100% Completion of Upgrading of Tsianda Marundi to Military base phase 1 by 30 June 2026	Completion Certificate	TECH	**24**

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	50% Progress on the upgrading of Tshino Access Road by 30 June 2026	**Tshino Access Road**	Ward 4	MIG	31 058 903	5% Progress on the upgrading of Tshino Access Road	15% Progress on the upgrading of Tshino Access Road	30% Progress on the upgrading of Tshino Access Road	50% Progress on the upgrading of Tshino Access Road by 30 June 2026	Progress Report	TECH	25
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Upgrading of Madombidzha (50/50), Ramantsha to Ravele Access Road**	Appointment of Contractor	65% 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	27 849 869.58	5% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road	15% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road	50% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road	65% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road by 30 June 2026	Progress Report	TECH	26
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	**Upgrading of Road leading to Mavhoyi FET College**	Appointment of Contractor	60% Progress of upgrading of Road Leading to Mavhoyi FET College by 30 June 2026	**Mavhoyi FET Collage Road**	Ward 35	MIG	25 182 755	10% Progress of upgrading of Road Leading to Mavhoyi FET College	25% Progress of upgrading of Road Leading to Mavhoyi FET College	40% Progress of upgrading of Road Leading to Mavhoyi FET College	60% Progress of upgrading of Road Leading to Mavhoyi FET College by 30 June 2026	Progress Report	TECH	27
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	70% progress of Development of Roads and Stormwater at Tshikota 164 New Stands by 30 June 2026	**Tshikota Roads and Stormwater**	Ward 7	Income (Own Funding)	19 156 809	45% progress of Development of Roads and Stormwater at Tshikota 164 New Stands	60% progress of Development of Roads and Stormwater at Tshikota 164 New Stands	65% progress of Development of Roads and Stormwater at Tshikota 164 New Stands	70% progress of Development of Roads and Stormwater at Tshikota 164 New Stands by 30 June 2026	Progress Report	TECH	28
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	90% progress 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)	29 308 189	75% progress of Development of Roads and Stormwater at South of Pretorius 700 New Stands	80% progress of Development of Roads and Stormwater at South of Pretorius 700 New Stands	85% progress of Development of Roads and Stormwater at South of Pretorius 700 New Stands	90% progress of Development of Roads and Stormwater at South of Pretorius 700 New Stands by 30 June 2026	Progress Report	TECH	29
Parks & Recreation	Accessible basic and infrastructure services	**Upgrading of Waterval Sports Facility Phase 2**	68%	100% completion of upgraded Waterval Sports Facility Phase 2 by 30 June 2026	**Waterval Sports Facility**	Ward 23	Income (Own Funding)	4 514 177	70% completion of upgraded Waterval Sports Facility Phase 2	75% completion of upgraded Waterval Sports Facility Phase 2	80% completion of upgraded Waterval Sports Facility Phase 2	100% completion of upgraded Waterval Sports Facility Phase 2 by 30 June 2026	Completion Certificate	TECH	30
Parks & Recreation	Accessible basic and infrastructure services	**Upgrading of Potgieter Park**	99%	100% completion of upgraded Potgiter Park by 30 June 2026	**Potgieter Park**	Ward 8	Income (Own Funding)	1 000 000	100% completion of upgraded Potgiter Park	N/A	N/A	N/A	Completion Cerificates	TECH	31
Parks & Recreation	Accessible basic and infrastructure services	**Upgrading of Kutama/Sithumule Sports Facility**	98%	100% completion of Upgraded Kutama / Sinthumule Sports facility by 31 March 2026	**Kutama-Sinthumule Sports Facility**	Ward 24	Income (Own Funding)	1 400 00	N/A	N/A	100% completion of Upgraded Kutama / Sinthumule Sports facility by 31 March	N/A	Completion Certificate	Tech	32

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	**Rehibilitation of Netshisaulu Street**	5% Progress by end of June 2025	100% Completion of Rehabilitation of Netshisaulu Street by 30 June 2026	**Netshisaulu Street**	Ward 10	Income (Own Funding)	3 800 000	55% Completion of Rehabilitation of Netshisaulu Street	N/A	N/A	100% Completion of Rehabilitation of Netshisaulu Street by 30 June 2026	Completion Certificate	TECH	33
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT															
Financial Statements	Sound Financial Management and viability	**Improvement of the current 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 on previous financial year (2024/25) by 30 November 2025	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 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	Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026	2025/26 Interim Financial Statements	**B&T**	35
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 2024/25 AFS by 31 August 2025	**Annual Financial Statements**	All Wards	Income (Own Funding)	Operational	Developed and submitted 2024/25 AFS by 31 August 2025	N/A	N/A	N/A	Annual Financial Statements	**B&T**	36
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% MIG Expenditure	45% MIG Expenditure	75% MIG Expenditure	100% MIG Expenditure by 30 June 2026	Section 71 and Quarterly Financial Reports	**TECH**	37
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	19 725 500,00	5% INEP Expenditure	45% INEP Expenditure	75% INEP Expenditure	100% INEP Expenditure	Section 71 and Quarterly Financial Reports	**TECH**	38
Budget and Reporting	Sound financial management and viability	**Submission of 2026/27 Budget**	Submission of 2025/26 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 December 2025	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**	39
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 within 10 days after the end of each month by 30 June 2026	**Section 71 Reports**	All Wards	Income (Own Funding)	Operational	3 Section 71 Reports submitted within 10 days after the end of each month	3 Section 71 Reports submitted within 10 days after the end of each month	3 Section 71 Reports submitted within 10 days after the end of each month	3 Section 71 Reports submitted within 10 days after the end of each month	Copy of acknowledge ment of receipt by Treasury and COGHSTA	**B&T**	40
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% of 2025/26 Financial Management Grant spent	50% of 2025/26 Financial Management Grant spent	75% of 2025/26 Financial Management Grant spent	100% of 2025/26 Financial Management Grant spent by 30 June 2026	Approved and Submitted Expenditure Report	**B&T**	41

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.
Free Basic Services	Accessible basic and infrastructure services	**Number of Indigents with access to free electricity**	5700	4000 Indigents with access to free electricity by 30 June 2026	**Free Basic Services**	All Wards	Income (Own Funding)	Operational	600 Indigents with access to free electricity	1800 Indigents with access to free electricity	3600 Indigents with access to free electricity	4000 Indigents with access to free electricity by 30 June 2026	Indigent Register	B&T	42
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% of Electricity Distribution loss (As per Treasury Regulations)	10% of Electricity Distribution loss (As per Treasury Regulations)	10% of Electricity Distribution loss (As per Treasury Regulations)	10 % of Electricity Distribution loss (As per Treasury Regulations) by 30 June 2026	Monthly Expenditure and Revenue Reports	B&T	43
Supply Chain Management	Sound financial management and viability	**Percentage of Tenders processed within 90 days (From closing date on 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% of Tenders Processed within 90 Days after bid closing date	95% of Tenders Processed within 90 Days after bid closing date	95% of Tenders Processed within 90 Days after bid closing date	95% of Tenders Processed within 90 Days after bid closing date by 30 June 2026	Advertisements, Minutes of Adjudication Committee	B&T	44
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% of Invoices paid within 30 days of receipt	100% of Invoices paid within 30 days of receipt	100% of Invoices paid within 30 days of receipt	100% of Invoices paid within 30 days of receipt by 30 June 2026	Monthly Expenditure Reports	B&T	45
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% of Revenue Collected	90% of Revenue Collected	90% of Revenue Collected	90% of Revenue Collected during 2025/26 Financial Year by 30 June 2026	Collection Rate reports	B&T	46
LOCAL ECONOMIC DEVELOPMENT															
Local Economic Development	Invest in local economy	**Number of LED projects supported**	4	Six (6) Projects Supported by 30 June 2026	**LED Projects**	All Wards	Income (Own Funding)	1 000 000	Projects Advertisment & Assesment	Approval and signing of Service level agreement	Approval/Appointment of selection panel	Six (6) Projects Supported by 30 June 2026	Service Level Agreements (SLA) Close-up reports	DDP	47
	Invest in local economy	**Number of job opportunities created**	853	600 job opportunities created by 30 June 2026	**Employment Opportunities**	All Wards	Income (Own Funding)	Operational	N/A	300 job opportunities created	N/A	300 job opportunities created	EPWP, CWP, and Community Projects employment register	DDP	48
SPATIAL RATIONALE															
Development Planning	Advanced Spatial Planning	**Township Establishment (Town Planning and Land Surveying)**	None	Preparation of application for township establishment (Elltivillas Extension 2 & LTT Extension 16) by 30 June 2026	**Township Establishment**	Ward 9	Income (Own Funding)	Operational	Inception Report	Submission of draft layout	Contour Survey	Preparation of application for township establishment (Elltivillas Extension 2 & LTT Extension 16) by 30 June 2026	Application Register	DDP	49

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.
Development Planning	Advanced Spatial Planning	**Percentage of land-use and land development applications attended**	100%	100% of land-use and land development applications attended by 30 June 2026	**Municipal Planning Tribunal**	All Wards	Income (Own Funding)	Operational	100% of land-use and land development applications	100% of land-use and land development applications	100% of land-use and land development applications	100% of land-use and land development applications attended by 30 June 2026	Minutes of Tribunal meetings, Adverts, Application Register	**DDP**	**50**
Development Planning	Advanced Spatial Planning	**Demarcation of Sites in Tribal Areas (Town Planning and Land Surveying)**	None	Six (06) Villages Demarcated by 30 June 2026 (Tuwani, Mukondeni, Tshivhazwaulu, Songozwi, Musekwa, Ndouvhada)	**Sites Demarcation**	All Wards	Income (Own Funding)	Operational	Inception Report	Submission of draft layout	Approved layout	Six (06) Villages Demarcated by 30 June 2026 (Tuwani, Mukondeni, Tshivhazwaulu, Songozwi, Musekwa, Ndouvhada)	Draft General Plan	**DDP**	**51**

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 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	Reviewed and Developed 2026/27 Strategic and Operational Risk Assessment Register by 30 June 2026	Approved Strategic and Operational risk register	**MM**	**52**
	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% of Fraud and Anti-Corruption cases attended	100% of Fraud and Anti-Corruption cases attended	100% of Fraud and Anti-Corruption cases attended	100% of Fraud and Anti-Corruption cases attended by 30 June 2026	Investigation Reports / Case Register	**MM**	**53**
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	100% of External Audit Findings resolved by 30 June 2026	Management Action Plan to address AG(SA) findings.	**MM**	**54**
	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	100% of Risk based Annual Internal Audit Plan implemented by 30 June 2026	Internal Audit progress report.	**MM**	**55**
	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	Approved three(03) year internal Audit rolling plan by 30 June 2026	Risk based three(03) year internal audit rolling plan	**MM**	**56**
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)	Operational	1 Information Technology Project completed	3 Information Technology Projects completed	2 Information Technology Projects completed	N/A	Appointment letters and Close-out report	**CORP**	**57**
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% of Council Resolutions Implemented	90% of Council Resolutions Implemented	90% of Council Resolutions Implemented	90% of Council Resolutions Implemented by 30 June 2026	Resolutions Register	**CORP**	**58**
	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 Council Meetings held	1 Council Meetings held	1 Council Meeting held	1 Council Meeting held	Minutes, Attendance register, notice of invitations.	**CORP**	**59**

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.
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 Imbizo held	1 Imbizo held	1 Imbizo held	1 Imbizo held	Invitations, Attendance Registers	**CORP**	**60**

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 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 Adjusted 2025/26 SDBIP by the Mayor in line with the above legislation

25 March 2026

DATE

Mr K.M Nemaname
Municipal Manager

Approval by the Mayor

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

25 March 2026

DATE

Hon Cllr M D Mboyi
Mayor: Makhado Local Municipality