



PHASE 1: FINANCIAL RESCUE

NO	FOCUS AREA	KEY ASSESSMENT FINDING (BASELINE)	KEY ACTIVITIES	RESOURCES REQUIRED	RESOURCES MOBILISED	RESPONSIBLE	START DATE	END DATE	KEY PERFORMANCE INDICATOR	PORTFOLIO OF EVIDENCE	BUDGET PARAMETER/ REVENUE TARGET/ SPENDING LIMIT	MUNICIPAL PROGRESS REPORT				
												STEPS TAKEN	PROGRESS MADE	FINANCIAL IMPACT	OTHER NOTEWORTHY DEVELOPMENTS	
PILLAR 1: GOVERNANCE																
1	GOVERNANCE MATTERS AND OVERSIGHT	<p>Hung municipality led by coalition of two parties</p> <ul style="list-style-type: none"> - Ineffective governance structures and oversight role by Council - Political and administrative stability - Lack of accountability and bad governance practices - Inadequate number of Council and committee meetings - Inadequate governance systems - No approved annual institutional calendar of Council and committee meetings - Four section 79 committees established - Unclear terms of reference for section 79 and 80 committees - Ineffective MPAC - Former Executive Mayor, former Speaker and an official arrested on allegations of fraud and corruption - HAWKS investigation on conflict of interest tenders by a councillor 	<p>Develop Institutional Corporate calendar for Council and committee meetings aligned to MFMA and MSA reporting cycle</p> <p>Council and committee meetings held as scheduled</p> <p>Conduct induction for newly elected councillors on governance, financial management and oversight responsibilities</p> <p>Develop oversight reports</p> <p>Develop and implement a stakeholder engagement strategy</p> <p>Disciplinary Board to report on investigation of all reported allegations of financial misconduct</p> <p>Enter into payment arrangements with Councillors and Administrative officials on arrears for services and monitor honoring of payment arrangements</p> <p>Investigate non payment for services by Councillors and administrative officials</p> <p>Implementation of the PWC report on forensic investigation into irregularities in the municipality</p> <p>Re-establishment of Section 79 and 80 Committees of Council with clear terms of reference</p> <p>Development of a communication plan for the duration of the intervention</p>	In house	In house, In house	MM, Speaker, Municipal Manager	01.01.2022, 01.12.2021, 01.12.2021, 01.12.2021, 01.12.2021, 01.10.2021, 02.01.2021, Quarterly, Quarterly, 02.01.2022, 01.12.2021, 01.12.2021	01.01.2022, Quarterly, 31.12.2021, Quarterly, 28.02.2022, Quarterly, Quarterly, Quarterly, 30.03.2022, 28.02.2022	Improved governance and accountability. Statutory reports submitted timeously	<p>Corporate calendar of meetings, attendance registers of meetings</p> <p>Agenda and minutes of Council and committee meetings</p> <p>Approved programme, induction material, record of induction and attendance register of councillors</p> <p>Quarterly oversight reports</p> <p>Approval by the Council and Council resolution</p> <p>Council approved reports and resolutions</p> <p>Signed payment arrangements and financial statements</p> <p>Audit report</p> <p>Oversight Council reports on quarterly implementation progress reports</p>	<p>Financial benefits to be achieved through improved operational efficiencies</p> <p>Financial benefits to be achieved through improved oversight by Council and its committees</p> <p>Financial benefits to be achieved through improved oversight by Council and its committees</p> <p>Financial benefits to be achieved through improved operational efficiencies</p> <p>Financial benefits to be achieved through improved operational efficiencies</p> <p>Financial benefits to be achieved through improved prevention and action against maladministration, fraud and corruption</p> <p>Increase in revenue and reduction of debt owed to the municipality</p> <p>Compliance with Code of Conduct</p> <p>Effective Consequence management and improved workforce discipline</p> <p>Committees established</p> <p>informed stakeholders</p>	<p>Financial benefits to be achieved through improved operational efficiencies</p> <p>Financial benefits to be achieved through improved oversight by Council and its committees</p> <p>Financial benefits to be achieved through improved operational efficiencies</p> <p>Financial benefits to be achieved through improved operational efficiencies</p>				
2	UIFW EXPENDITURE MANAGEMENT	<p>UIFW expenditure at R420 870 389-00</p> <ul style="list-style-type: none"> - No UIFW expenditure policy and reduction plan - Overspending on budget - Interest due to late payments of creditors - Non-compliance with supply chain management processes - No section 32 investigations done 	<p>Investigation on unauthorised, fruitless, wasteful and irregular expenditure in accordance with sec 32 of the MFMA and investigation of financial misconduct</p> <p>Develop schedule of investigations with timelines</p> <p>Implement Consequence management for UIF&W</p>	In house	In house	Council and Disciplinary Board, Disciplinary Board, Mayor and Council	01.12.2021, 01.12.2021	Quarterly, Quarterly	<p>Reduction in historic UIFW expenditure</p> <p>Implementation of consequence management (disciplinary processes, recovery of money, reported criminal cases)</p> <p>Transgressors disciplined</p>	<p>Quarterly Progress reports on investigations</p> <p>Updated schedule on investigations</p> <p>Final reports of the Disciplinary Board</p> <p>Written outcome of disciplinary hearings</p>	<p>Financial benefits to be achieved through improved operational efficiencies</p> <p>Financial benefits to be achieved through improved operational efficiencies</p>					

			Develop and implement UIF&W expenditure reduction plan.	In-house and NT-MFMA unit	In-house and NT-MFMA unit	MM CFO	01.12.2021	28.02.2022	UIF&W expenditure reduction plan implementation and percentage reduction in historical expenditure	Approved UIF&W expenditure reduction plan and approval of Administrator. Quarterly reports on progress.	Financial benefits to be achieved through improved operational efficiencies				
			Develop and implement UIFW expenditure policy	In house	In house	MM and CFO	01.12.2021	28.02.2022	UIFW expenditure policy in place and implemented	UIFW expenditure policy and approval by Council and Council resolution	Financial benefits to be achieved through improved operational efficiencies				
			Identify, investigate and report on irregular, unauthorised, fruitless and wasteful expenditure in accordance with sec 32 of the MFMA and MFMA circular 68	In house	In house	MM CFO	01.12.2021	Quarterly	Reduction percentage in UIF&W expenditure. Legislative compliance.	Quarterly reports on UIF&W expenditure and approval by Council	Financial benefits to be achieved through improved operational efficiencies				
3	By-laws and enforcement	enforcement of by-laws - Inadequate institutional arrangements for enforcement - by-laws updated and promulgated but No fines provided as penalties - No reporting on revenue generated from enforcement of by-laws	Undertake an audit and assessment of by laws, enforcement and review the identified by-laws, if necessary	In house	In house	MM	01.12.2021	30.03.2022	Process plan adopted by Administrator. Sound policies and by-laws	Assessment report to verify status and adequacy of policies and by-laws Reviewed policies and by-laws	Financial benefits to be achieved through improved operational efficiencies				
			Audit and update a Code of By-Laws	In house	In house	Director: Corporate Services	01.12.2021	30.03.2022	By-Law Code in place	Updated By-Law Code	Financial benefits to be achieved through improved operational efficiencies				
			Report on revenue generated and enforcement of By-laws	In house	In house	CFO	01.12.2021	Monthly	Revenue generated and reduction in electricity and water losses.	Internal quarterly audit reports	Financial benefits to be achieved through improved operational efficiencies				
4	Audit action plan	Disclaimer of opinion for 2019/20 FY; Incomplete, outdated and inadequate implementation of AG audit action plan; Bad practice of bulk reconciliation of accounting records; Lack of accountability for poor performance; Reliance on consultants; Audit Action Plan not SMART compliant; Inadequate implementation of the audit action plan and slow response; Monthly/regular reconciliation of accounting records remains a challenge; Financial misstatement findings are yet to be cleared; Insufficient reporting on consequence management; Insufficient monitoring of internal controls which result in slow progress; Poor Records Management system; Poorly prepared and non-compliant annual financial statements - Poor internal controls - Recommendations of Audit committee not adequately implemented - Audit management documents for FY2021/22 not approved - Insufficient implementation of internal audit strategies and plans	Develop and implement audit action plan	In house	In house	MM	01.12.2021	31.01.2022	Improved audit outcomes and/reduction of audit findings	Council report and resolution Validated quarterly progress reports on the implementation of audit action plan and audit file	Financial benefits to be achieved through improved operational efficiencies				
			Validate progress and verify POE for adequacy and completeness,	In house	In house	MM	01.12.2021	Monthly			Financial benefits to be achieved through improved operational efficiencies				
			Weekly audit steering committee to discuss the implementation of the audit action plan,	In house	In house	MM	01.12.2021	Weekly		Attendance register and minutes of audit steering committee meetings	Financial benefits to be achieved through improved operational efficiencies				
			Implementation of audit action plan should be integral part of performance agreement of senior managers	In house	In house	Mayor MM	01.12.2021	31.01.2022		Signed Individual Performance agreements and scorecards for MM and Heads of department incorporating audit action plan	Financial benefits to be achieved through improved operational efficiencies				
			Internal audit to provide monthly assurance on the implementation progress report for the approved audit action plan	In house	In house	Manager: Internal Audit	01.12.2021	Monthly	Assurance report submitted	Assurance report signed off by Manager: Internal Audit	Financial benefits to be achieved through improved operational efficiencies Unqualified Audit opinion				
			Reporting on implementation progress report for the approved audit action plan to Mayoral Committee and Council	In house	In house	MM	01.12.2021	Monthly	Report tabled to Mayoral Committee and Council	Agenda and minutes of Mayoral committee and Council, and recommendations and resolutions	Financial benefits to be achieved through improved operational efficiencies Unqualified Audit opinion				
5	Risk Management	Risk management policy approved - Chief Risk Officer not appointed - Ineffective Risk management - Poor internal controls - Risk management documents for FY2021/22 not approved - Insufficient implementation of risk strategies and plans	Establishment of Risk management committee	In house	In house	MM	01.12.2021	31.01.2022	Functional risk management committee	Approved establishment report and resolution by Council	Financial benefits to be achieved through improved operational efficiencies				
			Submit annual risk management documents for approval by Council for the financial year 2021/22.	In house	In house	MM	01.12.2021	31.01.2022	Risk management documents approved at beginning of financial year	Approved risk management documents and approval by Council	Financial benefits to be achieved through improved operational efficiencies				
			Appointment of a Chief Risk Officer	In house	In house	MM	01.12.2021	31.03.2022	Chief Risk Officer appointed	Appointment letter	Financial benefits to be achieved through improved operational efficiencies				
			Risk management must be standing agenda item for all scheduled management and Executive meetings	In house	In house	MM CRO	01.12.2021	Monthly	Quarterly review of progress on implementation of remedial actions	Agenda or minutes of management and executive meetings	Financial benefits to be achieved through improved operational efficiencies				

			Monitor and report on the implementation on risk mitigating measures that may have impact on: implementation of financial recovery plan, audit action plan and other risks identified in the risk registers	In house	In house	MM CRO	01.12.2021	Quarterly	Quarterly review of progress on implementation of remedial actions	Quarterly risk management reports approved by Council. Risk monitoring report. Monthly FRP implementation progress reports	Financial benefits to be achieved through improved operational efficiencies				
6	System of Delegations	Inadequate System of delegations - Inadequate delegations register - Provincial COGTA assisting with review of System of delegations - Non co-operation by municipality	Review system of delegations after local government elections	In-house	In-house	MM Executive Director: Corporate Services	01.12.2021	31.03.2022	Systems of delegations in place	Approved system of delegations and approval by Council and resolution.	Financial benefits to be achieved through improved operational efficiencies				
			Update delegations register	In house	In house	MM	30.04.2022	Quarterly	Accountability	Updated delegations register	Financial benefits to be achieved through improved operational efficiencies				
			Sign-off of sub-delegations	In-house	In-house	MM	31.03.2022	30.04.2022	Sub-delegations in place	Signed sub-delegations and acknowledgement of receipt	Financial benefits to be achieved through improved operational efficiencies				
7	Contract Management	Outdated and incomplete Contract register. - Contracted services is 10.3% - Irregular payments without proper contracts. - No contract management framework resulting in poor contract management. - Irregularly awarded contracts. - Political interference	Audit and review all contracts	In-house	In-house	MM Manager: Internal Audit	01.12.2021	28.02.2022	No irregular, unnecessary or expired contracts, and contracts register in place	Audit and review report by Internal Audit Manager	Financial benefits to be achieved through improved operational efficiencies				
			Negotiate and sign affordable payment arrangements with creditors	In house	In house	MM	01.12.2021	28.02.2022	Honouring of financial commitments and arrear debt payment	New affordable agreements signed off by all parties	Financial benefits to be achieved through improved operational efficiencies				
			Development and approval of contract management framework	In house	In house	MM	01.12.2021	28.02.2022	Contract management framework in place	Approved contract management framework and Council resolution	Financial benefits to be achieved through improved operational efficiencies				
			Identify goods and services required on an ongoing basis and appoint service providers on three year contracts	In-house	In-house	Municipal Manager CFO	01.12.2021	31.03.2022	Reduction in operational costs, Reduction in irregular deviations	Reduction in procurement costs as per procurement plan, and appointment letters.	Financial benefits to be achieved through improved operational efficiencies				
			Review and audit the Water Reclamation contract	In House	In House	CFO Director: Corporate Services	02.01.2022	31.03.2022	value for money, compliance with legislation	Review and audit report					
			Review standard terms and conditions of security tender to include penalties for loss of assets against the service provider	In hHouse	In House	CFO	02.01.2022	28.02.2022	Recovery of losses at no cost to the municipality	Reviewed terms and conditions and service level agreement					
			Audit legal compliance with procurement processes for the currently awarded security services tender	In House	In House	Manager: Internal Audit	02.01.2022	28.02.2022	Compliance with statutory prescripts and reduction in irregular expenditure	Audit report					
			Submission of monthly performance monitoring reports on contracts	In-house	In-house, Contracted Services	CFO	01.12.2021	Monthly	value for money, compliance with legislation	Monthly performance monitoring reports	Financial benefits to be achieved through improved operational efficiencies				
			Review annual procurement plan	In-house	In-house	MM CFO	01.12.2021	31.01.2022	Reduction in operational costs related to procurement	Approved reviewed procurement plan by Council and resolution	Financial benefits to be achieved through improved operational efficiencies				
8	Contingent Liabilities	Contingent liability at R1 085 000-00 - Low Risk financial exposure - Material non-compliance with legislation	Development and implementation of MFMA Legal compliance matrix	In-house	In-house and NT-MFMA unit	MM Executive Dir: Corporate Services	01.12.2021	31.01.2022	Legislative compliance	Institutionalised MFMA legal compliance matrix and AG annual audit reports	Financial benefits to be achieved through improved operational efficiencies				
9	Powers and Functions	Municipality mandated to provide library services and development of Housing units.	Conduct an in-depth analysis of cost implications	In-house, PT	In-house, PT	CFO	01.12.2021	28.02.2022	All costs funded mandated agreement.	Cost analysis report	Financial benefits to be achieved through improved operational efficiencies				
			Re-negotiate mandate agreements	In-house, PT	In-house, PT	Executive Director: Corporate Services and CFO	28.02.2021	30.04.2022	Re-negotiated mandate agreements and all costs covered for	Signed re-negotiated mandate agreements	Financial benefits to be achieved through improved operational efficiencies				
10	Immovable prooerty	No information received from municipality to conduct status quo assessment	Audit of immovable property portfolio	In house	In house	MM	01.12.2021	30.05.2022	Increase in revenue	Audit report by Manager: Internal Audit	Increased revenue from investment properties as				

	portfolio		Conduct cost benefit analysis (operational expenditure against revenue collected)	In house	In house	CFO	28.02.2022	30.03.2022	Reduction in operational expenditure	Approved report by CFO	Input on the Budget Funding Plan					
			Review of all lease agreements	In house	In house	MM	01.12.2021	30.03.2022	Increase in revenue	Reviewed signed lease agreements						
			Collection of market related rentals from tenants	In house	In house	CFO	30.03.2022	Monthly	Increase in revenue	Financial report						
			Non paying tenants be ejected from the properties	In house	In house	CFO Executive Director:Corporate services	01.12.2021	Monthly	Increase in revenue	Tenant management report						
			Identify immovable properties not required for basic municipal services	In house	In house	Executive Director: Corporate Services	01.12.2021	30.05.2022	Increase revenue Reduction of expenditure	Approved report by Council and Council resolution						
			Reconcile alienation transactions with Deeds office records for the past five years	In house	In house COGTA	Executive Director: Corporate Services	01.12.2021	31.03.2022	Account for all immovable properties	Council approved reconciliation report and resolution						
			Development and implementation of Alienation/Land disposal policy	In house	In house	MM Director: Corporate Services	01.12.2021	28.02.2021	Increase revenue Reduction of expenditure	Approved Alienation/Land Disposal policy approved by Administrator						
11	Information and Communication Technology	Inadequate ICT strategy Approved disaster recovery plan in place; The disaster recovery plan was not tested during the 2019/2020 financial year; Outdated antivirus software.	Review ICT Governance framework	In house	In house COGTA	ICT Manager	01.12.2021	30.03.2022	Integrity, confidentiality and security of data. General controls in place	Internal audit report and AG audit report						
			Review, develop and implement ICT general controls	In house	In house COGTA	ICT Manager	01.12.2021	Monthly	No findings by Auditor-General	Auditor-General report Internal Quarterly audit reports						
			Develop and implement a server downtime monitoring tool	In house	In house COGTA	ICT Manager	01.12.2021	30.03.2022	99.95% uptime	Downtime tracker report						
			Update the website	In house	In house COGTA	ICT Manager	01.12.2021	Monthly	Updated website	Updated website						
			Report on Back office Turnaround times in resolving help desk queries	In house	In house COGTA	All Heads of Directorates	01.12.2021	Monthly	Satisfied customers Increased revenue. 95 % of work orders completed	Customer satisfaction survey and Monthly work order reports						
PILLAR 2: INSTITUTIONAL																
1	Change Management	Change Management is not implemented.	Sensitise employees & labour regarding the introduction and implementation of the FRP	In-house capacity NT-MFRS	NT-MFRS WC-COGTA WC-SALGA	MM, Director: CS	01.01.2022	31.01.2022	Achieved buy-in and support/ Set tone for change Staff morale boosted Enhanced service delivery & performance Increased productivity to support Revenue Management operations Smooth transitions and transformation	Minutes and attendance registers of meetings/sessions.	Only use mobilised resources					
			Develop a municipal-wide Change Management Strategy	In-house capacity NT-MFRS	NT-MFRS WC-COGTA WC-SALGA	MM, Director: CS	01.01.2022	31.03.2022	Achieved buy-in and support/ Set tone for change Staff morale boosted/ Enhanced service delivery & performance Increased productivity to support Revenue Management operations Smooth transitions and transformation	Change Management Strategy,						

			Conduct Change Management interventions.	In-house capacity NT-MFRS	NT-MFRS WC-COGTA WC-SALGA	MM, Director: CS	01.01.2022	01.04.2022 & On-going	Achieved buy-in and support/ Set tone for change Staff morale boosted/ Enhanced service delivery & performance Increased productivity to support Revenue Management operations Smooth transitions and transformation	Minutes and attendance registers of meetings/sessions.				
2	Leave Management and Absenteeism	Poor management of leave and lack of record keeping. Some employees have been absent from work without official leave and no corrective measures are taken by the municipality. This also is attributed to political interference (some of the employees are active members of political party leadership - taking action against them is intercepted/ obstructed by political interventions. High rate of alcohol intake also plays a role. The municipality does not have Desertion/Incapacity Policy.	Conduct Incapacity inquiries and charge all employees who are on AWOL	In-house	In-house	Dir: CS	01.01.2022	31.03.2021	Re-affirmed accountability and discipline	Disciplinary outcomes and sanctions				
			Introduce Leave Controls (recordings, use electronic methods, approval procedures)	In-house	In-house	Dir: CS	01.01.2022	On-going	Improved controls and accountability	Leave records				
			Implement constant auditing of Pay-roll	In-house	In-house	Dir: CS	01.01.2022	On-going	Completeness of employee costs Eradicated worker absenteeism	Audit Reports (presented to Executive Management Team & Council)				
			Initiate and expedite medical boarding applications for affected staff (linked to Incapacity Hearings)	In-house	In-house	Dir: CS	01.01.2022	31.04.2022 & On-going	Completeness of employee costs Eradicated worker absenteeism	Hearings outcomes Medical boarding outcomes				
			Enlist the support of WC Liquor Board, on CSI arrangement to assist with counselling & rehabilitation of affected workers.	In-house	In-house	Dir: CS	01.01.2022	31.04.2022 & On-going	Support enlisted	Signed SLA				
3	Organisation Structure and Placement Policy	The Organisational Structure was reviewed and approved on 15th June 2021. Audited (19/20) Employee costs are 43% and stated at 37% unaudited (based on 20/21 budget) of the OPEX. Some of the functions are outsourced and partly outsourced due lack of requisite skills or resources: Internal Audit, Electrical & Engineering Services, ICT Services and Legal Services. Unfunded vacancies on new organogram – but not filled. There are unresolved placement disputes. High level of temporary employees (dating years back). Lack of sufficient workforce to perform duties due to inadequate organogram resulting in poor service delivery. Some staff members were illegally elevated to higher Tuned Assessment of Skills and Knowledge (T.A.S.K) grades post levels outside of normal recruitment processes and procedures. And some employees gave reported this action to the Public Protector for investigation.	Conduct an assessment of current structure	In-house	In-house	MM, Dir: CS	01.01.2022	31.01.2021	Assessment report	Assessment report	5% reduction			
			Present assessment report to Council	In-house	In-house	MM & Dir. CS 556 Managers	01.04.2022	31.04.2022	Council report	Council's comments and recommendation.				
			Draft Placement Policy & Insert changes to the Organisational Structure	In-house	In-house	Dir. CS	01.04.2022	31.05.2022	Smooth Transitions	Draft Policy				
			Consult employees & organised labour	In-house	In-house	Dir. CS	01.04.2022	31.05.2022	Buy-in and support	Minutes and attendance registers of meetings.				

			Approval of Placement Policy and reviewed Organisational Structure.	In-house	In-house	Dir. CS	01.06.2022	30.06.2022	Policy finalised	Council resolution						
			Reverse all staff who were illegally promoted.	In-house	WC NT WC COGTA	MM	01.01.2021	31.01.2021	Achieved accountability Reduction in employee costs.	Reversal letters and Payroll report						
			Investigate employees who are illegally benefitting from Cell-phone and Travel Allowances & terminate payments.	In-house	WC NT WC COGTA	MM	01.01.2021	31.03.2021	Achieved accountability Reduction in employee costs.	Reversal letters and Payroll report						
			Resolve all placement disputes (in line with Placement Policy)	In-house	WC SALGA	Dir. CS MM	01.05.2021	31.12.2021	Placement disputes resolved	Placement letters Report on dispute resolution.						
4	Review and Development of Job Descriptions	Inadequate Job Descriptions	Conduct an assessment of approved Job Descriptions	In-house	WC SALGA WC COGTA	Dir. CS	01.01.2022	28.02.2022	Determined the individual and job categories with approved Job Descriptions	Assessment report						
			Develop Job Descriptions based on the current structure	In-house	WC SALGA WC COGTA	Dir. CS	01.03.2022	01.06.2022	Draft Job Descriptions	Progress Report						
			Consult affected employees and their representatives	In-house	In-house	Dir. CS	01.03.2022	01.06.2022	Employees properly guided and participated in the process of writing posts and jobs category Job Descriptions	Minutes of consultations and signed JDs						
			Review Job Descriptions for changed, new, migrated posts.	In-house	In-house	Dir. CS	01.07.2022	31.10.2022	Employees properly guided and participated in the process of writing posts and jobs category Job Descriptions	Minutes of consultations and signed JDs						
5	Model for Filling: Critical Posts	There is currently no Model for Filling of Critical Posts	Develop Model for filling of critical posts.	In-house	NT MFRS	Dir. CS	01.01.2022	28.02.2022	Systematic approach for filling posts	Draft Model						
			Consult employees & organised labour	In-house	In-house	Dir. CS	01.01.2022	28.02.2022	Buy-in and support	Minutes and attendance registers of meetings.						
			Submit Model for approval by Council	In-house	In-house	Dir. CS	01.01.2022	28.02.2022	Draft Model presented to Council	Council resolution						
6	HR Policy Policies	The following policies are in place and limitations have been identified in some policies, review is required: Recruitment and Selection Essential User-Scheme Sexual Harassment Language Private Work Cell-phones HIV/AIDS Staff Induction & Training Succession Planning & Career Pathing Framework: Staff Appointment – Support Staff for elected representatives The following policies are not in place: Placement Acting Allowance Overtime Work Desertion & Incapacity Policy	Conduct a detailed assessment of the following HR Policies: Recruitment & Selection, Cellphones, Support Staff for Political Offices, Succession Planning, Study Scheme & Essential User Scheme.	In-house MFRS Advisory Support	In-house MFRS Advisory Support	Dir. CS	01.01.2022	31.03.2022	All HR anomalies and non-compliant areas are corrected	Draft HR Policy Manual						
			Draft Review of the following HR Policies: Recruitment & Selection, Cellphones, Support Staff for Political Offices, Succession Planning, Study Scheme, Acting Allowances, Overtime, Work Desertion & Incapacity Policy and Essential & Emergency Services Agreement.	In-house MFRS Advisory Support	In-house MFRS Advisory Support SALGA/SALGBC (Divisional).	Dir. CS	01.02.2022	31.05.2022	Completed analysis, detailed short comings and gaps identified.	Assessment report						
			Consult Organised Labour and employees	In-house MFRS Advisory Support	In-house MFRS Advisory Support	Dir. CS	01.02.2022	31.05.2022	Solicited buy-in and achieved support	Agendas, minutes and attendance registers						
			Present policies to Council for consideration and approval.	In-house	In-house	Dir. CS	01.06.2022	30.06.2022	Draft policies	Council resolution and approved policies						
7	Verification of Staff	Verification of Staff are not conducted	Conduct staff verification	CoGTA WCG	CoGTA WCG	Dir, CS Internal Audit	01.01.2022	31.03.2022	Completeness of employee costs Accountability	Verification report						
			Submit report to Council	MM	MM	Dir, CS	01.04.2022	31.04.2022	Completeness of employee costs Accountability	Council Report and Resolution						

			Implement findings and apply consequence management to address adverse findings - to include desertion and incapacity inquiries and hearings.	CoGTA WCG	CoGTA WCG	MM & Dir. CS	01.04.2022	30.06.2022	Completeness of employee costs Accountability and Payroll Data Cleaned	Incapacity hearing reports and outcomes/ findings.					
			Immediately terminate and stop salaries of all employees that are unaccounted for (not verified) - Align to above activity.	In-house, CoGTA WCG	CoGTA WCG	Dir: CS, CFO and MM	01.04.2022	31.04.2022	Achieved full accountability	Termination letters Payroll Report					
8	Records Management	Inadequate records management practices/ safeguarding of documents - possible limited storage facilities. File Plan was recently updated and approved by WCG Cultural Affairs & Sport in March 2021. Records Management Policy was revised and approved in 2016 by WCG Cultural Affairs & Sport	Assess current practices (audit filing & archiving processes).	In-house MFRS Advisory Support	In-house MFRS Advisory Support	Dir. CS	01.01.2022	31.01.2022	Completed analysis, detailed short comings and gaps identified.	Assessment report					
			Introduce Records Management Controls/ Standard Operating Procedures (SOPs)	In-house	In-house	Dir. CS	01.01.2022	31.03.2022	Improved accountability	SOP Document					
9	Verification of Staff qualifications	Determine if all staff qualifications are vetted on appointment (if not, all all qualifications should be vetted)	Conduct an analysis of staff members whose qualifications have not been vetted.	In-house	WC COGTA	Dir: CS	01.01.2022	30.05.2022	An analysis conducted	Analysis Report					
			Conduct vetting qualifications of all affected employees.	In-house	WC COGTA	Dir: CS	01.01.2022	30.05.2022	Finalised report	Vetting Report					
			Present a report to Council	In-house	Council	Dir. CS	01.06.2022	30.06.2022	Finalised report	Council resolution					
			Institute consequence management against employees whose qualifications are not authentic	In-house		MM, Dir: CS	01.06.2022	31.08.2022	Disciplinary process with charge sheets	Outcomes reports and sanctions					
10	Performance Management	The PMS of the municipality is adequate and well regulated. BWLM uses the Service Delivery Budget Implementation Plan (SDBIP) as the basis for the system on an annual basis, the system is web-based. The Municipal Manager and 56 Managers sign annual performance agreements, and these are evaluated as required. The noted limitations are the lack of preparation of Personal Development Plans (PDPs) post assessment and cascading of PMS to T.A.S.K grade levels below section 56 Managers.	Develop and Sign Personal Development Plans with MM and s56 Managers.	In-house	CoGTA WC SALGA WC	Dir: CS	01.01.2022	31.01.2022	Improved productivity Improved accountability	Signed PDPs					
			Review PMS Policy to make provision for cascading of PMS to levels below s56 Managers.	In-house	CoGTA WC SALGA WC	Dir: CS	01.01.2022	31.03.2022	Improved productivity Improved accountability Improved service delivery	Signed Performance Agreements					
			Consult employees and organised labour	In-house	In-house	MM and Dir: CS	01.01.2022	31.03.2022	Solicited buy-in and achieved support	Agendas, minutes and attendance registers - LLF and staff meetings.					
			Reviewed PMS Policy approved by Council	In-house	In-house	MM and Dir: CS	01.04.2022	31.04.2022	PMS review finalised	Approved PMS Policy Council resolution					
			Cascade Performance Management from post levels 2 to 3.	In-house	CoGTA WC SALGA WC	Dir: CS	01.05.2022	31.07.2022	Improved productivity Improved accountability Improved service delivery	Signed Performance Agreements					
			Cascade Performance Management from post levels 4 to 6.	In-house	CoGTA WC SALGA WC	Dir: CS	01.08.2022	31.12.2022	Improved productivity Improved accountability Improved service delivery	Signed Performance Agreements					
11	Skills Audit	Skills audits have not been conducted. The municipality lacks critical skills in key and core service delivery areas. Some appointment were without considering requisite skills and competencies for appointed incumbents.	Conduct skills audits for all employees	In-house	CoGTA WC SALGA WC	Dir: CS	01.01.2022	30.06.2022	Set of skills and gaps determined.	Skills Audit report					
			Report to Council	In-house	In-house	Dir: CS	01.07.2022	31.07.2022	Council report	Council resolution					
			Implement skills audit outcomes	In-house	In-house	Dir: CS	01.08.2022	31.12.2022 & on-going	Improved performance Requisite skills acquired Employees matched to correct jobs	Implementation reports					
12	Personal Protective Equipment/Clot hing -PPE	Inadequate PPE/Clothing for Fire and Rescue Personnel.	Urgently procure all required PPE/C	In-house	In-house	Dir. CS	01.01.2022	31.01.2022	All affected employees have access to PPE/C	Delivery notes and delivery registers signed by employees					

13	Human Resources Development Strategy	The HRDMS is in a draft form, first developed in June 2017 but not yet approved by Council. Failure to attract, appoint and retain skilled and competent workforce/critical vacancies not filled and ineffective middle management.	Conduct HR Maturity Level	In-house	In-house WC SALGA	Dir. CS	01.01.2022	28.02.2022	HR Maturity level determined	HR Maturity level report					
			Draft HRDMS	In-house	In-house	Dir. CS	01.01.2022	31.03.2021		Draft HRDMS	Draft HRDMS				
			Consult employees and organised labour	In-house	In-house	Dir. CS	01.01.2022	31.03.2022	Achieved buy-ib and support, created deeper understanding of strategic HR	Agendas, Minutes and attendance registers					
14	Management of Discipline.	Lack of stringent control measures hampering successful outcome of disciplinary procedures. Limited in-house capacity of Presiding Officers. Staff with political links are proving to be difficult to control and manage and there is political interference.	Develop SLAs with other municipalities and state organs to assist with Presiding Officers and Prosecutors.	In-house	WC CoGTA WC SALGA	MM	01.01.2022	31.03.2022	SLA reached and matters expedited.	SLA for shared services.					
			Train s56 Managers and line Managers as Presiding Officers and Prosecutors.	In-house	WC CoGTA WC SALGA	MM	01.01.2022	31.03.2022 & ongoing	Improved capacity, improved pace of resolving matters.	Training attendance registers, training manuals.					
			Finalise all outstanding disciplinary cases	In-house	In-house	MM	01.01.2022	31.06.2022 & on-going	Improved capacity, improved pace of resolving matters.	Case management report.					
15	LLF	The LLF is dysfunctional. Non-attendance of meetings by both components. Last meeting took place on the 17th November 2020.	Develop a schedule for LLF meetings and implement resolutions.	In-house	In-house	Dir. CS	01.01.2022	On-going	Achieved labour peace Processing of key	Minutes of meetings and attendance registers					
			MM - discipline member of management and officials for not honoring LLF programmes. Speaker and Whippery - reprimand members of Council (nominated Cpouncillors) for not honoring LLF programmes.	In-house	In-house	MM, Spoker & Whip of Council.	01.01.2022	On-going	Functional and effective LLF	Reprimand letters and disciplinary outcomes.					
PILLAR THREE: FINANCIAL MANAGEMENT															
1	Budget Management (Funded Budget)	Municipality developed and approved an unrealistic unfunded budget for 2021/2022 A8 Unfunded with R110 m (per PT calculation) Revenue baseline insufficient Over commitment on contracted services Limited capital available for revenue generating infrastructure Inability to pay bulk purchases Inability to repair and maintain infrastructure, which effects service delivery. Inaccurate Collection Rates and Creditor amounts Low collection rates and negative cash flows Budget silent on water inventory item: No provision for the costs of water extraction and/or purification as inventory as per GRAP 12 requirements	Revise Budget Funding Plan with clear objectives and financial targets aligned with FRP strategies and activities. PT oversight on BFP implementation Compile credible Adjustment Budget 2021/22 Apply Zero-based budgeting approach Improve budget controls to prevent unauthorised expenditure Consider review of budget related policies to facilitate increased revenue and contain cost.	In-house	PT Oversight PT Support	CFO (PT Oversight and Support)	01.01.2022	30.05.2022	3-Year Budget Funding Plan Monthly BFP Progress Reports Credible 2021/22 MTREF Budget Plan for phasing in of cost-reflective tariffs	Approved 2021/22 MTREF Budget Approved Budget Funding Plan (BFP) BFP Progress Reports Cost-reflective tariff strategy	100% adherence to approved 3-Year Budget Funding Plan FRP MTREF Financial Targets Target cash flow improvement per annum (in line with FRP targets)				

2	Cost Containment and Cash Flow Management	<p>Cost containment policy is in place.</p> <p>No evidence on implementation and impact</p> <p>The current ratios of 0.53:1 (2021/22), 0.61:1 (2022/23) and 0.74:1 (2023/24) indicates that the working capital of the Municipality increases over the MTREF period, but still below the NT norm of 1.5 - 2:1. (exposed to liquidity risk).</p> <p>The liquidity ratios of negative 0.05:1 (2021/22), 0.02:1 (2022/23) and 0.12:1 (2023/24) is increasing over the MTREF years, however remains below the NT recommended norm of 1:1. This indicates that the Municipality does not have the ability to meet its short-term obligations.</p> <p>As at 31 March 2021, the balance for the Municipality's primary bank account (with Nedbank) was R871 000.00. The Municipality had, at that point already received all the transfers that it would receive for the 2020/21 financial year (which ended in June 2021). The Municipality was therefore considered likely to rely on its overdraft facility to fund its</p>	<p>Introduce risk management and internal control processes to ensure adequate supervision of daily cash receipting, banking processes and cash management reporting (considering creditors, unspent conditional grants, other trade and payable)</p> <p>Revenue enhancement strategy to be developed and implemented</p> <p>Establish cash flow committee</p> <p>Improve capacity of BTO</p> <p>Adopt an active cash management system to enable it to maintain sound liquidity for sustainable service delivery</p> <p>Align policy with MFMA Circular 82 for guidelines on cost containment measures, MFMA Circular 97 and the Municipal Cost Containment Regulations (Gazette No.42514)</p>	In-house	NT 2019 Cost Containment Regulations	CFO, Senior Managers	01.01.2022	31.12.2022	<p>Cost Containment Policy revised and implemented.</p> <p>Reduced Employee Cost and Fruitless wasteful expenditure</p> <p>CG spending within Budget</p> <p>Cash Flow Management Reports</p>	<p>Revised Cost Containment Policy</p> <p>Financial Impact Progress Reports</p> <p>Cash Flow Management Reports</p>	<p>Compliance to 2019 NT Regulation on cost containment</p> <p>Savings in line with FRP Targets</p>				
3	Trading Debtors and Collection Rates	<p>Not all consumers are metered and unknown consumers</p> <p>Consumer meters not read but billed on estimates</p> <p>Prepaid vendor reconciliation not performed monthly</p> <p>Valuation roll not reconciling with the billing system</p> <p>No co-ordination between technical and finance on meter readings</p>	<p>Investigate and instil improved revenue management processes</p> <p>Assess adequacy and efficacy of Credit Control Policy and Processes in realising the debtors</p> <p>Identify new opportunities for revenue generation and growth (within its mandate), and determining areas where generation of revenue has been underutilised.</p> <p>Establish customer base which classify</p>	In-house	PT/COGTA Support Package	MM, CFO (Supported by PT)	01.01.2022	31.12.2022	<p>Improve the collection rate in line with FRP targets</p> <p>Reduced government debt</p> <p>Reduce Business debts</p> <p>Reduce Household debts by 10% (Month 3-6)</p>	<p>Monthly Valuation roll reconciliation to Circular 93</p> <p>Monthly Billing Reconciliations</p> <p>Monthly Debtor Age Analysis Reports</p> <p>Debtor ratios</p>	<p>Property Rates: Bill 100% of Valuation Roll Value reconciled with billing system.</p> <p>Increased billed revenue/services.</p> <p>Achieve 78% collection rate anticipated in FRP</p> <p>10% reduction in unbilled consumption</p> <p>Service Chargers: 10%</p>				
4	Expenditure/ Creditor Management	<p>Creditor Payment Ratio declined from 2018/19 to 2019/20 from 87days to 145 days (NT Norm = 30 days).</p> <p>Evident from the liquidity ratios that the Municipality does not have the required cash flow to keep up with its obligations.</p> <p>Total Creditors: R64 million</p> <p>Prioritise creditor payments <R300,000</p> <p>Increasing Eskom debt: R27m (2020), R60m (2021)</p> <p>Some payment arrangements in place (not tested for affordability)</p> <p>The Municipality is still struggling to meet its obligations towards Eskom</p> <p>The serious risk of Eskom interrupting supply of bulk electricity or taking other actions to collect the debts owed to them</p>	<p>Prepare creditors reconciliations for bulk suppliers</p> <p>Enter into / re-negotiate payment plan with Eskom (Interest, Credit Control, etc.) - in line with NT debt restructuring tool</p> <p>Verify NMD with Eskom assistance</p> <p>Prioritise current account payments for bulk purchases</p> <p>Ensure that creditors paid have a legitimate claim in terms of money owed</p> <p>Arrear accounts to be structured according to the FRP using the restructuring tool.</p> <p>Manage contingent liabilities to minimise the exposure of financial risk</p> <p>Incur expenditure in terms of the approved 2021/22 Budget</p>	In-house	NT UIFW Regulation NT Debt Restructuring Tool PT Support	MM, CFO	01.01.2022	31.12.2022	<p>Compliance to BFP Budget Parameters</p> <p>Creditor Payment Ratio of 30 Days by December 2022</p> <p>Enhanced Service Delivery</p> <p>Prevented Irregular Expenditure</p> <p>Reduced UIFW</p>	<p>Creditors reconciliations</p> <p>MPAC reports</p>	<p>100% adherence to payment arrangements</p> <p>Achieve expenditure financial targets per FRP parameters</p>				
5	mSCOA Support	<p>Disclaimed audit opinion for the 2019/20 Annual Financial Statements</p> <p>The credibility of the data strings is a challenge</p> <p>MTREF Budget not directly prepared on the mSCOA financial systems</p> <p>mSCOA Implementation Plan in place and</p>	<p>Setup mSCOA Steering Committee</p> <p>Implementation of mSCOA Road Map</p> <p>Timeously Submission of credible data strings</p> <p>Revise and implement plan for non-functional modules such as asset</p>	In House	PT Oversight	MM, CFO, 556 Managers	01.01.2022	31.12.2022	<p>Functional mSCOA Steering Committee</p> <p>Approved mSCOA Road Map</p> <p>Timeously submission of credible data strings</p>	<p>STEERCOM ToR</p> <p>mSCOA Roadmap</p> <p>Data Strings submission evidence</p>	<p>As per approved Municipal Budget</p> <p>As per approved Municipal Budget</p> <p>As per approved Municipal Budget</p>				

		committee ToR (Functionality questioned) Key Functional Modules not implemented	management modules etc. PT support on mSCOA implementation						Full functionality of all modules on the core system	mSCOA Progress Reports	As per approved Municipal Budget				
6	Asset Management	Asset Management policy in place (Approved in June 2021 for the 2021/22 financial year) No evidence obtained for adherence to policy provisions regarding accounting and information system that accounts for assets nor a system of internal control for municipal assets. No evidence of systems in place to avoid misuse and abuse of municipal assets. FAR not GRAP 17 Compliant (per AG Report)	Asset Management policy to be amended to reflect Mayor instead of Executive Mayor as per paragraph 7 of the Asset Management Policy Municipality to ensure there are efficient systems in place for accounting for all municipal assets. Municipality to develop and record systems to avoid misuse and abuse of municipal assets. Facilitate FAR GRAP 17 compliance	In-house	PT Oversight	MM, CFO, S56 Managers	01.01.2022	31.12.2022	Improved Asset Management Accounting	Updated GRAP compliant Fixed Asset Register	Not applicable				
7	Trading Tariffs	Trading services reflect an overall fixed surplus over the 2021/22 MTREF, except for energy and waste management services that are reflecting a deficit.	Municipality must re-examine the cost-effectiveness of its trading services, especially electricity as this is the largest trading service and should be able to generate surpluses. Put in place strategies to reduce losses even further by attempting to reduce its technical and non-technical assets as these will reduce the cost of supplying services and increase the volumes sold.	In-house	In-house	MM, CFO	01.01.2022	31.12.2022	Cost-reflective tariffs Cost-of-Supply Studies Trading Services Surpluses	Cost-of-Supply Reports Tariff Structure					
8	Supply Chain Management	Not all municipal planned procurement is included in the procurement plan. Supply Chain Management policy is in place, but need to be reviewed for alignment with national guidelines No evidence for implementation of policy – reports were not submitted quarterly High levels of UIFW point towards SCM deficiencies	Review SCM policy to deal with any internal controls weaknesses identified, and ensure they are aligned to all applicable legislation Design and implement systems and procedures to ensure total compliance to the policies by the municipality (strengthened controls) SCM Checklists to be developed and implemented to provide a step-by-step guide to the Officials. All municipal items for procurement should be included in the procurement plan. Municipality to ensure annual adherence to SCM reporting requirements as contained in the MFMA. Implement SCM SOPs	In-house	In-house	MM, CFO	01.01.2022	31.12.2023	SCM Policy SOPs	SCM Policy SOPs approved and implemented					

9	Financial Control Environment	<p>Status of accounting records is unreliable</p> <p>SOPs not fully implemented</p> <p>Utilisation of financial resources are not used effectively, efficiently, and economically.</p> <p>Full and proper records of the financial affairs are not kept in accordance with prescripts</p> <p>Financial and risk management not adequately implemented</p>	<p>All revenue and expenditure to be captured on a live system. Checks and balances to be monitored. All account reconciliations to be performed by capable individuals and approved by senior official.</p> <p>All reconciliations to be performed and monitored</p> <p>Implementation of SOP's for all BTO functions. Workshop the SOP and monitor implementation</p> <p>Appointment and training of officials</p> <p>Review of SOP's, training of staff and support with implementation</p> <p>Develop records management procedure in line with regulations, train staff and support with implementation</p> <p>Train management on risk identification and mitigation</p>	In-house	In-house	MM, CFO, Director: Corporate Services	01.01.2022	31.12.2023	<p>Complete Procurement Plan</p> <p>Implemented SOPs</p> <p>Complete Audit Files</p> <p>Increased BTO skill levels</p>	<p>Procurement Plan</p> <p>SOPs</p> <p>Training Plan</p> <p>Audit Files</p>				
10	Indigent Management	<p>Non-alignment of qualifying criteria with National standard: 1 state pension vs 2 state pension to qualify for 100% subsidy</p> <p>Limited financial resources: Overstated debtor's book</p> <p>Inaccurate recording of indigents: Unrealistic indigent register lacking proper verification process</p> <p>Allocation of support to consumers who are no longer indigents</p>	<p>Status verification through physical inspection/ revision and external verification.</p> <p>Verification of indigent should also be done via SASA database in addition to available processes to ensure creditability of the register. Publication of names should be maintained.</p> <p>Verified indigent customers should not be charged interest, this will overstate debtor's book.</p> <p>Acquisition of Indigent Management System</p> <p>Review of the Indigent Management Policy for alignment with national standard</p> <p>Review of Indigent Register</p> <p>Well driven awareness campaign and educating community.</p> <p>With respect to relief strategies to</p>	In-house	In-house	MM, CFO, Director: Corporate Services	01.01.2022	31.12.2023	<p>Updated Indigent Management Policy</p> <p>Complete Indigent Register</p> <p>Adjusted Debtors Book</p>	<p>Indigent Management Policy</p> <p>Indigent Register</p>				
PILLAR FOUR: SERVICE DELIVERY														
1	Asset Management	<p>Limited management of assets based on conditional assessments on asset register. Poor asset management strategies. Management did not maintain proper records to ensure the source documents are readily available for audit purposes. The asset register is not up to date.</p>	<p>Review and update of Asset Maintenance and Renewal policy and strategy.</p> <p>Participate in the District Municipality one user license offer for GIS.</p> <p>Implementation of Asset Maintenance and Renewal policy and strategy.</p>	In-house	In-house, Contracted Services	MM, CFO, Director: Technical Services, Community Service	01-Dec-21	30-Nov-22	<p>Terms of reference. Procurement of service provider</p> <p>Reviewed Asset Maintenance and Renewal Policy and strategy in place</p>	<p>Reviewed Asset Maintenance and Renewal Policy and strategy in place</p> <p>Updated GIS database of infrastructure assets in the GIS software</p> <p>Program Implementation Report</p>	<p>GRAP Compliant Asset Register. Target 8% of Opex.</p> <p>GRAP Compliant Asset Register. Target 8% of Opex.</p> <p>GRAP Compliant Asset Register. Target 8% of Opex.</p>			

			Audit of current infrastructure (conditional assessment, determination of the remaining useful life)	In-house	In-house, Contracted Services	MM, CFO, Director: Technical Services, Community Service	01-Dec-21	30-Nov-22	Complete and up to date asset data, including but not limited to asset classification, asset condition, determination of remaining useful life, and asset revaluation if still usable after end of life.	GRAP compliant asset register	GRAP Compliant Asset Register.				
			Work In Progress Management (Record keeping for WIP, Componentization of Assets as part of the consultant's scope of work)	In-house	In-house, Contracted Services	Technical Director, CFO, DBSA	01-Dec-21	30-Nov-22	Asset componentization report for all new infrastructure. Consultant scope of work must incorporate elements of asset management and final payments must not be made without asset componentization report on asset delivered.	GRAP compliant asset register	GRAP Compliant Asset Register				
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 losses are recorded as 56% and electricity losses are recorded as 14.7%.	Enable Mobile Application and USSD (Unstructured Supplementary Service Data) enquiries from customers for utility bills	In-house	In-house, Contracted Services	MM, Technical Director, CFO	01-Dec-21	30-Nov-22	Ability of customers to make payments on multiple mobile platforms	Mobile account enquiry and payment platform	Target a 95% collection rate by increasing a collection rate by at least 5% per month.				
			Enable use of airtime to pay for municipal payments	In-house	In-house, Contracted Services	MM, Technical Director, CFO	01-Dec-21	30-Nov-22	Ability of customers to make payments using airtime	Mobile payment platform	Target a 95% collection rate by increasing a collection rate by at least 5% per month.				
			Enable e-services on including payment of municipal bills on the municipal website	In-house	In-house, Contracted Services	MM, Technical Director, CFO	01-Dec-21	30-Nov-22	e-services page on the www.Beaufort West.gov.za website	e-service portal on the municipal website	Target a 95% collection rate by increasing a collection rate by at least 5% per month.				
3	Electricity Supply	The municipality owes Eskom R59,5m (June 2021). Electricity losses are above the 7-10% norm @ 14.7%(2020). The municipality is not collecting and paying the bulk supplier Eskom and as a result there is a large outstanding electricity debt. The municipality is experiencing cable theft. The municipality has not indicated a clear strategy to deal future energy security, taking into account SSEG and the 100MW self-generation potential. Inadequate staff training due to budget constraints.	Review the payment plan for Eskom	In-house	In-house, Contracted Services, ESKOM	MM, Technical Director, CFO	01-Dec-21	30-Nov-22	Proof of payment in line with the payment plan	Proof of payment in line with the payment plan	Payment in line with payment plan				
			Pay Eskom current account	In-house	In-house, Contracted Services, ESKOM	MM, Technical Director, CFO	01-Dec-21	30-Nov-22	Proof of payment in line with the current account	Proof of payment in line with payment plan	Payment must be in line with current account				
			Pay Eskom historical account	In-house	In-house, Contracted Services, ESKOM	MM, Technical Director, CFO	01-Dec-21	30-Nov-22	Proof of payment in line with payment plan	Proof of payment in line with payment plan	Payment in line with payment plan				
			Develop a Energy Demand Side Management (EDMS) strategy to reduce electricity losses to below 10%.	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	EDMS Strategy Document	EDMS Strategy Document	Reduce losses by 5% in the first three months. Current Baseline (AFS 19/20) = 14,7%				
			Implementation of the EDMS strategy	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Baseline Assessment and retrofit schedule. Implementation of cut-offs and removal of illegal connections register	Baseline Assessment and retrofit schedule. Implementation of cut-offs and removal of illegal connections register	Reduce losses by 5% in the first three months. Current Baseline (AFS 19/20) = 14,7%				
			Complete Cost of Supply Study	Contracted Services, CoGTA funding	Contracted Services	MM, Technical Director, CoGTA	01-Dec-21	30-Nov-22	Terms of Reference for Appointment of Service Provider. Appointment letter.	Terms of Reference for Appointment of Service Provider. Appointment letter.	Cost reflective tariffs must be achieved.				

			Training internal staff in order to comply with GMR requirements	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	HV Reg Certificates Trade Test Certificates	HV Reg Certificates Trade Test Certificates	Not Applicable				
			Development of Electricity Master Plan	In-house, DBSA	In-house, Contracted Services, DBSA	MM, Technical Director	01-Dec-21	30-Nov-22	Business Case Development	Business Case, Review and support by PPMU/PSC (Decision letter to the municipality)	Not Applicable				
			Development of Electricity Maintenance Plan	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Electricity Maintenance Plan	Electricity Maintenance Plan	Not Applicable				
			Installation of billing meters to replace non-functioning meters	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Distribution transformer refurbishment plan and progress report	Replace and upgrade 4000 electricity meters	Replace and upgrade 4000 electricity meters				
			Development of an asset protection strategy to minimize theft and vandalism	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Faulty Traffic Light repair schedule	Approved asset protection strategy	Approved asset protection strategy				
			Implement the asset protection strategy to minimize theft and vandalism	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Faulty Street Light repair schedule	Implementation plan for the asset protection strategy	Implementation plan for the asset protection strategy				
			Development of the quality of service and quality of supply strategy for the energy business	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Faulty Street Light repair schedule	Approved quality of service and quality of supply strategy	Approved quality of service and quality of supply strategy				
4	Bulk Water Supply	Water losses registered were above the norm of 30% at 56% (2020). The municipality is a drought stricken area, there are risks on security of supply on both surface and ground water sources due to lack of rain, high project development costs for water sources. No action is taken on the consumption by indigents above the 6kl consumption level. There is inadequate credit control on both indigents and normal clients. Money owed by the municipality was	Augmentation of water supply - surface and ground water	In-house	In-house	MM, Technical Director	01-Dec-21	30-Nov-22	Increase water provision capacity	Progress report on business plan implementation - Completion of borehole drilling and equipping.	Progress report on business plan implementation - Completion of borehole drilling and equipping.				
			Augmentation of water storage capacity	In-house	In-house, Contracted Services	MM, Technical Director	01-Dec-21	30-Nov-22	Increase water storage capacity	Progress report on business plan implementation - Completion of reservoir construction.	Progress report on business plan implementation - Completion of reservoir construction.				
5	Potable Water Supply	Water losses registered were above the norm of 30% at 56% (2020). The municipality is a drought stricken area, there are risks on security of supply on both surface and ground water sources due to lack of rain, high project development costs for water sources. No action is taken on the consumption by indigents above the 6kl consumption level. 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.	Implement water conservation and demand strategy.	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	WCDM Performance Report	WCDM Performance Report	Current reported water loss is 56%. The municipality must reduce losses by 5% in the first three months.				
			Identify consumers in the municipality per category - Ensure all consumers have functional meters - Read all consumer meters on a monthly basis	In-house & WSG Funding	In-house & contracted services	Director: Technical Services	01-Dec-21	30-Nov-22	Top Consumers identified and meters functional and read	Monthly meter readings	Current reported water loss is 56%. The municipality must reduce losses by 5% in the first three months.				
			- Install check meters on strategic billing meters; - Installation and monitoring of zone meters, installation of and upgrade of water meters	In-house & WSG Funding	In-house & contracted services	Director: Technical Services	01-Dec-21	30-Nov-22	Installation of Check meters	GPS co-ordinates and photos of meter installations. HILLSIDE (1)The Smart Water Meters (1 050 erven) kept as is. 2)The Upgraded Token Water Meters (314 erven) upgrade to Smart STS. 3)STS Utility Systems Water Meters (700 erven) upgrade to Smart STS. 4)Old Token Pre-Paid Water Meters (109 erven) upgrade to Smart STS.) RUSTDENE (Old token pre-paid water meters (2 092 erven) upgrade to Smart STS)	Current reported water loss is 56%. The municipality must reduce losses by 5% in the first three months.				

			Implement a vigorous awareness campaign to educate all consumers of their obligations to pay timeously	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	Community Activations in each municipality per month	One activation per municipality per month	One activation per municipality per month				
			Implement water restrictions and cut-offs to non-paying entities, companies; institutions and all other consumers and government departments	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	Cut-off lists for (1) government departments, (2) business and industry and (3) other consumers	Cut-off lists for (1) government departments, (2) business and industry and (3) other consumers	Target a 95% collection rate by increasing a collection rate by at least 5% per month.				
			Water Quality must comply to SANS 0214	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	Comply with SANS 0214	SANS 0214 Compliance Report	Comply with SANS 0214				
			Adequate skilled, competent technical staff for maintenance and meter reading (artisans) in line with the Institutional Model on filling of critical vacancies and review of the organization structure.	In-house	In-house	Director: Technical Services, Corporate Services	01-Dec-21	30-Nov-22	Skills Audit Report and Workplace Skills Program	Skills Audit Report and Workplace Skills Program	Training to improve competency using available budget				
6	Sanitation Services (Waterborne and non-waterborne)	No provision of sanitation (614 units), biological trickie filter system decommissioned and load increase in activated sludge process, limited personnel for fault response. The Municipality has performed well on the previous Green Drop assessments by obtaining a percentage score of 93.73 during the 2013 assessment. Competent Process Controllers	Emergency repairs and refurbishment of all water borne sanitation systems	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	Functional WWTW	Project Progress Report	Repairs to be effected within 12hrs of reporting.				
7	Fleet Management	Inadequate fleet to perform municipal functions optimally.	Develop a short-term fleet management and funding plan	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Short Term Fleet Management and Funding Plan	Fleet Performance Progress Report	100% expenditure of funding secured.				
			Implement a Fleet Management System	In-house	In-house, Contracted Services	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Fleet Management Parameters (fuel use, harsh braking, kilometres travelled, vehicle licensing, driver licensing, insurance, etc)	Fleet Performance Progress Report	Not Applicable				
		Inadequate maintenance of municipal fleet	Develop a high-level maintenance plan for on the critical fleet infrastructure assets and based on the conditional assessment on the asset register.	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Conditional Assessment of Fleet Maintenance Plan	Fleet Performance Progress Report	Not Applicable				
			Licences of redundant vehicles to be cancelled, new licences to be updated.	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Up to date vehicle licensing register.	Fleet Performance Progress Report	Not Applicable				
			Insurance payments to be reviewed and paid, as necessary. Insurance claims to be submitted as necessary and costs recouped.	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Insurance Management Parameters (payment of premiums, review of insurance premiums, claims management including recouping of funds from "at fault persons", paying liability if municipal at fault, etc)	Fleet Performance Progress Report	Review insurance premiums and target a reduction of 4%-10%				
		Inadequate maintenance of municipal fleet	Ensure that the mechanical workshop is functional to repair vehicles and equipment internally	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Functional Mechanical Workshop	Fleet Performance Progress Report	Not Applicable				

			Repair / salvage dysfunctional equipment	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Items for repair and salvage	Fleet Performance Progress Report	If repair is more than 20% of the value of asset consider disposing.					
			Auction off redundant equipment in line with legislation and policy	In-house	In-house	MM, CFO, Technical Director, Corporate Services	01-Dec-21	30-Nov-22	Items for disposal and auction date	Fleet Performance Progress Report	Minimum price must be set before bidding based on valuation approved by Technical Director					
8	Waste Management	The municipality has 4 sites, one of which has reached its end of life and it is unclear how far the municipality is with the new site. Some of the sites are not properly licenced. The municipality needs to appoint one of the senior managers as the Waste Management Officer. The municipality has received a section 24G notice for non-compliance in terms of the National Environmental Management Act 107 of 1998.	Implementation of the Integrated Waste Management Plan (IWMP) of Beaufort West LM Landfill Sites	In-house, DBSA	In-house, DBSA	Technical Director	01-Dec-21	30-Nov-22	Integrated Waste Management Plan	Integrated Waste Management Plan	Not Applicable					
			Monitoring of compliance with Integrated Waste Management Plan (IWMP) of Beaufort West Landfill Site	In-house	In-house	Technical Director	01-Dec-21	30-Nov-22	Monthly Report on Waste Disposal (Incl. waste types, tonnage and billing)	Waste Disposal Schedule from landfill gate house. Billing for waste disposal. Submission on the waste information system.	Revenue generated = Recorded disposed waste (according to waste disposal tariffs)					
			Review tariffs and policy	In-house	In-house	Technical Director	01-Dec-21	30-Nov-22	Cost reflective tariffs and reviewed policy	Cost reflective tariffs and reviewed policy	Cost reflective tariffs and reviewed policy					
			Promulgate updated by-laws as required.	In-house	In-house	Technical Director	01-Dec-21	30-Nov-22	Updated promulgated by-laws	Promulgated by-laws	Promulgated by-laws					
			Develop waste management facilities (Beaufort West & Maraisburg - R17m).	In-house	In-house	Technical Director	01-Dec-21	30-Nov-22	Project progress according to the project implementation plan	Project Progress Report	Project Progress Report					
			The municipality must complete the project for the weighbridge and fencing for Vaalkoppies	In-house	In-house	Technical Director	01-Dec-21	30-Nov-22	Monthly Report on Waste Disposal (Incl. waste types, tonnage and billing)	Waste Disposal Schedule from landfill gate house. Billing for waste disposal. Submission on the waste information system.	Revenue generated = Recorded disposed waste (according to waste disposal tariffs)					
9	Capital Expenditure	Grants are not fully spent and projects are not completed as planned.	Monitoring of grant performance	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	100% Grant Expenditure	Grant Expenditure and Project Progress Report	100% Capital Expenditure					
10	Roads and Stormwater	Poor roads and stormwater conditions in the municipality.	Participation in the District Rural Road Asset Management Program	In-house	In-house, Contracted Services	Director: Technical Services	01-Dec-21	30-Nov-22	Rural Road Asset Management Report	Rural Road Asset Management Report, project progress report on resealing and regravelling.	100% budget expenditure					
			Develop an Emergency Road Repair Program				01-Dec-21	30-Nov-22								
			Implement the Emergency Road Repair Program				01-Dec-21	30-Nov-22								
			Completed work on routine maintenance (Patching)	In-house	In-house	Director: Technical Services	01-Dec-21	30-Nov-22	Square meters of work completed	Roads and Stormwater Maintenance Report						
			Completed work on normal maintenance (Resurfacing)	In-house	In-house	Director: Technical Services	01-Dec-21	30-Nov-22	Square meters of work completed	Roads and Stormwater Maintenance Report						
			Completed work on heavy rehabilitation (Thick overlays and reconstruction)	In-house	In-house	Director: Technical Services	01-Dec-21	30-Nov-22	Square meters of work completed	Roads and Stormwater Maintenance Report						
11	Strengthen Coordination Forums	Non coordination and fragmented implementation of programmes and projects by different sector departments	Quarterly meetings with Sector Departments & key stakeholders	In-house	In-house	Director: Technical Services	01-Dec-21	30-Nov-22	Quarterly meetings attended by Sector Departments and key stakeholders	Minutes and attendance register of quarterly meetings						
12	Spatial Planning and Human Settlements	Lack of housing development and bulk infrastructure.	Implement the spatial development plan	In-house	In-house	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Spatial development Framework Implementation Progress Reports	Spatial development Framework Implementation Progress Reports						
			Increase revenue by making land available and attractive to private sector developers.	In-house	In-house	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	List of land available for sale or lease. Government owned land parcels which could be donated to the municipality	List of land available for sale or lease. Government owned land parcels which could be donated to the municipality						

			Review development and land use tariffs. Such as rezoning costs. Update where necessary. Promulgate updated by-laws as required.	External / Service provider	In-house	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Reviewed Tariffs	Reviewed Tariffs						
			Enforcement of Land Use Scheme and By-law to curb the high number of illegal land uses	External / Service provider	External / Service provider	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	By-law transgression fines register	By-law transgression fines register						
			Conduct assessments and the alienation and disposal of some of the Council Owned Properties	External / Service provider	External / Service provider	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Land Disposal Schedule	Land Disposal Schedule						
			Tribunal Applications; Submit applications to Tribunal and Processing of applications for approval	External / Service provider	In-house	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Number of applications processed	Tribunal Minutes						
			Develop and implement the 30% Project Sub-contract Policy for to support local companies	External / Service provider	External / Service provider	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Percentage expenditure on sub-contractor per project monthly spend	Percentage expenditure on sub-contractor per project monthly spend calculation						
			Review and implement application Fees for land development application	External / Service provider	External / Service provider	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Revenue Generated from fees charged	Revenue Generated from fees charged						
			Printing of Maps	In-house	In-house	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Revenue Generated	Revenue Generated						
			Issue Zoning certificates	In-house	In-house	MM, Director: Development and Planning	01-Dec-21	30-Nov-22	Register for issue of certificates	Register for issue of certificates						
13	Public Safety, Traffic and Licensing	Law enforcement activities is affected by inadequate equipment. Lack of Human resources Outdated By-Laws. Poor collection of traffic fines.	Collection of traffic and other by-law infringement fines.	External / Service provider	External / Service provider	MM, Director: Community Services	01-Dec-21	30-Nov-22	Intensive Law enforcement activities. Monthly operations. Intensify inspection of trading permits. Compliance	Collected Revenue Register	Traffic Fines: Return to 2020/21 level					
14	Recreational Facilities, Libraries, Parks and Cemeteries	Improved provision of recreational facilities, libraries, parks and cemeteries	Collection of tariffs for use of facilities.	External / Service provider	External / Service provider	MM, Director: Community Services	01-Dec-21	30-Nov-22	Service Level Agreements with users including applicable tariffs	Collected Revenue Register						
15	Municipal Infrastructure Plans	The municipality has a Water Services Development Plan, a Water Conservation and Demand Management Plan, a Pavement Management System and an Electricity Master Plan. The municipality needs to develop other infrastructure plans which it does not already have in place.	Develop an Integrated Infrastructure Asset Management Plan	External / Service provider	External / Service provider	MM, Director: Community Services, Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
			Develop a Water and Sanitation Master Plan	External / Service provider	External / Service provider	Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
			Update the Water Service Delivery Plan	External / Service provider	External / Service provider	Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
			Update the Water Conservation and Water Demand Management Plan	External / Service provider	External / Service provider	Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						

Update the Pavement Management System	External / Service provider	External / Service provider	Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
Develop the Integrated Transport Plan	External / Service provider	External / Service provider	MM, Director: Community Services, Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
Develop an Integrated Waste Management Plan	External / Service provider	External / Service provider	Director: Community Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
Develop an Air Quality Management Plan	External / Service provider	External / Service provider	Director: Community Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
Develop a Human Settlements Plan	External / Service provider	External / Service provider	MM, Director: Community Services, Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						
Develop a Fire Risk Management Plan	External / Service provider	External / Service provider	MM, Director: Community Services, Director: Technical Services	01-Dec-21	30-Nov-22	Funding request for the development of the plan. Appointment of the service provider. Completed Plan.	Funding request for the development plan. Appointment of the service provider. The completed plan.						