

PHASE 1: FINANCIAL RESCUE			
NO	FOCUS AREA	KEY ASSESSMENT FINDING (BASELINE)	KEY ACTIVITIES
<b>PILLAR ONE: GOVERNANCE</b>			
1	Governance Model-	<p>Several Council members are in arrears with their Municipal accounts</p> <p>The AFS does not disclose this information.</p>	<p>Municipal Councillors to pay their debts (rates and taxes) so that they lead by example and thereby promoting a tone at the top that residents should pay their rates and taxes.</p> <p>Code of Ethics/Conduct to be enforced or implemented for non-payment by Councillors.</p> <p>There should be a separate agenda in all council meetings to remind councillors who are owing the municipality to settle their dues.</p> <p>Approved Annual Financial Statement (AFS) to disclose Councillors outstanding amount of rates and taxes</p>
2	Governance Model	<p>No evidence of oversight committee meetings held during the 2021/22 financial year for:</p> <ul style="list-style-type: none"> <li>-MPAC</li> <li>-Risk management</li> <li>-Audit and Performance committee</li> </ul> <p>Non-existent and/or functioning of Council oversight committees. No regular meetings for MPAC held.</p>	<p>MPAC should be capacitated to enhance corporate governance best practices. Capacitation should include training of MPAC members</p>
3	Contract Management	<p>The municipality has no formal contract management policies and procedural guides in place, the contract management policy is in draft format, and is awaiting</p>	<p>Appointment of legal and contract management personnel for the municipality to deal with issues of contract management</p>

		<p><b>council approval.</b></p> <p><b>During the AGSA audit for both 2020/21 and 2021/22, the AGSA audit noted/raised various instances which indicate that the contract registrar is not complete (did not include all contract and some fields on the register like contract value where not completed)</b></p> <p><b>Contract performance and</b></p>	<p>Identify goods and services required on an ongoing basis and procure high value items for long term contracts</p> <p>Consequence management for non adherence to policy to be enforced</p>
4	UIF &W and Consequence management	<p><b>Increase in UIF&amp; W with No consequence management imposed to UIF &amp; W, no disciplinary board established and no terms of reference for this committee</b></p> <p><b>Lack of leadership oversight, guidance and management accountability</b></p> <p><b>Inadequately resourced SCM function</b></p>	<p>Investigation of the UIF&amp;W in accordance with sec 32 of the MFMA and investigation of financial misconduct.</p> <p>Capacitation of the SCM function with the necessary skilled and experienced staff</p> <p>Institute consequence management measures to take care of repeated non-compliance to internal policies and budget guidelines</p>
5	Litigations	<p><b>Incomplete litigation register and lack of capacity for the legal department of the municipality</b></p> <p><b>Lack of legal strategy and policy on litigations for the municipality</b></p>	<p>Appointment of legal specialist of the municipality</p> <p>Review all outstanding matters and develop an accurate list of court matters (contingencies) and Update the litigation register based on the above</p> <p>Capacitate SCM and Legal Unit</p>
6	By-Laws	<p><b>Lack of revenue as the municipality only three (3) by-laws promulgated out of approximately 30 draft by-laws for customization to the municipality that were provided by CoGHTA.</b></p>	<p>CoGhta to be approached for assistance with development of By-laws</p>
7	Audit action plans (Internal and External)	<p><b>There was only one external audit plan. Action plan did not include internal audit findings. Internal audit not capacitated to follow up on issues of outstanding findings</b></p>	<p>Capacitate the finance function to ensure that audits are finalised within the legislated deadlines of November</p> <p>Monthly audit steering committee to monitor the progress on implementation of audit actions plans.</p>

			Introduction of performance management measures (by including resolving audit findings as part of performance agreement) to instil culture of accountability Capacitation of the internal audit function to make regular follow up on implementation of audit findings
8	Risk Management	<b>Risk Management not functioning effectively. There is no risk management committee meetings that is taking place</b>  <b>Position of Risk Manager is vacant</b> <b>Lack of capacity within the risk management unit</b>	Risk management awareness workshops to be done to capacitate TLM managers. Submission and approval of risk policy and strategies
9	Annual Financial Statement(AFS) as part of accountability	<b>The municipality has failed to submit the AFS to AGSA within the legislated time of August of each year and failed to submit accurate AFS</b>	Development of capacity development plans based on the gaps identified above Internal audit and audit committee to review the AFS before submission to the AGSA for audit
10	Internal Audit	<b>Internal audit not achieving its expected performance . Lack of capacity within the internal audit functions</b>	Assessment of the internal audit function quality Drafting of the strategy of roadmaps to address gaps identified Consider the appointment of share model of internal audit function with District
<b>PILLAR TWO: INSTITUTIONAL</b>			
1	Employee Cost	<b>The Approved Organisational Structure is not yet costed to determine if the municipality can afford to advertise and/or fill all vacant posts.</b>	Budget for salaries to be based on affordability and not necessarily on the fact that the post is approved per organisational structure
3	Labour Relations	<b>There is no resource employee in the institution to prevent unnecessary labour disputes</b>  <b>LLF is not meeting regularly</b>  <b>Lack of capacity and resources to establish a fully functional labour Relation Unit</b>	Appointment of qualified and competent staff dedicated to labour relations issues. LLF committee to meet regularly based on approved annual work plan

4	Performance Management	Performance management is only implemented at senior management level. The challenge is cascaded PMS to lower levels of the workforce	
			Implement consequence management for non-performance
5	Key HR Policies	The policy manual was last reviewed/updated in 2017. There has not been any review of this policies since 2017.  LLF does not convene regularly to deal with issues such as the review of the HR policy manual and other issues	
			Engagement of reviewed policies with LLF
			Approval of policies by Council
6	HR Strategy	No approved HR strategy to steer recruitment processes and other key human resource activities  No LLF Meeting  Draft HR strategy in existence but not yet approved	
			Consultation with LLF on draft HR strategy
			Approval of HR strategy by Council
7	Records Management	Municipality does not have records management unit  Inadequately staffing	
			Appointment of records manager posts
8	Physical Verification of all employees against the payroll	Staff physical verifications have not been conducted annually  Lack of capacity and management oversight	Engagement with LLF for buy in to conduct staff verification
			Physical verification of employees annually
			Employee qualifications to be verified
9	Staff discipline and Disciplinary Board	Disciplinary Board has been established but had no matters to deal with  Lack of internal capacity on management of discipline as discipline based instrument	
			Consequence management to be taken for the UIF & W
10	Skills and competencies	skills audit has not been performed by the municipality  Lack of accountability	Conduct skills audit using Department of Corporative Governance Gap skills tool

			Conduct verification of qualifications of all the employees
<b>PILLAR THREE: FINANCIAL MANAGEMENT</b>			
1	Funded Budget- Municipal budget not funded	municipal budget is not funded	Prepare budgets in accordance with S18(a) which stipulates that budget can only be funded through realistic projected revenue to be collected
			Apply zero based budgeting for all capital and operational expenditure for all future budgets
			Implement interventions to improve accuracy of billing and collections by filling vacant positions in revenue and financial function
			Conduct a data cleansing and revenue enhancement to optimize revenue billing and collections rates.
			Update the indigent register so that revenue estimates is based on recoverable rates. Tariffs calculations factor in the indigent
			Municipality to enforce strict credit control policy to improve revenue collections
2	Budget related policies (finance and human resources)	<p><b>Budget steering committee policy and its TOR is still subject to Council approval.</b></p> <p><b>Indigent policy framework which will incorporate the eligibility of people to qualify, which will cover the norms as covered by the new guidelines for indigent policy and assist in coming with accurate register have not been finalized and approved.</b></p>	Budget steering committee to oversee budget preparations processes
3	Revenue Management Value Chain/revenue raising measures	Low and/or less than optimal revenue generated and poor revenue and debtor's management system of internal controls	Development of recruitment plan for all vacancies (Appointment and filling of the post of Revenue and budget manager )
4	Cost Reflective Tariffs	The municipality's tariffs are not cost reflective.	Prepare future budgets based on cost reflective tariffs arising from a proper study done on the cost of supply of service

5	mSCOA implementation	<p><b>Non-compliance with Mscoa implementation guideline</b></p> <p><b>mSCOA not fully implemented. The following needs to be implemented:</b></p> <p><b>Payroll and Asset Management module</b></p>	Capacitation of the finance function and training of mSCOA implementation
6	Grant Management	<p><b>Lack of control over grant funding proceeds and No ringfencing of grant funding (grant not cash backed)</b></p>	Strict implementation of grant management procedures to ensure use for their intended purpose
7	Indigent Management	<p><b>Indigent Register not yet updated, currently there is no updated indigent register</b></p> <p><b>Incomplete register for indigent</b></p>	<p>Review and update of the indigent register and Improve indigent processes</p> <p>Adherence to provisions of existing indigent policy</p>
8	Supply Chain management Compliance and value for money procurement	<p><b>SCM unit not adequately capacitated</b></p> <p><b>The SCM unit is not adequately capacitated to be able to perform the duties of the SCM unit including ensuring that there is compliance to SCM regulations</b></p>	<p>SCM unit to be adequately capacitated through training and filling of vacant posts</p> <p>Ensure that procurement planning and budget process are synchronized. Circulate the procurement plan to all departments for inputs before the draft budget is tabled by Council</p> <p>Ensure continued compliance with SCM policy and regulations with associated consequence management for compliance failures</p>
9	Creditors Management	<p><b>The municipality is significantly outside the recommended norm for creditors payment</b></p>	<p>Improve cash flow levels through revenue enhancement strategies(see discussion of collection strategies under revenue management value chain focus area)</p>
10	AFS preparation	<p><b>Poor status of AFS prepared. For the past two financial years the municipality has been failing to submit the financial statement before the legislated date of submission</b></p>	<p>Obtain financial assistance for the preparation of Annual financial statements or development of internal capacity</p> <p>Develop skills transfer strategy with regards to consultant preparing financial statement</p> <p>Preparation of AFS preparatin plan and review of AFS by internal audit and Audit Committee</p>

11	Cost containment and realistic cash flow management	Cost containment policy not monitored for the implementation and adherence (Non compliance to Cost containment policy)	Strict implementation of the cost containment policy including adherence to consequence management for instances and/or individuals who fail to comply with the policy
			Staffing of requisite roles with the Finance function in order to build up capacity to execute the cost containment policy.
			Prepare and implement a cash flow management tool

**PILLAR FOUR: SERVICE DELIVERY**

1	Asset Management	<p>Limited management of assets based on conditional assessments on asset register. Poor asset management strategies. Alignment of asset management policy and practise.</p> <p>The municipality significantly underspent the budget for capital expenditure and repairs and maintenance of infrastructure assets.</p> <p>The primary root cause of this was that cash resources were not available to fund these critical components of</p>	Application to the DBSA for assistance from the Asset Care Program
			Development of the Asset Maintenance and Renewal policy and strategy.
			Implementation of Asset Maintenance and Renewal policy and strategy.
			Audit of current infrastructure (conditional assessment, determination of the remaining useful life)
			Work In Progress Management (Record keeping for WIP, Componentization of Assets as part of the consultant's scope of work)
2	Frictionless Payments	Municipality is losing revenue because it does not have cost reflective tariffs for service provision and has limited revenue collection platforms. The water and electricity losses are not measured.	Enable Mobile Application and USSD (Unstructured Supplementary Service Data) enquiries from customers for utility bills
			Enable use of airtime to pay for municipal payments

			Enable e-services on including payment of municipal bills on the municipal website
3	Electricity Supply	<p>The Electricity By-Laws are not available/in place. The municipality is currently behind on the Eskom account.</p> <p>The amount that is currently outstanding is over R200 million. The municipality is not paying its current account.</p> <p>Electricity losses are above the 7-10% norm and are not measured.</p> <p>The municipality has FBE offering of 50kWh.</p> <p>The municipality has not indicated a clear strategy to deal future energy security, considering SSEG and the 100MW self-generation potential. Inadequate staff training due to budget constraints.</p>	Draw up a payment plan for Eskom
			Assessment of the municipal performance relating to the Notified Maximum Demand
			Pay Eskom current account
			Pay Eskom historical account
			Develop a Energy Demand Side Management (EDMS) strategy to reduce electricity losses to below 10%.
			Implementation of the EDMS strategy



			Implement Cost of Supply Study Recommendations
			Training internal staff in order to comply with GMR requirements
			Development and implementation of Development Contributions Policy
			Develop an Electricity Master Plan and Maintenance Plan
			Urgent maintenance on priority electrical failures
			Repair of Traffic Lights
			Repair of Street Lighting
			Develop the process plan for the development of Electricity by-laws, submit content to the governance unit for consultation and promulgation
4	Bulk Water Supply	Non-revenue water – NOT CALCULATED (June 2022)	Development of Water Service Delivery Plan
5	Potable Water Supply	Non-revenue water – NOT CALCULATED (June 2022)	Develop a water conservation and demand strategy.
		Total water losses – NOT CALCULATED (June 2022)	Implement water conservation and demand strategy.

**The municipality offers Free Basic Water of 6kl.**

**There is inadequate credit control on both indigents and normal clients.**

**Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.**

**The municipality has not calculated bursts/100km of pipeline/annum (norm 13 bursts/100km of pipeline/year).  
+C150**

**The minimum night flows have not been identified and may be above average in certain areas. The municipality has not identified the area of its highest flow**

- Identify top 500 consumers in the municipality per category  
- Ensure all top consumers have functional meters  
- Read all top consumer meters on a monthly basis

- Install check meters on strategic billing meters;  
- Installation and monitoring of zone meters

Calibration of Bulk Meters @ WTW

Installation of Billing meters in the peri-urban and rural areas (non revenue water and infill houses billing)

Water Balancing Smart Meter Monitoring

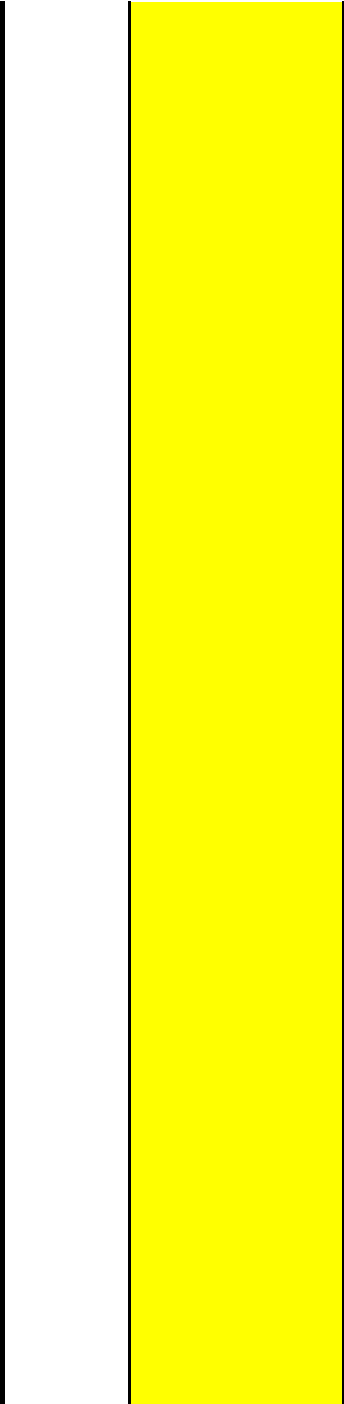
Calculation of cost of supply per water treatment plant.

Identify areas of largest losses and focus on actions to

			<p>Audit Water Meters</p> <ul style="list-style-type: none"> <li>• Replace malfunctioning meters</li> <li>• Capture non-metered households</li> </ul>
			<p>Implement a vigorous awareness campaign to educate all consumers of their obligations to pay timeously</p>
			<p>Implement water restrictions and cut-offs to non-paying entities, companies; institutions and all other consumers and government departments</p>
			<p>Develop the process plan for the development of water by-laws, submit content to the governance unit for <del>consultation and promulgation</del></p>
			<p>Water Quality must comply to SANS 0214</p>
6	Sanitation Services (Waterborne and non-waterborne)	<p><b>The Municipality has performed well based on the assessment in the Green Drop Report by obtaining a low risk rating of 32,9% (2022). 100% of plants (3 of 3) in low risk position. The municipality was also assessed on its two pumping stations. The</b></p>	<p>Emergency repairs and refurbishment of all water borne sanitation systems</p>
			<p>Ensure fully functional pump stations</p>
7	Fleet Management	<p><b>Inadequate fleet to perform municipal functions optimally.</b></p>	<p>Develop a short-term fleet management and funding plan</p>

			Implement a Fleet Management System
		<b>Inadequate maintenance of municipal fleet</b>	Develop a high-level maintenance plan for on the critical fleet infrastructure assets Licences of redundant vehicles to be cancelled, new licences to be updated. Insurance payments to be reviewed and paid, as necessary. Insurance claims to be
		<b>Inadequate maintenance of municipal fleet</b>	Ensure that the mechanical workshop is functional to repair vehicles and equipment Repair / salvage dysfunctional equipment Auction off redundant equipment in line with legislation and policy
8	<b>Waste Management</b>	<b>The municipality has 03 site (Boshof, Dealesville, Hertzogville)</b>  <b>There are no Site Licenses listed for Tokologo LM on the <a href="http://sawic.environment.gov.za/">http://sawic.environment.gov.za/</a> website</b>  <b>The municipality is non-compliance in terms of the National Environmental Management Act 107 of 1998</b>	Update of the Integrated Waste Management Plan (IWMP) Monitoring of compliance with Integrated Waste Management Plan (IWMP) Implementation of the action plans on the IWMP
9	<b>Capital Expenditure</b>	<b>Grants are not fully spent and projects are not completed as planned.</b>	Monitoring of grant performance
10	<b>Roads and Stormwater</b>	<b>The municipality still has some roads that need to be paved.</b>	Participation in the District Rural Road Asset Management Program Develop an Emergency Road Repair Program

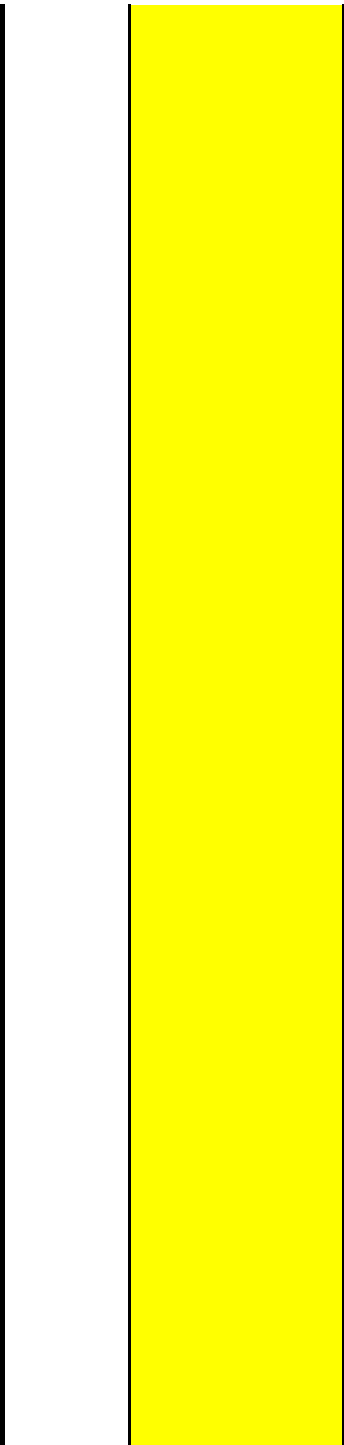
		<b>Naledi Municipality has a total road network distance</b>	Implement the Emergency Road Repair Program
11	<b>Fire Services</b>	<b>Municipality fire services provision alignment with SANS 10090:2003 needs to be confirmed.</b>	Assessment of municipal compliance to SANS 10090 Implementation of actions identified for compliance in line with SANS 10090
12	<b>Sports and recreational facilities, Community Facilities, and operational buildings</b>	<b>The municipality needs to upgrade sports and recreation facilities and cemeteries.</b> <b>The municipality is not charging market related rentals for its facilities.</b> <b>The municipality needs to have cost reflective tariffs for the use of its facilities.</b>	Implementation of a cultural, sport and tourism strategy (Department of Cultural Affairs and Sports (DCAS)). Introduce a revenue collection mechanics including seasonal tokens for use of recreational facilities
13	<b>Municipal Economic Recovery Plan</b>	<b>The municipality is experiencing high numbers of unemployment and has been impacted by Covid-19 disaster management.</b>	Development of an LED Strategy as well as support with the establishment of a LED Forum for the municipality. Allocation of at least 30% of work to local entities.
14	<b>Spatial Planning and Human Settlements</b>	<b>The following plans/strategies are in place:-</b> <b>Spatial Development Framework;</b> <b>Lack of land for development.</b> <b>Loss of potential revenue.</b> <b>Slow local economic development.</b>	Implement the spatial development plan



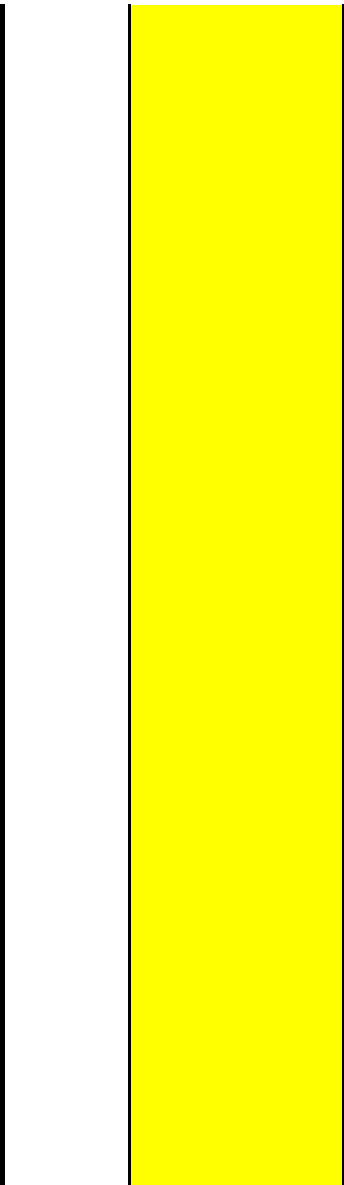
Increase revenue by making land available and attractive to private sector developers.

Development and implementation of Development Contributions Policy

Review development and land use tariffs. Such as rezoning costs. Update where necessary. Promulgate updated by-laws as required.



Enforcement of Land Use Scheme and By-law to curb the high number of Illegal land uses
Conduct assessments and the alienation and disposal of some of the Council Owned Properties
Tribunal Applications; Submit applications to Tribunal and Processing of applications for approval
Develop and Implement the 30% Project Sub-contract Policy for to support local companies

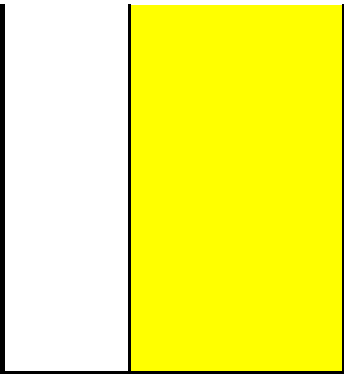


Review and implement application Fees for land development application

Address building contraventions and enforce the building bylaws, this includes compliance with zoning status



			Issue Zoning certificates
15	<b>Public Safety, Traffic and Licensing</b>	<b>Law enforcement activities is affected by Inadequate equipment. Lack of Human resources Outdated By-Laws. Poor collection of traffic fines. The municipality owed the provincial department monies due to non-transfer of the component which was due to the department</b>	<p>Re-model cost of the licencing services.</p> <p>?</p> <p>Re-negotiate the licencing service level agreement with Provincial Department of Safety</p>



Confirm cost recovery on testing against the cost of equipment maintenance.





RESOURCES REQUIRED	RESOURCES MOBILISED	RESPONSIBLE	START DATE	END DATE	KEY PERFORMANCE INDICATOR
Inhouse	Inhouse	Mayor Council Speaker	01-Sep-23	Ongoing	Improved governance and accountability
Inhouse	Inhouse, COGTA	Mayor Council Speaker	01-Sep-23	Ongoing	Improved governance and accountability
Inhouse	Inhouse	Mayor Council Speaker	01-Sep-23	Ongoing	Improved governance and accountability
Inhouse	Inhouse	Municipal Manager, CFO	01-Sep-23	Ongoing	Improved governance and accountability
Inhouse	In house SALGA/COGTA	SALGA/ COGTA /PT	01-Apr-24	30-Nov-24	Improved governance and accountability
Inhouse	Inhouse	Director Corporate Services	01-Apr-24	30-Nov-24	Capacitation of contract management department

Inhouse	Inhouse/PT/NT MFIP	Municipal Manager, CFO	01-Apr-24	30-Nov-24	<b>Reduction in operational costs, Reduction in irregular deviations and/ expenditure</b>
Inhouse	Inhouse	Municipal Manager (MM)	01-Sep-23	Ongoing	<b>Accountability</b>
In-house	In-house, SALGA, COGTA and NT-MFMA unit	Council, Disciplinary Board	01-Sep-23	Ongoing	<b>Investigation of UIF&amp;W</b>
In-house	Inhouse	Director Coporate, CFO	01-Apr-24	30-Nov-24	<b>Capacitation of SCM unit</b>
In-house	In-house	Disciplinary Board, Executive Mayor and MM	01-Aug-23	Ongoing	<b>Transgressors disciplined</b>
Inhouse	Inhouse	Director Coporate Services	01-Apr-24	30-Nov-24	<b>Capacitation of legal department</b>
Inhouse	Inhouse	Legal Service Manager	01-Apr-24	30-Nov-24	<b>Effective management of litigations</b>
In-house	Inhouse	Director Coporate, CFO	01-Apr-24	30-Nov-24	<b>Capacitation of SCM unit</b>
Inhouse	Provincial Cogtha, SALGA	Legal Service	01-Apr-24	30-Nov-24	<b>By laws development</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>Capacitate finance staff to meet audit deadlines</b>
Inhouse	Inhouse	Municipal Manager (MM)	01-Sep-23	Ongiong	<b>monitoring of audit action plans</b>

Inhouse	Inhouse	Director Coporate Services	01-Apr-24	30-Nov-24	<b>Enhancement of performance management</b>
Inhouse	Inhouse	MM, Audit Committee	01-Sep-23	Ongiong	<b>Internal audit capacitation</b>
Inhouse	Inhouse	Risk Manager	01-Apr-24	30-Nov-24	<b>Risk Management awareness</b>
Inhouse	Inhouse	Director Corporate Services & MM	01-Apr-24	30-Nov-24	<b>Submission of risk policy and risk strategies</b>
Inhouse	Inhouse	Director Corporate Services & CFO	01-Apr-24	30-Nov-24	<b>Development plans on the gaps identified</b>
Inhouse	inhouse	Internal audit	01-Sep-23	Ongoing	<b>Review AFS before submission</b>
Inhouse	Inhouse	Audit Committee	01-Apr-24	30-Nov-24	<b>Assessment of internal audit quality</b>
Inhouse	Inhouse/Audit Committee	Municipal Manager	01-Apr-24	30-Nov-24	<b>Roadmaps strategy identified</b>
Inhouse	Inhouse/Audit Committee	Municipal Manager	01-Apr-24	30-Nov-24	<b>Shared model consideration</b>
Inhouse	In-house, Support from SALGA/CoGTA	Municipal Manager, CFO	01-Sep-23	Ongoing	<b>Salaries based on budget</b>
Inhouse	Inhouse	Municipal Manager, Director Corporate Services	01-Apr-24	30-Nov-24	<b>Capacitation of labour relation office</b>
Inhouse	In-house, Support from SALGA/CoGTA	Municipal Manager, Director Corporate Services	01-Sep-23	Ongoing	<b>Sound Labour relations</b>

Inhouse	Inhouse	Municipal Manager, Director Corporate Services	01-Sep-23	Ongoing	<b>Performance management</b>
Inhouse	In-house, Support from SALGA/CoGTA, LLF	Municipal Manager, Director Corporate Services	01-Apr-24	30-Nov-24	<b>Sound Labour relations</b>
Inhouse	In-house, Support from SALGA/CoGTA, LLF	Municipal Manager, Director Corporate Services	01-Sep-23	31-Dec-24	<b>Staff workshoped on HR policies</b>
Inhouse	In-house, Support from SALGA/CoGTA, LLF	Municipal Manager, Director Corporate Services	01-Apr-24	30-Nov-24	<b>Achieved buy-in and support, created deeper understanding of strategic HR</b>
Inhouse	Inhouse	Municipal Manager, Director Corporate Services	01-Apr-24	30-Nov-24	<b>Appoved HR Strategy</b>
Inhouse	Inhouse	Municipal Manager, Director Corporate Services	01-Apr-24	30-Nov-24	<b>capacitation of department</b>
Inhouse	In-house, Support from SALGA/CoGTA/LLF	Municipal Manager, Director Corporate Services	01-Sep-23	Ongoing	<b>Verification of employees qualifications</b>
Inhouse	Inhouse	Municipal Manager (MM)	01-Sep-23	Ongoing	<b>Transgressors disciplined</b>
Inhouse	In-house, Support from SALGA/CoGTA/LLF	Municipal Manager, Director Corporate Services	01-Jan-24	Ongoing	<b>Competence levels</b>

Inhouse	Inhouses and LLF	Director Corporate services	01-Sep-23	Ongoing	<b>staff verifications</b>
Inhouse	PT Support/NT MFIP/CogTha	CFO	01-Sep-23	31-Dec-24	<b>Three (3) year funded budget</b>
Inhouse	PT Support/NT MFIP/CogTha	CFO	01-Sep-23	31-Dec-24	<b>Three (3) year funded budget</b>
Inhouse	Inhouse	CFO & Revenue Manager	01-Sep-23	31-Dec-24	<b>Accurate and complete billing of revenue</b>
Inhouse	PT Support/NT MFIP	CFO & Director Technical	01-Sep-23	31-Dec-24	<b>Accurate billing and collection of revenue</b>
Inhouse	Council speaker/ Councillors	CFO	01-Sep-23	31-Dec-24	<b>complete and accurate indigent register</b>
Inhouse	Inhouse	CFO & Director Technical	01-Sep-23	31-Dec-24	<b>improved credit control measures</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>Improved budget governance</b>
Inhouse	Inhouse, CogTHA, SALGA	CFO	01-Apr-24	30-Nov-24	<b>Filling of vacant posts</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>Budget based on cost reflective tariffs</b>

Inhouse	Inhouse	Municipal Manager & CFO	01-Sep-23	Ongoing	<b>Compliance with Mscoa regulations and requirements</b>
PT Oversight NT MFIP Budget Management Advisor	Inhouse	CFO	01-Sep-23	Ongoing	<b>100% Unspent Conditional Grants cash-backed</b>  <b>100% DORA Compliance</b>
Inhouse	PT Support, CoGHSTA	CFO	01-Sep-23	Ongoing	<b>Adhere to indigent policy register and application</b>
Inhouse	PT Support, CoGHSTA	CFO	01-Sep-23	31-Dec-24	<b>Adhere to indigent policy register and application</b>
Inhouse	Inhouse	Municipal Manager & CFO	01-Jan-24	30-Jun-24	<b>Adequately capacitated SCM unit</b>
Inhouse	Inhouse	CFO	01-Aug-23	Ongoing	<b>Synchronised budget and procurement process</b>
Inhouse	Inhouse	CFO	01-Aug-23	Ongoing	<b>Decrease in UIF &amp;W, Consequence management taken for non compliance</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>improve cash flow levels</b>
Inhouse	Inhouse	MM, Mayor	01-Sep-23	Ongoing	<b>Capacity to prepare quality AFS</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>Skills transferred</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>Approved AFS preparation</b>



Inhouse	NT 2019 Cost Containment Regulations, NT MPIF Advisor	Mayor, MM, CFO & Senior Managers	01-Sep-23	Ongoing	<b>Compliance to Cost Containment policy</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>Capacitation of finance function</b>
Inhouse	Inhouse	CFO	01-Sep-23	Ongoing	<b>improve cash flow levels</b>
In-house, DBSA	In-house, Contracted Services, DBSA	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>DBSA Asset Care Program application Terms of reference.</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Asset Maintenance and Renewal Policy and strategy in place</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Program Implementation Report</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Complete and up to date asset data, including but not</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Asset componentization report for all new infrastructure. Consultant scope of work must incorporate</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Ability of customers to make payments on multiple mobile platforms</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Ability of customers to make payments using airtime</b>

In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<a href="http://www.lekwa.gov.za">e-services page on the www.lekwa.gov.za website</a>
In-house	In-house, Contracted Services, Eskom	Technical Director/CFO	01-Sep-23	30-Jun-24	<a href="#">Proof of payment in line with the payment plan</a>
In-house	In-house, Contracted Services, Eskom	Technical Director/CFO	01-Sep-23	30-Jun-24	<a href="#">Demonstration that there are no penalties charged as a result of exceeding the NMD. Protection co-ordination and grading study outcome. Relay settings adjustment schedule.</a>
In-house	In-house, Contracted Services, Eskom	Technical Director/CFO	01-Sep-23	30-Jun-24	<a href="#">Proof of payment in line with the current account</a>
In-house	In-house, Contracted Services, Eskom	Technical Director/CFO	01-Sep-23	30-Jun-24	<a href="#">Proof of payment in line with payment plan</a>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<a href="#">EDMS Strategy Document</a>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<a href="#">Baseline Assessment and retrofit schedule. Implementation of cut-offs and removal of illegal connections</a>

Contracted Services, CoGTA funding	Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Stakeholder consultation program. NERSA Application submission/6</b>
In-house	In-house, Contracted	Technical Director	01-Sep-23	30-Jun-24	<b>HV Reg Certificates Trade Test</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Inputs to the Development Contributions Policy</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Electricity Maintenance Plan</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Performance Reports for maintenance completed</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Faulty Traffic Light repair schedule</b>
In-house	In-house, Contracted Services	Technical Director/CFO	01-Sep-23	30-Jun-24	<b>Faulty Street Light repair schedule</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Approved electricity by-laws</b>
In-house, DBSA	In-house, DBSA	Technical Director	01-Sep-23	30-Jun-24	<b>Draft Water and Sanitation Master Plan</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Dynamic Tariff Model Developed</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>WCDM Performance Report</b>

In-house & WSIG Funding	In-house & contracted services	Technical Director	01-Sep-23	30-Jun-24	<b>Top 500 Consumers identified and meters functional and read</b>
In-house & WSIG Funding	In-house & contracted services	Technical Director	01-Sep-23	30-Jun-24	<b>Installation of 20 Check meters</b>
In-house & WSIG Funding	In-house & contracted services	Technical Director	01-Sep-23	30-Jun-24	<b>Calibration of 10 Bulk Meters</b>
In-house & WSIG Funding	In-house & contracted services	Technical Director	01-Sep-23	30-Jun-24	<b>250 Billing meters installed</b>
In-house & WSIG Funding	In-house & contracted services	Technical Director	01-Sep-23	30-Jun-24	<b>Electronic Water balance for Alice</b>
In-house	In-house, Contracted	Technical Director	01-Sep-23	30-Jun-24	<b>Water Balance Calculation</b>
In-house	In-house, Contracted	Technical Director	01-Sep-23	30-Jun-24	<b>Area based water balance calculation</b>

In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Meter audit report</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Community Activations in each municipality per month</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Cut-off lists for (1) government departments, (2) business and industry and (3) other consumers</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Approved water by- laws</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Comply with SANS 0214</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Functional WWTW</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Maintenance Plan for pumpstations</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Short Term Fleet Management and Funding Plan</b>

In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Fleet Management Parameters (fuel use, harsh braking, kilometres travelled, vehicle licensing, driver licensing, insurance, etc)</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Conditional Assessment of Fleet.</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Up to date vehicle licensing register.</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Insurance Management</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Functional Mechanical</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Items for repair and salvage</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Items for disposal and auction date</b>
In-house, DBSA	In-house, DBSA	Technical Director	01-Sep-23	30-Jun-24	<b>Integrated Waste Management Plan</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Monthly Report on Waste Disposal (incl. waste types, tonnage and billing)</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Monthly Progress Report</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>100% Grant Expenditure</b>
In-house	In-house, Contracted Services	Technical Director	01-Sep-23	30-Jun-24	<b>Rural Road Asset Management Report</b>
		Technical Director	01-Sep-23	30-Jun-24	

		Technical Director	01-Sep-23	30-Jun-24	
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Compliance with requirements on SANS 10090</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Compliance with requirements on SANS 10090</b>
External / Service provider	Funding	Technical Director	01-Sep-23	30-Jun-24	<b>Cultural, Sports and Tourism Strategy</b>
External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	<b>Recreational Facilities Tariffs and Token</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>LED Strategy LED Forum</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Financial Performance on work allocated to local entities</b>
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Spatial development Framework Implementation Progress Reports</b>

In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	List of land available for sale or lease. Government owned land parcels which could be donated to the municipality
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	
External / Service provider	In-house	Technical Director	01-Sep-23	30-Jun-24	Reviewed Tariffs



External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	<b>By-law transgression fines register</b>
External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	<b>Land Disposal Schedule</b>
External / Service provider	In-house	Technical Director	01-Sep-23	30-Jun-24	<b>Number of applications processed</b>
External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	<b>Percentage expenditure on sub-contractor per project monthly spend</b>

External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	Revenue Generated from fees charged
In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	Revenue Generated

In-house	In-house	Technical Director	01-Sep-23	30-Jun-24	Register for issue of certificates
External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	Intensive Law enforcement activities. Monthly operations. Intensify inspection of trading permits. Compliance
External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	Intensive Law enforcement activities. Monthly operations. Intensify inspection of trading permits. Compliance

External / Service provider	External / Service provider	Technical Director	01-Sep-23	30-Jun-24	<b>Intensive Law enforcement activities.</b> <b>Monthly operations.</b> <b>Intensify inspection of trading permits.</b> <b>Compliance</b>
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PORTFOLIO OF EVIDENCE	BUDGET PARAMETER/ REVENUE TARGET/ SPENDING LIMIT	MUNICIPAL PROGRESS REPORT			
		STEPS TAKEN	PROGRESS MADE	FINANCIAL IMPACT	OTHER NOTEWORTHY DEVELOPMENTS
Councillors statements showing payment of account					
Reports on enforcement of code of conduct and ethics on outstanding payment of rates and taxes by Councillors					
Council agenda with standing item on payment of municipal rates and taxes by Councillors					
Audited AFS with disclosure of councillors who owe municipal rates and taxes					
Attendance register of training					
Appointment letter of Legal and Contract Management specialist					

Reduction in procurement costs as per procurement plan, and appointment letters.					
Consequence management reports for non-adherence to policies and procedures					
Quarterly Progress reports on investigations Updated schedule on investigations					
Appointment letters for SCM staff to capacitate the unit					
Final reports of the Disciplinary Board Written outcome of disciplinary hearings					
Appointment letter of Legal Management specialist					
Updated litigation register					
Appointment letters for SCM staff to capacitate the unit					
Assessment report to verify status and adequacy of policies and by-laws. By-Laws developed reports and By-Law gazheted reports.	Increase revenue				
Audit finalised before legislated time of November	Reduce expenditure				
Reports on monitoring of audit action plans					

Performance agreemeth signed incorporating audit findings and audit action plans					
Implementation of audit findings	Reduce expenditure				
Attendance register for the workshop					
Approved document of Risk policies and strategies	Reduce expenditure				
Action plan document emanating from the above assessment	Reduce expenditure				
Reports on reviews of AFS by Internal audit and Audit Committee	Reduce expenditure				
Quality assurance reports on internal audit function	Reduce expenditure				
Roadmap strategy document detailing steps to be taken					
Feasibility study reports of the shared model of internal audit	Reduce expenditure				
Approved salary budget which is within the total allocated budget					
Appointment letter for the personnel appointed to the labour relations unit					
Approved LLF annual work plan and minutes of meeting of LLF					

Reports of consequence management for poor performance					
Minutes of meeting with LLF on reviewed policies					
Resolutions on approved HR policies					
Agendas, Minutes and attendance registers					
Council resolution and minutes approving this					
Appointment letters for records management personnel					
Reports on verification of employees qualifications					
Final reports of the Disciplinary Board Written outcome of disciplinary hearings					
Skills audit report					



Staff verification reports					
Approved budget which is funded (within the realistic revenue of municipality)	reduce expenditure				
Approved budget which is funded (within the realistic revenue of municipality)	reduce expenditure				
Billing reports showing increase in revenue billed	Increase Revenue				
Reports showing increase in revenue billed and collected. Revenue enhancement strategy report	Increase Revenue				
Updated indigent register	Increase Revenue				
Reports showing increase in revenue collected	Increase Revenue				
Minutes of budget steering committee for budget					
Appointment letters	Increase Revenue				
Budget prepared based on realistic revenue estimated	Increase Revenue				

Attendace register for mSCOA implementation training conducted. Appointment letter for staff on fiance functin dealing with Mscoa	Increase Revenue				
Grant Management Progress Reports					
Updated and up to date indigent register					
Up to date indigent register					
Appointment letters and attendance of training registers					
Circulaiona of Procurement plan tabled by Council					
Reports of consequence management and decrease in UIF&W					
Regular progress reports on cash flow levels of the municipality					
Signed SLA with service provider					
Skills transfer strategy document					
AFS prepared on submitted date					





<b>Stakeholder consultation program. NERSA application submission (6 months in advance).</b>	Cost reflective tariffs must be achieved.					
<b>HV Reg Certificates Trade Test Certificates</b>	Not Applicable					
<b>Development Contributions Policy</b>	Not Applicable					
<b>Electricity Master Plan Implementation Monthly Report Electricity Maintenance Plan implementation</b>	Budget allocation of 8% for repairs and maintenanc					
<b>Performance Reports for maintenance completed.</b>	Not Applicable					
<b>Faulty Traffic Light repair schedule with progress on repairs</b>	Not Applicable					
<b>Faulty Street Light repair schedule with progress on repairs</b>	Not Applicable					
<b>Process plan for development of by-laws. By-law content.</b>	Not Applicable					
<b>Water and Sanitation Master Plan</b>	Current water loss is not					
<b>Dynamic Tariff Model</b>	Cost reflective tariffs					
<b>WCDM Performance Report</b>	Current water loss is not					









<b>regravelling.</b>	of all potholes.						
<b>Compliance Report on SANS 10090 standards</b>							
<b>Implementation of recommendations from assessment of compliance with SANS 10090</b>							
<b>Project Management System</b>							
<b>Recreational Facilities Tariffs and Tokens</b>	Not Applicable						
<b>LED Strategy LED Forum</b>							
<b>Expenditure report on local entities</b>							
<b>Spatial development Framework Implementation Progress Reports</b>	Revenue will be generated on the implementation of the SDF intent through land development applications.						

<p>List of land available for sale or lease. Government owned land parcels which could be donated to the municipality</p>						
<p>Status Quo report for the Review of home based business policies</p>	<p>The enforcement of the land use policies will compel the property owners to submit development applications. Therefore, contributing to the revenue.</p>					
<p>Reviewed Tariffs</p>	<p>The Town Planning department has been generating revenue using the current approved tariffs, as it consists of zoning map and zoning certificates costs.</p>					

<p><b>By-law transgression fines register</b></p>	<p>The issuing of fines has been contributing to council's revenue, as the penalty fees are paid directly to the Municipality's centralized account.</p>					
<p><b>Land Disposal Schedule</b></p>	<p>Not applicable</p>					
<p><b>Tribunal Minutes</b></p>	<p>The approval of land development applications, especially catalytic developments within the is contributing to council's revenue through rates.</p>					
<p><b>Percentage expenditure on sub-contractor per project monthly spend calculation</b></p>						

<p><b>Revenue Generated from fees charged</b></p>	<p>The Town Planning department has been generating revenue using the current approved tariffs, which consists of land development application costs.</p>					
<p><b>Revenue Generated</b></p>	<p>The issuing of fines has been contributing to council's revenue, as the penalty fees are paid directly to the Municipality's centralized account.</p>					

<p><b>Register for issue of certificates</b></p>	<p>The Town Planning department has been implementing the 2022/23 tariffs since the adoption date in order to generate revenue for Council, through zoning certificate applications.</p>					
<p><b>Collected Revenue Register</b></p>						
<p><b>Collected Revenue Register</b></p>						

Collected Revenue Register 2						