

			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	01.10.2021	30.10.2021 Quarterly	Reduction percentage in UIF&W expenditure. Legislative compliance.	Quarterly reports on UIF&W expenditure and approval by Administrator	Financial benefits to be achieved through improved operational efficiencies				
3	By-laws and enforcement	Ineffective enforcement of by-laws, by-laws promulgated in 2018, enforcement unit established and capacitated but staff doing something else, no reporting on revenue generated	Enforce by-laws	In house	In house	MM	01.10.2021	Monthly	Reduction of electricity and water losses. Law and order	Monthly reports	Financial benefits to be achieved through improved operational efficiencies				
			Develop Code of By-Laws	In house	In house	Director: Corporate Services	01.10.2021	31.01.2022	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	01.10.2021	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4	Audit action plan	Disclaimer of opinion for 2019/20 FY; Incomplete, outdated and inadequate implementation of AG audit action plan; Bad practice of bulk reconciliation of accounting records; Lack of accountability for poor performance;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; no reflection on retrieval of supporting documents that were not provided in prior year; monthly/regular reconciliation of accounting records remain a challenge e.g Bank reconciliation; financial misstatement findings are yet to be cleared; management use standard and generic progress to respond to number of SCM findings instead of being specific to each	Develop and implement audit action plan	In house	In house	MM	01.10.2021	30.10.2021	Improved audit outcomes and/reduction of audit findings	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	01.10.2021	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	01.10.2021	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	MM	01.10.2021	30.10.2021		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	01.10.2021	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 Audit Committee, Mayoral Committee and Council	In house	In house	MM	01.10.2021	Monthly		Report tabled to Audit Committee, 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	Annual risk management documents for financial year 2021/22 approved, Insufficient focus and pre-emptive measures; Non implementation of appropriate risk management activities and recommendations	Development of organisational business continuity plan	In house	In house	MM	01.10.2021	28.02.2022	Business continuity	Approved organisational business continuity plan and Council resolution	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	Administrator MM CRO	01.10.2021	30.10.2021	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	Administrator MM CRO	01.10.2021	Quarterly	Quarterly review of progress on implementation of remedial actions	Quarterly risk management reports approved by Administrator. 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; No sub-delegations below Executive managers, inadequate delegations register	Review system of delegations after local government elections	In-house	In-house	MM Executive Director: Corporate Services	01.10.2021	31.11.2021 alternatively 30.03.2022	Systems of delegations in place	Approved system of delegations and approval by Administrator.	Financial benefits to be achieved through improved operational efficiencies				

			Review the delegation of powers and functions on supply chain management	In house	In house	Administrator/MM	01.10.2021	30.11.2021	Enhanced accountability and checks and balances	Signed-off reviewed delegations	Financial benefits to be achieved through improved operational efficiencies				
			Update delegations register	In house	In house	MM	31.11.2021 alternatively 30.03.2022	Quarterly	Accountability	Approved delegations register	Financial benefits to be achieved through improved operational efficiencies				
			Sign-off of sub-delegations	In-house	In-house	MM	31.11.2021 alternatively 30.03.2022	31.12.2021 alternatively 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 Contract register, payments for services not done within thirty days, irregularly awarded contracts and poor contract management, no monthly performance monitoring reports	Audit and review all contracts	In-house	In-house	MM Executive Dir: Corporate Services CFO	01.10.2021	31.12.2021	No irregular, unnecessary or expired contracts, and contracts register in place	Updated Contract Register Audit and review report. Approval Administrator	Financial benefits to be achieved through improved operational efficiencies				
			Negotiate and sign affordable payment arrangements with creditors	In house	In house	MM	01.10.2021	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				
			Identify goods and services required on an ongoing basis and appoint service providers on three year contracts	In-house	In-house	Municipal Manager CFO	01.10.2021	31.12.2021	Reduction in operational costs, Reduction in irregular deviations	Annually approved Procurement Plan Reduction in procurement costs as per procurement plan, and appointment letters.	Financial benefits to be achieved through improved operational efficiencies				
			Submission of monthly performance monitoring reports on contracts	In-house	In-house, Contracted Services	CFO	01.10.2021	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	Administrator CFO	01.10.2021	31.12.2021	Reduction in operational costs related to procurement	Approved reviewed procurement plan Decision of Administrator	Financial benefits to be achieved through improved operational efficiencies				
8	Litigation and Contingent liability	Contingent liability at R1 394 142 652.00, high Risk financial exposure, material non-compliance with legislation, Contractual issues, non-compliance with legislation, supply chain processes, Inadequate tools of trade, infrastructure maintenance, poor service delivery, land sales, failure to pay for services rendered, failure to pay for overpayments on client's accounts, veld fire damages.	Report to Administrator/Council on diagnostic analysis of root causes of	In-house	In-house	MM Executive Dir:	01.10.2021	31.01.2022	Root causes identified and	Diagnostic analysis report and Resolution by Administrator	Financial benefits to be achieved through improved				
			Conduct a legal assessment on reasonable prospects of success on all pending litigations	In-house	In-house	Executive Dir: Corporate Services. MM	01.10.2021	31.12.2021	Reduction in contingent liability	Report on legal assessment and approval by Administrator.Proof of settlement of matters	Financial benefits to be achieved through improved operational efficiencies				
			Development and implementation of MFMA Legal compliance matrix	In-house	In-house and NT-MFMA unit	MM Executive Dir: Corporate Services	01.10.2021	31.11.2021	Legislative compliance	Institutionalised MFMA legal compliance matrix and AG annual audit reports	Financial benefits to be achieved through improved operational efficiencies				
			Review business plan for legal services unit	In-house	In-house	MM Executive Dir: Corporate Services	01.10.2021	31.12.2021	Improved legal compliance and reduction in contingent liability	Approved reviewed business plan and Approval by Administrator	Financial benefits to be achieved through improved operational efficiencies				
			Investigate default judgements and effect consequence management	In house	In house	MM	01.10.2021	30.11.2021	Accountability	Approved report by Administrator	Financial benefits to be achieved through improved operational efficiencies				
9	Internal Audit	Recommendations of Audit committee not adequately implemented, risk and audit management documents approved for FY2021/22, inadequate	Submit quarterly reports on internal audit	In-house	In-house	Manager: Internal Audit	Quarterly	Quarterly	Improved audit outcome	Quarterly reports and approval by Administrator	Financial benefits to be achieved through improved operational efficiencies				
			Quarterly progress reports on implementation of annual audit plan	In-house	In-house	Manager: Internal Audit	01.10.2021	Quarterly	Improved audit outcome and legal compliance	Quarterly reports and approval by Administrator	Financial benefits to be achieved through improved operational efficiencies				
10	Powers and Functions	Municipality mandated to provide library services and vehicle licence services were	Conduct an in-depth analysis of cost implications	In-house, PT	In-house, PT	CFO	01.10.2021	31.12.2021	All costs funded mandated agreement.	Cost analysis report	Financial benefits to be achieved through improved operational efficiencies				

		handed back to province	Re-negotiate mandate agreements	In-house, PT	In-house, PT	Executive Director:Corporate Services and CFO	31.12.2021	31.03.22	Re-negotiated mandate agreements and all costs covered for mandate agreements. Reduce operational expenditure	Signed re-negotiated agreements	Financial benefits to be achieved through improved operational efficiencies					
11	Immovable property portfolio	Loss of revenue, no approved alienation policy, ineffective management, Ineffective collection of revenue on leased properties, illegal occupation of properties, market related rentals needs updating, inadequate institutional arrangements	Audit of immovable property portfolio	In house	In house	MM	01.10.2021	28.02.2022	Increase in revenue	Financial report	Increased revenue from investment properties as input on the Budget Funding Plan					
			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 Administrator						
			Review of all lease agreements	In house	In house	MM	01.10.2021	30.03.2022	Increase in revenue	Reviewed signed lease agreements						
			Collection of market related rentals from tenants	In house	In house	CFO	01.10.2021	Monthly	Increase in revenue	Financial report						
			Non paying tenants be ejected from the properties	In house	In house	MM Executive Director:Corporate services	01.10.2021	Monthly	Increase in revenue	Tenant management report						
			Identify immovable properties not required for basic municipal services	In house	In house	Executive Director: Corporate Services	01.10.2021	28.02.2022	Increase revenue Reduction of expenditure	Approved report by Administrator						
			Reconcile alienation transactions with Deeds office records for the past five years	In house	In house	Executive Director: Corporate Services	01.10.2021	28.03.2022	Account for all immovable properties	Council approved reconciliation report and resolution						
12	Information and Communication Technology	Lack of ICT general controls, non-compliant server room, non monitoring of service providers, insufficient Off-site backups, inadequate human resources and vacancies, inadequate restriction of access to internet, insufficient maintenance of ICT infrastructure, ineffective ICT security management	Review ICT Governance framework	In house	In house	ICT Manager	01.10.2021	31.12.2021	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	ICT Manager	01.10.2021	30.08.2021	No findings by Auditor-General	Auditor-General report System generated report to track controls						
			Develop and implement a server downtime monitoring tool	In house	In house	ICT Manager	01.10.2021	30.03.2022	99.95% uptime	Downtime tracker report						
			Secure data storage, back up and recovery solutions	In house	In house	ICT Manager	01.10.2021	30.03.2022	Data secured and integrity guaranteed	Internal audit report and AG audit report						
			Update the website	In house	In house	ICT Manager	01.10.2021	Monthly	Updated website	Updated website						
			Report on Back office Turnaround times in resolving help desk queries	In house	In house	All Heads of Directorates	01.10.2021	Monthly	Satisfied customers Increased revenue. 95 % of work orders completed	Customer satisfaction survey and Monthly work order reports						
PILLAR TWO: INSTITUTIONAL AND HUMAN RESOURCES																
1	Change Management	Low Staff Morale Limited buy-in and support for critical processes	Sensitise employees and organised labour about the current financial state and the introduction of the FRP	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager: Corporate Services	01.07.2021	30.09.2021	Achieved buy-in and support/ Set tone for change. Staff morale boosted. Enhanced service delivery & performance. Increased productivity to support Revenue Management	Attendance Register Completed Employee satisfaction Survey Questions Copy of the Change Management Strategy/Policy	Only use mobilised resources.					
			Undertake a diagnostic process to determine the level of staff morale and satisfaction	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager: Corporate Services	01.07.2021	Annually			Only use mobilised resources.					
			Develop a change management strategy	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager: Corporate Services	01.10.2021	30.06.2022	Draft Strategy	Change Management Strategy Council resolution	Only use mobilised resources.					
			Initiating and implementing the change management initiatives	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager: Corporate Services	01.07.2021	30.06.2022	Buy-in Improved performance & service delivery Eradicated tensions	Reports Attendance registers Minutes	Only use mobilised resources.					

2	Organisational Structure	The draft Organisational Structure was approved by council on the 31 March 2021. The approved organisational structure was tabled to the LLF as part of the LLF agenda of the meeting that did not sit in May 2021.	Review the current organizational Structure to ensure it is in line with the current municipal budget & service delivery demands Consultation with organised labour on the draft Organisational Structure Approval of the Organisational & Structure Development and implementation of job descriptions for all employees across the board.	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager : Corporate Services	01.07.2021	30.09.2021	Functions properly aligned to strategic objectives and legal mandate. Achieved affordability.	Approved Organisational Structure Council resolution Agenda, Minutes & attendance register of the LLF meetings Placement letters Copies of the job descriptions	In line with the approved budget and the funding plan.				
3	Labour Relations	LLF functional.No official trained as presiding officers and prosecutors.Staff Workshoped on a disciplinary code of conduct.Attendance registers available, monitored and signed-off by managers/supervisors in each department. Workwear provided to employees annually.	Functional LLF-Schedule of meetings Training officials as presiding officers and prosecutors assisted by SALGA and District Training of supervisors and managers to effect staff discipline Provision of Workwear and Covid 19 related PPE.	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager:Corporate Services S56 Manager Managers Supervisors	01.07.2021	Ongoing	Sound Labour Relations	Calendar of meetings,attendance register,minutes of the LLF meetings and Agenda.	Only use mobilised resources.				
							01.07.2021	30.06.2022	Reduced number of disciplinary cases	Records with details of trained officials.					
							01.07.2021	Ongoing	Overall reduction in disciplinary cases	Training Report Quarterly disciplinary matters attended to					
							01.07.2021	Ongoing	Compliance with OHSA						
4	Employee Validation	Staff head count or validation has not been conducted	Conduct an employee head count and identify any ghost employees or employee's surplus to the organisation, on the payroll; and	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager: Corporate Services S56 Managers	01.07.2021	30.09.2021	Completeness of employee related costs.	Employee Validation Report	Only use mobilised resources.				
5	Skills Audit	Employees had completed skills audit forms and the skills audit questionnaires are being captured on the COGTA gaps skills tool.	Consult organised labour. Verify competency levels of Senior, Middle Managers & Employees in the BTO in line with the Regulations on Minimum Competency Levels, 2007.	Outsource	EM:CS NT MFRS NCOGTA MPCOGTA MPPT	Executive Manager: Corporate Services	01.07.2021	30.09.2021	Management and staff perform to the standards. Compliance with the prescribed minimum competency levels required for the	Skills Audit report. Status report on staff competency levels.	In line with the approved budget and the funding plan.				
6	Develop and approve the Placement Policy	Placement policy developed and implemented during the period of amalgamation of Municipalities.	Develop a placement Policy Consultation with organised labour on the draft Placement Policy Approval of the Placement Policy	In-House	EM:CS NT-MFRS NCOGTA	Executive Manager : Corporate Services	01.07.2021	30.09.2021	Functions properly aligned to strategic objectives and legal mandate. Achieved affordability.	Approved Placement Policy Council Resolution Agenda, minutes and attendance register for the LLF meetings	Only use mobilised resources.				
7	Filling of Critical Vacancies	Vacant Senior Managers Posts: Director Technical Services, Director Community Services and Director Cooperate Identification and Filling of other Critical Vacant Posts	Advertisements of the Senior Management Posts Conduct Shortlisting, verification of qualifications. Conduct interviews and appointment of senior managers Develop a model for reprioritizing other critical positions	In-House	EM:CS NT-MFRS NCOGTA	MM Executive Manager: Corporate Services	01.07.2021	30.06.2022	Filled Senior Managers Posts Model in place	Job description aligned to the structure and functions Copy of Senior Managers adverts Copy of the Shortlisted candidates Copy of the model for the identification and filling of the vacant critical positions	Posts to be provided for in the budget. Only use the resources mobilised.				
8	Performance management	Inadequate processes for accountability, performance assessment not conducted, performance management system not reviewed	Adoption of performance management systems Cascade Performance to levels below Senior Managers. Conduct performance assessment Quarterly/ bi-annually	In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	MM S56 Managers	01.07.2021	30.09.2021	Improved performance management system	Adopted Performance management systems aligned to regulation 8 of municipal planning and performance management regulation,	Only use the resources mobilised.				
				In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	MM S56 Managers Managers Supervisors	01.10.2021	30.06.2022	Improved performance management system	Performance based contracts for snr managers.	Only use the resources mobilised.				
				In-House	EM:CS NT-MFRS N-COGTA MP-COGTA	MM S56 Managers Managers Administrator	01.08.2021	Ongoing	Improved performance of Senior Managers	Performance assessment Reports	Only use the resources mobilised.				
9	Employee Cost	The ratio results are below the norm of 25% - 40%. The (22%) low %	Conduct an analysis of staff costs	EM:CS Chief Financial Officer	EM:CS Chief Financial Officer	Executive Manager: Corporate Services	01.07.2021	30.08.2021	Achieved completeness of employee costs.	Financial assessment reports	Only use the mobilised resources.				

10	Cost Curtailment and review of key policies.	Outdated HR Financial Related policies	Review the following policies; Overtime, Leave management, HR Recruitment and Selection, Stand-by Policy, Acting Allowances, Travel & Subsistence and Bursary Policy. Consultation with organised labour on the draft Policies. Approval & Implementation of the policies. Enforcement of compliance to the Basic conditions of Employment Act for the management of overtime by managers	EM:CS NT-MFRS N-COGTA MP-COGTA SALGA	EM:CS NT-MFRS N-COGTA MP-COGTA	Executive Manager: Corporate Services S56 Managers	01.07.2021	30.06.2022	Overtime reduced Improved compliance & professionalism Compliance to BCEA & SALGBC collective agreement requirements	Attendance register, agenda & Minutes of the LLF consultative meeting. Council resolution Copies of the approved policies	Only use the mobilised resources.					
11	Records Management	Poor record management which caused the municipality to not submit of information on reported performance and financial matters which resulted in AGSA not expressing an opinion.	Review File Plan Solicit File Plan approval from Provincial Archives. Review Records Management Policy. Records Management Policy for approval by Council	In-House In-house In-house In-house	Provincial Archives Provincial Archives In-house In-house	Executive Manager: Corporate Services Executive Manager: Corporate Services Executive Manager: Corporate Services Executive Manager: Corporate Services	01.07.2021 01.07.2021 01.07.2021 01.10.2021	30.06.2022 30.06.2022 30.06.2022 30.06.2022	Draft File Plan Improved referencing system and records management Improved Compliance Draft Policy Improved compliance Protection of information Accessibility	Approved File Plan Updated policy Report on the Approved File Plan Draft Policy Approved Policy Council Resolution	Only use mobilised resources.					
PILLAR THREE: FINANCIAL MANAGEMENT																
1	Budget Management (Funded Budget)	Unfunded Budget Unfunded A4 2021/22 (R335 152) Unfunded A7 2021/22 (R701 038) Unfunded A8 2021/22 (R2,2bn)	Do a special adjustment 2021/22 Budget to address the unfunded position, including a Budget Funding Plan Implement the Budget Funding Plan activities and monthly report on set targets Review all tariffs to reflect cost (include cost-of-supply exercise) Review budgeted related policies inform cost reflective tariffs Austerity and cost cutting measures to be reflected in the 2021/22 Budget Administrator to adopt 2021/22 MTREF Budget and BFP, policies, by-laws, IDP and SDBIP Implementation and monitoring of the approved budget for 2021/22	In-house	NT MFIP & PT Oversight	CFO (Supported by NT MFIP, PT Oversight)	01.06.2021	30.09.2021	3-Year Budget Funding Plan Monthly BFP Progress Reports Adopted Funded 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 BFP include MTREF Financial Targets Target cash flow improvement per annum (in line with BFP)					

2	Cost Containment	Cost Containment Measures not implemented	<p>Revise or review Cost Containment Policy for Council adoption</p> <p>Implement approved Cost Containment Policy and monitor against control sheet</p> <p>Revise HR policies for alignment with Cost Containment Regulations</p> <p>Implement strategy to reduce employee cost (Overtime, etc)</p> <p>Manage conditional grant expenditure to not exceed allocation</p>	In-house	NT 2019 Cost Containment Regulations, NT MPiF Advisor	CFO, Director: Corporate Services (Supported by NT MPiF, PT Cash Flow Management Expert)	01.09.2021	31.08.2022	<p>Cost Containment Policy approved and implemented.</p> <p>Reduced Employee Cost and Fruitless wasteful expenditure</p> <p>CG spending within Budget</p>	<p>Revised Cost Containment Policy</p> <p>Financial Impact Progress Reports</p>	<p>Compliance to 2019 NT Regulation on cost containment</p> <p>Savings in line with BFP</p>				
3	Cash Flow Management	Cost / Cash Coverage = 0,5 Months	<p>Introduce risk management and internal control processes to ensure adequate supervision of daily cash receipting, banking processes and cash management reporting (<u>considering creditors, unspent conditional grants, other trade and payable</u>)</p> <p>Establish a Cost Containment Committee</p> <p>Maintain robust cash management tool</p> <p>Compile a cash-flow projection for the financial year upon completion of the 2020/21 Budget, showing realistic monthly projections</p> <p>Management of the cash-flow daily with weekly reporting to the MM and management meetings</p> <p>Ensure that all contracts are current. Continue to review committed contracts to determine which contracts have lapsed or which can be cancelled without the risk of legal action against</p>	In-house	PT Cash Flow Management Support NT MFRS CFM Tool	MM, CFO, S56 Managers (Supported by NT MPiF Advisors)	01.09.2021	30.08.2022	Improved Cash Flow position	<p>Cash Flow Management Plan</p> <p>Cash Flow Progress Reports</p>	<p>Adherence to approved Budget Funding Plan and funding requirements</p> <p>Targeted ratios: ☒Cash Coverage: 1 Month ☒Current Ratio: 1.5:1 (Norm = 1.5:2.1)</p>				
4	Trading Debtors and Collection Rates	Collection Rate = 59%	<p>Revenue Management Value Chain Process Re-engineering</p> <p>Assess and Capacitate the Revenue Management Section</p> <p>Prioritise and report on 14 identified RM Activities (See Sheet RMA)</p> <p>Valuation Roll Reconciliation (Deeds, Valuation Roll, Financial System recon)</p> <p>Reconciliation of Billing Information (Link tariff correctly to debtors to debtors/property category, zoning and usage)</p> <p>Establish and implement Billing Cycle</p> <p>Implement and report on the BFP activities to increase the collection rate</p> <p>Implement a Meter Audit and Data Cleansing Project to improve billing, revenue collection and management</p>	In-house (MunsoftSpatial) Funding for Revenue Enhancement Project	NT MPiF Contracted services: debt collection (balanced performance based agreement). PT/CoGTA Support Package DBSA NT (Cost-of-Supply Study)	MM, CFO (Supported by PT and NT MPiF Advisor)	01.06.2021	30.08.2022	<p>Improve the collection rate by 15% in year one and 3% in year 2 as per the BFP</p> <p>Reduced government debt</p> <p>Reduce Business debts by 30%</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 collection rate anticipated in BFP</p> <p>10% reduction in unbilled consumption</p>				

			<p>Drive implementation of Top 15 Revenue Enhancement activities:</p> <ul style="list-style-type: none"> - Valuation Roll - Data Cleansing - Top 100 Debtors - MunSoft FMS functionality - Vodacom Metering Project - Pre-paid reconciliations - FMS Tariff accuracy for billing - Cost-of-Supply and cost reflective tariffs (NT support) - Metering online system - Payment arrangements for Officials and Councillor debt - Curb cable theft (Security) - Indigent Management - Rand-for-Rand Incentive Scheme and Campaign for payment for services - MunSoft Training - Promote IPPs 												
5	Expenditure/ Creditor Management	<p>Not all Top 10 Creditors paid within 30 Days</p> <p>Creditor Payment Period Ratio = 879 Days</p> <p>Weak Internal controls in SCM process that enable UIFW to be incurred</p>	<p>Prepare creditors reconciliation for bulk suppliers</p> <p>Enter into / re-negotiate payment plans with major creditors</p> <p>Pay bulk purchase invoices within 30 days of receiving invoice</p> <p>Ensure that creditors paid have a legitimate claim in terms of money owed</p> <p>Manage contingent liabilities to minimise the exposure of financial risk</p> <p>Council to resolve on MPAC reports on UIFW incurred up to end of 2019/20</p> <p>Adoption of reviewed SCM policy by Council</p> <p>Procure goods and services in line with SCM policy and regulations</p> <p>Incur expenditure in terms of the approved 2020/21 budget</p>	In-house	<p>NT UIFW Regulation</p> <p>PT Support</p> <p>Intervention Support Team</p>	MM, CFO	01.07.2021	30.08.2022	<p>Compliance to BFP Budget Parameters</p> <p>Creditor Payment Ratio of 30 Days by June 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 BFP parameters</p>				
6	Ring-fenced Conditional Grants	Unspent CGs used for operational purposes	<p>Contact the original providers of unspent grants to authorise removal of conditions or that it could be recognized as revenue</p> <p>Arrange for monthly cash transfers in accordance with the Cash Flow Management Plan to recover unspent CGs used for operational purposes</p> <p>Adhere to Ring-fencing of 2020/21 grant allocation in accordance with NT guidelines</p> <p>Spend 2021/22 conditional grants strictly in accordance with DORA requirements</p> <p>An effective grant management system put in place to ensure that conditional grants are only used for their intended purpose - ring fencing of grant money.</p>	In-house	<p>PT Oversight</p> <p>NT MFIP Budget Management Advisor</p>	MM, CFO, S56 Managers	01.09.2021	30.11.2021	<p>100% Unspent Conditional Grants cash-backed</p> <p>100% DORA Compliance</p>	<p>Grant Management Progress Reports</p>	<p>Conditional Grants 100% cash-backed</p>				

7	mSCOA Support	mSCOA Steering Committee	Setup mSCOA Steering Committee	In House	PT Oversight NT MFIP mSCOA Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Functional mSCOA Steering Committee	STEERCOM ToR	As per approved Municipal Budget			
		mSCOA Road Map	Development of mSCOA Road Map	In House			01.10.2021	31.10.2021	Approved mSCOA Road Map	mSCOA Roadmap	As per approved Municipal Budget			
		Submission of credible Data Strings	Timeously Submission of credible data strings	In House			01.09.2021	Monthly	Timeously submission of credible data strings	Data Strings submission evidence	As per approved Municipal Budget			
		Implementation none Functional Modules	Development of implementation plan for none functional modules such as asset management modules etc.	In House			01.09.2021	30.08.2022	Full functionality of all modules on the core system	mSCOA Progress Reports	As per approved Municipal Budget			
8	Asset Management	Poor Asset Management Accounting. The municipality included land in the assets register which the municipality did not have control over. Lack of sufficient appropriate audit evidence for the unreconciled difference between assets register and financial statements	On a short term basis the audit action plan should be crafted in such a way that it addresses the following <ul style="list-style-type: none"> The RDP houses that were included in the FAR Work in Progress (WIP) Accounting - (An unreconciled difference between WIP balance of R39 658 268 as a result of WIP Register balance of R222 787 507. The AFS WIP Balance of R183 129 239 resulted in a limitation of scope on WIP balance as management did not provide reasons and reconciliation. Infrastructure network assets - unreconciled material differences between the WIP balance on completed assets and transfers to the AFS additions placed a limitation on reliance in the FAR to test the balance of infrastructure network asset. 	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.08.2022	Improved Asset Management Accounting	Updated Fixed Asset Register	Not applicable			
9	Asset Management (2)	Asset Management Institutional												
		There are no mechanisms to monitor the asset management consultants	Controls over the management of the consultants	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	30.11.2021	Improved Asset Management Accounting	Updated Fixed Asset Register	Not applicable			
		Asset Management Policy												
		The Policy was not reviewed for the current financial year	Review of the asset management policy before the 2021 FY	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Reviewed Asset Management Policy	Asset Management Policy	Not applicable			
		Asset Management Accounting												
The municipality does not reconcile the rent register to investment property	Reconciliation of the rent register to the investment property register	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Improved Asset Management Accounting	Rent register to investment property reconciliation	Not applicable					
Contrary to the requirements of GRAP 17: Property, Plant and Equipment, the municipality included land valued at R25 787 537 (2018-19: R73 044 944) in the assets register which the municipality did not have control over.	Review procedures of the financial statements and the FAR should be instituted and monitored regularly	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Improved Asset Management Accounting	Fixed Asset Register that agrees to the AFS	Not applicable					

Lack of sufficient appropriate audit evidence for the unreconciled difference between assets register and financial statements to the value of R183 129 239 (2018-19: R18 147 209) as internal controls had not been established to maintain an accurate and complete asset register.	Review procedures of the financial statements and the FAR should be instituted and monitored regularly	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Improved Asset Management Accounting	Fixed Asset Register that agrees to the AFS	Not applicable				
The AFS WIP Balance of R183 129 239 resulted in a limitation of scope on WIP balance as management did not provide reasons and reconciliations.	Compile supporting journals for WIP balance and adjustments made in the current year	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Improved Asset Management Accounting	Supporting journals for WIP balance and adjustments made in the current year	Not applicable				
Infrastructure network assets - unreconciled material differences between the WIP balance on completed assets and transfers to the AFS additions placed a limitation on reliance in the FAR to test the balance of infrastructure network assets	Review procedures of the financial statements and the FAR should be instituted and monitored. A file to support the reconciliations should be kept.	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.10.2021	Improved Asset Management Accounting	Fixed Asset Register that agrees to the AFS	Not applicable				
Asset Management Internal Controls													
Transfer documents are not completed and properly authorized when assets are being moved between locations	Review of the Transfer documents and ensure that they completed and properly authorized when assets are being moved between locations	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	31.12.2021	Improved Asset Management Internal Controls	Reviewed Transfer documents for assets that are being moved between locations	Not applicable				
There are no dedicated control points to verify whether proper authorisation was received for Assets being moved between locations before movement takes place	Assign dedicated control points or personnel to verify whether proper authorisation was received for Assets being moved between locations before movement takes place	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.10.2021	30.12.2021	Improved Asset Management Internal Controls	Dedicated control points or personnel verifying whether proper authorisation are being received for Assets being moved between locations before movement takes place	Not applicable				
Items outstanding for longer than a month from the verification process are not investigated and escalated to senior managers	Investigate and escalate to senior managers Items outstanding from the verification process	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.09.2021	30.11.2021	Improved Asset Management Internal Controls	Investigations of Items outstanding from the verification process and the resultant action on the FAR	Not applicable				
Not all journals and supporting documents are reviewed and approved by a duly authorised senior official taking into consideration proper segregation of duties	Review and approve all journals and supporting documents by a duly authorised senior official taking into consideration proper segregation of duties	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.09.2021	Monthly	Improved Asset Management Internal Controls	Approved journals and supporting documents by a duly authorised senior official taking into consideration proper segregation of duties	Not applicable				

		Council does not approve any proposals to transfer or dispose of high value capital assets	Council to consider proposals to transfer or dispose of high value capital assets	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.09.2021	30.08.2022	Improved Asset Management Internal Controls	Council item that considered proposals to transfer or dispose of high value capital assets	Not applicable					
		There are no adequate controls in place to ensure collaboration between Finance and Engineering, Town Planning and other Departments in ensuring that assets are properly valued, exist, valid and etc.	Institute adequate controls to ensure collaboration between Finance and Engineering, Town Planning and other Departments in ensuring that assets are properly valued, exist, valid and etc.	In-house	PT Oversight NT MFIP Advisor	MM, CFO, S56 Managers	01.09.2021	31.10.2021	Improved Asset Management Internal Controls	Collaboration between Finance and Engineering, Town Planning and other Departments in ensuring that assets are properly valued, exist, valid and etc.	Not applicable					
10	Trading Tariffs	Tariffs not cost reflective Incorrect tariffs to different customers Incorrect categorization of properties. For all trading services including Rates for refuse removal at residential and business stands needs to be confirmed as in line with acceptable tariffs to cover at least the cost to provide the service.	Undertake activity-based costing Implement seasonal and ToU Tariffs for electricity Undertake cost of supply studies for both electricity and water Audit different customer categories and confirm the correct tariffs are charged. Monitor and enforce compliance of municipal bylaws and tariff policy	DBSA, CoGTA, NT MFIP, In-house	DBSA, CoGTA, NT MFIP, In-house	MM, CFO	01.10.2021	30.04.2022	Cost-reflective tariffs Cost-of-Supply Studies Trading Services Surpluses	Cost-of-Supply Reports Tariff Structure						
11	Supply Chain Management	SCM policy not updated in terms of the required legislative requirements, and other NT Circulars and guidelines Standard Operating Procedures have not been reviewed to ensure compliance to applicable legislation and reforms.	Review the SCM policies to deal with any internal controls weaknesses identified, and ensure they are aligned to all applicable legislation. Designing and implement systems and procedures to ensure total compliance to the policies by the municipality. SCM Checklists to be developed and implemented to provide a step-by-step guide to the Officials	In-house	MFIP Advisor placed at PT	MM, CFO	01.10.2021	31.03.2022	SCM Policy SOPs	SCM Policy SOPs approved and implemented						
PILLAR FOUR: SERVICE DELIVERY																
1	Asset Management	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	Development of the Asset Care Program with DBSA assistance	In-house	In-house, Contracted Services, DBSA	Director: Technical Services, DBSA	01-Oct-21	30-Sep-22	Terms of reference. Procurement of service provider	Terms of reference. PoE for procurement of service provider	GRAP Compliant Asset Register. Target 8% of Opex.					
			Review and update of Asset Maintenance and Renewal policy and strategy.	In-house	In-house, Contracted Services	Director: Technical Services, DBSA	01-Oct-21	30-Sep-22	Reviewed Asset Maintenance and Renewal Policy and strategy in place	Reviewed Asset Maintenance and Renewal Policy and strategy in place	GRAP Compliant Asset Register. Target 8% of Opex.					
			Implementation of Asset Maintenance and Renewal policy and strategy.	In-house	In-house, Contracted Services	Director: Technical Services, DBSA	01-Oct-21	30-Sep-22	Program Implementation Report	Program Implementation Report	GRAP Compliant Asset Register. Target 8% of Opex.					

		date.	Audit of current infrastructure (conditional assessment, determination of the remaining useful life)	In-house	In-house, Contracted Services	Technical Director, CFO, DBSA	01-Oct-21	30-Sep-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-Oct-21	30-Sep-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 73% and electricity losses are recorded as 38%.	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-Oct-21	30-Sep-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 atleast 5% per month.					
			Enable use of airtime to pay for municipal payments	In-house	In-house, Contracted Services	MM, Technical Director, CFO	01-Oct-21	30-Sep-22	Ability of customers to make payments using airtime	Mobile payment platform	Target a 95% collection rate by increasing a collection rate by atleast 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-Oct-21	30-Sep-22	e-services page on the www.lekwa.gov.za website	e-service portal on the municipal website	Target a 95% collection rate by increasing a collection rate by atleast 5% per month.					
			Institute compulsory debit orders for defaulting domestic debtors	In-house	In-house, Contracted Services	MM, CFO	01-Oct-21	30-Sep-22	Debit order register	Debit order register	Target a 95% collection rate by increasing a collection rate by atleast 5% per month.					
3	Electricity Supply	The municipality has outstanding Eskom debt of R1 308 865 431 (April:2021). The electricity losses above the norm of 10% @ 38%. The municipality does not have a payment plan for Eskom debt. There is power rationing due to the Notified Maximum Demand being less than the current municipal demand. There is no full compliance with the court order for payment arrangements with Eskom. There is fruitless and wasteful expenditure as a result of interest on Eskom outstanding debt (R107 966 313).	Draw up a payment plan for Eskom	In-house	In-house, Contracted Services, ESKOM	MM, Technical Director, CFO	01-Oct-21	30-Sep-22	Proof of payment in line with the payment plan	Proof of payment in line with the payment plan	Complete Eskom payment by March 2022. Negotiate for a waiver in interest payment (to eliminate fruitless and wasteful expenditure of R107 966 313).					
			Apply for increase in Notified Maximum Demand	In-house	In-house, Contracted Services, ESKOM	MM, Technical Director, CFO	01-Oct-21	30-Sep-22	Application for increased NMD. Increase current NMD cutoff point. Protection co-ordination and grading study outcome. Relay settings adjustment schedule.	Application for increase in NMD. Response to application from Eskom. Proof of payment for application. Increase current NMD cutoff point.	Negotiate for a waiver in interest payment (to eliminate fruitless and wasteful expenditure of R107 966 313).	1947 vodacom commercial 277 (R210/month 36months - R295/per meter/month 36months)				
			Pay Eskom current account	In-house	In-house, Contracted Services, ESKOM	MM, Technical Director, CFO	01-Oct-21	30-Sep-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					

against the required demand of 3.9 Ml/d short term. 11.8km of bulk pumping mains are made up of asbestos cement pipes and 9.89 km made up of steel pipes and these need to be replaced. ☒

		Standerton WTW - Rising main to Concor: Mechanical maintenance to improve hydraulic performance.	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Maintenance Plan	Implementation of the maintenance plan and the system hydraulic performance results.	Not Applicable				
		Standerton WTW - Rising main to Klesler Reservoir: Installation of flow meters in the bulk pipeline to monitor existing demand	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Installation of flow meters	Flow meter commissioning report. Output of the pipeline flow meters	Not Applicable				
		Standerton WTW - Rising main to Old Standerskop Reservoir (also known as Square Reservoir): The reservoir and pipeline must be commissioned and be operational	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Commissioning Plan and startup performance report	Commissioning Plan and startup performance report	Not Applicable				
		Standerton WTW - Construct a new approximately 1,5 Km 600 mm diameter raising main connecting the WTW to the newly constructed 315 mm diameter uPVC pipeline	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Funding Business Plan	Funding application outcome	Not Applicable				
		Standerton WTW - Standerton Storage Reservoirs: (Old Standerskop (Square)/ new Standerskop (Round)) Both reservoirs must be assessed, water tightened and commissioned	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Assessment Report	Commissioning Plan and startup performance report	Not Applicable				
		Morgenzen WTW - Standby pump must be installed as a backup to the raw water supply pump.	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Funding Business Plan	Funding application outcome	Not Applicable				
		Morgenzen WTW - Filter sand replacement	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Funding Business Plan	Funding application outcome	Not Applicable				
		Morgenzen WTW - Raw water receiving tank liner is worn out and requires urgent replacement.	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Funding Business Plan	Funding application outcome	Not Applicable				
		Morgenzen WTW - Flocculation channel requires cleaning urgently.	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Maintenance Plan	Progress report based on the maintenance plan actions.	Not Applicable				
		Morgenzen WTW - Standby pump to supply clear water reservoir is not working, and pumps are not maintained - pumping maintenance must be done.	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Maintenance Plan	Progress report based on the maintenance plan actions.	Not Applicable				
		Morgenzen WTW - Recommission the Control Room. Conduct water quality tests (Turbidity and PH)	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Water Quality Report	Water Quality Report	Not Applicable				
		Morgenzen WTW - Replacement of Magnetic flow meter.	In-house	In-house, Contracted Services	MM, Technical Director	01-Oct-21	30-Sep-22	Magnetic Flow Meter Replacement Report	Magnetic Flow Meter Replacement Report	Not Applicable				
5	Potable Water Supply	Poor drinking water quality, Water Losses, Water Shortages, Lack of water balance accounting, revenue Collection. Total losses are 73% and technical losses are estimated at	Develop a water conservation and demand strategy.	In-house	In-house	MM, CFO, Technical Director	01-Oct-21	30-Sep-22	Dynamic Tariff Model Developed	Dynamic Tariff Model	Cost reflective tariffs			
			Implement water conservation and demand strategy.	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	WCDM Performance Report	WCDM Performance Report	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.			

40%.

High water losses, unaccounted for water and non-revenue water. Total losses are 73% and technical losses are estimated at 40%.

Water supply rationing must be applied to get the reservoir levels up to ensure that the high areas also get water	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Water supply rationing schedule. Reservoir levels	Water supply rationing schedule. Reservoir levels	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
- Identify top 100 consumers in the municipality per category - Ensure all top consumers have functional meters - Read all top consumer meters on a monthly basis	In-house & WSIG Funding	In-house & contracted services	Director: Technical Services	01-Oct-21	30-Sep-22	Top 100 Consumers identified and meters functional and read	Monthly meter readings	Current reported water loss is 73%. 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	In-house & WSIG Funding	In-house & contracted services	Director: Technical Services	01-Oct-21	30-Sep-22	Installation of 20 Check Meters	GPS co-ordinates and photos of meter installations	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
Calibration of Bulk Meters @ WTW	In-house & WSIG Funding	In-house & contracted services	Director: Technical Services	01-Oct-21	30-Sep-22	Calibration of 10 Bulk Meters	10 x Calibration certificates	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
Installation of Billing meters in the peri-urban and rural areas (non revenue water and infill houses billing)	In-house & WSIG Funding	In-house & contracted services	Director: Technical Services	01-Oct-21	30-Sep-22	250 Billing meters installed	GPS co-ordinates of 250 billing meters	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
Water Balancing Smart Meter Monitoring	In-house & WSIG Funding	In-house & contracted services	Director: Technical Services	01-Oct-21	30-Sep-22	Electronic Water balance for Alice	Water Balance report for Alice	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
Calculation of cost of supply per water treatment plant.	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Water Balance Calculation	Water Balance Report	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
Identify areas of largest losses and focus on actions to reduce losses in these areas	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Area based water balance calculation	Area based water balance calculation	Current reported water loss is 73%. The municipality must reduce losses by 5% in the first three months.					
Audit Water Meters •Replace malfunctioning meters •Capture non-metered households	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Meter audit report	Meter audit report	Current reported water loss is 73%. 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-Oct-21	30-Sep-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-Oct-21	30-Sep-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 atleast 5% per month.					
Water Quality must comply to SANS 0214	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-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-Oct-21	30-Sep-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)	The municipality does not to operate its facilities in line with the National Water Act of 1998 (Act No. 36 of 1998, Government Notice No 1191) in accordance with the Permit requirements of Department of Water and Sanitation. The Standerton WWTW has a total design capacity of 11ML/d made of activated sludge system with a design capacity of 9ML/d and the Biological (trickling) filters with design capacity of 2ML/d. The required capacity is 30ML/day. The Morgenzon pond system designed to treat 0.2ML per day was constructed in 1950. The WWTW needs to be upgraded to at least 2.5ML/d.	Emergency repairs and refurbishment of all water borne sanitation systems	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Functional WWTW	Project Progress Report	Repairs to be effected within 12hrs of reporting.						
			Ensure fully functional pump stations in Standerton	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Maintenance Plan for Standerton Pumpstations	Progress report based on the maintenance plan actions.	Not Applicable						
			Ensure fully functional pump stations in Sakhile	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Maintenance Plan for Sakhile Pumpstations	Progress report based on the maintenance plan actions.	Not Applicable						
			Ensure fully functional pump stations in Morgenzon	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Maintenance Plan for Morgenzon Pumpstations	Progress report based on the maintenance plan actions.	Not Applicable						
			Assessment of incomplete sewer infrastructure in extension 8	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Assessment Report	Assessment Report	Not Applicable						
			Completion of the outstanding infrastructure work in extension 8.	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Commissioning Plan and startup performance report	Commissioning Plan and startup performance report	Not Applicable						
			Morgenzon WWTW - Upgraded to at least 2.5ML/d	In-house	In-house, Contracted Services	Director: Technical Services	01-Oct-21	30-Sep-22	Funding Business Plan	Funding application outcome	Not Applicable						
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-Oct-21	30-Sep-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-Oct-21	30-Sep-22	Fleet Management Parameters (fuel use, harsh braking, kilometers 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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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	Integrated Waste Management Plan not in place? Impact management plan not in place. Monitoring as per legislation not in place. Waste Management Control Officer not appointed. The license for Morgenzon landfill has been indicated to have expired. Solid Waste	Development of the Integrated Waste Management Plan (IWMP) of Lekwa LM Landfill Sites	In-house, DBSA	In-house, DBSA	Community Services and Safety Director	01-Oct-21	30-Sep-22	Intergrated Waste Management Plan	Intergrated Waste Management Plan	Not Applicable								
			Monitoring of compliance with Integrated Waste Management Plan (IWMP) of Standerton Landfill Site	In-house	In-house	Community Services and Safety Director	01-Oct-21	30-Sep-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)								
			Monitoring of compliance with Integrated Waste Management Plan (IWMP) of Morgenzon Site	In-house	In-house	Community Services and Safety Director	01-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-22	Rural Road Asset Management Report	Rural Road Asset Management Report, project progress report on resealing and regraveling.	160km targeted for resealing and pothole repair. 100% budget expenditure								
		Develop an Emergency Road Repair Program				01-Oct-21	30-Sep-22												
		Implement the Emergency Road Repair Program				01-Oct-21	30-Sep-22												
			Regraveling and resealing of Roads	CoGTA	CoGTA	Director: Technical Services	01-Oct-21	30-Sep-22	Resealing - km of rehabilitated roads	Project progress report on resealing and regraveling.	160km targeted for resealing and pothole repair. 100% budget expenditure								
11	Reconciliation of Bulk Water and Electricity accounts	Overbilling of bulk water and electricity	- Reconcile billed consumption Department of Water and Sanitation.	In-house	In-house	Director: Technical Services / CFO	01-Oct-21	30-Sep-22	Reconciled billing report	List of all billing points	Calibrate supplier (DWS) metering with municipal metering. Target zero deviation on received billing.								
			- Reconcile Eskom accounts with actual supply points meter readings	In-house	In-house	Director: Technical Services / CFO	01-Oct-21	30-Sep-22	Reconciled billing report	List of all billing points	Calibrate supplier (Eskom) metering with municipal metering. Target zero deviation on received billing.								
12	Reduction in the cost of water production	High unit cost of water production	- Optimise chemical dosage at water treatment works to ensure the most cost effective chemical is being used;	In-house	In-house	Director: Technical Services	01-Oct-21	30-Sep-22	Reduced water production costs	Report on the reduction of chemical consumption	Baseline for chemical dosing expenditure as there is currently no baseline								
		Tariff is not cost reflective	- Investigate and develop water and sanitation tariff structure	MISA	MISA	Director: Technical Services	01-Oct-21	30-Sep-22	Council approved tariff	Report on tariff setting	Cost reflective tariffs								
13	Service Delivery Model & Monitoring	No system to instantly monitor service delivery performance	Procurement / development of Project Management System	External / Service provider	Funding	Director: Technical Services	01-Oct-21	30-Sep-22	Project Management System Procured / Developed	Project Management System	100% Capital Expenditure								
		Electromechanical teams not in place	Procure a service provider (including considering a water board) for fulfilling the function	External / Service provider	External / Service provider	Director: Technical Services	01-Oct-21	30-Sep-22	Terms of reference	Terms of reference	Not Applicable								
		Poor procurement of stock items for water, sanitation and electricity maintenance	Procure a material for maintenance for service delivery.	External / Service provider	External / Service provider	Director: Technical Services	01-Oct-21	30-Sep-22	Terms of reference	Terms of reference	Zero UIF&W on maintenance material procurement								

14	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-Oct-21	30-Sep-22	Quarterly meetings attended by Sector Departments and key stakeholders	Minutes and attendance register of quarterly meetings	Need to raise R200 000 000 in the financial rescue phase in order to deal with identified backlogs				
15	Funding for Sustainable water, electricity, waste management, fire and local economic development solutions	Insufficient water resources	Development of Business Plans for Sustainable for Sustainable water solutions / projects, lobbying stakeholders	COGTA, MISA, DWS, SALGA, National Treasury	DWS	Director: Technical Services	01-Oct-21	30-Sep-22	Business Plans developed	Business Plans & letters to potential funders	Need to raise R200 000 000 in the financial rescue phase in order to deal with identified backlogs				
16	Social Labour Plans	Businesses in Lekwa Municipality have committed to offer support in infrastructure development in the municipality	Beeshoek Iron Ore Mining Engagements	GOLDI		MM, CFO, Director: Corporate Services, Director: Technical Services	01-Oct-21	30-Sep-22	Progress Report and meeting minutes	Progress Report and meeting minutes					
			Sasol Mining Engagements	SERITI		MM, CFO, Director: Corporate Services, Director: Technical Services	01-Oct-21	30-Sep-22	Progress Report and meeting minutes	Progress Report and meeting minutes					
17	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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-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-Oct-21	30-Sep-22	Revenue Generated from fees charged	Revenue Generated from fees charged					
Printing of Maps	In-house	In-house	MM, Director: Development and Planning	01-Oct-21	30-Sep-22	Revenue Generated	Revenue Generated								

			Issue Zoning certificates	In-house	In-house	MM, Director: Development and Planning	01-Oct-21	30-Sep-22	Register for issue of certificates	Register for issue of certificates				
18	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.	Appointment of a service provider to assist in collection of traffic and other by-law infringement fines.	External / Service provider	External / Service provider	MM, Director: Community Services	01-Oct-21	30-Sep-22	Intensive Law enforcement activities. Monthly operations. Intensify inspection of trading permits. Compliance	Collected Revenue Register				