

**THIRD QUARTER SERVICE
DELIVERY
AND BUDGET
IMPLEMENTATION PLAN (SDBIP)
2025/2026
FINANCIAL YEAR**

Makhado Local Municipality

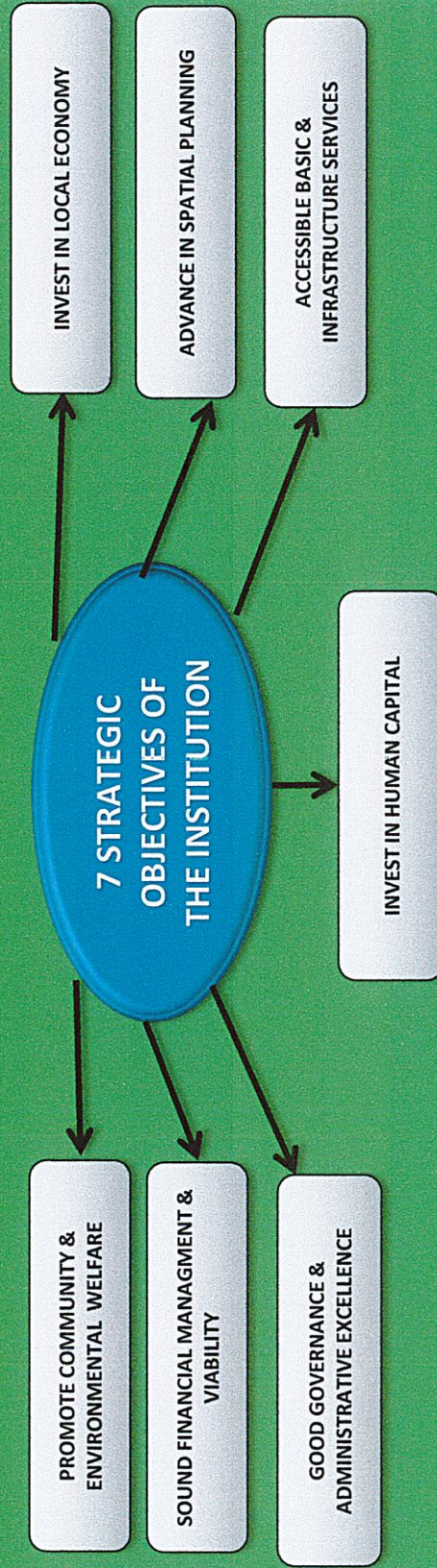


VISION

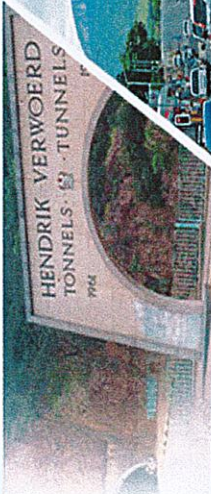
"A dynamis hub for socio-economic development by 2050"

MISSION

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



Makhado Local Municipality



DEPARTMENTAL : OPERATIONAL VOTE

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

Makhado Local Municipality



MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q Targets	Performance Remark	Actual Performance	Reason 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 2026/27 Integrated Development Plan by 31 May 2026	IDP Review	All Wards	Income (Own Funding)	Operational	Approval of 2026/27 Draft IDP by Council on 31 March 2026	Target Achieved	Approved 2026/27 Draft IDP by Council on 31 March 2026	None	None	Council resolutions, Final Reviewed IDP, Invitations and attendance registers for IDP consultation	DDP	1		
				Approved 2026/27 SDBIP by 28 June 2026	SDBIP Development	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	N/A	Approved 2026/27 SDBIP	DDP	2	
				Adjusted 2025/26 SDBIP by 28 February 2026	SDBIP Review	All Wards	Income (Own Funding)	Operational	Adjusted 2025/26 SDBIP	Target Achieved	Target Achieved	Adjusted 2025/26 SDBIP	None	None	None	Adjusted 2024/25 SDBIP	DDP	3
				Approved 2025/26 SDBIP Mid-Year Report by 30 January 2026	SDBIP Mid-Year Report	All Wards	Income (Own Funding)	Operational	Approved 2025/26 SDBIP Mid-Year Report	Target Achieved	Target Achieved	Approved 2025/26 SDBIP Mid-Year Report	None	None	None	Approved 2024/25 SDBIP Mid-Year Report	DDP	4
Human Resources and Organizational Development	Invest in human capital	Number of employees trained	149 employees trained	Approved 2024/25 Annual Report by 31 March 2026	Annual Report	All Wards	Income (Own Funding)	Operational	Approved Final 2024/25 Annual Report	Target Achieved	Approved Final 2024/25 Annual Report	None	None	Approved Final 2023/24 Annual Report	DDP	5		
				150 employees trained by 30 June 2026	Employees Training	All Wards	Income (Own Funding)	Operational	40	Target Achieved	Target Achieved	52	Additional Training at Strategic workign session	None	None	Attendance Registers	CORP	6
				50 Councillors trained by 30 June 2026	Councillors Training	All Wards	Income (Own Funding)	Operational	10	Target Achieved	Target Achieved	16	Additional Training at Strategic workign session	None	None	Attendance Registers	CORP	7
Electricity Provision	Accessible basic and infrastructure services	Number of households electrified	777 Households	777 households electrified by 30 June 2026 (Tshituni, Mulima, Mpofo, Xinkuwani, Tsianda, Woyozal by 30 June 2026)	Electrification of households	Ward 13, 27, 5, 35, 20	INEP	19 725 500,00	Construction (Installation of meter boxes)	Target Achieved	Meter boxes installed	None	None	Completion Certificate	TECH	8		
				38 households electrified	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	Target Achieved	Target Achieved	Stringing completed	None	None	None	None	Construction completed	TECH	9

BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

THIRD QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve Performance	Portfolio Evidence	Dept	ID No.
Electricity Provision	Accessible basic and infrastructure services	Upgrading Etivillas East Sub station	Obsolete	Upgraded Etivillas East sub station by 30 June 2026	Etivillas East Sub station	Ward 9	Income (Own Funding)	4 000 000,00	Appointment of contractor	Target Achieved	Contractor appointed	None	None	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	Delivery of material	Target Achieved	Material delivered	None	None	Completion certificate	TECH	11
Electricity Provision	Accessible basic and infrastructure services	Main substation upgrade phase 3	Obsolete	Upgraded Main Sub Station by 30 June 2026	Main substation Phase 3	Ward 9	Income (Own Funding)	6 000 000,00	Procurement of materials	Target Achieved	Material delivered	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	Appointment of contractor	Target Achieved	Contractor appointed	None	None	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	N/A	N/A	N/A	N/A	N/A	Delivery Note	COMM	14
Waste Management	Promote community and environmental welfare	Number of large round concrete refuse bin purchased	Did 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	N/A	N/A	N/A	N/A	N/A	Delivery Note	COMM	15
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	MIGS	2 777 911,00	Issuing of Purchase Order	Target Achieved	Order issued	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% Completion of Construction of Dzanani Taxi Rank and Market by 30 June 2026	Dzanani Taxi Rank and Market Stalls	Ward 10	Income (Own Funding)	7 200 000,00	65%	Target not Achieved	49.5% Progress	The project delayed due to heavy rainfall	Extension of time to be granted	Completion Certificate	TECH	17
Parks & Recreation	Promote community and environmental welfare	Construction of Tshivuyuni Sports Facility	5% Progress	100% Completion of Tshivuyuni Sports Facility by 30 June 2026	Tshivuyuni Sports Facility	Ward	Income (Own Funding)	12 395 229,00	95%	Target Not Achieved	95% Progress	Delayed due to recent heavy rainfall	Extension of time to be granted for the number of days delayed	Completion Certificate	TECH	18
Parks & Recreation	Promote community and environmental welfare	Number of Portable/mobile woodchipper machine	None	One portable/mobile woodchipper machine purchased by 30 June 2026	Woodchipper machine	All Wards	Income (Own Funding)	300 000	N/A	N/A	N/A	N/A	N/A	Delivery Note	COMM	19

THIRD QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q 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 lawnmower cutters by 30 June 2026	Old Heavy Duty Lawnmowers	10 heavy duty lawnmowers and 10 brush cutters by 30 June 2026	heavy duty lawn mower and brush cutter	All Wards	Income (Own Funding)	1 600 000	N/A	N/A	N/A	N/A	N/A	Delivery Note	COMM	20
Parks & Recreation	Promote community and environmental welfare	Number of Chainsaw machine purchased by 30 June 2026	Old Chainsaw	Ten Chainsaw machine purchased by 30 June 2026	Chainsaw Machine	All Wards	Income (Own Funding)	160 000	Appointment of service provider	Target Achieved	Service Provider Appointed	N/A	N/A	Delivery Note	COMM	21
Parks & Recreation	Promote community and environmental welfare	Number of Extended Chainsaw machine purchased by 30 June 2026	Old Extended Chainsaw	Six extended Chainsaw machine purchased by 30 June 2026	Extended Chainsaw Machine	All Wards	Income (Own Funding)	120 000	Appointment of service provider	Target Achieved	Service Provider Appointed	N/A	N/A	Delivery Note	COMM	22
Library	Promote community and environmental welfare	Number of Study Carrels and Chairs	None	Nine Study Carrel and chairs purchased by 30 June 2026	Study Carrel and Chairs	All Wards	Income (Own Funding)	500 000	Appointment of service provider	Target Achieved	Service Provider Appointed	N/A	N/A	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 Marundu 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	98% Progress	Target Not Achieved	90% progress	The progress not achieved due to additional scope of work which covers: gabions, retaining wall, stormwater control.	COGHSIA approved additional work	Completion Certificate	TECH	24
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	MIE	31 058 903	30%	Target Achieved	33% progress	None	None	Progress Report	TECH	25
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Madombidzha (S0/S0), Ramantsha to Ravele Access Road	Appointment of Contractor	65% Progress of Upgrading of Madombidzha (S0/S0), Ramantsha to Ravele Access Road by 30 June 2026	Madombidzha (S0/S0), Ramantsha to Ravele Access Road	Ward 23	MIG	27 849 869.58	50%	Target Achieved	58% progress	None	None	Progress Report	TECH	26
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Upgrading of Road leading to Mayhoyi FET Collage	Appointment of Contractor	60% Progress of upgrading of Road leading to Mayhoyi FET Collage by 30 June 2026	Mayhoyi FET Collage Road	Ward 35	MIG	25 182 755	40%	Target Achieved	44% progress	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% 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)	19 156 809	65%	Target not Achieved	55% progress	Abnormal rainfall	Extension of time to be granted for the number of days delayed	Progress Report	TECH	28

THIRD QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q 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	Development of Roads and Stormwater at South of Pretorius 700 New Stands	65% progress by end of June 2025	90% 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 B and 9	Income (Own Funding)	29 308 169	85%	Target not Achieved	82.5% progress	Abnormal rainfall	Extension of time to be granted for the number of days delayed	Progress Report	TECH	29
Parks & Recreation	Accessible basic and infrastructure services	Upgrading of Waterval Sports Facility Phase 2	89%	100% completion of Upgraded Waterval Sports Facility Phase 2 by 30 June 2026	Waterval Sports Facility	Ward 23	Income (Own Funding)	4 514 177	80%	Target Achieved	82% progress	None	None	Completion Certificate	TECH	30
Parks & Recreation	Accessible basic and infrastructure services	Upgrading of Potgieter Park	89%	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	Kutama-Sithumule Sports Facility	98%	100% completion of Upgraded Kutama / Sithumule Sports facility by 31 March 2026	Kutama-Sithumule Sports Facility	Ward 24	Income (Own Funding)	1 400 000	N/A	N/A	N/A	N/A	N/A	Completion Certificate	Tech	32
Roads, Bridges and Stormwater	Accessible basic and infrastructure services	Rehabilitation of Netshisaalu Street	5% Progress by end of June 2025	100% Completion of Rehabilitation of Netshisaalu Street by 30 June 2026	Netshisaalu Street	Ward 10	Income (Own Funding)	3 800 000	N/A	N/A	N/A	N/A	N/A	Completion Certificate	TECH	33

MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Financial Statements	Sound Financial Management and viability	Maintain 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	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	N/A	AG Report and Management Letter	BBT	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	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	N/A	2024/25 Interim Financial Statements	BBT	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	All Wards	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	N/A	Annual Financial Statements	BBT	36
Expenditure Management	Sound Financial Management and viability	Percentage Expenditure on MIG	100% 2024/25 MIG spent	100% MIG Expenditure by 30 June 2026	Ward	MIG	111 407 000.00	75%	Target not Achieved	65%	Target not Achieved	Due to rain in January and Feb 2026, it affected the progress on site	Catch up plan has been developed by each affected contractor	Section 71 and Quarterly Financial Reports	TECH	37

THIRD QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve Performance	Portfolio of Evidence	Dept	ID No.
Expenditure Management	Sound financial management and viability	Percentage Expenditure on INEP Grant	100% INEP 2024/25 Spent	100% INEP Expenditure by 30 June 2026	INEP	All Wards	INEP	15 181 000,00	75%	Target not Achieved	71%	Due to rain in January and Feb 2026, it affected the progress on site	Catch up plan has been developed by each affected contractor	Section 71 and Quarterly Financial Reports	TECH	38
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	Draft budget submitted to council on or by 31 March 2026	Target Achieved	Draft budget tabled by council on 31 March 2026	N/A	N/A	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 by 30 June 2026	Section 71 Reports	All Wards	Income (Own Funding)	Operational	3	Target Achieved	3	N/A	N/A	Copy of acknowledgement 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	75%	Target Achieved	94%	Expenditure incurred in the financial system for the quarter	N/A	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	3600	Target Achieved	3951	More registration were done in the quarter due to more visits done	N/A	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%	Target not Achieved	12%	More than 10% of Electricity leakage experienced due to floods January and Feb 2026	electricity preventive measures are in place to address the challenges	Monthly Expenditure and Revenue Reports	B&T	43
Supply Chain Management	Sound financial management and viability	Percentage of Tenders processed (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%	Target Achieved	100%	None	None	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%	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%	Target Achieved	91%	None	None	Collection Rate reports	B&T	46

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to improve Performance	Portfolio of Evidence	Dept	ID No.
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	Approval/Appointment of selection panel	Target Achieved	Municipal Manager approved selection panel for projects	None	None	Appointment Letters	DDP	47
	Invest in local economy	Number of job opportunities created	BSS	600 job opportunities created by 30 March 2026	Employment Opportunities	All wards	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	EPWP, CWP, and Community Projects employment register	DDP	48
	SPATIAL RATIONALE															
Development Planning	Advanced Spatial Planning	Township Establishment (Town Planning and Land Surveying)	None	Established Township Eitlivilias Extension 2 & LTT Extension 1,6 by 30 June 2026	Township Establishment		Income (Own Funding)	Operational	Contour Survey	Target Achieved	Contour Survey submitted	None	None	Contour Survey	DDP	49
	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%	Target Achieved	100% (100)	There was no item to be considered	None	Minutes of Tribunal meetings, Adverts, Application Register	DDP	50
	Advanced Spatial Planning	Demarcation of Sites in Tribal Areas (Town Planning and Land Surveying)	None	Six (06) Villages Demarcated by 30 June 2026 (Tuwan, Mukondeni, Tshivhazwaulu, Songozwi, Muzekwa, Ndoukhada by 30 June 2026	Sites Demarcation		Income (Own Funding)	Operational	Approved layout	Target Achieved	Approved layout submitted	Approved layout submitted	None	Approved Layout	DDP	51
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																
R M I a s n k a S 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 B	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	Approved Strategic and Operational risk register	MM	52
	Good governance and Administrative Excellence	Coordinate risk management activities	100% of Fraud and Anti-Corruption cases attended	100% of Fraud and Anti-Corruption cases attended by 30 June 2026	Fraud and Anti-Corruption	Ward B	Income (Own Funding)	Operational	100%	Target Achieved	100% (100)	None	None	Investigation Reports / Case Register	MM	53

THIRD QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Priority Issue/Program	Development Objectives	Key Performance Indicators	Baseline	Annual Targets	Project Name	Location	Funding Source	Budget 2025/26	3rd Q Targets	Performance Remark	Actual Performance	Reason for Variance	Measures to Improve Performance	Portfolio of Evidence	Dept	ID No.
Internal Audit	Good governance and Administrative Excellence	Percentage Implementation of action plans to address External Audit findings.	100%	100% of External Audit Findings resolved by 30 June 2026	External Audit Findings	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	Management Action Plan to address AGISA 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	N/A	N/A	N/A	N/A	N/A	Internal Audit progress report.	MM	55
	Good governance and Administrative Excellence	Approved Risk based three(03) year Internal Audit rolling plan.	Approved Risk based three(03) year Internal Audit rolling plan	Approved three(03) year Internal Audit rolling plan by 30 June 2026	Risk based three(03) year Internal Audit rolling plan.	Ward 8	Income (Own Funding)	Operational	N/A	N/A	N/A	N/A	N/A	Risk-based three(03) year Internal Audit rolling plan	MM	56
Information Technology	Good governance and Administrative Excellence	Number of IT projects completed	11 IT Projects Implemented	06 (Six) Information Technology Projects completed by 30 June 2026	IT Projects	Ward 8	Income (Own Funding)	Operational	2	Target not Achieved	1 Project Implemented	Project not appointed in Q3 but in Evaluation	None	Appointment letters and Close-out report	CORP	57
Council Services	Good governance and Administrative Excellence	Percentage Implementation of Council Resolutions	93% Council Resolutions Implemented	96% of Council Resolutions Implemented by 30 June 2026	Council Resolutions	Ward 8	Income (Own Funding)	Operational	50%	Target Achieved	97%	Additional resolutions from special council meetings	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	Target Achieved	3 Council meetings held	Two additional special council meetings	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	Target Achieved	2	Additional Imbizo that was postponed in Q2	None	Invitations, Attendance Registers	CORP	60

10. APPROVAL BY THE MAYOR

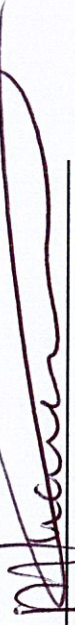
In line with section 53 of the Municipal Finance Management Act No 56 of 2003 (MFMA), it is a privilege and honor to approve and make public the Service Delivery and Budget Implementation Plan (SDBIP) of Makhado Municipality for 2025/26 financial year. The SDBIP is a contract between the Administration,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

Recommendation by the Municipal Manager:

The Municipal Manager hereby recommend for the approval of the Third Quarter 2025/26 SDBIP report in line with the above legislation



**Mr K.M Nemaname
Municipal Manager**

Approval by the Mayor

18 May 2026
DATE

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



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

18/05/2026
DATE