

PHAS	SE 1: FINANCIAL RI	ESCUE													
				RESOURCES	RESOURCES				KEY PERFORMANCE		BUDGET PARAMETER/		MUNICIPAL P	ROGRESS REPORT	
NO	FOCUS AREA	KEY ASSESSMENT FINDING (BASELINE)	KEY ACTIVITIES	REQUIRED	MOBILISED	RESPONSIBLE	START DATE	END DATE	INDICATOR	PORTFOLIO OF EVIDENCE	REVENUE TARGET/ SPENDING LIMIT	STEPS TAKEN	PROGRESS MADE	FINANCIAL IMPACT	OTHER NOTEWORTHY DEVELOPMENTS
PILLAI	R 1: GOVERNANCE													IIII ACT	DEVELOT MENTS
1	Governance model		Escalate Councillor Political Interference	In house	In house,	MM	01.08.2023	30.08.2023	Improved	Escalation reports on political					
	(council and	by those charged with governance Council did not have adequate oversight	to appropriate legislative structures.		CoGTA NT				governance and accountability.	interferences	achieved through improved operational efficiencies				
	committees)	over the political and administrative functions			PT				Statutory reports		operational emclencies				
		of MLM - Misuse of public funds;	Synchronize the setting of calendars between Council and BTO to avoid	In house	Inhouse	Director: Corporate Services	01.08.2023	30.08.2023	submitted timeously. Roles	Corporate calendar of meetings.					
		- Leadership and Administrative instability	clashes.			services			clarified.	meetings.					
		with high turn-over in Senior Management and specifically the position of Municipal	Council meetings should be held according to the calendar which will	In house	In house	Speaker	01.08.2023	Quarterly		Agenda and minutes of Council and committee					
		Manager.	according to the calendar which will assist the councillors providing the much-							meetings					
		- Political interference in the governance structures:	needed oversight over the running of the												
		- Breakdown in communication between	municipality.												
		governance structures within MLM; -Community unrest and inadequate action or	Schedule quarterly training for	In house	In house	Office of the Speaker and	01.08.2023	30.08.2023		Approved training					
		willingness to address the concerns of the	Councillors on governance, oversight, financial management and articulation of		COGTA	MM				programme, material, attendance register of					
		community with regard to service delivery;	roles and responsibilities.							councillors, training					
		- Councillors doing business with the								evaluation forms					
		Municipality contravening MFMA legislation MPAC failed to exercise oversight													
		responsibility regarding financial and													
		performance reporting and compliance as well as related internal controls by not ascertaining													
		that consequence management is affected													
		within the municipality.  - MPAC has not been able to fully perform its roles per their mandate.													
2	System of	Breakdown in internal controls of MLM, resulting in inefficiencies in the governance,		In house	In house	MM	01.08.2023	30.08.2023	Systems of	Process plan, Approved Delegations of authority.	Financial benefits to be achieved through improved				
	Delegations	administration, and operational structures.	with clear deliverables and timeframes						delegations in place	belegations of authority.	operational efficiencies				
			and identify responsible officials.												
		Non-compliance with legislation specifically	Review the system of delegation and	In house	In house	MM	01.08.2023	30.08.2023							
		Municipal Systems Act that requires review of system of delegations after every local	table in Council for approval.												
		government election.													
		Employees not empowered to do their work		In house	In house	MM	01.08.2023	30.08.2023	Accountability	Approved delegations					
		resulting in inefficient administration and operations.	register.							register					
		No checks and balances on what the officials		In house	In house	MM	01.08.2023	30.08.2023	Enhanced	Signed sub-delegations and					
		are doing on a daily basis.	Heads of directorate.  Sub-delegate further to maximise	In house	In house	MM and Heads of	01.08.2023	30.08.2023	accountability and, checks and	acknowledgement of receipt					
			administrative and operational	In house	In house	Directorates	01.08.2023	50.08.2023	balances. Sub-						
		No role clarification for political office-	efficiencies. Incorporate Role clarification in the	In house	In house	MM	01.08.2023	30.08.2023	delegations in place Clarified roles	Approved delegations that					
		bearers, functionaries of Council, structures	system of delegations as required by							include role clarification.					
3	UIF&W and	and committees of Council and Accounting Incomplete Irregular register	Systems Act.  Review process of identification and	In house	In house	MM and CFO	01.08.2023	30.08.2023	Reduction in historic	Complete Irregular	Financial benefits to be				
	Consequence	2000	capturing of irregular expenditure.			210 0			UIFW expenditure	expenditure register	achieved through improved				
	Management								Implementation of consequence		operational efficiencies				
									management						
									(disciplinary processes, recovery						
									of money, reported						
									criminal cases)						
		Incorrect disclosure of irregular expenditure in		In-house	In-house	CFO			Legislative	Checklists on disclosure of	Financial benefits to be				
		the financial statements.	financial statements in compliance with all legislative requirements.						compliance	irregular expenditure	achieved through improved operational efficiencies				
			un reposative requirefficills.								operational efficiencies				
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		Review supply chain management processes and procedures to identify internal controls weaknesses using 7Rs business process review (Rethink, Reconfigure, Re-sequence, Relocate, Reducate, Reducate, Reducate, Reducate, Reducate, Reducate, Reducate, Reducate, Reducate, Reservate, Reservat	In-house and NT- MF	In-house and NT- MFMA unit	MM CFO			UIF&W expenditure reduction plan implementation and percentage reduction in historical expenditure	expenditure reduction plan .	Financial benefits to be achieved through improved operational efficiencies		
	Lack of existence of a procurement plan.	Review standard operating procedures for procurement.	In house	In house	MM and CFO	01.08.2023	30.08.2023	UIFW expenditure policy in place and implemented	UIFW expenditure policy and approval by Administrator	Financial benefits to be achieved through improved operational efficiencies		
	Tenders awarded to bidders who did not declare in line with SCM policies and national regulations.  Employees in the employ of the state were awarded tenders contrary to SCM regulations.	Internal auditors to provide pre- assurance on awarding of bidders and their reports be tabled every quarter to the audit committee. Conduct investigations on all reported allegations of financial misconduct against the officials and ensure consequence	In house	In house	CAE CFO	01.08.2023	Quarterly 30.09.2023	Legislative compliance Transgressors disciplined	Quarterly reports on UIF&W expenditure to Audit Committee Written outcome of disciplinary hearings	Financial benefits to be achieved through improved operational efficiencies		
	Tenders were not advertised for stipulated minimum period in line with SCM regulations.  Contracts were awarded to bidders whose tax affairs are not in order in line with SCM regulations.  Construction tenders were awarded to bidders who not registered with CIDB regulations.	management is implemented.										
	Contractors on site were not monitored.	Implement contract monitoring controls and adhere to this on monthly basis.  Reports on contract management to be	In house	In house	CFO  MM and CFO	01/08/2023	31/12/2023 31/12/2023	Improved contract management	Monthly contract management reports approved by council Monthly contract			
	Bid Committees are non-functional as regular expenditure is uncurbed.	tabled monthly to Council.  Training of staff regarding the SCM processes.	In house	In house	MM and CFO	01/08/2023	31/12/2023		management reports approved by council Approved training programme, material, attendance register of SCM			
	Registers not being updated timeously.	Compile of a contract register and contract management policies.	In house	In house	CFO	01/08/2023	31/12/2023		staff, training evaluation forms  Approved contract register and contract management policies.			
	UIF&W expenditure reduction plan not being monitored adequately	Reports on progress towards reducing UIF&W expenditure to be tabled monthly to Council.	In house	In house	ММ	01/08/2023	31/12/2023	Reduction percentage in UIF&W expenditure. Legislative compliance.	Monthly UIF&W expenditure reports approved by council			
	Management failed to properly assess all the MFMA requirements required when preparing a financial statement leading to a non-compliance with the Circular 68.	Develop process plan and checklists for review the financial statement to identity if there are any requirement missed during the preparation of the financial statement.	In house	In house	CFO	01/08/2023	31/12/2023	Legislative compliance	Approved process plan and Checklists on review of financial statements.			
	Late payments of creditors, resulting in Interests and Penalties and delays in service delivery.	Implement Consequence Management for historical Fruitless & Wasteful expenditure and take steps to recover or rectify such expenditure and to prevent recurrence as prescribed by section 32 of the MFMA.	In house	In house	ММ	01/08/2023	31/12/2023	Transgressors disciplined, Recovered funds.	Written outcome of disciplinary hearings			
4 Audit action plans (internal and	Unresolved audit findings in the previous years, keep accumulating, resulting in repeat	Develop and implement audit action plan	In house	In house	MM	01/08/2023	31/12/2023	Improved audit outcomes	Validated quarterly progress reports on the	Financial benefits to be achieved through improved		
external)	findings by AGSA  Lack of appropriate coordination on the PAAP.	Internal audit should assist in the implementation and monitoring of the PAAP.	In house	In house	ММ	01/08/2023	31/12/2023	and/reduction of audit findings	implementation of audit action plan and audit file	operational efficiencies Financial benefits to be achieved through improved operational efficiencies		
	Lack of oversight by senior management.	Weekly audit steering committee to discuss the implementation of the audit action plan, Implementation of audit action plan should be integral part of	In house	In house	MM		31/12/2023		Attendance register and minutes of audit steering committee meetings	Financial benefits to be achieved through improved operational efficiencies		
	Discrepancies are not identified and resolved before financial statements are sent to the AGSA for audit	performance agreement of senior managers.	In house	In house	MM	01/08/2023	31/12/2023		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		

		None-implementation of Internal Audit recommendations.	Internal audit to provide monthly assurance on the implementation progress report for the approved audit action plan.	In house	In house	Manager: Internal Audit	01/08/2023	31/12/2023	Assurance report submitted	Assurance report signed off by Manager:Interna l Audit	Financial benefits to be achieved through improved operational efficiencies Unqualified Audit opinion		
Risk Man	nagement	Non-compliance with GRAP 104 standards.	Use GRAP disclosure checklist that is available from the National Treasury website in the review of financial	In house	In house	MM	01/08/2023	31/12/2023	Legislative compliance	Approved organisational business continuity plan and Council resolution	Financial benefits to be achieved through improved operational efficiencies		
	•	Inadequate diagnosis of all relevant risks being faced by MLM	statements.  Risk management must be standing agenda item for all scheduled management and Executive meetings.	In house	In house	MM CRO	01/08/2023	31/12/2023	Monitored risks	Agenda or minutes of management and executive meetings	Financial benefits to be achieved through improved operational efficiencies		
		Repeat audit findings on risk management weaknesses and inability to close out long outstanding investigations. ineffective management of identified risks.	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	01/08/2023	31/12/2023	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		
Power Funct		Breakdown in internal controls of MLM, resulting in inefficiencies in the governance, administration and operational structures.	Conduct an in-depth analysis of cost implications.	In-house, PT	In-house, PT	CFO	01/08/2023	31/12/2023	All costs funded mandated agreement.	Cost analysis report	Financial benefits to be achieved through improved operational efficiencies		
		MLM does not have adequate funding.	Re-negotiate mandate agreements.	In-house, PT	In-house, PT	Director: Corporate Support Services and CFO	01/08/2023	31/12/2023	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		
Informat Commu Techn	unication	Inconsistent implementation of processes resulting in management not being able to enforce compliance.	Conduct training that covers user authentication, social engineering attacks, sensitive data handling, causes of unintentional data exposure and identifying and reporting incidents.	In house	In house	ICT Manager	01/08/2023	31/12/2023	Improved ICT governance compliance	Approved training programme, material, attendance register of users, training evaluation forms	Financial benefits to be achieved through improved operational efficiencies		
		Poor archiving and storage of supporting documents and an inadequate records management system.	Procure an integrated records management system compatible to cloud and SAP system.	In house	In house	ICT Manager	01/08/2023	31/12/2023	Improved records management	Procured an integrated records management system compatible to cloud and SAP system.			
Auditor Find		Monthly/regular reconciliation of accounting documents are not being performed by MLM, for example the Eskom bulk meters reconciliation is performed once a year.	Enforce the implementation of the audit action plan and get written commitment from HODs.	In house	In house	MM and CFO	01/08/2023	31/12/2023	Improved internal controls	Audit action plan implementation report	Financial benefits to be achieved through improved operational efficiencies		
		Material Misstatements in the Annual financial statements prepared by MLM. Internal Control Deficiencies.	Consequence and performance management measures	In house	In house	Disciplinary Board	01/08/2023	31/12/2023	Transgressors disciplined	Written outcome of disciplinary hearings			
			Conduct a skills audit to determine the knowledge gaps.	In house	In house	Director: Corporate Support	01/08/2023	31/12/2023	compliance	Skills Audit report. Status report on staff competency levels.			
			Enrol key staff in appropriate training programs to build adequate capacity.	In house	In house		01/08/2023	31/12/2023		Approved training programme, material, attendance register of SCM staff, training evaluation forms			
			Internal Audit to provide risk ranking of Audit findings and timelines for implementation to be reported bi-weekly and coordinate SMART implementation of the remedial plan.	In house	In house	CAE	01/08/2023	31/12/2023		Bi-weekly implementation reports			
AR 2: INSTITU	UTIONAL												
Operatin	ng model	The MLM administrative structure has faced some challenges in the past and currently in relation to retaining skilled officials in their posts this has contributed to the municipality not being able to fulfil its core functions internally without outsourcing some of the functions.	Review the municipal operating model in line with the Municipal Staff Regulations	In-House	In house	Director: Corporate Services	01/08/2023	31/12/2023	Viable Operating model		Only use mobilised resources.		
Organis Struc		Outdated organisational structure.	Review the current organizational Structure to ensure it is in line with the Operating Model, current municipal budget & service delivery demands	In-House	In house	MM, Director : Corporate Services	01/08/2023	31/12/2023	Functions properly aligned to strategic objectives and legal mandate.	Approved Organisational Structure Council resolution Agenda, Minutes & attendance register of the LLF	In line with the approved budget and the funding plan.		

		Inadequate day-to-day establishment management	Develop a comprehensive Staff Establishment for quality staff data and HR management.							Placement letters Copies of the job descriptions	s			
			Development and implementation of job descriptions for all employees across the board.  Finalise the customization of benchmarked job descriptions.											
			Conduct staff verification regularly and implement the recommendations of the staff verification report.											
3	Employee costs	Employee costs are currently 27% of the operating expenditure. The low % could point to a high level of critical vacancies and general understaffing.	Conduct a Salaries benchmarking exercise to ensure employees are paid based according to the correct grading.	In-House	In house	D: CSS and CFO	01/08/2023	31/12/2023	Appropriately graded salaries	Benchmarking outcomes report	Achieve expenditure reduction financial targets per FRP parameters			cost the vacancies and do budget projections to establish future costs
4	Management of overtime	Excessive Overtime.	Conduct regular review and enforcement overtime policy in line with the Basic Conditions of Employment Act including adequate supervision.	In-House	In house	MM and D: CSS	01/08/2023	31/12/2013	Reduced Overtime costs	Overtime review report	Achieve expenditure reduction financial targets per FRP parameters			highlight the actual costs and propose the % reduction over period of time
			Conduct quarterly monitoring of the implementation of the Overtime Policy by department	In house	In house	D: CSS	01/08/2023	Quarterly		Quarterly overtime monitoring reports				
			Perform an audit of the overtime per each department	In house	In house	CAE	01/08/2023			Overtime internal audit report				
			Review the system description relating to overtime and identify control issues.	In house	In house	CIO	01/08/2023	31/12/2023		System review report				
	Filling of Critical Vacant Positions	Non-adherence to the recruitment and appointment policies and section 56 and 57 LG: Municipal Systems Act (MSA).	Investigate and resolve the allegations sited by the previous Acting Municipal Manager about the recruitment processes for senior managers.	In house	In house	MM and D: CSS	01/08/2023	31/12/2023	Misconduct investigated.	Investigation report,	In line with the approved budget and the funding plan.			
			FastTrack recruitment process for the senior management positions in accordance with the relevant legislative prescripts that have been vacant due to political and administrative instability.						Filled Senior Managers Posts	Approved appointments				highlight associated timelines
			Review the operating model for the identification and filling of critical vacant positions.						Capacitated municipality	New operating model				
6	Skills and Competencies	Skills and competencies not in line with the municipal needs.	Verify competency levels of Senior, Middle Managers & Employees in the BTO in line with the Regulations on Minimum Competency Levels, 2007.	In-house	In-house	MM, CFO and Director Corporate Services	01/08/2023	31/12/2023	staff perform to the standards. Compliance with the prescribed minimum	Consultation outcomes	Financial benefits to be achieved through improved operational efficiencies			
			Consultation with organised labour on the draft Placement Policy.  Conduct a skills audit using Department						competency levels required for the position.					
		Limited capacity and skills to facilitate compliance with the Municipal Minimum Competency Framework.	of Cooperative Governance Gap Skills tool. Conduct a skills audit using Department of Cooperative Governance Gap Skills tool.											
			Report on the verification of qualifications of all the employees should be urgently presented to Council.											
			Budget allocation for the implementation of the WSP.							WSP budget				
	Staff discipline and Disciplinary Board	Ineffective disciplinary processes.	Train s56 and other managers and supervisors to be utilised as initiators and Presiding Officers.	Outsource	Outsource	MM and D: CSS	01/08/2023	31/12/2023	Compliance with rules and	Approved training programme, material, attendance register, Signed	Per training budget allocation			
			Consult with COGTA regarding training plans for the Disciplinary Board.	In house	In house				Effective discipline	Agreements with SALGA and other departments, consultations outcomes.				
			Develop and regularly update the disciplinary case management register.							Approved disciplinary case management register	-			
		TOR for the DB not finalized.	Finalise DB TORs							Adopted DB TORs				

8	Performance management	Performance Management System not in place.	Develop, adopt, and implement a Performance Management System.	In-House	MM D:CSS NT-MFRS N-COGTA NW-COGTA	MM SS6 Managers	01/08/2023	31/12/2023	Improved performance management system	Adopted Performance management systems aligned to regulation 8 of municipal planning and performance management regulation,	Financial benefits to be achieved through improved operational efficiencies		
		No performance agreements for senior managers in place due to administrative instability and vacancies  Performance assessment not conducted.	Implement consequence management for non-performance	In-House	In house	MM and D: CSS			Transgressors disciplined	Written outcome of disciplinary hearings			
		Performance not cascaded down to other staff levels either than s56/57 managers	Develop process plan and policy to Cascade Performance to levels below Senior Managers.	in-House	D:CS NT-MFRS N-COGTA NW-COGTA	MM S56 Managers Managers			Improved performance of staff below Senior Managers	PMS process plan and policy			
		Only 51% achievement of planned targets. Inadequate systems and processes in place to monitor and measure organisational performance.			NW-COULK				Improved organisational performance				
9	Consequence Management	Lack of accountability and consequence management in the municipality impacts service delivery and municipal finance management.	Develop and implement of Consequence Management Policy. Conduct Workshops to communicate the Code of Conduct for staff and Counciliors. Develop process to report and monitor cases.	In house	In house	Director Corporate Services	01/08/2023	31/12/2023	Approved Consequence management policy	Financial assessment reports  Attendance register for workshop  Approved Consequence management SOPs	Financial benefits to be achieved through improved operational efficiencies		
10	Key HR Policies	Poor Human Resource Planning.	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 NW-COGTA SALGA	EM:CS NT-MFRS N-COGTA NW-COGTA	Director Corporate Services S56 Managers	01/08/2023	31/12/2023	Overtime reduced Improved compliance & professionalism Compliance to BCEA & SALGBC collective agreement requirements	Attendance register, agenda & Minutes of the LIF consultative meeting. Council resolution Copies of the approved policies	Financial benefits to be achieved through improved operational efficiencies		
11	Human Resources Plan	The HR plan was last prepared and approved in 2018.	Develop HR Plan that will involve the following key activities: Assess the organisational structure against the organisational structure against the organizational strategy to determine misplacements, duplications of functions, excesses, span of control.  Collect Quantitative HR Data for data analysis and data cleansing. Collect Quantitative Pata that includes an environmental scan and organisational climate survey and develop a Draft Plan.  Consultation with organised labour on the draft HR Policy. Approval & Implementation of the HR Plan.	Director Corporate Services, NT-MFRS N-COGTA NW-COGTA SALGA	Director Corporate Services, NT- MFRS N-COGTA NW-COGTA SALGA	MM and Director Corporate Services	01.08.2023	31.12.2023	Improved Human Resource Planning	Approved HR Plan, attendance registers for review workshops.	Financial benefits to be achieved through improved operational efficiencies		
12	Physical Verification of staff and qualifications	Existence of employees unaccounted for ('ghost workers').	Conduct an employee head count and identify any ghost employees or employee's surplus to the organisation, on the payroll.  Implement an attendance register be it	In-House	In-house	Director Corporate Services	01/08/2023	31/12/2023	Completeness of employee related costs	Employee Verification Report  Daily attendance register	Reduction in employee cost		
13	Records Management	Poor record keeping due to decentralisation of records management and limited capacity.  No records disposal being undertaken.	electronic or manual.  Develop a file plan in accordance with the National and Provincial Archives Services guidelines.  Provide Training for all staff on importance of document management and POPIA act.	In-House	Director Corporate Services	Director Corporate Services	01/08/2023	31/12/2023	Improved records management. Improved audit outcomes.	Approved File Plan	Financial benefits to be achieved through improved operational efficiencies		
		Missing documents.  Loss of municipality records.	Develop a Records Centralisation process plan for implementation. Review of the Records Management structure to include a Records Manager and appropriate capacity.										
		Unresolved findings by AGSA due to limitation of scope.	Develop a Records disposal plan in line with the National Archives Act.										

			Implement a records system that is										
			compliant with National Archives and										
			National Treasury.										
14	Change	Change Management is not implemented.	Sensitise employees and organised	In-House	Director	Director Corporate	01/08/2023	31/12/2023	Achieved buy-in and	Attendance Register	Financial benefits to be		
14	Management	Change Management is not implemented.	labour about the current financial state	III-IIOU3E	Corporate	Services	01/08/2023	31/12/2023	support/ Set tone	Accerdance Register	achieved through improved		
	wanagement		and the introduction of the FRP.		Services	Jei vices			for change.		operational efficiencies		
			and the introduction of the rive.		NT-MFRS				Staff morale		operational efficiencies		
					N-COGTA				boosted.				
			Undertake a diagnostic process (climate		NW-COGTA				Enhanced service	Completed Employee			
			survey) to determine the level of staff		NW-COGTA				dell'accessor	satisfaction Survey Questions			
			morale and satisfaction.						delivery &	and Report			
									performance.				
			Develop a change management strategy						Increased	Change Management			
			Develop a change management strategy						productivity to	Strategy Council			
									support Revenue	resolution			
									Management	resolution			
									operations.				
PILLA	R THREE: FINANCIAL M	IANAGEMENT											
1	ESKOM	Escalating ESKOM debt.	Consider application for MFMA Circular	In-house	In-house	MM and CFO	Immediate	12 Months	Maintaining the	Monthly Provincial Treasury	Municipal Eskom Debt Relief		
		_	No. 124 – Municipal Debt Relief through							certification of Municipal	as prescribed by Circular No.		
			National Treasury.						account	compliance	124		
									A funded MTREF				
									A TOTAL OF THE P				
1									Cost reflective				
1									tariffs				
1									Latitis				
1									Electricity and and	l			
1									Electricity and water	1			
1									as collection tools				
1													
1									80% average				
1									quarterly collection				
1									of property rates				
1									and service charges				
									Municipality's				
			Adhere to the requirements and terms.	In-house	In-house, PT	MM and CFO	01/08/2023	Monthly	billing system		Municipal Eskom Debt Relief		
					Oversight		02,00,2020	,	perfectly aligns to		as prescribed by Circular No.		
									its Council approved		124		
									GVR		124		
									MFMA section 71				
									reporting				
									reporting				
									**				
									Monthly reporting				
									on progress in				
									implementing its				
									FRP to the				
									<b>Provincial Executive</b>				
									Provincial Treasury				
									certification of				
									Municipal				
									compliance				
									Limitation on				
									Municipality				
									borrowing powers				
1													
									Ensure proper				
									management of				
1									resources				
									resources				
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2	Funded Budget and	The Municipality budgeted for cash shortfalls:	Prepare, approve, and implement a	In-house	PT Oversight	CFO (PT Oversight and	U1/08/2023	31/12/2023	3-Year Budget		100% adherence to approved		
	Budget Spending	•2019/20: R (1 290 106)	Budget Funding Plan for the MTREF			Support)			Funding Plan	Budget	3-Year Budget Funding Plan		
	Limits	•2020/21: R (405 645)	period linked to the FRP strategies and							l			
		•2021/22: R (473 895)	financial targets (PT Support). Progress						Monthly BFP	Approved Budget Funding	FRP MTREF Financial Targets		
		•2022/23: R (510 369)	must be reported monthly and include						Progress Reports	Plan (BFP)			
			targets as KPIs in performance plans.								Target cash flow		
		Low collection rates not adequately							Credible 2023/24	BFP Progress Reports	improvement per annum (in		
		considered in the budgeting processes.	Compile realistic cash backed budgets						MTREF Budget		line with FRP targets)		
			going forward.							Cost-reflective tariff strategy			
		Revenue projections are done without taking	Provide realistic allocations for the						Plan for phasing in				
		into consideration past collection	provide realistic allocations for the provision for debt impairment.						of cost-reflective				
		performance.							tariffs				
			Ensure cost reflective tariffs and										
		Insufficient provision for non-cash items	scrutinise expenditure for unnecessary										
1		(depreciation and debtor impairment	expenditure.										
1		provision).	Implement accurate budgeting for non-										
1			cash items to generate cash to move the										
1		Overspending on budget for other operating	municipality to a funded position.										
1		expenses is an indication of possible under-	manapanty to a fullueu position.										
1		budgeting and poor budget implementation	Producted account the 22 CO. 15										
1		management.	Projected revenue should consider the										
1			low historical and future collection rates										
1		Because the municipality is cash strapped, it	and use a probabilistic method of										
			projecting for revenue.		l		1						
1		hudgets for the minimum nossible other											
		budgets for the minimum possible other operating expenses.											

2	Funded Budget	Lack of oversight of the assessment of debtors and recoverability and not recommending to Council for write off.	Monitor internal use of services and budget for it under the appropriate vote and internally bill the usage for recovery. There is unrecorded water that is supplied to areas with low pressure/ no access to water.  Interest on debtors should only be charged on recoverable debts.  Track the expenses not in accordance with the budget and the votes for the past three years, establish a statistical relation with other elements of financials and revise the budget parameters for the expenses using the historical audited expenses, with inflation adjustment, as a base for forecasting.  Activity based budgeting should be implemented at the municipality through a demand management plan that details monthly expenditure and procurement needs per department. This should be done during the early stages of budget preparation process (November to January) each year.  Undertake a line item analysis of all budget line items to ensure that a realistic cash backed budget is approved.  Prescribe a minimum period for the	In-house	PTOversight	CFO (PT Oversight and	01/08/7022	31/12/2022	3-Year Budget	Approved 2073/74 MTPEE	100% adherence to approved		
*	Status – Capital Budget	years (2018/19 to 2021/22) is as follows: 2018/19: 67%	filling of the acting positions so that strategies can be carried out.	iii-iiduse	FIOVEISIGNE	Support)	31/00/2023	31/12/2023	Funding Plan	Budget	3-Year Budget Funding Plan		
		2019/20: 49% 2020/21: 81%	Training of SCM staff on SCM						Monthly BFP Progress Reports	Approved Budget Funding Plan (BFP)	FRP MTREF Financial Targets		
		2021/22 :79%	regulations.  Consequence management should be						Credible 2023/24 MTREF Budget	BFP Progress Reports	Target cash flow improvement per annum (in line with FRP targets)		
		Underspending on capital programmes is attributed to instability that has been prevalent at the municipality for years which leads to delays in SCM processes and	strengthened where SCM staff do not procure on time for invalid reasons.						Plan for phasing in of cost-reflective	Cost-reflective tariff strategy	mie with FRP talgets)		
		consequently service delivery disruptions.  The municipality has financed 96% of its	Lead times should be made part of KPIs for SCM staff.						tariffs				
		capital expenditure using grant funding.  Low revenue and cash generating ability of municipality dictates that there are no internal	Ensure unspent conditional grants are cash backed and are not being spent on operating expenditure.										
L	Revenue	funds for capital projects.  Billing inconsistencies.	Conducting quarterly VR reconciliation	In-house	PT Oversight	CFO	01/08/2023	31/12/2023	Increased own	Monthly reconciliations	Per set revenue targets		
	Management	Property Rates on the billing system not aligned to valuation roll.	with the billing system.  Metering (verification, auditing, and consistent reading of meters).	m-nouse	and support	Cro	51/00/2023	31/12/2023	revenue Increased collection rate	VR reconciliation  S71 Reports	e secrevellue largets		
		Inability to repair and replace meters by Technical Department.  Illegal connections in water and electricity.	The previous cost of supply studies must be updated, and tariffs structures must be applied and implemented and for electricity NERSA's approval.										
		Inconsistent, interrupted, and low quality of supply of water and electricity services. High technical and non-technical distribution losses due to old infrastructure and illegal connections.	Write off bad debts as per the approved credit control and debt collection policy. This will assist with determining the cash backed part of the accounts receivable.										
		Inefficient and ineffective internal controls.	Hand over the debtor's book to debt collectors using a performance-based										
		Disruptions in implementation of credit control.	agreement that is traceable and measurable for outstanding debt older than 180 days. Internal staff must be responsible for debt collection up to 180 days.										
			Contact government departments that owe the municipality and establish the payment terms. If that fails seek Provincial Treasury intervention.										

		Disconnect electricity supply and restrict water supply to consumers with debt outstanding for longer than 60 days. A monthly summary report to be prepared to the MM and Mayor, to indicate the status of on disconnecting consumers with outstanding debt, submitting motivations for not disconnecting/restricting consumers, including the accounts of councillors and officials of the municipality.  Implement and update standard operating procedures for debtors' management and training of internal staff.  Engage debtors to agree on payment arrangements.										
5 Cost-reflective	Electricity tariffs are not cost reflective as	Conduct a cost of supply study reflective	In-house	In-house	MM and CFO	01/08/2023	31/12/2023	Cost-reflective	Cost-of-Supply Reports	Increase in Revenue, based		
Tariffs – Electricity Services	below:  *2019/20 nett deficit -4%  *2020/21 nett deficit -18.72%  This is an indication that the tariffs charged	Conduct a cost or supply study tenective and introduce cost reflective tariffs considering affordability of consumers.  Perform cost-volume profit analysis before setting the base tariff for electricity.	III-1louse	III-liouse	WIN BIOCIO	01/06/2023	31/12/2023	tariffs  Cost-of-Supply Studies  Trading Services Surpluses	Tariff Structure	on the revised tariffs		
	are not cost reflective.  Forecasted electricity tariffs are set without considering the growth rate in tariffs set by Eskom.  Electricity provided at a loss.	Forecast tariffs that align with the rate of growth of tariffs forecasted by ESKOM.						Sulpuscs				
6 Cost-reflective Tariffs – Water Services	During the 2021/22 financial year, the Municipality made a loss of (8.6%) on the sale of water where their bulk purchases were more than their sales in water. This is a major turnaround from the 2020/21 financial year	Water and City of Tshwane.	In-house	In-house	MM and CFO	01/08/2023	31/12/2023	Cost-reflective tariffs Cost-of-Supply Studies	Cost-of-Supply Reports  Tariff Structure	Increase in Revenue, based on the revised tariffs		
	where the ratio was good and within the norm at 21%.  The Municipality water tariffs are not	Cost-of-supply study to inform cost- reflective tariffs.						Trading Services Surpluses				
	increased in line with the Rand Water tariff increase and the City of Tshwane tariff increase.											
7 Indigent Management	Consumers who apply for the indigent household support subsidy from the Municipality are not verified and/or vetted prior to approval.  Revenue billing and collection targets will not be reached as customers may inappropriately receive free basic services.  Revenue Loss.	Implement the approved Indigent Household Policy and by-laws.  A quantitative Cost Benefit Analysis should be carried out to determine the most financially optimal option for the verification of Indigent household. This is essentially an evaluation of manual verification compared to obtaining a system.	In-house	In-house	MM, CFO, Director: Corporate Services	01/08/2023	31/12/2023	Updated Indigent Management Policy Complete Indigent Register Adjusted Debtors Book	Indigent Management Policy Indigent Register	Reduction in expenditure from curbing the supply of services to non-indigents		
	Indigent register not credible.  Regular site visits are not conducted to continuously evaluate approved and registered indigent households to ascertain whether they still qualify for the indigent household subsidy.	The Manager: Revenue Management must put measures in place to ensure that reconciliations between the Eskom report and Indigent list sent to Eskom is interpreted and understood when received.										
	Regular audits and reviews are also not conducted on registered indigents on the indigent register.	Perform monthly recons between Eskom's report and the municipal system. Updating and cleansing of data on the										
	Lack of vetting system.  On comparison of the indigents' data on the	system to provide correct details of customers.  Information captured on the system is										
	system and the completed application forms, it was noted that information on the billing system does not match the information captured on the indigents' subsidy application	reviewed by senior personnel for accuracy and completeness.  Errors on the system are immediately										
	forms.	corrected as they are identified.										
8 Supply Chain Management Compliance and Value for Money	Not all municipal planned procurement is included in the procurement plan.  Procurement not done according to	All municipal items for procurement should be included in the procurement plan.	In-house	In-house	MM and CFO	01/08/2023	31/12/2023	SCM Policy SOPs	SCM Policy  SOPs approved and implemented	Reduction in UIF&W based on FRP targets		
Procurement	procurement plan.	Consequence management policy to be incorporated in HR.										

ı	1	Management did not keep records as	Adhere to SCM Policy and Regulations.			ĺ	I	1		I			
		evidence to support awarding of tenders.	Consequence management policy to be										
		Tenders awarded without following SCM policy and national regulations.	implemented by HR.										
		Employees in the employ of the state were	Pre assurance to be given by internal audit or any independent assurance										
		awarded tenders contrary to SCM regulations.	provider before approval and award by final authority e.g. MM or Council.										
		Construction tenders were awarded to bidders who are not registered in terms of CIDB	Compilation of the contract register and										
		regulations.	contract management policies.										
		Management does not have a register of contracts.	SCM processes for MIG to be initiated in April, after the DoRA was published in										
		Contractors on site were not monitored.	March. SCM processes should be finalised by June and implementation										
		Non-compliance with SCM policy resulting in	should start in July noting that the dry season is July to October, during which										
		irregular expenditure.	major progress could be registered for construction projects.										
		Bid Committees are non-functional.											
			Implement contract monitoring controls and adhere to this on a monthly basis.										
			Provincial or National Treasury to provide regular SCM regulations training										
			to the SCM staff.										
9	and Realistic Cash	Although a Cost Containment Policy and Water Loss Reduction Policy are in place,	Revise the Cost containment Policy in line with NT Municipal Cost Containment	In-house	In-house	CFO, PT Oversight	01/08/2023	31/12/2024	Revised the Cost containment Policy	Revised the Cost containment Policy	Compliance to 2019 NT Regulation on cost		
	Flow Management	there is no evidence of active implementation and impact of these policies.	Regulations (2019).						Cashflow	Cashflow Committee	containment		
		Additionally, given the current ratio of 0.45	Implement the approved Cost Containment Policy.						Committee Established <sup>23</sup>	Established2	Savings in line with BFP		
		(2021/22), (2020/21: 0.4) The municipality is not able to pay its short-term obligations as	Establish a cashflow committee.						Adoption of a cash	Adoption of a cash management system			
		they fall due.	Adopt an active cash management system to enable the municipality to						management system	Inclusion of Cost			
			maintain sound liquidity.  Develop a consultants reduction plan						Inclusion of Cost Containment in	Containment in Performance Agreements			
			which incorporates the following:						Performance	Development of a Consultant			
			Skills transfers should specifically be outlined in the Terms of References of						Agreements  Development of a	Reduction Plan  Monthly Updating of the			
			appointed consultants and should include on the job training and mentoring						Consultant Reduction Plan	Audit File			
			of officials.						Monthly Updating				
			Addressing control deficiencies through skills transfer and updating and						of the Audit File				
			introducing new daily/weekly/monthly/quarterly controls										
			that would enable accurate monthly financial reporting.										
			Preparing and updating the AFS Audit file										
			monthly, ensuring that only quality checks and reviews of the AFS is done in										
			July/August each year prior to submission of the AFS to the AG.										
			Include cost containment targets in										
			performance contracts.										
10	Creditor Management	A review of the amounts owed by the Municipality reflected the following:	Implement relevant Acts and the approved policies.	In-house	In-house	CFO	01/08/2023	31/01/2024	Approved Policies	Approved Policies	100% adherence to payment arrangements		
		Creditors as at 30 June 2022 is R1,198 billion. Creditors have increased by R264.2million	Pay new creditors within 30 days and						MFMA 30-day Payment	MFMA 30-day Payment Compliance	Achieve expenditure financial		
		Year on Year, between June 2021 and June 2022.	design a tool for monitoring of the payment and obtain CFO and MM sign						Compliance	Renegotiated Payment Terms	targets per BFP parameters		
		Creditors not being paid within 30 days.	off of the tool.  Renegotiating parts of amounts owed						Renegotiated Payment Terms	Data Cleansing			
		Failure to use the creditor module and using	such as penalties relating to Eskom.						Data Cleansing	Creditor Reconciliation			
		manual allocation. This results in poor cash management and incorrect allocations.	Data cleansing should also be implemented for creditor information.						Creditor Reconciliation				
		Not performing creditors reconciliations. Failure to use the creditor module and using	Creditor reconciliations should be						neconciliation				
		manual allocation. This results in poor cash management and incorrect allocations.	performed weekly and reconciling item resolved promptly.										
	1	management and incorrect anocations.						1					

F	T														
11			ot paying creditors including bulk purchases		In-house	In-house	MM, CFO, Director:	01/08/2023 31/12/202		Adopted SOP's	Training expense based on				
	Environn	ment Wit		to repay outstanding creditors who should be approached to agree on			Corporate Services		adopted	Record Management	budget allocation				
		No.							Danaud	Procedure Manual					
			on-verification of invoices for bulk purchases reported for the past three years.	payment plans.					Record Management	Procedure Manual					
		ası							Procedure Manual	Credit Control System					
				Management should ensure that there is					Procedure Manual	Credit Control System					
		Ott	ther service providers are not paid within 30	proper record keeping, sufficient staff											
		day	lys.	members assisting with the requested					Credit Control	Complete Audit Files					
				information by the auditors and should					System						
		Lat	te preparations of Annual financial	submit the information timeously. This					Implemented						
		sta	atements and lack of reviewing the audit file	will speed up the audit and it will result											
		to	ensure that all reconciliations agree to the	in low audit cost for the Municipality.					Complete Audit						
		anı	nual financial statements.						Files						
		Per	ersistent AG findings not addressed.	Review the progress of the audit action											
				plan immediately after the issue of the											
		Lac	ck of accountability as shown by repeated	audit report, provide practical action											
		dis	sclaimers.	plan and track progress thereof.											
				, ,											
		Por	oor record keeping for compilation of AFS.	AFS Preparation: Include penalty clauses											
				in the SLAs with consultant for:											
		We	eak internal controls of budget control and	Late submission of AFS and not allowing											
		sta	andard operating procedures.	for adequate reviews and lack of skills											
				transfer.											
		Lac	ck of an AFS project plan in preparing the	tionsier.											
		fina	nancial statements and all supporting	Any qualification of components which is											
		infe	formation and schedules.	the direct responsibility of the											
				consultants for example prior period											
- 1				errors, cashflow statements, statement				1							
- 1				of changes in net assets and disclosure				1							
- 1				notes to the AFS.				1							
				notes to the AFS.				1							
- 1								1							
1								1							
				Training of internal audit on the											
				adequate review of AFS and before											
				submission to the AG.											
				Verification of all invoice before											
				payment.											
				Re-negotiate payment terms with major											
				creditors and stick to the terms.											
-		SERVICE DELIVERY	PV												
PII	LAR FOUR: SI														
				Associatement of normanent conies	In house	In house	MM Director Cornerate	01/09/2022 21/12/202	Filling of critical	Filling of critical vacces	Dor the DED	ı	1	ı	
		ic Positions Key	ey managerial technical positions are filled		In-house	In-house	MM, Director Corporate	01/08/2023 31/12/202		Filling of critical vacant	Per the BFP				
		ic Positions Key	ey managerial technical positions are filled y resources in an acting position for periods	management position in line with MFMA	In-house	In-house	MM, Director Corporate Services	01/08/2023 31/12/202	Filling of critical vacant positions	Filling of critical vacant positions	Per the BFP				
		ic Positions Key	ey managerial technical positions are filled	management position in line with MFMA regulations in a no acting capacity to	In-house	In-house		01/08/2023 31/12/202		Filling of critical vacant positions	Per the BFP				
:	Strategi	ic Positions Key by Ion	ey managerial technical positions are filled y resources in an acting position for periods nger than 6 months.	management position in line with MFMA regulations in a no acting capacity to enable service delivery.		In-house			vacant positions	Filling of critical vacant positions	Per the BFP				
:	Strategi	ic Positions Key by lon	ey managerial technical positions are filled or resources in an acting position for periods nger than 6 months.	management position in line with MFMA regulations in a no acting capacity to enable service delivery. Conduct a system landscape analysis	Municipal	In-house		01/08/2023 31/12/202 01/08/2023 31/12/202	vacant positions System Landscape	positions  System Landscape Analysis	Per the BFP  Per the BFP				
:	Strategi	ic Positions Key by lon	ey managerial technical positions are filled y resources in an acting position for periods nger than 6 months.	management position in line with MFMA regulations in a no acting capacity to enable service delivery.	Municipal Manager, CFO, GM		Services		vacant positions	positions					
:	Strategi	ic Positions Key by lon	ey managerial technical positions are filled or resources in an acting position for periods nger than 6 months.	management position in line with MFMA regulations in a no acting capacity to enable service delivery. Conduct a system landscape analysis	Municipal		Services		vacant positions System Landscape	positions  System Landscape Analysis					
:	Strategi	ic Positions Key by lon cal Systems Bas ino	ey managerial technical positions are filled or resources in an acting position for periods nger than 6 months.	management position in line with MFMA regulations in a no acting capacity to enable service delivery. Conduct a system landscape analysis based on service delivery needs and	Municipal Manager, CFO, GM Budget, Service Delivery Executive		Services		vacant positions System Landscape	positions  System Landscape Analysis					
:	Strategi	ic Positions Key by lon cal Systems Bas ino	ry managerial technical positions are filled resources in an acting position for periods nager than 6 months. saic technical systems are absent or operable.	management position in line with MFMA regulations in a no acting capacity to enable service delivery. Conduct a system landscape analysis based on service delivery needs and	Municipal Manager, CFO, GM Budget, Service		Services		System Landscape Analysis Report Renewed Licenses	positions  System Landscape Analysis Report  Renewed Licenses					
:	Strategi	ic Positions Key by lon cal Systems Bas ino	ry managerial technical positions are filled resources in an acting position for periods nager than 6 months. sist technical systems are absent or operable. stem licencing is not maintained.	management position in line with MFMA regulations in a no acting capacity to enable service delivery.  Conduct a system landscape analysis based on service delivery needs and integration requirements.	Municipal Manager, CFO, GM Budget, Service Delivery Executive		Services		System Landscape Analysis Report	positions  System Landscape Analysis Report					
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:	Strategi	ic Positions Key by Ion cal Systems Basino Sys	ry managerial technical positions are filled resources in an acting position for periods ager than 6 months position for periods asks technical systems are absent or operable. system licencing is not maintained. schnical data is not maintained. system landscape is not defined and	management position in line with MFMA regulations in a no acting capacity to enable service delivery.  Conduct a system landscape analysis based on service delivery needs and integration requirements.  Undertake a data cleaning exercise	Municipal Manager, CFO, GM Budget, Service Delivery Executive		Services		System Landscape Analysis Report Renewed Licenses Implemented GIS System Single Meter	positions  System Landscape Analysis Report  Renewed Licenses Implemented GIS System					
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	Strategi	ic Positions Key by long in the Systems Said Systems Said Systems Said Systems	ny managerial technical positions are filled resources in an acting position for periods ager than 6 months.  sistic technical systems are absent or operable.  stem licencing is not maintained.  schnical data is not maintained.  system landscape is not defined and uplemented.  o GIS system and competent personnel in ace to prepare a GRAP and mSCOA impliant asset register inhouse.  ovincial Road Asset Management (RAMs) oject should be accelerated, and data riffied before inclusion.  vestment in a system/s allowing the unicipality to pinpoint areas where losses cur.  seed for a digital fault/complaint reporting stem.  sed for a single meter database.  stalial development framework.  sed for a single meter database.  set MIM does not have the Water (Bulk) sater Plans such as the following: Water Infrastructure Maintenance plan Water Infrastructure Maintenance plan Water Conservation and Water Demand awarement Plan (WCWDMP) and Water Penand water Conservation and Water Demand awarement Plan (WCWDMP) and Water	management position in line with MFMA regulations in an oacting capacity to enable service delivery.  Conduct a system landscape analysis based on service delivery needs and integration requirements.  Undertake a data cleaning exercise focused on assets.  Internal parties to be called out on non-attendance and oversight management to meet with them to discuss importance.  Implement the GIS system.  Develop the Spatial Development plan. Engage with ward counciliors to identify non reported complaints.  Attending to reported potholes, stormwater drainage.  Clean reported blocked drains.  Monitor and report state of roads	Municipal Manager, CFO, GM Budget, Service Delivery Executive Managers	In-house	MM MM MM, Technical Director,	01/08/2023 31/12/202	System Landscape Analysis Report Renewed Licenses Implemented GIS System Single Meter Database  Spatial Development Plan Approved Electricity, Refurbishment Plan GRAP Compliant Asset Register State of Infrastructure	System Landscape Analysis Report Renewed Licenses Implemented GIS System Single Meter Database  Spatial Development Plan Approved Electricity Refurbishment Plan GRAP Compliant Asset Register	Per the BFP  GRAP Compliant Asset				
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evidence of update and is not being implemented.  The Water losses were R101 818 833 (2020: R8 784 242) Akf making up 30% of total KI billed. The norm is 30%.  The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses the distribution losses the calculation, the calculation, the calculation received. This distorts the calculation, the calculation received. This distorts the calculation. The calculation has a loss of 13% vs the 30% shown in the AFS.  The Strategy has been expended to reflect the current 2021/22 numbers to assist that under the calculation and the calculation are evident in the plan.  CFO  Strategy Installation of Check Meters  Installation of Check Meters  Installation of Delak Meters  Meters  Municipal Property Municipal Property Municipal Property Metering  Updated Plan to Install Smart Technologies  Technologies	4	· · · · · · · · · · · · · · · · · · ·	exist.  There are approximately 3 423 kilometres of unpawed roads within Madibeng excluding the Provincial and District roads which are maintained due to public demand.  The Municipality is responsible for local roads. Out of 3 428 km unpawed roads only, -106.7 km are gravel roads -1 916.82 km Earth roads in the roads from unpawed to pawed roads 59.54 km -1.340 are track roads which are mainly found in townships and settlements.  Potholes in MLM remain a challenge due to limited resources required to maintain the road network.  An electricity masterplan is in place. This was developed in 2019 by AES Consulting. The plan has not been reviewed and updated.  The electricity refurbishment plan dated 24/06/2022 still needs to be taken to council for approval.  MLM does not have a report with a comprehensive Condition of infrastructure to determine state, taking into consideration service backlogs and long-term strategy aligned to the operating model IDP, budget and long-term financial plan.  The FAR summary provided does not show the revenue assets, however the municipality has indicated that provision of maintenance of revenue assets is catered for in the budget.  The Asset Maintenance plan was developed in Submitted to NRSA but no feedback was provided.	Improve planning and implementation. Table feasibility studies for projects.  Provide an updated FAR showing the revenue generating assets.  Improve planning and implementation. Table feasibility studies for projects.  Review the FAR and ensure that it includes a column that shows which assets are revenue generating (Indirect and Direct).  Implement guidelines and legislation.  Attend to customer complaints within a benchmarked turnaround time.  Technicians to log all reports on a weekly basis.  Implement the recommendations of Blue Drop report.	In-house In-house	In-house	MM, Technical Director, CFO  MM, Technical Director,	31/12/2023	Asset Completeness Exercise Useful Life Assessment  Engagement with NERSA Updated Water Loss	Study	Revised tariffs based on cost of supply study  Per the BFP		
MUM is also using the services of water tankers as a temporary measure to assist the communities affected by unreliable water supply (40,000 kt on average per month).  There is an electricity loss strategy in place dated October 2020.  The total losses for the 2019/20 FT are 41%, the energy regulator requires licensees to keep the energy losses below 15% (5% Technical & 10 % non-technical) however the tolerable range is 5 – 12%.  Electricity loss of 858 6571 (2020; Rg 60 323) 1880wH making up a total of 37% of purchased electricity. This is above the norm.  36% losses for electricity in 2020/21 mainly due to lilegal tampering, incorrect billing due to old maters which are not calibrated correctly. MUM does not have the actual % that relates to non-technical losses.  Water losses is made up as follows:  Water losses is made up as follows:			distribution losses. The distribution losses do not exclude internal usage as part of the calculation. The calculation has a loss of 18% vs the 30% shown in the AFS.  MLM is also using the services of water tankers as a temporary measure to assist the communities affected by unreliable water supply (40,000 Kl on average per month).  There is an electricity loss strategy in place dated October 2020.  The total losses for the 2019/20 FY are 41%,	reflect the current 2021/22 numbers to plan.  Check meters to be installed in a phased approach.  Install bulk smart meters for LPU customers (Water).  All municipal properties should have meters installed and the readings should be taken monthly.  Check meters to be installed in a phased approach.					Municipal Property Metering Updated Plan to Install Smart	Updated Plan to Install Smart			

ı	1	Technical losses – 20%	Enforce Water by-laws; Disconnect illegal	1		I								
		Non-Technical losses – 35% (mainly illegal connections).	connections.											
		No installed Meters at some of the substations e.g., Pendoring substation.	Awareness Campaign may be required with the assistance of political office. And enforce relevant fines.											
		MLM did not provide any evidence of plans to implement smart technologies and conduct meter audits.	Illegal connections: Zero tolerance approach should be taken, charging											
		No evidence of audit report for the auditing of all conventional meters (119) in Brits	illegal connections criminally.											
		Industrial area was provided.	Conduct roadshows to restore credibility of MLM with funders.											
		Command reservoirs do not have bulk meters.  Bulk Meters were not installed.												
		MLM reported the following as at 31 December 2021, 11 183 meters visited but not read.												
		5 556 meters unread.												
		3 948 faulty meters reported. This resulted in estimated readings of 20 687.												
		Of the 16 012 rural meters the statistics were not populated in the S72 report.												
ľ	5 Landfill	No plans in place. MLM sources services from third parties.	MLM to develop and implement Landfill study.	In-house	In-house	MM, Technical Director, CFO	01/08/2023	31/12/2023	Develop and implement Landfill study	Develop and implement Landfill study	Revenue collection from weighbridges at landfill sites			
		MLM could not provide Integrated Waste Management Plan. As a result, we could not ascertain the following:	Create and approve Integrated waste management plan.						Integrated Waste Management Plan	Integrated Waste Management Plan				
		Condition of maintenance plant and equipment: front end loader, bulldozer.     Compliance of landfill sites in terms of	Collect revenue from users at landfill						Weighbridge Installation	Weighbridge Installation  Landfill Site Revenue				
		Compliance of landfill sites in terms of legislation.     Compliance to the requirement of a	Install Weighbridges on landfill sites.						Landfill Site	Collection				
		provision for the rehabilitation.  • Access to MIG grant for landfill site							Revenue Collection					
		development.  Tariffs and policy  Weighbridges on landfill sites; fence and electrify the landfill sites.	Collaborate with Private waste removal companies.											
		MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we												
		could not ascertain the following: • Regular refuse removal schedule exists, and is it being adhered to.												
		Condition of equipment for maintenance and operations of refuse removal.												
		Tariffs to cost reflective Updated by-laws. Illegal dumping status and awareness campaigns. Review of SLAs of refuse removal service												
-	7 Water Quality	providers. Wastewater treatments not complying 90%	MLM to implement recommendations of	In-house	In-house	MM, Technical Director,	01/08/2023	31/12/2023			Increase in quality of water			
		against applicable water quality standards.  Drinking water samples do not comply with	the water quality audit report.  Implement the recommendations of the			CFO			Report Implementation	Implementation  Blue Drop Report	supply			
		SANS 241.	Blue Drop Report.						Blue Drop Report Implementation	Implementation				
			Review and update the wastewater risk abatement plan.											
	3 Asset Security	Cemeteries and Sport facilities have been vandalised.	Review Security Contracts entered into to secure key community facilities.	In-house	In-house	MM, Technical Director, CFO	01/08/2023	31/12/2023	Asset Security	Asset Security	Reduction in repairs and maintenance due to decreased vandalism			
		MLM has a hybrid system on security services. There is both internal staff and outsourced												
		service providers.  MLM contracted security services for R113m	Use technology to augment the security personnel such as alarm systems and camera monitoring systems with armed											
		over 36 months.	response.											
- 1	1	There is vandalism to municipal infrastructure				l	I						-	

1		either during protests or normal crime	Use of the same above-mentioned	ĺ			l						
		conducted by community members.	security to safeguard smaller										
		,	infrastructure sites prone to vandalism										
		Vandalism is also linked to late payment to	but not large enough to warrant a										
		contractors and non-payment of employees by											
		contractors.	i ·										
		Contractors											
9	Project	The summary Grant funding is per below as at	Introduce a monitoring machanism to	In-house	In-house	MM, Technical Director,	01/09/2022	31/12/2023	Project Tracking	Project Tracking Against	100% Capital Expenditure		
,		30 June 2022.	track project progress against spend, be	III-IIOU3E	III-IIOU3E	CFO	01/00/2023	31/12/2023	Against Spent	Spent	100% Capital Expellulture		
	Management	73% spent on MIG.	a repository for project capitalisation			cio			Against Spent	Spent			
		100% spent on INEP.	purposes to assist in the capitalisation						Capital Grant	Capital Grant Management			
		86% spent on WSIG.	process.						Management	capital Grant Management			
		100% spent on EEDSM.	process.						management				
			Review expenditure on Capital projects										
		Misappropriation of grant funds for	to ensure the funds received are spent in										
		operational purposes.	accordance with the given conditions.										
			accordance with the given conditions.										
		Capital projects included in the internal audit											
		plan.	Ring fence of grant funds and preferably										
			pay service providers from this dedicated										
		Procurement process efficiency.	account in order to monitor and										
			minimise misuse.										
- 1		Projects arising from the Electricity masterplan											
- 1		must be planned and budgeted for.											
- 1													
		The budgeted amount is R61m. Target has											
		been set for 4th quarter and total spent to date is R22m.											
		date is K22m.											
10	Water Security	MLM is a water services authority and	Accelerate the Brits WTW upgrade so	In-house	In-house	MM, Technical Director,	01/09/2022	21/12/2022	Brits WTW Upgrade	Brits WTW Upgrade	Increased water revenue		
10	water security	provides 50% of water to consumers and the	secure the additional 20MI/day to meet	III-llouse	III-IIOU3E	CFO	01/08/2023	31/12/2023	biits will opgrade	biits will opgrade	from Brits WTW		
		rest is provided by Rand water and Odi retail.	current demand.										
		,											
		The capacity of the Brits Water Purification											
		Plant is currently being increased by 20 MI/d											
		as funded through the Department of Water											
		and Sanitation's Regional Bulk Infrastructure											
		Programme (RBIG), however, as a result of the											
		capacity restrictions of the Brits Water Supply											
		Scheme, several boreholes have been											
		established or re-commissioned in several of											
		the settlements which are being supplied by the scheme to augment the bulk water supply.											
		the scheme to augment the bulk water supply.											
		14 834 households do not have basic water											
		services.											
11	Plant and Fleet	The municipality has the following in place:	Review the current existing lease	In-house	In-house	MM, Technical Director,	01/08/2023	31/12/2023	Reviewed Lease	Reviewed Lease Agreements	Per vehicle replacement plan		
	Traine und Trece	Fleet Management Strategy and Plan.	agreements and perform a cost benefit			CFO	,,	,,	Agreements				
		Draft Vehicle maintenance plan which is yet							0	Needs Analysis Review			
		to be approved.							Needs Analysis	·			
		<ul> <li>Insurance and fuel management policies.</li> </ul>							Review	Vehicle Replacement Plan			
		•Municipality does not have Vehicle	A comprehensive needs analysis										
		replacement plan.	including cost benefit analysis on the						Vehicle				
		•The municipality has a road worthy vehicles	maintenance costs and lease vs buy						Replacement Plan				
		report. Licences of redundant vehicles is cancelled. However, the municipality does not	analysis should be implemented.										
		cancelled. However, the municipality does not update on time.	,										
		The municipality has Insurance Policy in											
		place. In the event that there is a damage due											
		to unforeseen events insurance claims, the											
		municipality follows its policy to process this.											
		However, the accident committee is yet to be											
- 1		formed.	Incorporate the vehicle replacement plan										
- 1		Roadworthiness of operable vehicles is	under Fleet management strategy plan.										
		reported in a list of roadworthy fleet.											
		Unsalvageable vehicle used as scrap parts or auction off vehicle in terms of legislation and											
		auction off vehicle in terms of legislation and policy, these vehicles are disposed of.											
		poncy, mose venicles are disposed UI.											
		MLM has recently bought 119 vehicles											
		through a transversal contract from National											
		Treasury worth R69m.											
12	Housing Delivery	MLM faces Political Interference when trying	Continual engagement between the	In-house	In-house	MM	01/08/2023	31/12/2023	Alternative	Alternative Housings for			
		to evict occupants of informal settlements.	Northwest Housing department and						Housings for Illegal	Illegal Occupants			
			MLM.						Occupants				
		Informal settlements are also putting pressure											
		on the capacity of water, electricity, and											
•	•	Samuation		,		. "				•	•		

		This is being fuelled by people coming to seek employment opportunities in the Mines, but the Mining Companies do not provide accommodation.  The programme to restore title deeds is work in progress, registrations has started at Mothotlung 4.1 and 2 then proceeding to Damonsville and Lethlabile.	Engage with the Tribal Authority to find alternative households for illegal occupants.								
13	Community Facilities	equipment.  MLM does not have Recreational Facilities Maintenance Plan and Operation Plan. As a result, we could not ascertain the following:  * Any refurbishing of facilities.  * Tariffs and policy, updated by-laws, cost reflective tariff on all services rendered; [e.g., pruning of trees, cleaning of erfs].  * Review of SLAs e.g., leases for Public Amenities I.e., swimming pool, stadium etc.  * Cemeteries; Verification of the Indigent Register.  * Library Services status.  Mechanical Workshops.  * Condition of mechanical workshops to repair vehicles and equipment internally.  Workshop equipment internally.  Workshop compliance with the OHS standards.	Ensure the Workshop equipped with basic tools and equipment and stock and	In-house	MM, Technical Director,	01/08/2023 31	Community Services Committee should meet as per planned calendar internal Repairs and Maintenance Ensure Equipment are Functional	Community Services Committee Should meet as per planned calendar Internal Repairs and Maintenance Ensure Equipment are runctional	Reduction in contracted services		

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	MADI	BIES	ASSESSED A

PHASE	2: STABILISATION														
											BUDGET		MUNICIPA	AL PROGRESS RE	PORT
NO	FOCUS AREA	KEY ASSESSMENT FINDING (BASELINE)	KEY ACTIVITIES	RESOURCES	RESOURCES	RESPONSIBLE	START DATE	END DATE	KEY PERFORMANCE	PORTFOLIO OF	PARAMETER/		PROGRESS	FINANCIAL	OTHER NOTEWORTHY
				REQUIRED	MOBILISED				INDICATOR	EVIDENCE	REVENUE	STEPS TAKEN	MADE	IMPACT	DEVELOPMENTS
DU 1 4 D 6	ONE: GOVERNANCE										TARGET/				
PILLAR C		Ineffective oversight of the reporting	Develop and implement a stakeholder	In house	In house COGTA	MM,	01.01.2024	31.01.2024	By-in and informed	Approved stakeholder	Financial benefits				1
1	Governance model (council	process by those charged with	engagement strategy that introduces	in nouse	III IIOUSE COGTA	Director:	01.01.2024	31.01.2024	stakeholders		to be achieved				
	and committees)	governance.	various stakeholder engagement forums			Corporate				engagment strategy an implemetation plan.	through improved				
		- Council did not have adequate	such as bi-weekly MLM team chats with			Support				implemetation plan.	operational				
		oversight over the political and	the Accounting Officer.			Services					efficiencies				
		administrative functions of MLM	, and the second												
		- Misuse of public funds;													
		- Leadership and Administrative	Implement a register for open cases and	In house	In house	CFO	01/01/2024	Monthly	Financial misconduct	Financial misconduct					
		instability with high turn-over in Senior	status.						recorded.	register					
		Management and specifically the													
		position of Municipal Manager.	Disciplinary Board to report on	In house	In house	Disciplinary	01/01/2024	Quarterly	Quarterly reports	Council approved					
		- Political interference in the	investigation of all reported allegations of	in nouse	iii nouse	Board	01/01/2024	Quarterly	Quarterly reports	reports and resolutions					
		governance structures; - Breakdown in communication	financial misconduct.			Board				reports and resolutions					
		between governance structures within	manda misconade:												
		MLM; and													
		-Community unrest and inadequate													
		action or willingness to address the													
		concerns of the community with regard													
		to service delivery.		l		<u> </u>					<u> </u>				
2	System of Delegations	Non-compliance with legislation	Review and approve delegations of	In house	In house	MM and CFO	01/01/2024	30.07.2024	Enhanced accountability and,	Approved SCM	Financial benefits				
		specifically Municipal Systems Act that	powers and functions for implementation						checks and balances. Sub-	Delegations of authority					
		requires review of system of	of supply chain management policy.						delegations in place		through improved				
		delegations after every local									operational				
		government election.									efficiencies				
3	UIF&W and Consequence	UIF&W is not being investigated and	Implement Consequence Management	In house	In house	MM	01/01/2024	31/12/2024	Transgressors disciplined	Written outcome of	Financial benefits				
	Management	responsible officials not being	for historical Irregular expenditure and	iii iiouse	III IIOUSC	101101	01/01/2024	31/12/2024	Transgressors disciplined	disciplinary hearings	to be achieved				
	wanagement	reprimanded.	take steps to recover or rectify such							discipilitary ricurings	through improved				
			expenditure and to prevent recurrence as								operational				
			prescribed by section 32 of the MFMA.								efficiencies				
4		AFS/APR may contain misstatement	Provide budget for training.	In house	In house	MM	01/01/2024	31/12/2024	Report tabled to Audit	Agenda and minutes of	Financial benefits				
	and external)	due to employee's lack of knowledge							Committee, Mayoral	Mayoral committee and	to be achieved				
		or understanding of the current standards and regulations.							Committee and Council	Council, and recommendations and	through improved operational				
		standards and regulations.								resolutions	efficiencies				
5	Risk Management	Inadequate diagnosis of all relevant	Ensure that risk management must be	In house	In house	MM	01/01/2024	31/12/2024	Monitored risks	Quarterly risk	Financial benefits				
	man management	risks being faced by MLM	standing agenda item for all scheduled	iii iiduse	iii iiouse	CRO	01/01/2024	51/12/2024	Widintoleu lisks	management reports	to be achieved				
		and a second of the second	management and Executive meetings.							approved by	through improved				
						l				Administrator. Risk	operational				
										monitoring report.	efficiencies				
						İ				Monthly FRP	1				
										implementation	1				
$\vdash \vdash$										progress reports	L				
6	Information and	Internal Control Deficiencies.	Review, develop and implement ICT	In house	In house	ICT Manager	01/01/2024	31/12/2024	Improved internal controls	Approved ICT policies	Financial benefits				
	Communication Technology		general controls (policies and SOPs).			İ				and SOPs	to be achieved				
											through improved operational				
											efficiencies				
											cdendes				
7	Auditor General Findings	Material Misstatements in the Annual	Continued consequence and performance	In house	In house	Disciplinary	01/01/2024	31/12/2024	Transgressors disciplined	Written outcome of	N/A				
		financial statements prepared by MLM.	management measures.			Board				disciplinary hearings	1				
		Internal Control Deficiencies.									1				
PILLAR T	TWO: INSTITUTIONAL														
		· · · · · · · · · · · · · · · · · · ·													

1	Organisational Structure	The number of appointed staff not in line with the number of posts on the organisational structure.  Inadequate day-to-day establishment management	Development and approval of the placement policy, process to be undertaken to place employees appropriately for full utilization in consultation with LLF.  Continued regular staff verification and implement the recommendations of the staff verification report.	In-house	In-house	MM, Director : Corporate Services	01/01/2024	31/12/2024	Credible staff establishment.	Placement letters Copies of the job descriptions	In line with the approved budget and the funding plan.		
2	Employee costs	Employee costs are currently 27% of the operating expenditure. The low % could point to a high level of critical vacancies and general understaffing.	Control over payroll by planning for the acquisition of skills in line with cash flow improvements.	In-house	In-house	CFO, Director : Corporate Services	01/01/2024	31/12/2024	Controlled employee costs	Skills Acquisition plan	Per BFP		
3	Management of overtime	Excessive Overtime.	Conduct quarterly monitoring of the implementation of the Overtime Policy by department.	In house	In house	D: CSS	01/01/2024	Quarterly	Reduced Overtime costs	Quarterly overtime monitoring reports	Reduction in Employee cost		
4	Skills and Competencies	Limited capacity and skills to facilitate compliance with the Municipal Minimum Competency Framework.	Review Recruitment policy and procedures to ensure checks and balances that mitigate irregular practices.	In house	In house	MM, CFO and Director Corporate Services	01/01/2024	31/12/2024	Approved reviewed Recruitment policy	Approved reviewed Recruitment policy	N/A		
			Ringfence mandatory grant from LGSETA and other related capacity building grants for training and development of staff.										
			Appoint accredited service provider to assist with the WSP implementation.							Service Provider appointment letter & SLA	Per budget allocation		
5	Staff discipline	Ineffective disciplinary processes.	Utilise officials from other government deliser themselves and or SALGA database to conduct disciplinary cases on behalf of the municipality.	Outsource	Outsource	MM and D: CSS	01/01/2024	Ongoing	Effective discipline management.	Signed Agreements with SALGA and other departments, consultations outcomes.	N/A		
6	Consequence Management	Lack of accountability and consequence management in the municipality impacts service delivery and municipal finance management.	Continued monitoring of the implementation of the consequence management policy.	In-house	In-house	Director Corporate Services	01/01/2024	Ongoing	Consequence management policy implementation	Consequence management policy implementation	N/A		
7	Key HR Policies	Poor Human Resource Planning and excessive overtime.	Enforcement of compliance to the Basic conditions of Employment Act for the management of overtime by managers.	In-house	In-house	Director Corporate Services S56 Managers	01/01/2024	Ongoing	Reduced Overtime costs	Reduced Overtime costs	Reduction in Employee cost		
8	Change Management	Change Management is not implemented.	Continued monitoring of the change management strategy.	In-house	In-house	Director Corporate Services	01/01/2024	Ongoing	Change Management Strategy	Change Management Strategy	N/A		
PILLAR	ESKOM	Escalating ESKOM debt.	Consider application for MFMA Circular No. 124 – Municipal Debt Relief through National Treasury.	In-house	In-house, PT Oversight	MM and CFO	01/01/2024	Monthly	Maintaining the Eskom bulk current account  A funded MTREF Cost reflective tariffs Electricity and water as collection tools 80% average quarterly collection of property rates and service charges Municipality's billing system	Monthly Provincial Treasury certification of Municipal compliance	Municipal Eskom Debt Relief as prescribed by Circular No. 124		

ı		I	Adhere to the requirements and terms.	In-house	In-house, PT	MM and CFO	01/01/2024	Monthly	perfectly aligns to its Council		·		
					Oversight				approved GVR				
									MFMA section 71 reporting				
									Monthly reporting on progress in implementing its FRP to the Provincial Executive				
									Provincial Treasury certification of Municipal compliance				
									Limitation on Municipality borrowing powers				
									Ensure proper management of resources				
2	Funded Budget - Operating	Budget utilisation for the rest of the	Projected revenue should consider the	In-house	In-house	CFO	01/01/2024	31/12/2024	3-Year Budget Funding Plan	Approved 2024/25	100% adherence		
	Budget	revenue categories show underbudgeting.  Revenue targets are not realistic.	low historical and future collection rates and use a probabilistic method of projecting for revenue.						Monthly BFP Progress Reports  Credible 2024/25 MTREF	MTREF Budget  Approved Budget Funding Plan (BFP)	to approved 3- Year Budget Funding Plan		
		Interest on debtors was	Interest on debtors should only be charged on recoverable debts.						Budget	BFP Progress Reports	FRP MTREF Financial Targets		
		underbudgeted for as a result of an unexpected increase in debtors given	Track the expenses not in accordance						Plan for phasing in of cost- reflective tariffs	Cost-reflective tariff	Target cash flow		
		that the budgets already assume an unrealistic collection rate.	with the budget and the votes for the past three years, establish a statistical							strategy	improvement per annum (in line		
		Fines, penalties, and forfeits were	relation with other elements of financials and revise the budget parameters for the								with FRP targets)		
		significantly underbudgeted for.	expenses using the historical audited expenses, with inflation adjustment, as a										
			base for forecasting.										
3	Compliance and Value for	Retention of supporting documentation not complete.	Consequence management policy to be incorporated in HR.	In-house	In-house	CFO, Director Corporate	01/01/2024	31/12/2024	Consequence Management Policy	Consequence Management Policy	Reduction in UIF&W based on		
	Money Procurement	Management did not keep records as evidence to support awarding of	Training of staff regarding the SCM processes.			Services			Attendance Register on Training	Attendance Register on Training	FRP targets		
		tenders.	Pre assurance to be given by internal audit or any independent assurance						Record Keeping System	Record Keeping System			
		Management does not have a register of contracts.	provider before approval and award by final authority e.g. MM or Council.										
		Lack of record keeping.	Implementation of a record keeping system.										
		Lack of consequence management regarding irregular expenditure incurred.	ayaciii.										
4	Cost Containment and Realistic Cash Flow	Although a Cost Containment Policy and Water Loss Reduction Policy are in	Adopt an active cash management system to enable the municipality to	In-house	In-house	CFO, PT Oversight	01/01/2024	Ongoing	Development of a Tool to Monitoring Contingent	Revised the Cost containment Policy	Cash Coverage: 1.5 Month		
	Management	place, there is no evidence of active implementation and impact of these	maintain sound liquidity.						Liabilities	Cashflow Committee	Improved		
		policies.	Water loss saving function: • Educate public on conservation.						PIC Loan Repayment negotiations	Adoption of an cash	Revenue		
		Additionally, given the current ratio of	• Improve accuracy of meter reading and recording.							management system	Reduction in		
		0.45 (2021/22), (2020/21: 0.4) The municipality is not able to pay its short-	•Improve accuracy of meter reading and						Development of a tool to monitor the water supplied by	Inclusion of Cost	Expenditure		
		term obligations as they fall due.	recording. •Replacement/ maintenance of metering						the City of Tshwane	Containment in Performance			
		Projects are taking long to complete.	assets. •@riticality evaluation of pipes for							Agreements			
		There could be inefficiency in carrying out the refuse function considering	replacement programme.  •Easter response and quality work on							Development of a Tool to Monitoring			
		that in the 2021/22 FY the refuse	identified/reported leaks.  • Bhtroduce active leakage management.							Contingent Liabilities			
		function was outsourced. Costs could be saved if only the trucks were leased,	*Bitroduce active leakage management.     *Conduct preventative maintenance of							PIC Loan Repayment			
		as a short-term measure, and the	water infrastructure.							negotiations			
		function carried out internally. Refer to cost reflective tariff section for full	Monitor the capital tied up in projects							Development of a tool to			
		discussion.	that are taking a longer than usual time to							monitor the water supplied by the City of			
ı		Cost containment Policy not fully	complete.			1				Tshwane			

6 mSCOA The depreciation segment does not reflect the various asset classes as per defect the various asset classes as per description.  Establish a functioning mSCOA In-house In-house In-house MM, CFO, S56 01/01/2024 Jay 12/2024 Functional mSCOA Steering Committee Municipal Budget Municipal Budget In-house Municipal Budget Mun		
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		the fixed asset register.	Review and update the mSCOA		1	]							
			implementation strategy.						Approved mSCOA	Approved mSCOA			
		Electricity is funding the depreciation							Implementation Plan	Implementation Plan			
		of water management infrastructure.	The funding allocation for the										
			depreciation should be aligned to the						Correct Mapping of All	Correct Mapping of All			
		The system integration is not present	function where the asset resides.						Segments <sup>®</sup>	Segments			
		as the monthly (M01-M12)											
		depreciation expenditure was not	The constitute Physics and address the 2 and						Full functionality of all	Full functionality of all			
		recorded in the general ledger of the	The municipality must address the 3rd						modules on the core system	modules on the core			
		core financial system.	party and sub-system integration issues,						modules on the core system	system			
		core imanciai system.	and this must therefore be a key focus							system			
			area in the mSCOA Road Map.						Timeously submission of				
		Non-effective Steering committee.							credible data strings	Timeously submission of			
			Review fund segments and correct any							credible data strings			
		Reliance on 3rd party.	errors or omissions.						mSCOA Progress Report				
		NW Infrastructure Grant was not								mSCOA Progress Report			
		budgeted under non-exchange revenue	The project segmemt must be corrected										
		and the grant has not been receipted	to reflect operational maintenance										
		to date.	instead of municipal running costs.										
		Electricity service charges are allocated											
		as a funding source for water	The Fund segement should be aligned to		1	1		1					
			the Function segment where the asset										
1 1		infrastructure.											
		L	resides.										
		Electricity service charges is funding the	MLM must utilise its Item and funding										
		employee related costs of waste,	segment correctly for the Operational FD										
		wastewater and water function.											
			001 and Capital FD 002-line items and										
		The funding allocation for employee	correctly map the data strings to the SC30										
		related costs are not aligned to the	cash flow schedule. The closing balances										
		Function as per the organogram.	of the SC30, C7 must be aligned to the										
		runction as per the organogram.	cash and cash equivalents in the										
		The Book of the Control of the Contr	statement of financial position.										
		The Project segment for maintenance is											
		not as per the mSCOA chart of											
		accounts.											
		Cash flow schedules were partially											
		populated.											
		The municipality failed to map the data											
		strings for the various expenditure											
		items to the SC30 schedule. The total											
		expenditure was mapped to other											
		expenditure.											
		Lack of GRAP 1 accounting principle.											
1 1													
1 1		Project and fund segments for opening											
1 1		balance incorrect.											
1 1													
		Correct segments to Default and Non-											
		funding	1		1	1		1					
7 Cr	raditar Mans	A review of the amounts owed by the	Provide budgetary allocation in budget to	In-house	In-house	CFO, Technical	01/07/2022	31/12/2024	Installation of Bulk Water	Installation of Bulk	100% adherence		
'   <sup>Cr</sup>	reditor Management			iii-iiouse	III-IIUuse		01/0//2023	31/12/2024					
1 1		Municipality reflected the following:	meet the payment plans for long			Director			Meters	Water Meters	to payment		
		Creditors as at 30 June 2022 is R1,198	outstanding creditors.								arrangements		
		billion.							Bank Account Verification	Bank Account			
		Creditors have increased by	Install bulk water meters and resolve the							Verification	Achieve		
		R264.2million Year on Year, between	past billing problems urgently and		1	]			Consequence Management		expenditure		
1 1		June 2021 and June 2022.	negotiate for write off of any unjustified							Consequence	financial targets		
1 1			debt. That will resolve 49% of the							Management	per BFP		
1 1		Failure to use the creditor module and	creditors balance.								parameters		
1 1		using manual allocation. This results in									parameters		
1 1		poor cash management and incorrect	Use of Central Supplier Database to verify										
			bank account details and compliance										
		allocations.	status before payment.			1							
•													-

DITAR	FOUR: SERVICE DELIVERY	49% of the amounts owed by MLM relates to the disputed water bill for City of Tshwane. This debt is a result of failure to measure the water received and not resolving the impasse relating to the debt over the years.  Not performing creditors reconciliations.  Department of Water affairs which is owed R 58.4million could not be paid as the original payment was sent to the wrong account.  Duplicate payments to creditors.	Implement consequence management.										
1	Technical Systems	Municipality to pinpoint areas where losses occur.  Need for a digital fault/complaint reporting system.  Need for a single meter database.	Investment in a Scada system is required.  Implement the technical system recommendation outcomes of the system landscape in a phased approach.	In-house	In-house	MM, Technical Director, CFO			Implementation of Technical Systems as Required	Scada system	Per the BFP		
2	Policy and Planning	Spatial development framework was approved and adopted in 2018. No annual review to the Spatial Development Framework.  The MLM does not have the Water (Bulk) Master Plans such as the following:  **Water Plans such as the following:  **Water and Sanitation Master plans  **Water Infrastructure Maintenance plan  **Water Conservation and Water Demand Management Plan  (WCWDMP) and Water Services  Development Plan (WSDP).  Roads and stormwater Masterplan does not exist.  There are approximately 3 423  kilometres of unpawed roads within  Madibeng excluding the Provincial and  District roads which are maintained due to public demand.  The Municipality is responsible for local roads.	Develop and implement the following:  1) Water Master Plan,  2) Water Infrastructure Maintenance plan,  3) Water Loss Management Plan,  4) Water Conservation and Water Demand Management Plan (WCDWDMP) Network.  Develop and implement Roads and storm water masterplan and maintenance plan.  Monitor and report state of roads quarterly.  Design and implement Operational Buildings Maintenance Plan and Operation Plan.  Review and update the electricity master plan that was developed in 2019.  Design and implement Communitity Facilities Maintenance Plan and Operation Plan.	In-house	In-house	MM, Technical Director, CFO	u1/01/2024	51/12/2024	Develop and implement the following:  1) Water Master Plan, 2) Water Infrastructure Maintenance plan, 3) Water Loss Management Plan, 4) Water Conservation and Water Demand Management Plan (WCDWDMP) Network  Develop and implement Roads and storm water masterplan and maintenance plan  Design and implement Operational Buildings Maintenance Plan and Operation Plan  Review and update the electricity master plan  Develop and implement Longterm asset management master plans	Water Master Plan Water Infrastructure Maintenance plan Water Loss Management Plan Water Conservation and Water Demand Management Plan (WCDWDMP) Network Roads and storm water masterplan and maintenance plan Operational Buildings Maintenance Plan and Operation Plan Updated Electricity Master Plan Long-Term Asset Management Master Plans	Refurbishment based on BFP		

											_		
			Develop and implement Long-term asset										
		Out of 3 423 km unpaved roads only,	management master plans per sector						Refurbish the Mothotlung	Refurbished Mothotlung			
		- 106.7km are gravel roads	which will include an Asset Maintenance						wastewater treatment works	Wastewater Treatment			
		- 1 916.82km Earth roads	plan.							Works			
		- Upgraded roads from unpaved to		ł					Upgrade LetIhlabile	WOIKS			
		paved roads 59.546km	Attend to customer complaints within a						wastewater treatment works	Upgraded Letlhlabile			
		- 1.340 are track roads which are	benchmarked turnaround time.						wastewater treatment works	Wastewater Treatment			
		mainly found in townships and	Technicians to log all reports on a weekly							Works			
		settlements.	basis.							WOIKS			
		settlements.	Attend to customer complaints within										
		Potholes in MLM remain a challenge	turnaround time. Technicians to log all										
		due to limited resources required to	reports.										
		maintain the road network.											
			Apply for funding on a phase in approach.										
		An electricity masterplan is in place.											
		This was developed in 2019 by AES											
		Consulting. The plan has not been	Explore collaboration with big corporates										
		reviewed and updated.	in mining and other sectors to utilise their										
			CSR initiatives and budgets to solve such										
		The electricity refurbishment plan	funding requests.										
		dated 24/06/2022 still needs to be											
		taken to council for approval.											
			Improve on response to customer										
		MLM does not have a report with a	complaints by registering all calls and										
		comprehensive Condition of	implement response time deadlines and										
		infrastructure to determine state,	adhere to them.										
		taking into consideration service	Refurbish the Mothotlung wastewater	1									
		backlogs and long-term strategy	treatment works.										
		aligned to the operating model IDP,	deathen works.										
		budget and long-term financial plan.	Upgrade Letlhlabile wastewater										
		budget and long term maneral plant	treatment works.										
		The FAR summary provided does not											
		show the revenue assets, however the											
		municipality has indicated that											
		provision of maintenance of revenue											
		assets is catered for in the budget.											
		The Asset Maintenance plan was											
		developed in 2017 and is still under											
3	Tariffs	Cost of supply study undertaken and	Apply understanding to a new cost of										
				In-house	In-house	MM, Technical	01/01/2024	31/12/2024	Engagement with NERSA,	Approval of Cost of	Revised tariffs		
1		submitted to NERSA but no feedback	supply study and apply for new cost	in-nouse	In-house	MM, Technical Director, CFO	01/01/2024	31/12/2024	approval of the cost of supply	Supply Study and cost	based on cost of		
		submitted to NERSA but no feedback was provided.		in-nouse	In-house		01/01/2024	31/12/2024					
			supply study and apply for new cost	in-nouse	In-house		01/01/2024	31/12/2024	approval of the cost of supply	Supply Study and cost	based on cost of		
4	Metering		supply study and apply for new cost	In-house	In-house		01/01/2024		approval of the cost of supply	Supply Study and cost	based on cost of		
4	Metering	was provided.	supply study and apply for new cost reflective tariffs with NERSA.			Director, CFO			approval of the cost of supply study and cost reflective tariffs	Supply Study and cost reflective tariffs	based on cost of supply study		
4	Metering	was provided.  The Strategy is dated May 2020 with no	supply study and apply for new cost reflective tariffs with NERSA. Water database to be cleansed to			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs	Supply Study and cost reflective tariffs  Cleansed Water	based on cost of supply study Installation of		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database	Supply Study and cost reflective tariffs  Cleansed Water	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water	Supply Study and cost reflective tariffs Cleansed Water Database	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4KI making up 30%	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed Zonal Meters for Electricity	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4KI making up 30%	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed Zonal Meters for Electricity	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4Kl making up 30% of total Kl billed. The norm is 30%.	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed Zonal Meters for Electricity infrastructure to be installed	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4KI making up 30% of total KI billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed Zonal Meters for Electricity infrastructure to be installed Reviewed and Updated	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4Kl making up 30% of total Kl billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses do not exclude	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on the cost of purchase.			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed Zonal Meters for Electricity infrastructure to be installed Reviewed and Updated Electricity Loss Strategy	Supply Study and cost reflective tariffs  Cleansed Water Database Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4KI making up 30% of total KI billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses do not exclude internal usage as part of the calculation internal usage as part of the calculation.	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs Cleansed Water Database Zonal meters for Water Infrastructure to be installed Zonal Meters for Electricity infrastructure to be installed Reviewed and Updated	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4Kl making up 30% of total Kl billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses do not exclude internal usage as part of the calculation received. This distorts the calculation.	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on the cost of purchase.			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated Electricity Loss Strategy  Conduct Meter Audits	Supply Study and cost reflective tariffs  Cleansed Water Database Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4KI making up 30% of total KI billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses do not exclude internal usage as part of the calculation received. This distorts the calculation. The calculation has a loss of 18% vs the	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on the cost of purchase.  Review and update the electricity loss			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated Electricity Loss Strategy  Conduct Meter Audits  Identify Non-Paying Debtors	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated Electricity Loss Strategy	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4Kl making up 30% of total Kl billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses do not exclude internal usage as part of the calculation received. This distorts the calculation.	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on the cost of purchase.  Review and update the electricity loss strategy.			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated Electricity Loss Strategy  Conduct Meter Audits	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated	based on cost of supply study Installation of SMART meters		
4	Metering	was provided.  The Strategy is dated May 2020 with no evidence of update and is not being implemented.  The Water losses were R101 818 883 (2020: R8 784 242) 4Kl making up 30% of total Kl billed. The norm is 30%.  The auditor general raised concern over the distribution losses. The distribution losses do not exclude internal usage as part of the calculation received. This distorts the calculation. The calculation has a loss of 18% vs the 30% shown in the AFS.	supply study and apply for new cost reflective tariffs with NERSA.  Water database to be cleansed to improve billing.  Zonal meters for Water infrastructure to be installed in a phased approach.  The calculation of distribution losses should correctly deduct internal usage and the Rand value should be based on the cost of purchase.  Review and update the electricity loss strategy.  Avail budget to implement the Loss			Director, CFO  MM, Technical			approval of the cost of supply study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated Electricity Loss Strategy  Conduct Meter Audits  Identify Non-Paying Debtors	Supply Study and cost reflective tariffs  Cleansed Water Database  Zonal meters for Water Infrastructure to be installed  Zonal Meters for Electricity infrastructure to be installed  Reviewed and Updated Electricity Loss Strategy  Conduct Meter Audits	based on cost of supply study Installation of SMART meters		
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		1			1								
		technical) however the tolerable range	Install meters utilising spilt metering, less										
		is 5 – 12%.	prone to illegal connections.										
			Meter readers should have technical skills										
		R36 060 321) 168KwH making up a total of 37% of purchased electricity.	and should report on illegal connections or meter tampering.										
		This is above the norm.	or meter tumpering.										
		This is above the norm	Implement of by-laws.										
		36% losses for electricity in 2020/21	, , , , , ,										
		mainly due to illegal tampering,	Contract of the lateral and the lateral										
		incorrect billing due to use of old	Conduct meter audits. Internal audit plan to include meter readings and										
		meters which are not calibrated	installation.										
		correctly. MLM does not have the											
		actual % that relates to non-technical losses.	Conduct meter audits and assess high										
		iosses.	revenue generating areas in order to										
		Water losses is made up as follows:	install smart meters and repair the										
		Network losses: 55% unaccounted for	existing meters.										
		water losses											
		Technical losses – 20%	Identify non-paying debtors and install										
		Non-Technical losses – 35% (mainly	smart meters.										
		illegal connections).											
		No installed Meters at some of the											
		substations e.g., Pendoring substation.											
ı													
		MLM did not provide any evidence of											
ı		plans to implement smart technologies											
		and conduct meter audits.											
		No evidence of audit report for the auditing of all conventional meters											
		(119) in Brits Industrial area was											
5	Landfill	No plans in place. MLM sources	Implement Integrated waste	In-house	In-house	MM, Technical	01/01/2024	31/12/2024	Integrated Waste	Integrated Waste	Revenue		
	Landini	services from third parties.	management plan.	III House	iii iiouse	Director, CFO	01/01/2024	31/12/2021	Management Plan	Management Plan	collection from		
		· ·											
											weighbridges at		
		MLM could not provide Integrated							Removal Management	Removal Management	landfill sites		
		Waste Management Plan. As a result,							Maintenance and	Maintenance and			
		Waste Management Plan. As a result, we could not ascertain the following:											
		Waste Management Plan. As a result, we could not ascertain the following:  Condition of maintenance plant and							Maintenance and	Maintenance and			
		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader,							Maintenance and	Maintenance and			
		Waste Management Plan. As a result, we could not ascertain the following:  Condition of maintenance plant and equipment: front end loader, bulldozer.							Maintenance and	Maintenance and			
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		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader, bulldozer.  • Compliance of landfill sites in terms							Maintenance and	Maintenance and			
		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader, buildozer.  • Compliance of landfill sites in terms of legislation.  • Compliance to the requirement of a provision for the rehabilitation.							Maintenance and	Maintenance and			
		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader, buildozer.  • Compliance of landfill sites in terms of legislation.  • Compliance to the requirement of a provision for the rehabilitation.  • Access to MIG grant for landfill site							Maintenance and	Maintenance and			
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		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader, bulldozer.  • Compliance of landfill sites in terms of legislation.  • Compliance to the requirement of a provision for the rehabilitation.  • Access to MIG grant for landfill site development.  • Tariffs and policy  • Weighbridges on landfill sites; fence and electrify the landfill sites.  MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following:  • Regular refuse removal schedule exists, and is it being adhered to.  • Condition of equipment for	Management Maintenance and						Maintenance and	Maintenance and			
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		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader, buildozer.  • Compliance of landfill sites in terms of legislation.  • Compliance to the requirement of a provision for the rehabilitation.  • Access to MIG grant for landfill site development.  • Tariffs and policy  • Weighbridges on landfill sites; fence and electrify the landfill sites.  MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following:  • Regular refuse removal schedule exists, and is it being adhered to.  • Condition of equipment for maintenance and operations of refuse removal.  • Tariffs to cost reflective Updated bylaws.  • Illegal dumping status and awareness	Management Maintenance and						Maintenance and	Maintenance and			
		Waste Management Plan. As a result, we could not ascertain the following:  • Condition of maintenance plant and equipment: front end loader, buildozer.  • Compliance of landfill sites in terms of legislation.  • Compliance to the requirement of a provision for the rehabilitation.  • Access to MIG grant for landfill site development.  • Tariffs and policy  • Weighbridges on landfill sites; fence and electrify the landfill sites.  MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following:  • Regular refuse removal schedule exists, and is it being adhered to.  • Condition of equipment for maintenance and operations of refuse removal.  • Tariffs to cost reflective Updated bylaws.  • Illegal dumping status and awareness campaigns.	Management Maintenance and						Maintenance and	Maintenance and			
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6	Water Quality	Waste Management Plan. As a result, we could not ascertain the following:  Condition of maintenance plant and equipment: front end loader, buildozer.  Compliance of landfill sites in terms of legislation.  Compliance to the requirement of a provision for the rehabilitation.  Access to MIG grant for landfill site development.  Tariffs and policy  Weighbridges on landfill sites; fence and electrify the landfill sites.  MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following:  Regular refuse removal schedule exists, and is it being adhered to.  Condition of equipment for maintenance and operations of refuse removal.  Tariffs to cost reflective Updated by-laws.  Illegal dumping status and awareness campaigns.  Review of SLAs of refuse removal service providers.	Management Maintenance and Refurbishment Plan.	In-house	In-house	MM. Terhnical	01/01/2024	31/12/2024	Maintenance and Refurbishment Plan	Maintenance and Refurbishment Plan	landfill sites		
6	Water Quality	Waste Management Plan. As a result, we could not ascertain the following:  Condition of maintenance plant and equipment: front end loader, buildozer.  Compliance of landfill sites in terms of legislation.  Compliance to the requirement of a provision for the rehabilitation.  Access to MIG grant for landfill site development.  Tariffs and policy  Weighbridges on landfill sites; fence and electrify the landfill sites.  MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following:  Regular refuse removal schedule exists, and is it being adhered to.  Condition of equipment for maintenance and operations of refuse removal.  Tariffs to cost reflective Updated bylaws.  Illegal dumping status and awareness campaigns.  Review of SLAs of refuse removal service providers.	Management Maintenance and Refurbishment Plan.  Develop and implement Sanitation	In-house	In-house		01/01/2024	31/12/2024	Maintenance and	Maintenance and Refurbishment Plan	Iandfill sites		
6	Water Quality	Waste Management Plan. As a result, we could not ascertain the following:  Condition of maintenance plant and equipment: front end loader, buildozer.  Compliance of landfill sites in terms of legislation.  Compliance to the requirement of a provision for the rehabilitation.  Access to MIG grant for landfill site development.  Tariffs and policy  Weighbridges on landfill sites; fence and electrify the landfill sites.  MLM could not provide Refuse Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following:  Regular refuse removal schedule exists, and is it being adhered to.  Condition of equipment for maintenance and operations of refuse removal.  Tariffs to cost reflective Updated by-laws.  Illegal dumping status and awareness campaigns.  Review of SLAs of refuse removal service providers.	Management Maintenance and Refurbishment Plan.	In-house	In-house	MM, Technical Director, CFO	01/01/2024	31/12/2024	Maintenance and Refurbishment Plan	Maintenance and Refurbishment Plan	landfill sites		

_										Auditional Chionne			
		Drinking water samples do not comply with SANS 241.	Install additional chlorine dosing units along the distribution network.						Units	Dosing Units			
7	Asset Security	Cemeteries and Sport facilities have been vandalised. MLM has a hybrid system on security services. There is both internal staff and outsourced service providers. MLM contracted security services for R113m over 36 months.	Collaborations with SAPS and district Municipality.	In-house, SAPS and Community	In-house, SAPS and Community	MM, Technical Director, CFO	01/01/2024	31/12/2024	SAPS and Community Collaborations on Municipal Asset Protection	SAPS and Community Collaborations on Municipal Asset Protection	Reduction in repairs and maintenance due to decreased vandalism		
		There is vandalism to municipal infrastructure either during protests or normal crime conducted by community members.  Vandalism is also linked to late payment to contractors and non-payment of employees by contractors.	Constant community engagements to use the communities as watchdogs of Municipal infrastructure.										
8	Project Management	The summary Grant funding is per below as at 30 June 2022. 73% spent on MIG. 100% spent on INEP. 86% spent on WSIG. 100% spent on EEDSM. Misappropriation of grant funds for operational purposes.	Create a database for Local Subcontractors.  Implementation of procurement plan.	In-house	In-house	MM	01/01/2024	31/12/2024	Updated Database for Local Subcontractors Implementation of Procurement Plan Feasibility Studies on All Projects	Updated Database for Local Subcontractors Implementation of Procurement Plan Feasibility Studies on All Projects	100% Capital Expenditure		
		Capital projects included in the internal audit plan.  Procurement process efficiency.  Projects arising from the Electricity masterplan must be planned and budgeted for.  The budgeted amount is R61m. Target	Capital projects should be included in the three-year rolling internal audit plan.										
		has been set for 4th quarter and total spent to date is R22m.	Improve planning and implementation by ensuring all projects have an accompaning feasibility study.										
9	Plant and Fleet	The municipality has the following in place: • Fleet Management Strategy and Plan. • Draft Vehicle maintenance plan which is yet to be approved. • Insurance and fuel management	Optimise the current fleet to provide maximum services.	In-house	In-house	MM, Technical Director, CFO	01/01/2024	31/12/2024	Optimised Fleet Management and Functioning Mechanical Worksop	Optimised Fleet Management and Functioning Mechanical Worksop	Per vehicle replacement plan		
		policies.  *Municipality does not have Vehicle replacement plan.  *The municipality has a road worthy vehicles report. Licences of redundant vehicles is cancelled. However, the municipality does not update on time.  * The municipality has insurance Policy in place. In the event that there is a	Fleet records should be updated on time and accident committee should be established to monitor progress of all fleet damaged.										
		damage due to unforescen events insurance claims, the municipality follows its policy to process this. However, the accident committee is yet to be formed. • Roadworthiness of operable vehicles is renorted in a list of roadworthy fleet	Establish accident committee that will investigate all accidents and apply consequence management where necessary.										

		Unsalvageable vehicle used as scrap parts or auction off vehicle in terms of legislation and policy, these vehicles are disposed of.  MLM has recently bought 119 vehicles through a transversal contract from National Treasury worth R69m.	To incorporate the needs in their stakeholder engagement with businesses around the MLM area for plant requirements. Some of the big corporates may use their Corporate Social Responsibility budget to assist.  MLM should establish a fully functional Mechanical shop with qualified personnel.										
10	Housing Delivery	MLM faces Political Interference when trying to evict occupants of informal settlements.  Informal settlements are also putting pressure on the capacity of water, electricity, and sanitation.  This is being fuelled by people coming to seek employment opportunities in the Mines, but the Mining Companies do not provide accommodation.  The programme to restore title deeds is work in progress, registrations has started at Mothotlung x 1 and 2 then proceeding to Damonsville and Lethlabile.	MLM need to engage with Mining companies to help solve the Housing backlog via the use of PPPs.	In-house	In-house	ММ	01/01/2024	31/12/2024	Engagement with Mining Companies to resolve the housing backlog	Minutes of Meetings			
11	Community Facilities	MLM currently outsources grave digging equipment.  MLM does not have Recreational Facilities Maintenance Plan and Operation Plan. As a result, we could not ascertain the following:  * Amy refurbishing of facilities.  * Tariffs and policy, updated by-laws, cost reflective tariff on all services rendered; (e.g., pruning of trees, cleaning of erfs).  * Review of SLAs e.g., leases for Public Amenittes i.e., swimming pool, stadium etc.  * Cemeteries; Verification of the Indigent Register.  * Library Services status.  Mechanical Workshops.  * Condition of mechanical workshops to repair vehicles and equipment internally.  * Workshop equipped with basic tools and equipment and stock.  * Workshop compliance with the OHS standards.  * Repair or salvage dysfunctional equipment.  * Auctioning off redundant equipment in line with legislation and policy.	Monitor use of the facilities and report monthly.  Assess the condition of each facility as part of the asset register updates and report this matter monthly.  Repair or salvage dysfunctional equipment.  Auctioning off redundant equipment in line with legislation and policy.	In-house	In-house	Technical Director, CFO	01/01/2024	31/12/2024	Monitor use of the facilities and report monthly  Assessment of the condition of each facility  Repair dysfunctional equipment  Auctioning off redundant equipment	Monthly Facility Usage Report  Assessment of the condition of each facility  Repair dysfunctional equipment  Auctioning off redundant equipment	Reduction in contracted services		

P	HASE	3: SUSTAINABILITY														
	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	STEPS TAKEN	PROGRESS MADE	FINANCIAL	OTHER NOTEWORTHY DEVELOPMENTS
P	PILLAR THREE: GOVERNANCE															

To be informed by progress and achievements on Phase 1 and 2

	PILLAR THREE: INSTITUTIONAL													
	e informed by progress and ach													
PIL	AR THREE: FINANCIAL MANAGE													
	ESKOM	Escalating ESKOM debt.	Consider application for MFMA Circular No. 124 – Municipal Debt Relief through National Treasury.	In-house	In-house, PT Oversight	MM and CFO	01/01/2025	Monthly	Maintaining the Eskom bulk current account A funded MTREF	Monthly Provincial Treasury certification of	Municipal Eskom Debt Relief as prescribed by Circular No. 124			
									Cost reflective tariffs	Municipal compliance				
									Electricity and water as collection tools					
									80% average quarterly collection of property rates and service charges					
									Municipality's billing system perfectly aligns to its Council approved GVR					
									MFMA section 71 reporting					
									Monthly reporting on progress in implementing its FRP to the Provincial					
			Adhere to the requirements and terms.	In-house	In-house, PT Oversight	MM and CFO	01/01/2025	Monthly	Executive  Provincial Treasury certification of Municipal compliance					
									Limitation on Municipality borrowing powers					
									Ensure proper management of resources					
	Debt Management/ Debt restructuring	from PIC prior to 1994 and no repayment were made which led to a legal dispute. The municipality has been accounting	Renegotiate the loan settlement terms as the municipality is not able to pay the loan in the foreseeable future.	In-house	In-house	MM and CFO	01/01/2024	Ongoing	Renegotiated Loan Terms and Waiver of Interest	Renegotiated Loan Terms and Waiver of Interest	More favourable re-payment terms and waiver of interest.			
		for this loan under contingent liabilities until it lost the case at the Constitutional Court. This loan should have been accounted for as loan in the statement of	Negotiate on waiver of the interest given the wider social interest goal of the municipality.											

		financial position hence it is now treated as prior period error. The total balance outstanding is R325 279 924. Interest at 10% which has been capped to the capital amount of R162 639 96. There have been no repayments on the loan.  The loan has not been accounted for as a liability for a long time and the forecast budgets do not make provision for the repayment of the loan, yet the loan is repayable in the next 12 months.	Investigate further the actual deal structure and make deal specific decisions based on terms and elements of the deal and all originating documents.										
3	Customer care and data accuracy	matters to the satisfaction of the customer. There are records of	Systems to be put in place for queries resolved, contact customers and record whether the queries were resolved to their satisfaction.	In-house	In-house	MM, CFO, Director Corporate Services	01/01/2025	Ongoing	Functioning Customer Care Unit System of Queries Resolved	Functioning Customer Care Unit System of Queries Resolved	Improved revenue collection through functioning customer care		
		ward councillors stating that most of the queries they have raised are just noted and not followed up and resolved by the municipality.	Include capturing of queries, a defined turnaround time for resolution of queries and obtaining customer feedback on queries part of the KPIs for employees and managers in the customer care										
		There is no information relating to whether there is a turnaround time for both resolution of	section.										
		queries captured and those that have not been resolved.  The customer care is not	The municipality should fill key vacant posts with competent officials and obtain a commitment for a minimum agreed period of employment.										
			Employment.  Customer care strategies should be fully developed and subjected to third party verification.										
		finalised 5.1% of the queries. This is inconsistent with the survey conducted which shows that 100% of participants are 100% satisfied with the customer care section. Refer section below.	Create a detailed log of service backlogs, report to Council on progress on clearing the service backlogs on a monthly basis.										
		Failure to follow up and record customer feedback upon finalisation of their query.	Follow up and record customer feedback on satisfaction regarding resolution of query upon finalisation of their query.										
PILLAF	FOUR: SERVICE DELIVERY	Lack of direction and supervision.											

1	Technical Systems		Roll out scada system for Water and Electricity infrastructure.	Municipal Manager,	In-house	ММ	01/01/2025	Ongoing	Scada and Technical System Roll Out	Scada and Technical System	Per BFP		
		or moperable.	Electricity initiastructure.	CFO, GM					System Non Out	Roll Out			
		System licencing is not		Budget,									
		maintained.		Service									
				Delivery									
		Technical data is not maintained.		Executive									
		IT system landscape is not defined		Managers									
		and implemented.											
		No GIS system and competent											
		personnel in place to prepare a											
		GRAP and mSCOA compliant asset											
		register inhouse.											
		Provincial Road Asset											
		Management (RAMs) project											
		should be accelerated, and data											
		verified before inclusion.											
		Investment in a system/s allowing	Implement the technical system										
		the Municipality to pinpoint areas	recommendation outcomes of the										
		where losses occur.	system landscape in a phased										
		Need for a digital fault/complaint	approach.										
		reporting system.											
		Need for a single meter database.											
2	Policy and Planning		Maintain and update internally the	In-house	In-house	MM	01/01/2025	31/12/2025	Updated Water Master	Updated Water			
		was approved and adopted in 2018. No annual review to the	following: 1) Water Master Plan,						Plan	Master Plan			
			2) Water Infrastructure						Updated Water	Updated Water			
			Maintenance plan,						Infrastructure	Infrastructure			
		The MLM does not have the	3) Water Loss Management Plan,						Maintenance plan	Maintenance plan			
			4) Water Conservation and Water										
		the following:	Demand Management Plan						Updated Water Loss	Updated Water			
			(WCDWDMP) Network.						Management Plan	Loss Management			
		plans • Water Infrastructure							Updated Water	Plan			
		Maintenance plan							Conservation and	Updated Water			
		Water Conservation and Water							Water Demand	Conservation and			
		Demand Management Plan							Management Plan	Water Demand			
		(WCWDMP) and Water Services								Management Plan			
		Development Plan (WSDP).							Updated Roads and	Lindstod Dog 4-			
		Roads and stormwater							Storm Water Masterplan and	Updated Roads and Storm Water			
1		Roads and stormwater			l				iviaster plant and	and Storin water			

1		Masterplan does not exist.	Review and update internally the					1	Maintenance Plan	Masterplan and			
1			Roads and storm water masterplan							Maintenance Plan			
		There are approximately 3 423	and maintenance plan.						Updated Operational				
		kilometres of unpaved roads							<b>Buildings Maintenance</b>	Updated			
		within Madibeng excluding the							Plan and Operation	Operational			
		Provincial and District roads							Plan	Buildings			
		which are maintained due to								Maintenance Plan			
		public demand.							Updated Electricity	and Operation			
									Master Plan	Plan			
		The Municipality is responsible for	•										
		local roads.								Updated			
										Electricity Master			
		Out of 3 423 km unpaved roads								Plan			
		only,											
		- 106.7km are gravel roads											
		- 1 916.82km Earth roads											
		- Upgraded roads from unpaved											
		to paved roads 59.546km											
		- 1.340 are track roads which are											
		mainly found in townships and											
		settlements.											
		Potholes in MLM remain a											
		challenge due to limited resources											
		required to maintain the road											
		network.											
		An electricity masterplan is in	Monitor and report state of roads										
		place. This was developed in 2019											
		by AES Consulting. The plan has	quarterly.										
		not been reviewed and updated.	Review and update internally the										
			Operational Buildings Maintenance										
		The electricity refurbishment plan	Plan and Operation Plan.										
		dated 24/06/2022 still needs to be											
		taken to council for approval.											
			Review and update the electricity										
		MLM does not have a report with	master plan.										
		a comprehensive Condition of	master plant.										
3	Metering	The Strategy is dated May 2020	Water database to be cleansed to	In-house	In-house	CFO, Technical	01/01/2025	31/12/2025	Cleansed Water	Cleansed Water	Installation of		
		with no evidence of update and is	improve billing.			Director			Database	Database	SMART meters		
		not being implemented.									based on BFP		
									<b>Expanded Zonal Meter</b>	Expanded Zonal			
		The Water losses were R101 818	Expand Zonal meter networks for						Network for Water	Meter Network			
		883 (2020: R8 784 242) 4Kl making	Water infrastructure.						Infrastructure	for Water			
		up 30% of total KI billed. The								Infrastructure			
		norm is 30%.							<b>Expanded Zonal Meter</b>				
		The auditor general raised	Expand Zonal meter network for						Network for Electricity	Expanded Zonal			
		concern over the distribution	Electricity infrastructure.						Infrastructure	Meter Network			
		losses. The distribution losses do								for Electricity			
		not exclude internal usage as part								Infrastructure			
		of the calculation received. This											
		distorts the calculation. The											
		calculation has a loss of 18% vs											
		the 30% shown in the AFS.											
	1	<u> </u>											

		r											1	
4	Landfill	No plans in place. MLM sources services from third parties.  MLM could not provide Integrated Waste Management Plan. As a result, we could not ascertain the following:  Condition of maintenance plant and equipment: front end loader, buildozer.  Compliance of landfill sites in terms of legislation.  Compliance to the requirement of a provision for the rehabilitation.  Access to MIG grant for landfill site development.  Tariffs and policy  Weighbridges on landfill sites; fence and electrify the landfill	Review and update Integrated waste management plan.	In-house	In-house	CFO, Technical Director	01/01/2025	31/12/2025	Review and update Integrated Waste Management Plan Review and update Removal Management Maintenance and Refurbishment Plan	Review and update Integrated Waste Management Plan Review and update Removal Management Maintenance and Refurbishment Plan	weighbridges at			
		sites.  MLM could not provide Refuse												
		Removal Management Maintenance and Refurbishment Plan. As a result, result we could not ascertain the following: Regular refuse removal schedule exists, and is it being adhered to. Condition of equipment for maintenance and operations of refuse removal. Tariffs to cost reflective Updated by-laws. Illegal dumping status and awareness campaigns. Review of SLAs of refuse	Review and update Removal Management Maintenance and Refurbishment Plan.											
		removal service providers.												
5	Water Quality	Wastewater treatments not complying 90% against applicable water quality standards.	Review sanitation Infrastructure Maintenance plan.	In-house	In-house	CFO, Technical Director	01/01/2025	31/12/2025	Reviewed Sanitation Infrastructure Maintenance Plan	Reviewed Sanitation Infrastructure	Increase in quality of water supply			
			Maintain water quality as per SANS 241 requirements.						SANS 241 Compliance	Maintenance Plan  SANS 241  Compliance				
6	Asset Security	Cemeteries and Sport facilities have been vandalised.  MLM has a hybrid system on security services. There is both internal staff and outsourced service providers.  MLM contracted security services for R113m over 36 months.  There is vandalism to municipal infrastructure either during protests or normal crime conducted by community members.	Collaborations with SAPS and district municipality.	In-house	In-house	MM, Technical Director	01/01/2025	Ongoing	Collaborations with SAPS and Community on Municipal Infrastructure Protection	Collaborations with SAPS and Community on Municipal Infrastructure Protection	Reduction in repairs and maintenance due to decreased vandalism			
		Vandalism is also linked to late payment to contractors and non- payment of employees by contractors.	Constant community engagements to use the communities as watchdogs of municipal infrastructure.											