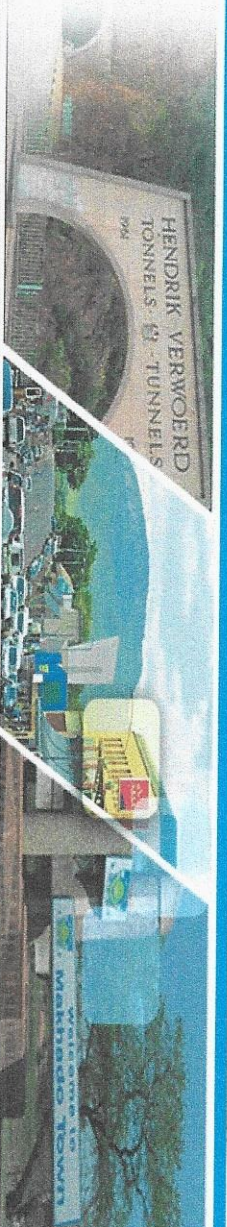


FOURTH QUARTER SERVICE AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2025/2026 FINANCIAL YEAR

Makhado Local Municipality

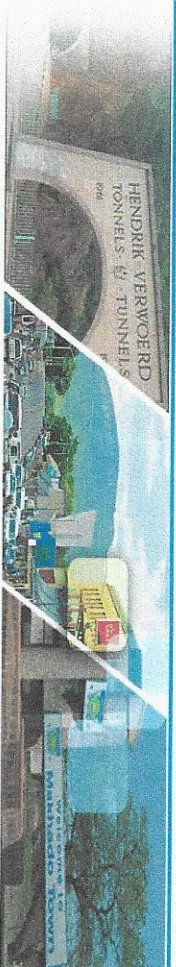


DEPARTMENTAL : OPERATIONAL VOTE

OBJECTIVES AND TARGETS

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

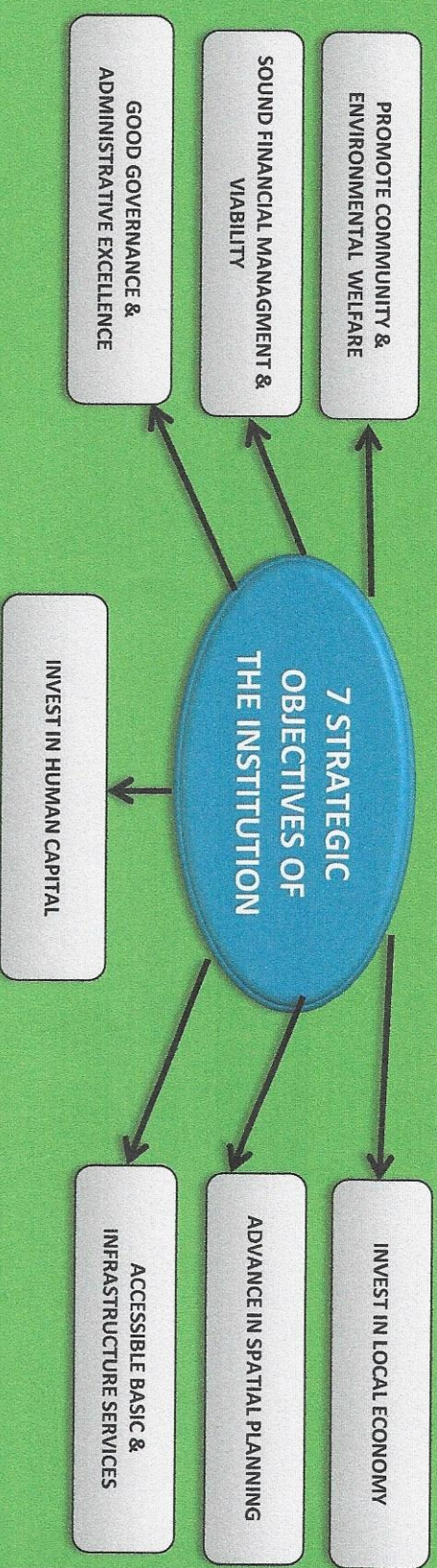


VISION

"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

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26 REPORT

 MARITIMO LOCAL MUNICIPALITY  HENDRIK VERWOERD MUNICIPALITY OF TONKOP  TONKOP 																
Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason 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 Integrated Development Plan	Reviewed 2026/27 Integrated Development Plan by 31 May 2026	IDP Review	All Wards	Income (Own Funding)	Operational	Reviewed 2026/27 Integrated Development Plan by 31 May 2026	Target Achieved	Final Reviewed 2026/27 IDP adopted	None	None	Council resolutions, Final Reviewed IDP, invitations and attendance registers for IDP consultation	DDP	1
	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	Approved 2026/27 SDBIP by 28 June 2026	Target Achieved	2026/27 SDBIP by the Mayor	None	None	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	N/A	N/A	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	N/A	N/A	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	N/A	N/A	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	40 employees trained	Target Achieved	41	None	None	Attendance Registers	CORP	6
		Number of councilors trained	46 Councilors Trained	50 Councilors trained by 30 June 2026	Councilors Training	All Wards	Income (Own Funding)	Operational	40 Councilors trained	Target Achieved	40	None	None	Attendance Registers	CORP	7
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT																
Electricity Provision	Accessible basic and infrastructure services	Number of households electrified	777 Households	777 households electrified by 30 June 2026 (Tshituni, Mulina, Mporu, Kinkuwani, Tlanda, Woyozza)	Electrification of households	Ward 13, 27, 5, 35, 20	INEP	19 725 500,00	777 households electrified by 30 June 2026 (Tshituni, Mulina, Mporu, Kinkuwani, Tlanda, Woyozza)	Target Achieved	Construction Completed	None	None	Completion Certificate	TECH	8
Electricity Provision	Accessible basic and infrastructure services	Number of households electrified (post connections)	38	One Hundred and Ninety Two (92) households electrified (post connections) by 30 June 2026	Post Connections (fills & Extensions of households)	Ward 1, 7, 9, 19, 20, 22, 23, 24, 25, 26, 31, 36, 37,	Income (Own Funding)	2 000 000,00	One Hundred and Ninety Two (92) households electrified (post connections) by 30 June 2026	Target Achieved	Construction Completed	None	None	Construction completed	TECH	9

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/26 REPORT

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve Performance	Portfolio Of Evidence	Dept	ID No.
Electricity Provision	Accessible basic and infrastructure services	Upgrading Etibvilas East sub station	Obsolete	Upgraded Etibvilas East sub station by 30 June 2026	Etibvilas East sub station	Ward 9	Income (Own Funding)	4 000 000,00	Upgraded Etibvilas East sub station by 30 June 2026	Target not Achieved	Service provider appointed	Delay due to Lead Time	Extension of time granted	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	Upgraded South of Pretorius sub station by 30 June 2026	Target Achieved	Installation and commissioning completed	None	None	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	Upgraded Main Sub Station Phase 3 by 30 June 2026	Target Achieved	Installation and commissioning completed	None	None	Completion certificate	TECH	12
Electricity Provision	Accessible basic and infrastructure services	Upgrading Emmentia Substation	Obsolete	Upgraded Emmentia Sub Station by 30 June 2026	Emmentia Substation	Ward 9	Income (Own Funding)	9 000 000,00	Upgraded Emmentia Sub Station by 30 June 2026	Target not Achieved	Service provider appointed	Delay due to Lead Time	Extension of time granted	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	Forty(40) skip bin and forty(40) skip bin cover nets purchased by 30 June 2026	Target not Achieved	Service provider not appointed and Delivery of purchased skip bin and skip bin cover nets not done	There was no qualifying bidder during the first advert	Project readvertised	Delivery Note	COMM	14
Waste Management	Promote community and environmental welfare	Number of large round concrete refuse bin purchased	Old large round concrete refuse bin	Five hundred(500) large round concrete refuse bin purchased by 30 June 2026	Large round concrete refuse bin	All Wards	Income (Own Funding)	500 000	Five hundred(500) large round concrete refuse bin purchased by 30 June 2026	Target not Achieved	Service provider appointed but delivery not yet done.	Service provider declined the offer	Project to be readvertised during the new financial year	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	Purchasing of Waste Removal Truck by 30 June 2026	Target Achieved	Waste Removal truck delivered	None	None	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 2025	Dzanani Taxi Rank and Market Stalls	Ward 10	Income (Own Funding)	7 200 000,00	70% Progress on Construction of Dzanani Taxi Rank and Market by 30 June 2025	Target Achieved	70%	None	None	Completion Certificate	TECH	17
Parks & Recreation	Promote community and environmental welfare	Construction of Tshihuvuni Sports Facility	5% Progress	100% Completion of Tshihuvuni Sports Facility by 30 June 2026	Tshihuvuni Sports Facility	Ward	Income (Own Funding)	12 385 229,00	100% Completion of Tshihuvuni Sports Facility by 30 June 2026	Target Achieved	100%	None	None	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	One Portable/mobile woodchipper machine purchased by 30 June 2026	Target not Achieved	Service provider appointed but failed to deliver delivered	Letter for failure to deliver received from the service provider	Project to be re-advertised during the new financial year	Delivery Note	COMM	19

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26 REPORT

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve performance	Portfolio Of Evidence	Dept	ID No.
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	10 heavy duty lawnmowers and 20 brush cutters purchased by 30 June 2026	Target Achieved	10 heavy duty lawnmowers and 20 brush cutters purchased	None	None	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	Ten Chainsaw machines purchased by 30 June 2026	Target Achieved	Ten Chainsaw machines purchased	None	None	Delivery Note	COMM	21
Parks & Recreation	Promote community and environmental welfare	Number of 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	Six extended Chainsaw machines purchased by 30 June 2026	Target Achieved	Six extended Chainsaw Machine delivered	None	None	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	Ten (10) Study carrels and forty (40) chairs purchased by 30 June 2026	Target Achieved	Ten (10) Study carrels and forty (40) chairs purchased	None	None	Delivery Note	COMM	23
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Tslanda Marundu to Military base Phase 1	75% Progress	100% Completion of Upgrading of Tslanda Marundu to Military base Phase 1 by 30 June 2026	Tslanda Marundu to Military base Phase 1	Ward 3 and 26	MG	18 967 212.10	100% Completion of Upgrading of Tslanda Marundu to Military base Phase 1 by 30 June 2026	Target not Achieved	95% Completion	The project was not completed due to damages caused by January 2026 floods which resulted to the additional scope of work	Extension of time granted	Completion Certificate	TECH	24

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2028/28 REPORT

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve performance	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	31 056 903	50% Progress on the upgrading of Tshino Access Road by 30 June 2026	Target Achieved	50,42%	None	None	Progress Report	TECH	25
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Madombidzha (50/50), Ramantsha to Ravale Access Road	Appointment of Contractor	65% Progress of Upgrading of Madombidzha (50/50), Ramantsha to Ravale Access Road by 30 June 2026	Madombidzha (50/50), Ramantsha to Ravale Access Road	Ward 23	MIG	27 849 869,58	65% Progress of Upgrading of Madombidzha (50/50), Ramantsha to Ravale Access Road by 30 June 2026	Target Achieved	65,39%	None	None	Progress Report	TECH	26
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Road leading to Mawhoy FET College	Appointment of Contractor	60% Progress of upgrading of Road Leading to Mawhoy FET College by 30 June 2026	Mawhoy FET College Road	Ward 35	MIG	25 182 755	60% Progress of upgrading of Road Leading to Mawhoy FET College by 30 June 2026	Target Achieved	60%	None	None	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	70% progress of Development of Roads and Stormwater at Tshikota 164 New Stands by 30 June 2026	Target Achieved	71,6%	None	None	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	90% progress of Development of Roads and Stormwater at South of Pretorius 700 New Stands by 30 June 2026	Target Achieved	91,85%	None	None	Progress Report	TECH	29
Parks & Recreation	Accessible basic and infrastructure services	Upgrading of Municipal Sports Facility Phase 2	60%	100% completion of upgraded Municipal Sports Facility Phase 2 by 30 June 2026	Waterfall Sports Facility	Ward 23	Income (Own Funding)	4 514 177	100% completion of upgraded Municipal Sports Facility Phase 2 by 30 June 2026	Target not Achieved	99%	On-site breakdown of Rubberising Sprayer	Extension of time granted	Completion Certificate	TECH	30
Parks & Recreation	Accessible basic and infrastructure services	Upgrading of Potgieter Park	90%	100% completion of upgraded Potgieter Park by 30 June 2026	Potgieter Park	Ward 8	Income (Own Funding)	1 000 000	N/A	N/A	N/A	N/A	N/A	Completion Certificates	TECH	31
Parks & Recreation	Accessible basic and infrastructure services	Upgrading of Kuduam/Sithumule Sports Facility	99%	100% completion of Upgraded Kuduam / Sithumule Sports facility by 31 March 2026	Kuduam-Sithumule Sports Facility	Ward 24	Income (Own Funding)	1 400 00	N/A	N/A	N/A	N/A	N/A	Completion Certificate	TECH	32

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26 REPORT

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to improve performance	Portfolio Of Evidence	Dept	ID No.
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Rehabilitation of Metsisaulu Street	5% Progress by end of June 2025	100% Completion of Rehabilitation of Metsisaulu Street by 30 June 2026	Metsisaulu Street	Ward 10	Income (Own Funding)	3 800 000	100% Completion of Rehabilitation of Metsisaulu Street by 30 June 2026	Target Achieved	100% Completion of Rehabilitation of Metsisaulu Street	N/A	N/A	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	N/A	N/A	N/A	N/A	AG Report and Management Letter	B&T	34
Financial Statements	Sound Financial Management and Viability	Prepared Interim Financial Statement (FS)	2023/24 Interim Financial Statements	Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026	Interim Financial Statements	All Wards	Income (Own Funding)	Operational	Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026	Target Achieved	2025/26 Interim FS developed and submitted	None	None	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	N/A	N/A	N/A	N/A	N/A	Annual Financial Statements	B&T	36
Expenditure Management	Sound Financial Management and Viability	Percentage Expenditure on MfG	100% 2024/25 MfG spent	100% MfG Expenditure by 30 June 2026	MfG	Ward	MfG	1 111 407 000.00	100% MfG Expenditure by 30 June 2026	Target Achieved	100% MfG Expenditure	None	None	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	100% INEP Expenditure	Target Achieved	100% INEP Expenditure	None	None	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	Final budget submitted to Council on or by 31 May 2026	Target Achieved	Final budget submitted to Council on or by 31 May 2026	None	None	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	Target Achieved	3	None	None	Copy of acknowledgement of receipt by Treasury and COGHS/TA	B&T	40
Expenditure Management	Sound Financial Management and Viability	Percentage Expenditure of Financial Management Grant Spent	100% of 2024/25 Financial Management Grant Spent	100% of 2025/26 Financial Management Grant Spent by 30 June 2026	MfG	All Wards	MfG Funding	2 000 000.00	100% of 2025/26 Financial Management Grant spent by 30 June 2026	Target Achieved	100% of 2025/26 Financial Management Grant spent	None	None	Approved and Submitted Expenditure Report	B&T	41
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	4000 indigents with access to free electricity by 30 June 2026	Target Achieved	4 028	None	None	Indigent Register	B&T	42

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26 REPORT

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance e Remark	Actual Performance	Reason for Variance	Measures to Improve performance	Portfolio Of Evidence	Dept	ID No.
Expenditure Management	Sound Financial Management and viability	Percentage of Electricity distribution loss	9%	10% of Electricity Distribution loss (As per Treasury Regulations) by 30 June 2026	Electricity Distribution Loss	All Wards	Income (Own Funding)	Operational	10% of Electricity Distribution loss (As per Treasury Regulations) by 30 June 2026	Target not Achieved	13%	Illegal collections	Strengthen meter auditing and fast-track installation of smart meters	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 by 30 June 2026	Target not Achieved	45%	High volume of tender received	Scheduling of special evaluation and adjudication committee sittings	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 by 30 June 2026	Target Achieved	100%	None	None	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 during 2025/26 Financial Year by 30 June 2026	Target not Achieved	86% of Revenue Collected	Non-payment/loss by consumer debtors	Intensify debt collection and refer owing department to IGR forum	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	Six (6) Projects Supported by 30 June 2026	Target Achieved	Eleven (11) Projects Supported	Submitted applications for support allowed for more projects to supported within the budget	None	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	300 job opportunities created	Target Achieved	304	None	None	EPWP, GMP, 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 (Elivillias Extension 2 & LTT Extension 16) by 30 June 2026	Township Establishment	Ward 9	Income (Own Funding)	Operational	Preparation of application for township establishment (Elivillias Extension 2 & LTT Extension	Target Achieved	Application submitted	None	None	Application Register	DDP	49
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 Tribunal	All Wards	Income (Own Funding)	Operational	100% of land-use and land development applications attended by 30 June 2026	Target Achieved	100% of land-use and land development applications attended	None	None	Minutes of Tribunal meetings, Adverts, Application Register	DDP	50

FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26 REPORT

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve performance	Portfolio Of Evidence	Dept	ID No.
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, Mulkondeni, Tshivhazwaulu, Songozwi, Musekwa, Ndlovuhada)	Sites Demarcation		Income (Own Funding)	Operational	Six (06) Villages Demarcated by 30 June 2026 (Tuwani, Mulkondeni, Tshivhazwaulu, Songozwi, Musekwa, Ndlovuhada)	Target not Achieved	Five (05) Villages Demarcated (Tuwani, Tshivhazwaulu, Songozwi, Musekwa, Ndlovuhada)	Mulkondeni site not demarcated as it is not habitable due to slope	Engaging Tribal Authority for alternative site allocation	Draft General Plan	DOP	51

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	4th Quarter Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve performance	Portfolio Of Evidence	Dept	ID No.
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																
RM Is Ka S g e m e n t	Good governance 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 2025/27 Strategic and Operational Risk Assessment Register by 30 June 2026	Strategic and Operational Risk Register	Ward 8	Income (Own Funding)	Operational	Reviewed and Developed 2026/27 Strategic and Operational Risk Assessment Register by 30 June 2026	Target Achieved	100%	None	None	Approved Strategic and Operational Risk Register	MM	52
	Good governance and Administrative Excellence	Coordinate risk and 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	Target Achieved	100%	None	None	Investigation Reports / Case Register	MM	53
	Good governance and Administrative Excellence	Percentage Implementation of action plans to address External Audit findings.	100%	100% of External Audit Findings resolved by 30 June 2026	External Audit Findings	Ward 8	Income (Own Funding)	Operational	100% of External Audit Findings resolved by 30 June 2026	Target Achieved	100%	None	None	Management Action Plan to address AG(SA) findings.	MM	54
	Good governance and Administrative Excellence	Percentage Implementation of approved Risk based Annual Internal Audit Plan.	100%	100% of Risk based Annual Internal Audit Plan implemented by 30 June 2026	Risk based Annual Internal Audit Plan.	Ward 8	Income (Own Funding)	Operational	100% of Risk based Annual Internal Audit Plan implemented by 30 June 2026	Target Achieved	100%	None	None	Internal Audit progress report.	MM	55
Information Technology	Good governance and Administrative Excellence	Approved Risk based three(03) year Internal Audit rolling plan.	Approved Risk based three(03) year Internal Audit rolling plan	Approved three(03) year Internal Audit rolling plan by 30 June 2026	Risk based three(03) year Internal Audit rolling plan.	Ward 8	Income (Own Funding)	Operational	Approved three(03) year Internal Audit rolling plan by 30 June 2026	Target Achieved	Approved Risk based three(03) year Internal Audit rolling plan	None	None	Risk based three(03) year Internal Audit rolling plan	MM	56
	Good governance and Administrative Excellence	Number of IT projects completed	11 IT Projects Implemented	06 ISM Information Technology Projects completed by 30 June 2026	IT Projects	Ward 8	Income (Own Funding)	N/A	N/A	N/A	N/A	N/A	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 by 30 June 2026	Target Achieved	97%	None	None	Resolutions Register	CORP	58
	Good governance and Administrative Excellence	Number of Council Meetings held	12 Council Meetings	Four (4) Council Meetings held by 30 June 2026	Council Meetings	Ward 8	Income (Own Funding)	Operational	1 Council Meeting held	Target Achieved	2	Special Council Meeting	None	Minutes, Attendance register, notice of invitations.	CORP	59
Public Participation	Good governance and Administrative Excellence	Number of Imbizos convened	4 Imbizo	Four (4) Imbizos held by 30 June 2026	Public Participation	All Wards	Income (Own Funding)	Operational	1 Imbizo held	Target Achieved	1	None	None	Invitations, Attendance Registers	CORP	60

10. APPROVAL BY THE MAYOR

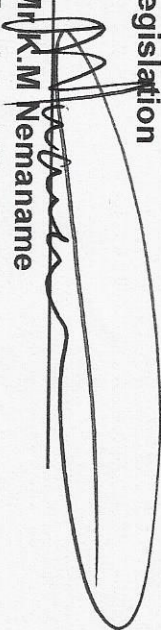
In line with section 53 of the Municipal Finance Management Act No 56 of 2003 (MFMA), it is a privilege and honor to approve and make public the Service Delivery and Budget Implementation Plan (SDBIP) of Makhado Municipality for 2025/26 financial year. The SDBIP is a contract between the Administration, 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 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 approval of 2025/26 SDBIP Fourth Quarter Report by the Mayor in line with the above legislation


Mr. K. M. Nemaname

Municipal Manager

23 July 2026
DATE

Approval by the Mayor

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


Hon Cllr M D Mboyi

Mayor: Makhado Local Municipality

23 July 2026
DATE