IN THE HIGH COURT OF SOUTH AFRICA
(NORTH WEST DIVISION, MAHIKENG)

CASE NO: UM192/2022

In the matter between:

SAKELIGA NPC	1ST APPLICANT
CENTRE FOR GOOD GOVERNANCE AND SOCIAL JUSTICE NPC	2ND APPLICANT
BAREND LOURENS SNYMAN	3RD APPLICANT

and

DITSOBOTLA LOCAL MUNICIPALITY	1ST RESPONDENT
THE MUNICIPAL MANAGER/ACTING MUNICIPAL MANAGER OF THE DITSOBOTLA LOCAL MUNICIPALITY	2ND RESPONDENT
PREMIER OF THE NORTH WEST PROVINCE	3RD RESPONDENT
PROVINCIAL EXECUTIVE OF THE NORTH WEST PROVINCE	4TH RESPONDENT
MEC FOR COOPERATIVE GOVERNANCE, HUMAN SETTLEMENTS AND TRADITIONAL AFFAIRS, NW	5TH RESPONDENT
MEC FOR FINANCE, NW	6TH RESPONDENT
PRESIDENT OF THE REPUBLIC OF SOUTH AFRICA	7TH RESPONDENT
MINISTER OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS	8TH RESPONDENT
MINISTER OF FINANCE	9TH RESPONDENT
MINISTER OF WATER AND SANITATION	10TH RESPONDENT

NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY	**11TH RESPONDENT**
ESKOM SOC LTD	**12TH RESPONDENT**
MAGALIES WATER BOARD	**13TH RESPONDENT**
THE ADMINISTRATOR: DITSOBOTLA LOCAL MUNICIPALITY	**14TH RESPONDENT**

FILING SHEET

HEREWITH : **QUARTERLY REPORT (JULY 2024) UNDERCOVER OF AN AFFIDAVIT DEPOSED TO BY MR ISAAC PANDELANI MUTSHINYALI**

DATED AT MMABATHO ON THIS THE 09TH DAY OF JULY 2024.

STATE ATTORNEY MAHIKENG

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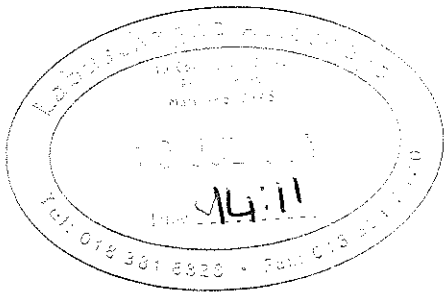
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TO: **REGISTRAR OF THE HIGH COURT**
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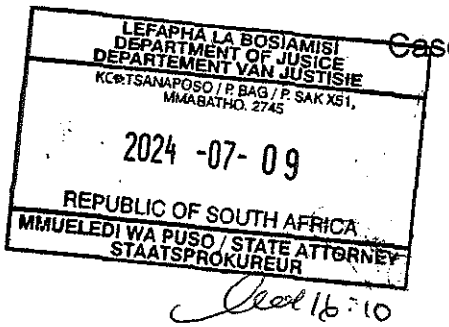
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IN THE HIGH COURT OF SOUTH AFRICA

(NORTH-WEST DIVISION, MAHIKENG)



Case No. UM192/2022

In the matter between:

SAKELIGA NPC	1st Applicant
CENTRE FOR GOOD GOVERNANCE AND SOCIAL JUSTICE NPC	2nd Applicant
BAREND LOURENS SNYMAN	3rd Applicant

and

DITSOBOTLA LOCAL MUNICIPALITY	1st Respondent
MUNICIPAL MANAGER/ACTING MUNICIPAL MANAGER OF DITSOBOTLA LOCAL MUNICIPALITY	2nd Respondent
THE PREMIER OF THE NORTH-WEST PROVINCE	3rd Respondent
PROVINCIAL EXECUTIVE OF THE NORTH-WEST PROVINCE: MEMBER OF THE EXECUTIVE COUNCIL	4th Respondent
NORTH-WEST PROVINCE: COOPERATIVE GOVERNANCE, HUMAN SETTLEMENT AND TRADITIONAL AFFAIRS	5th Respondent
MEMBER OF THE EXECUTIVE COUNCIL, NORTH-WEST PROVINCE: FINANCE	6th Respondent
PRESIDENT OF THE REPUBLIC OF SOUTH AFRICA	7th Respondent
MINISTER: NATIONAL DEPARTMENT OF COOPERATIVE GOVERNANCE, HUMAN SETTLEMENT AND TRADITIONAL AFFAIRS	8th Respondent

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MINISTER: NATIONAL DEPARTMENT OF FINANCE	9th Respondent
MINISTER OF WATER AND SANITATION	10th Respondent
NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY	11th Respondent
ESKOM SOC LIMITED	12th Respondent
MAGALIES WATER BOARD	13th Respondent
ADMINISTRATOR: DITSOBOTLA LOCAL MUNICIPALITY	14th Respondent

3rd RESPONDENT, 4th RESPONDENT, 5th RESPONDENTAND 6th RESPONDENTS EXPLANATORY AFFIDAVIT

I, the undersigned

ISAAC PANDELANI MUTSHINYALI

do hereby state under oath and say that:

1. I am responsible to oversee the implementation of the Municipal Finance Recovery Plan (MFRP) in Ditsobotla Local Municipality, North West Province, in my capacity as the Provincial Executive Representative on behalf of the North West Provincial Executive.

2. This is the third quarterly report in compliance with the Court Order of the above Honourable Court of 06 October 2023.

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3. Attached hereto is Annexure **IP1** which explains the activities related to the implementation of the MFRP for the period April 2024 to June 2024.

DEPONENT

I certify that the deponent has acknowledged and understand the contents of this affidavit which was sworn and signed before me at MABATHO on this the 5th day of April 2024, after provisions of Government Notice No. R.1258 of July 1972 (as amended) have been complied with.

COMMISSIONER OF OATHS

TIKELO YA MAPOLISI A AFRIKA BORWA
COMMUNITY SERVICE CENTRE
INFORMATION
2024 -07- 09
MMABATHO
SUID AFRIKAANSE POLISIEDIENS
SOUTH AFRICAN POLICE SERVICE

COMMISSIONER OF OATHS:

FULL NAMES: K-N KHOKHOGOBE

CAPACITY: SERGEANT

ADDRESS: 195 BATLHAPING STR MMABATHO

ANNEXURE IP1

provincial treasury
Department:
Provincial Treasury
North West Provincial Government
Republic of South Africa

cogta
Department
Cooperative Governance and Traditional Affairs
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

PROVINCIAL EXCO

Memorandum Nr .

Date: July 2024

File number:

1. SUBJECT

QUARTELY REPORT TO HIGH COURT

2. PURPOSE

The report seeks to inform the MEC, the Provincial EXCO and Municipal Council on progress made in relation to the implementation of the rescue plan of the FRP and the restoration of the municipal services in Ditsobotla Local municipality.

3. SUMMARY

a. The FRP was approved by the Member of the Executive responsible for finance in July 2023.

b. The implementation thereof is stratified into three phases, namely Rescue, Stabilisation and sustainability phases.

c. The rescue phase implementation for Governance and Service Delivery Pillars have been extended to the end in September 2024 and not June 2024 as initially planned, while the Institutional and Governance Pillars span have been extended to end in June 2024 and not April 2024 as initially planned. These adjustments are made to coincide and align with the new financial year as some of the activities require financial resources, which will be effective from 1 July 2024.

d. There is varying degree of progress registered in the four pillars, showing a steady but positive movement towards rescuing the municipality.

4. BACKGROUND

The crisis in the financial affairs and delivery of services in Ditsobotla Local Municipality continue to manifest in the failure of the municipality to honour contractual obligations which includes payment of salaries, third parties, Eskom debt, litigations and contractors. With the collapse of municipal

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capacity, systems and processes, the municipality is unable to implement its Credit Control and Debt Management approved policy.

Ditsobotla Local Municipality was placed under mandatory intervention in line with S139 (5) (a) and (c) of the Constitution read together with S139 of the Municipal Finance Management Act (MFMA) in November 2021.

The Provincial EXCO deployed the PER's in April 2023 to assume the responsibility of implementing the FRP. The PER established the multi-disciplinary intervention team comprising of officials from COGTA, MISA and the Provincial Treasury. The first deployed PER Mr Sigidi M was involved in Ditsobotla from April 2023 until 31 December 2023. This was followed by the placement of two PERs, Mr I. Mutshinyali as Lead PER and Mr KT Gabanakgosi as the Support PER responsible for Service Delivery. Both PERs underwent induction process on the 10th to the 12th December 2023, and were placed at Ditsobotla Local municipality from 24 January 2024.

5. STRATEGIC FOCUS OF THE MEMORUNDUM

The challenges faced by Ditsobotla Local Municipality are typically due to factors such as the lack of political and administration will to change towards good governance, lack of experience of both offices, non-conducive organisational culture to new realities, un-aligned structures, technology and processes to new paradigm, and lack of ability to adjust to new policy imperatives.

In order to strategically intervene, the FRP has been derived and segmented into 4 functional workstreams namely the Governance Pillar, Institutional and HR Pillar, Finance Pillar and the Service Delivery Pillar.

These pillars are implemented in 3 interdependent phases, namely the Rescue Phase, Stabilization Phase, and the Sustainability Phase. Each phase has pre-determined key activities which must be implemented. These are as follows:

PILLARS	RESCUE PHASE KEY ACTIVITIES (12 Months)	STABILIZATION RESCUE PHASE KEY ACTIVITIES (12-24 Months)	SUSTAINABILITY PHASE KEY ACTIVITIES (Beyond 24 Months)	TOTAL ACTIVITIES (2-3 Years)
Governance	81	6	3	90
Institutional & HR	64	46	13	123
Service	58	29	3	90

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Delivery				
Finance	87	9	2	98
Total	290	90	21	401

It is evident from the above that the Rescue Phase which has been planned to take maximum of 12 months to implement, makes a bulk of 72% of the total FRP intervention. The Finance pillar rescue phase key activities make (30%), of the rescue phase, followed by the Governance key activities at 28%, Institutional and HR key activities at 22% and service delivery key activities at 20%.

It is also evident that the top two pillars of the FRP (with highest key activities) are the Institutional and HR Pillar at 31%, and the Finance at 25%, followed by both the Governance and Service Delivery Pillars at 22% each.

Due to resistance, lack of commitment and non-conduciveness of the environment experienced by the FRP team since April 2023, the execution of the FRP has gained minimum progress, resulting in:

a. Review of the FRP team (increase from 1 to 2 PERs from February 2024)

b. Extension of era of implementation to June 2025

c. Review of the implementation strategy as submitted to EXCO in March 2024

The focus of this report is on the implementation of the Rescue phase of the FRP.

6. DISCUSSION

6.1 PROVIDING STRATEGIC LEADERSHIP AND GUIDANCE

The execution of the Rescue phase was initially planned to start in June 2023 and end in February 2024 but such could not be achieved. In analysis the cause of the delay the PER's findings are that the following are factors negatively impacts the implementation process:

- Vacancies in all management positions in the municipality (Municipal Manager and all directors)
- Lack of capacity and skills from the acting senior managers and line managers

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- The general negative attitude from political office and administration
- Unmotivated personnel
- Severe financial constraints that Ditsobotla Local Municipality finds itself in.

The successful implementation of the FRP depend on stability in the political and administrative structures. This will in turn have a positive effect on the finance environment, resulting in optimal decision making across all departments and ultimately, satisfactory service delivery to the customers.

6.2 STAKEHOLDER ENGAGEMENT

a. Continued engagements with Acting Directors to submit the 2021/22 Annual report information that is still missing.

b. Engaged with unit and acting directors for submission of the quarter 3 performance information.

c. Engaged with all unit managers to make inputs in the review process of staff establishment.

d. PERs one on one engagements with Provincial Treasury HOD and team

e. IDP Road Show/Mayoral Imbizos were held in April 2024

f. The FRP Finance team works mostly on operational issues and meet with the staff, management and council members on a regular basis.

g. Regular engagements with the Performance Management unit to compile the third quarter report.

h. Engagements with managers on discussions on the 2024/2025 KPIs on the Service Delivery Budget Implementation Plan.

i. The PER continues to engage in weekly integrated intervention meetings with COGTA and Treasury

j. PER attended Budget Committee, Portfolio Committee, EXCO and Council meetings and ensured adoption of 2024/2025 budget

k. PER attended MEC Finance quarterly review engagement on 20 May 2024

l. PER led the engagement with DMRE on INEP funding for upgrading of electricity infrastructure on 24 May 2025

6.3 PROGRESS ON THE STRATEGIC KEY FOCUS AREAS

6.3.1 FINANCE PILLAR

No	Focus area	Key activities to be implemented	Progress to date / Steps Taken	Measures to be taken to address challenges
1		Perform a project-based needs analysis based on mSCOA project segments and its accompanying ITEM segment in mSCOA. Expenditure projects should be prioritised and must be limited to the critical needs of the municipality also within the framework of realistically anticipated revenue, cash-backed surpluses not yet committed and borrowed funds, only for capital projects.	The 2024/25 Draft budget was compiled using estimates in some instances where information was not available.	1. Management meetings will be held where all budget items will be fully outlined and discussed. Managers will be required to itemize and monitored by PER budgeting team.
		Develop a credible budget funding plan with clear activities and goals (utilising mSCOA):		1. Municipality should finalize the organogram so that the salary budget can be updated accordingly. Such requires approval of new organogram.
2	(1) Funded budget and budget parameters	- Step 1: Implement a clear budget methodology (which could be a mix of zero-based- and incremental budgeting techniques) to analyse and/or substantiate the proposed expenditure budget in line with the realistic revenue collected.	The draft budget was compiled using the zero-based methodology coupled with the incremental budgeting technique.	

3		- Step 2: mSCOA Implementation - The trial balances of the municipality must be aligned with the requirements of mSCOA.	The adopted budget was not itemized because of lack of information and therefore these steps could not be performed.	
4		- Step 3: Utilise the mSCOA trial balance to align each vote/s to the applicable contra account/s. This will enable balance sheet budgeting.		
5		- Step 4: Implement cash flow linking to the appropriate accounts in order to populate the Cash Flow statement		
6		- Step 5: Utilise the document created in steps 1-4 to compare to the system extracts and amend the financial system accordingly.		
7		Conclude payment arrangements with creditors and consider these renegotiated amounts in the budget steps listed above.	The meetings were called in 2023 to make conclude payment arrangements with creditors but the municipality was not able to honour such arrangements due to cash flow problems.	1. Strictly enforce the implementation of the budget funding plan to improve the cash flow situation of the municipality; and 2. Then renegotiate payment arrangements with the creditors hen the cash flow

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				has improved.
8		Develop cost-containments measures and quantify expected savings to include in budget considerations	This was done by compiling several reports (on overtime, for instance) but the management of the municipality is reluctant to implement the recommendations.	1. FRP Team to work closely with management to ensure strict compliance with legislation, systems, policies, and procedures. 2. PER to issue directives for strict corrective action against non-complying employees.
9		Develop a Budget Funding Plan (BFP).	The plan was compiled as part of the Eskom debt relief application in 2023 and re-compiled and approved by council in May 2024 as part as 2024/2025 budget.	Key activity achieved.
10		Review revenue baseline revenue budget to ensure that it is realistic and achievable (refer to cost-reflective tariffs section).	The budget was compiled using estimates where information was not available,	Key activity achieved
11	(2) Budget related policies (finance & HR)	Develop and/or review and implement key budget-related policies in line with the financial environment, including: - Tariff policy - Cash Management and Investment policy - Asset Management	Budget-related policies were compiled, published for public comment, and then adopted by	Key activity achieved

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		policy - Fleet Management policy - Budget implementation policy - Funding and reserves policy - Travel, Accommodation and Subsistence policy - Cost Containment policy - Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy - Indigent policy - Debt and credit control policy - Property rates policy.	Council.	
12	(3) Revenue management value chain/revenue raising measures (revenue targets)	Compilation and approval of way-leave policy	This item is handled in detail under the Service Delivery Pillar.	Refer to SERVICE Delivery Pillar
13		Tariffs loaded on the system to be reviewed and signed off by the reviewer	The 2024/25 tariffs were adopted by council and will be loaded on the system with the adopted budget.	Key activity achieved
14		Meter audits to be performed	Few water meters were audited and none in electricity due to lack of capacity from management of the relevant departments.	PER will issue a directive for management of the relevant departments in the municipality to come derive a meter audit plan while awaiting replacement of these meters by smart meters.
15		Monthly billing reconciliations to be performed and signed off by preparer and reviewer. Training on billing system to be provider by Service	The reconciliations have been performed as part of the annual financial statements.	FRP Team will continue to monitor progress of reconciling billing through meetings with relevant staff and assess the need for training to be carried out.

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		provider if required.		
16		Development of policy/procedures for the reporting by community for illegal tampering of meters.	The procedures were incorporated into the budget-related policies.	Key activity achieved
17		Weekly meetings between infrastructure and finance. Infrastructure to inform finance of any faulty meters/new meters installed.	Meetings are held as and when required without a proper schedule	Key activity partly achieved. PER will issue a directive for management of the relevant departments in the municipality to come derive a proper schedule
18		Meter listing of infrastructure to be reconciled with billing system.	No substantive meter audits were performed and therefore no reconciliation can be performed.	PER will issue a directive for management of the relevant departments in the municipality to come derive a meter audit plan while awaiting replacement of these meters by smart meters..
19		Implement internal control measures to reconcile, verify and review all electricity-related revenue streams.	The progress is slow due to lack of internal capacity	FRP Team to work closely with management to ensure strict compliance with legislation, systems, policies, and procedures. Where non-compliance is realised the PER will issue directives for strict corrective action against non-complying employees.
20		Training on use of financial systems and procedures for uploading municipal information, including valuation rolls, tariff lists etc.	Continuous training could not be obtained due to financial constraints.	Training will resume when funds secured.

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21		Development of cost-reflective tariffs.	The tool has not been populated due to lack of information.	See items 1-7 above for itemization of the budget to support this exercise.
22		Revising of organogram to full position for meter readers. Provide sufficient training to meter readers	The strategic session that had to deal with this matter has been postponed indefinitely.	Municipality should finalize the organogram so that the salary budget can be updated accordingly. Such requires approval of new organogram.
23		Review the Service Level Agreement with the Service provider to establish ownership of the meters.	This exercise was not performed.	This exercise will not be required once smart meters are installed
24		Perform an assessment of the financial system to ensure that it complies with the needs of the municipality.	The assessment was done in November 2023 and a few recommendations made for betterment.	The contract of the system vendor expired in Dec 2023 and the process to extend the system started. Recommendations will be implemented once contract extended
25		Implement a clear process for the review and monitoring of the implementation of the financial system by consultants, including the development of a skills transfer plan.	The assessment was done in November 2023 and a few recommendations made for betterment.	The contract of the system vendor expired in Dec 2023 and the process to extend the system started. Recommendations will be implemented once contract extended
26	(4) Customer care and data accuracy	Establish customer care unit and customer care policy	The function is carried out in the Revenue office where billing/accounts queries are attended by two personnel including the manager. A substantive unit will be established in future. Policy will be drafted and	Key activity partly achieved

			adopted.	
27	(5) Cost-reflective tariffs	Develop and approve tariff setting model (Revised tariffs to be approved with budget).	A percentage increase method was used based on prior year tariffs.	Key activity Achieved
28		Update and approval of tariff policy.	The updated tariffs were approved by Council.	Key activity Achieved
29		Training to be provided to relevant employees on cost-reflective tariff setting to implement principle.	Training was provided by NT in April 2023.	Key activity achieved
30	(6) Indigent management	Review the indigent policy to confirm it is aligned with the operations of the municipality and approved with the budget.	Updating of the policy is underway.	Monitor progress
31	(7) SCM compliance and value for money	Vacancies in the unit to be filled with competent officials.	Council has put a moratorium to prevent further staff appointment until staff count, skills audit , organogram review and re-placement of staff is completed.	Municipality should finalize the organogram so that the salary budget can be updated accordingly. Such requires approval of new organogram.
32		SCM committee to be revised in line with updated SCM policy implemented.	Committees have been revised and appointed accordingly.	Key activity achieved
33		Review annual demand management and procurement plan for cost-effectiveness and monitor execution.	Not achieved due to lack of capacity.	To be attended to by extended deployment of senior managers (Refer to annexure A)

34		SCM policy to be updated and approved by council with the budget process (policy to be updated to be in line with the latest SCM regulations.	Not achieved due to lack of capacity.	To be attended to by extended deployment of senior managers (Refer to annexure A)
35	(8) Cost containment and realistic cash flow management	Cost containment policy to be revised and approved with the budget process.	The policy is still to be revised.	To be attended to by extended deployment of senior managers (Refer to annexure A)
36		Establish a cash flow management committee to ensure cost-containment measures are implemented and monitored effectively.	The committee is yet to be established.	To be attended to by extended deployment of senior managers (Refer to annexure A)
37		Review Overtime and Standby policy to ensure it addresses the current weaknesses.	The policy was audited and found to be sufficient and in line with the current legislation. Challenge arise from reluctance tp implement it.	Key activity achieved Monitoring of the implementation is necessary
38	(9) Financial control environment	Develop, implement, review and monitor standard operating procedures for each business cycle.	This process is very slow because staff is reluctant to comply and not consequence management is being implemented.	To be attended to by extended deployment of senior managers (Refer to annexure A)
39		Define parameters for- and implement internal consequence management.	Management is reluctant to implement consequence management at all levels.	To be attended to by extended deployment of senior managers (Refer to annexure A)
40		Evaluate competency and skills of staff relating to the specific roles and	A service provider was sourced by Treasury to do skills audits exercise.	Key activity will be achieved once results received end July 2024

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		responsibilities required for the position held.	Results are expected end July 2024	
41		Identify key vacancies and appoint appropriately skilled, experienced officials to address the capacity deficiencies.	The strategic session earmarked for this was postponed indefinitely.	Municipality should finalize the organogram by end of September 2024 and implement accordingly.
42		Develop and implement procedures to monitor the performance relating to the work of consultants.	Not achieved due to lack of capacity.	To be attended to by extended deployment of senior managers (Refer to annexure A)
43		Identify and avail officials with the appropriate competency levels for skills transfer from consultants and hold these officials accountable to perform the procedures subsequent to skills transfer.	Not achieved due to lack of capacity.	To be attended to by extended deployment of senior managers (Refer to annexure A)
44		Engage with the service provider to analyse and identify the root cause for billing complications (consider the different systems follows difference processes, i.e. similar issues identified at other municipalities using the same system/s. The root cause was however found to a combination of a lack of system knowledge combined with incorrect	The analysis was performed and the root causes identified as incompetence of staff, reluctance towards resolving the problems around billing (e.g. reluctance to perform meter audits), inaccurate billing data.	Data cleansing and the awaited replacement of conventional meters by smart meters will address the problem

		operating/accounting practices).		
45		Develop and implement best-practice standard operating procedures in terms of the full revenue function.	Not achieved due to lack of capacity..	To be attended to by extended deployment of senior managers (Refer to annexure A)
46		Policies alone do not improve the financial control environment and must be reviewed and monitored diligently by senior officials. Evaluate key policies to be developed and/or reviewed.	Policy evaluation and development is challenged by vacant management positions (all directors and MM).	To be attended to by extended deployment of senior managers (Refer to annexure A)
47		Implement an electronic document management system to improve safeguarding of records.	Not achieved due to lack of funds and a system.	The contract of the system vendor expired in Dec 2023 and the process to extend the system started.
48		Develop and implement Standard operating procedures in line with the document management system.		
49	(10) Debt restructuring	None	This item is unclear on the FRP	
50	(11) MFMA circular 71 financial ratio analysis against set norms	Develop and implement an Asset maintenance plan in line with the critical expenditure needs analysis performed during the budget phase.	This exercise was not performed due to lack of capacity and information.	To be attended to by extended deployment of senior managers (Refer to annexure A)
51		Identify the root cause of, and resolve billing complications with	The analysis was performed and the root causes	Data cleansing and the awaited replacement of conventional meters by

		service provider.	identified as incompetence of staff, reluctance towards resolving the problems around billing (e.g. reluctance to perform meter audits), inaccurate billing data.	smart meters will address the problem
52		Implement strict credit control procedures in line with the Credit control and debt collection policy.	Management is reluctant to implement strict debt collection measures.	To be attended to by extended deployment of senior managers (Refer to annexure A)
53		Perform cleansing of debtors' data and write-off any irrecoverable amounts.	Data cleansing exercise has been completed and the report shared with management to implement its recommendations.	To be attended to by extended deployment of senior managers (Refer to annexure A)
54		Agreements must be reached for long outstanding creditors to enable realistic and affordable repayments over a period exceeding 12 months.	The meetings were called in 2023 to make conclude payment arrangements with creditors but the municipality was not able to honour such arrangements due to cash flow problems.	1. Strictly enforce the implementation of the budget funding plan to improve the cash flow situation of the municipality; and 2. Then renegotiate payment arrangements with the creditors hen the cash flow has improved.
55		Evaluate competency and skills of staff relating to the specific roles and responsibilities required for the position held.	A service provider was sourced by Treasury to do skills audits exercise. Results are expected end July 2024	Key activity will be achieved once results received end July 2024
56	(12) Technical vs financial	None	Not applicable to Ditsobotla	
57		A targeted Audit Action Plan must be	The plan was developed. The	PER to issue a directive for the Audit Steering

		developed, implemented and monitored by senior officials.	challenge is the sitting of the Audit Steering Committee	Committee to sit and monitor progress on the implementation of the Audit Action Plan.
58	(13) Financial reporting and AFS preparation	Develop and/or strengthen internal control procedures to improve the consistency and quality of information.	This process is very slow because staff is reluctant to comply and not consequence management is being implemented.	To be attended to by extended deployment of senior managers (Refer to annexure A)
59		Financial statements for 2021/2022 and 2022/2023 to be submitted in the 2022/2023 financial year for audit.	The 2021/2022 AFS have been compiled submitted to AG, while the 2022/2023 AFS are beingfinalised for submission in July 2024	Key activity achieved
60		Evaluate competency and skills of staff relating to the specific roles and responsibilities required for the position held (also refer to financial control environment above).	A service provider was sourced by Treasury to do skills audits exercise. Results are expected end July 2024	Key activity will be achieved once results received end July 2024
61		Implement best practice operating procedures and monitoring tools to ensure that all legislative timelines are achieved.	The implementation is very informal due to lack of capacity and coordination by management.	To be attended to by extended deployment of senior managers (Refer to annexure A)
62		Engage with the service provider to analyse and identify the root cause for billing complications (consider the different systems follows	The analysis was performed and the root causes identified as incompetence of staff, reluctance towards resolving	Data cleansing and the awaited replacement of conventional meters by smart meters will address the problem

		difference processes, i.e. similar issues identified at other municipalities using the same system/s. The root cause was however found to a combination of a lack of system knowledge combined with incorrect operating/accounting practices).	the problems around billing (e.g. reluctance to perform meter audits), inaccurate billing data.	
63		Develop and implement best-practice standard operating procedures in terms of the full revenue function.	Not achieved due to lack of capacity..	To be attended to by extended deployment of senior managers (Refer to annexure A)
64	(14) mSCOA implementation	Establish mSCOA (municipal standard charter of accounting) Steering Committee.	Committee can be formed once system vendor contractor has resumed duty after expiry in December 2023	PER to assist management in fast tracking the extension/appointment of the Financial Management System vendor.
65		Development of mSCOA Road Map.	Not achieved due to lack of capacity..	To be attended to by extended deployment of senior managers (Refer to annexure A)
66		Develop a mSCOA compliant chart of accounts (trial balance) - Also refer to budget section.	Not achieved due to lack of capacity..	
67		Facilitate periodic in-house and external training on the use and implementation of the mSCOA charts.	Training was given by the National Treasury.	Key activity achieved
68		Evaluate the capabilities of all mSCOA modules offered by the service provider and perform an assessment	The system is mSCOA compliant.	Key activity achieved

		(contents of MFMA circular 123 must be considered should the financial system be found to be inadequate).		
69	(15) Debtors management	Monthly debtors reconciliation to be performed and signed off by preparer and reviewer. Training to be provided on performing of reconciliation.	The reconciliations have been performed as part of the annual financial statements.	FRP Team will continue to monitor progress of reconciling billing through meetings with relevant staff and assess the need for training to be carried out.
70		Debt impairment method and assumption to be evaluated and policy updated accordingly.	The policy does not exist and need to be compiled	FRP Team assist Budget office to compile the policy.
71		Update credit and debt control policy and approve with the budget process.	The policy was adopted by Council.	Achieved
72		Charging of specific interest rate to be included in debt and credit control policy (for yearly approval with budget). IT process to update interest rate for the financial year when change occur.	The interest function on the system has been switched off due to journal complications.	Management should request the service provider to ensure that the system is fully compliant within a specific timeframe.
73		Data cleansing of debtors to be performed (debtor name, address, contact details etc.).	Data cleansing exercise has been completed and the report shared with management to implement its recommendations.	To be attended to by extended deployment of senior managers (Refer to annexure A)
74		Long-outstanding debtors to be handed over to attorneys.	Management is reluctant to implement strict debt collection	To be attended to by extended deployment of senior managers (Refer to annexure A)

			measures.	
75		"Improve process of sending accounts (include per sms, email), to not only rely on posting off accounts. Reminders to be send by sms.	Over 2000 email contacts have been captured for implementation . Gathering process is ongoing . The SMS method awaits funds	Key activity partly achieved
76		Land ownership: Monthly reconciliation to be performed between deeds, asset register and billing system (erf number) for completeness of properties and to resolve disputes.	This has been performed as part of the AFS. Training was given by NT on the 17th of April 2024 on the General Valuation Reconciliation Tool which IS implemented in May 2024.	Key activity achieved and progress will be monitored.
77		A 2020/2021 AFS reveal a R44 000 000 claim against DLM by a service provider for loss of income while assisting in debt collection. Obtain lawyers confirmation to confirm the case.	The matter is not on contingent liability register nor is management aware of any such matter. Further investigation on the matter is needed.	
78		Electricity of government institutions to be cut, after letter has been send to make payment by certain due date.	Management is reluctant to implement strict debt collection measures.	To be attended to by extended deployment of senior managers (Refer to annexure A)
79		Integration between EMS (old financial system) and SAGE (new system) to be completed, to have complete debtor records. Reconciliation to be done between two billing system to confirm completeness	Management lacks capacity to reconciliation the 2 billing systems	To be attended to by extended deployment of senior managers (Refer to annexure A)

		and accuracy.		
80		Consultation with financial system service provider as to the root cause/s for billing inconsistencies.	The analysis was performed and the root causes identified as incompetence of staff, reluctance towards resolving the problems around billing (e.g. reluctance to perform meter audits), inaccurate billing data.	Data cleansing and the awaited replacement of conventional meters by smart meters will address the problem
81	(16) Expenditure / Creditors management	Ring fence grant funds through a grant management policy.	The policy does not exist and need to be compiled	FRP Team assist to compile the policy.
82		Training to be provided to officials on creditors reconciliations, to prevent overpayment of invoices or interest/penalties levied on late payment.	Training challenged by lack of documentation eg withholding of information to trace)	To be attended to by extended deployment of senior managers (Refer to annexure A)
83		Data cleansing to be done on suppliers (contact details, address, CSD form etc).	Data cleansing exercise has been completed and the report shared with management to implement its recommendations.	To be attended to by extended deployment of senior managers (Refer to annexure A)
84		Payment arrangement to be signed with all major creditors including Eskom.	The meetings were called in 2023 to make conclude payment arrangements with creditors but the municipality was not able to honour such arrangements due to cash flow problems.	PER to resuscitate the arrangements as soon as funding is stabilised.

85		Prepare creditors reconciliations for all creditors.	The exercise is challenged by lack of will and lack of supporting documents.	To be attended to by extended deployment of senior managers (Refer to annexure A)
86		Ensure bulk purchases are paid withing 30 days of receipt of the invoice.	Payment arrangements are made but DLM unable to honour such arrangements due to cash flow problems.	PER to resuscitate the arrangements as soon as funding is stabilised.
87		Ensure creditors paid for legitimate services rendered to the municipality.	Monitoring is impeded by limitation of information to the PER	To be attended to by extended deployment of senior managers (Refer to annexure A)
88	(17) Asset management	Asset management policy to be compiled and approved with the budget process.	The policy is yet to be compiled	FRP Team will assist the BTO office to conclude a process plans for policies and implementation thereof.
89		Fleet management plan to be compiled and implemented.	The plan is yet to be developed.	
90	(18) Cash management	"Consequence Management for misappropriation of funds.	Management is reluctant to implement consequence management at all levels.	To be attended to by extended deployment of senior managers (Refer to annexure A)
91		Cash management policy to be compiled and approved with the budget process. (for strict controls on receipting and banking).	Policy is yet to be compiled.	FRP Team will assist the BTO office to conclude a process plans for policies and implementation thereof.
92	(19) Unauthorised, Irregular,	Implement consequence management.	Management is reluctant to implement consequence management at all levels.	To be attended to by extended deployment of senior managers (Refer to annexure A)

93	Fruitless and Wasteful expenditure	Implementation of funded budget.	The adopted budget for 2024/25 is funded at 75% collection rate. A budget funding plan was adopted to supplement the budget and the Smart Meter application approval will assist with the implementation of debt collection measures.	PER to monitor implementation of the budget implementation plan
94		SCM policy to be updated in line with SCM regulations and approved with the budget process.	All budget related policies were adopted by Council in May 2024	Key activity achieved
95		All SCM officials to sign declaration of interest to confirm independence.		Key activity achieved

6.3.1.b Items completed but not in the FRP

For the months of May 2024 the following non-FRP work was done:

No	Focus area	Key activities implemented Progress to date	Expected End Date	Responsible person
1	Expenditure / Creditors management **(Eskom Debt Relief Application)**	• Prepared the spreadsheets for data to be utilised in the General Valuation Roll (GVR) Reconciliation Tool and populated the tool; • Analysis and advise to management on the results generated by the GVR Tool ;	Completed Completed Completed	FRP Team and Manager: Revenue

		• Assist in compilation and reconciling action plan and billing report to the valuation roll; • Submitted the completed Tool to Accountant: Budget for uploading in Go Muni	Completed	

6.3.2 INSTITUTIONAL AND HR PILLAR

No	Focus area	Key activities to be implemented	Progress to date	Measures to be taken to address challenges
1	**HR administration**	It is noted that the vacancies have been advertised. It is critical that the correct processes be followed in filling these vacancies. It is furthermore critical that the appointees pass all requirements for being appointed.	The municipal manager is envisaged to be filled by end July 2024 and directors deployed by provincial government.	Request provincial government to fast track deployment
2.	**HR administration**	Empower management to act against interference through delegations, policies, processes and controls being adopted by Council and applied by the Accounting Officer. Where necessary proceed with charges in terms of the code of conduct.	All HR policies are in a draft stage awaiting to be adopted by council	Portfolio Committee on Corporate Services was convene on 10 June 2024 to process all policies
3.	**HR administration**	Interference in the administration is something which should be addressed during Councillor Induction and Training. If this was not done then a workshop should be facilitated on the powers and functions of Council and the Administration. If it has	Council induction conducted by SALGA	Achieved

		been done before, repeat/refresh.		
4.	**HR administration**	Council itself should accept accountability for non-interference in the administration.	Induction conducted but no written documentation	Achieved
5.	**HR administration**	Non-Action or lack of cooperation by Council should be reported to Provincial COGTA and the Accounting Officer should be protected against retaliation by COGTA	No reports have been received from MM	Monitoring will done
6.	**HR administration**	Obtain policies, processes and best practice advise from successful municipalities.	All HR policies are in a draft stage awaiting approval process	Portfolio Committee on Corporate Services was convened on 10 June 2024 to process all policies
7.	**HR administration**	Enforce such policies and parameters for compliance by Supervisors.	Once all HR policies are adopted by council, they will be enforced	Portfolio Committee on Corporate Services was convened on 10 June 2024 to process all policies
8.	**HR administration**	Training to supervisors and operational managers in improved planning, organising, coordinating and controlling their operations in reducing overtime without any negative impact on overall performance.	Not done	All HR policies will be work-shopped to all employees of the municipality once the deployment of senior managers has happened (Refer to annexure A)
9.	**HR administration**	Top Management Team and MAYCO to monitor results on quarterly basis and hold non complying supervisors and managers accountable.	Not done	PER to guide in monitoring reporting
10	**HR administration**	Fill operational vacancies as soon as possible and take bottle necks and problem areas into consideration when restructuring.	Municipal council place moratorium on positions below directors	Once council lift moratorium and the organogram approved

11.	**HR administration**	Reduce unnecessary and preventable overtime through improved tools of trade and improved maintenance of ageing infrastructure	Overtime is limited to essential services under strict monitoring	PER continues to monitor progress
12.	**HR administration**	Obtain assistance from a partnering municipality or SALGA to assist with the adoption/review of code of conduct and the establishment of a Disciplinary Board and the training of all those involved.	Not done	Request will be made to PT for assistance in establishment of such a committee
13.	**HR administration**	In more sensitive instances obtain external assistance to investigate, prosecute and preside or to serve as a member of the board depending on applicable regulations.	External investigation underway by the HAWKS and other law enforcement agencies	Continuous liaison and further investigations are required
14.	**HR administration**	Senior Management and the Accounting Officer should be held accountable should they fail to introduce these mechanisms	Currently the municipality does not have senior managers	Various portfolio committees to hold regular meeting and quarterly performance reviews to be conducted
30	**HR provision and procurement**	Proceed with the advertising and the filling of the posts in terms of relevant policies and legislation	The municipal manager is envisaged to be filled by end July 2024 and directors deployed by provincial government.	Request provincial government to fast track deployment Request provincial government to fast track deployment
31	**HR provision and procurement**	Prioritise the senior positions that need to be filled urgently. The rescue and recovery plans will determine which senior management positions are	The municipal manager is envisaged to be filled by end July 2024 and directors	Request provincial government to fast track deployment

		critical to the rescue and recovery process.	deployed by provincial government.	
32	**HR provision and procurement**	MM and HOD positions once appointed to support MPAC. MPAC training to be conducted for all involved.	MPAC training conducted by SALGA	Achieved
33	**HR provision and procurement**	During the interim request partnering municipalities to assist or PT need to make suitably qualified and skilled people available	PT and COGTA in the process of seconding suitably qualified officials to the municipality	To be attended to by extended deployment of senior managers (Refer to annexure A)
34	**HR provision and procurement**	Determine which positions are considered critical for Sound SCM operational functionality	The organogram is reviewed and await approval by council	PER to advise and pursue approval of organogram
35	**HR provision and procurement**	Determine reason for long delays and if due to performance reasons, the HOD Corp needs to sort it out	Not done	Municipality made provision of PMDS in the draft structure to monitor the performance of all employees in the municipality
36	**HR provision and procurement**	Secure funding to fill vacancies on budget as a matter of urgency	The organogram is reviewed and await approval by council	PER to advise and pursue approval of organogram
37	**HR provision and procurement**	Put emergency arrangements in place to expedite the advertising of urgent vacancies.	Municipal council place moratorium on positions below directors	Once council lift moratorium
38	**HR provision and procurement**	Make additional interim capacity available to HR if need be, in order for this to happen and until provision can be made on the organogram and the budget	PT and COGTA in the process of seconding suitably qualified officials to the municipality	PT and COGTA in the process of seconding suitably qualified officials to the municipality
39	**HR provision and procurement**	Determine which positions are considered critical for Sound Contract and Project	The organogram is reviewed and await approval	PER to advise and pursue approval of organogram

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		Management operational functionality	by council	
40	**HR provision and procurement**	Secure funding to fill vacancies on budget as a matter of urgency	Municipal council place moratorium on positions below directors	Once council lift up moratorium
41	**HR provision and procurement**	Put emergency arrangements in place to expedite the advertising of urgent vacancies	Municipal council place moratorium on positions below directors	Once council lift up moratorium
50	**Organisational structure**	Obtain advise and or examples of what such a function should look like and what its , powers, functions, deliverables and accountabilities are.	The review process of municipal Organogram is aligned to Municipal Staff Regulation which is emphasising on compliance to legislative prescripts	Once council adopt the staff establishment the municipality will comply with all legal prescript in respect of the structure
51	**Organisational structure**	Establish immediate contract management needs. Either obtain assistance from other municipalities or provide for it on a temp structure and until it can be addressed in the permanent organogram	The review process of municipal Organogram is aligned to Municipal Staff Regulation which is emphasising on compliance to legislative prescripts	The function of contract management is addressed in the draft structure
52	**Organisational structure**	Find urgent funding for such measures	PER's busy putting systems in place to make municipality self-reliance.	PER's busy putting systems in place to make municipality self-reliance.
53	**Organisational structure**	Arrange for training and other resources for such a function and provide for that in the recovery funding model	The review process of municipal Organogram is aligned to	the review process will be work-shopped to management and council

			Municipal Staff Regulation which is emphasising on compliance to legislative prescripts	
56	**Organisational structure**	Decide on a Job Evaluation System (probably TASK system)	The municipality will utilize TASK Job Evaluation system to evaluate and grade all jobs	The municipality will utilize TASK Job Evaluation system to evaluate and grade all jobs
57	**Organisational structure**	Establish grading process and the involvement of a district and provincial based Grading Committee and its process and other requirements and plan JD and grading process accordingly	District Job Evaluation Committee is tasked with grading of all jobs in the municipality	District Job Evaluation Committee is tasked with grading of all jobs in the municipality
58	**Organisational structure**	If grading is done inhouse then set up the required committee, processes and policy and obtain approval from Council	District Job Evaluation Committee is tasked with grading of all jobs in the municipality	District Job Evaluation Committee is tasked with grading of all jobs in the municipality
59	**Organisational structure**	Train all those involved for example those responsible for completion of JDs etc	Training to be facilitated for member of the committee.	Training to be conducted for members of the committee
			SALGA is responsible for training and retraining the member of JE committees and the municipality is in talks with SALGA regarding that	
60	**Organisational structure**	Undertake the JD process in terms of such policies and structures	Draft JE policy and committee in place	Draft JE policy in place will be subjected to LLF

61	**Organisational structure**	Involve Unions throughout	All policies will be subjected to LLF	All policies will be subjected to LLF
62	**Organisational structure**	Undertake grading	Once staff establishment is approved and adopted	Once staff establishment is approved and adopted
63	**Organisational structure**	Negotiate phasing in of results subject to availability of funds and how incumbents of "over graded" positions should be dealt with	Once JE is done	Once JE is done
64	**Organisational structure**	Draft placement policy and process and after negotiated finalisation of such a policy submit for adoption to Council	Draft placement policy in place awaiting to be subjected to process until it is approved and adopted	Draft placement policy in place awaiting to be subjected to process until it is approved and adopted
65	**Organisational structure**	Roll out	Structured not yet reviewed, therefore not achieved	
66	**Organisational structure**	Not done	Project Management Unit not yet established	
67	**Organisational structure**	Not done	Insufficient Capacity	
85	**Training**	Arrange for required training and if Management is not familiar with the process consult a municipality which has followed the process. Arrange for budget provision or a grant from Provincial COGTA .	COGTA trained MPACT members and SLAGA trained LLF members	Other training interventions will ensue once policies are adopted
86	**Training**	Undertake a risk assessment and approach Department of Water and Sanitation to assist during the interim i.e. with qualified assistance and oversight	Not done	The items in respect activity 86 to be table at Technical services portfolio committee

87	**Training**	Secure funding on budget and arrange for the training of all those involved with contract management. Establish whether SALGA can assist. Approach PT or COGTA for financial assistance if necessary. Obtain best practice SOPs and other documentation which should assist the staff	Not done	PER's busy putting systems in place to make municipality self-reliance.
95	**HR utilisation and productivity**	Holistic process is required, and which should provide for the following: A baseline assessment	Not done	PER's busy putting systems in place to make municipality self-reliance.
96	**HR utilisation and productivity**	Values Creation/Change Workshops throughout the municipality and intended to improve the ethics, disciplinary and accountability culture within the Municipality	Not done	Change management to be conducted once the structure is adopted by council
97	**HR utilisation and productivity**	Establishment of competent Management and Leadership Capacity within the Municipality i.e. , structure, filling of posts by competent people, their training etc	The municipality prioritised municipal manager position to be filled first then director positions will follow	The municipality prioritised municipal manager position to be filled first then director positions will follow
98	**HR utilisation and productivity**	Process re-engineering with a focus on controls and oversight. Chaos flourishes in an unstructured environment	Started with the staff establishment review to clarify role and responsibilities of managers and PMDS which will ensure accountability	Started with the staff establishment review to clarify role and responsibilities of managers and PMDS which will ensure accountability
99	**HR utilisation and productivity**	Review delegations and ensure that every delegation and power is covered in terms of	Busy with the review of delegation system	Busy with the review of delegation system

		responsibility and consequence management		
100	**HR utilisation and productivity**	Put Consequence Management and Disciplinary Policies, Systems and Structures in place	Disciplinary process underway on some managers and employees who were found to be in the wrong side of the law	Disciplinary process underway on some managers and employees who were found to be in the wrong side of the law
101	**HR utilisation and productivity**	Take action against those that have already corrupted the Municipality if any i.e. at Political as well as administrative levels. Examples need to be made and the Council and other authorities need to show that corruption will not be tolerated	The process is underway	The process is underway
102	**HR utilisation and productivity**	Employ a retired professional to assist with the policies, the establishment of structures and implementation.	Not done	To be initiated by PER
103	**HR utilisation and productivity**	Appoint a task team to investigate corruption and in terms of above. Appoint ex professionals on such a task team in order for it to be as independent and impartial as possible. Such a task team need to provide support to those that need to prosecute	Not done	To be initiated by PER
104	**HR utilisation and productivity**	As above	Not done	To be initiated by PER
116	**Industrial relations**	Engage with the Unions and obtain their input on a way forward in developing and sustaining the capacity of the Municipality. A strong	Union consulted through LLF meetings	Achieved

		relationship and continuous training and communication with the LLF is required.		
117	**Community trust compromised**	Consider efforts to rebuild trust by taking lessons from war-torn countries and where communities endured extreme trauma. Forums should be established in addition to ward committees and legislated community participation for budgets and IDPs. Security vetting of individuals in positions of trust is recommended.	Not done	To be initiated by PER
118	**Safety and security**	The establishment of a multi-disciplinary task team should consider Ditsobotla to be a crime scene and consider their approach and actions accordingly. A national task team of intelligence and security forces must be deployed to safeguard non-compromised individuals and to prosecute compromised individuals. A security plan for Ditsobotla, considering all actors, are required.	Not done	Matter requires thorough preliminary investigations that will yield guidance on security and matters of interest
119	**Ethical and criminal matters to be investigated**	A record of all unethical and alleged criminal conduct and activities should be compiled to prepare a starting point for disciplinary and criminal prosecutions. It would probably be a an extensive list to execute.	Criminal cases are reported with law enforcement but the register is still to be formulated and further in-depth investigations	To formulate the register To monitor the status of the cases
120	**Best practices, SOPS and policies**	The policies required for the institutional pillar are extensive and a proper survey should be conducted	All HR policies are at a draft stage waiting to be subjected to	All HR policies are at a draft stage waiting to be subjected to

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		to determine the need and prioritise a list of what needs to be done.	processes	processes
121	**Controls**	A biometric system may be called for given the challenge with intimidation mentioned. The leave system is also compromised and an electronic system with sufficient controls need to be put in place as soon as possible. It appears as if most staff do not arrive at work, due to allegedly intimidation, threats, possible "ghost" workers and an organisational culture of fear.	Not done. Funds not inplace and committed staff to implement.	To be initiated by PER once deployed
122	**Capacity**	Given the toxic work environment it would be required that the criminality be brought under control, organogram be established, positions filled and depending on skills audits a personal development plan be developed for every staff member to direct the Workplace Skills Development Plan.	Staff establishment review process is underway	Staff establishment review process is underway
123	**Staff Wellness (Trauma levels by staff)**	The readers of this report need to consider where and how such capacity may be deployed on a semi-permanent basis until stability has been facilitated.	Not done	Survey and counselling of affected staff will commence once the situation is conducive and all facts are reviled through investigations
124	**Monitoring and evaluation**	The establishment of an organisational and individual performance management system requires extensive training, support to develop policies,	Organisational PMS is established with draft policies considered at LLF. Quarterly	To be attended to by extended deployment of senior managers (Refer to annexure A)

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		standard operating procedures, and guidance to identified inhouse staff to ensure that the legal requirements for financial and non-financial reporting can be met. We refer to all in-year reporting and quarterly performance assessments as well as meeting the requirements of the staff regulations, effective 1 July 2022. The cascading of performance management needs to be addressed as it now a regulatory requirement.	reports are sent to council but cascading remains unachieved. More dedication from management is required	

6.3.3 GOVERNANCE PILLAR

No	Focus area	Key activities to be implemented	Progress to date	Measures to be taken to address challenges
1.	**Governance matters**	Develop Institutional Corporate calendar for Council and committee meetings aligned to MFMA and MSA reporting cycle.	Corporate Calendar developed and adopted by Council and allows as and when special council meetings	Achieved
2.	**Governance matters**	Conduct induction or newly elected councillors and continuous scheduled training for all elected councillors on governance, financial management, and oversight responsibilities.	Induction on Councillors was conducted and MPAC training done.	Achieved
3.	**Governance matters**	Develop oversight reports and maintain	Declaration of interest register is complete.	Achieved

		declaration of interest registers.		
4.	**Governance matters**	Establish community and organisational perception surveys and use as a baseline for improvement actions.	Community survey was conducted by Ward Committee and the Thuntsa lerole program	Achieved
6.	**Governance matters**	Implement the recommendations arising from sec 106 of the Systems Act investigation report.	Not achieved. Non-performance and maladministration still high and AG reports not recognised.	Directive to be issued
7.	**Governance matters**	Re-establish section 79 and 80 Committees of Council with clear terms of reference.	Achieved	Achieved
8.	**Governance matters**	Develop a communication plan for the duration of the intervention.	Not achieved. The plan can only be realised and implemented once environment is conducive to implement FRP	deployment of senior managers (Refer to annexure A)
9.	**Governance matters**	Establish a resolution register and system to track resolutions with appropriate training on application.	Not achieved. The Municipality establish a resolution matrix schedule and archive documents.	PER to direct the MM
10.	**Governance matters**	Table statutory reports and implement corrective actions flowing from reports.	Achieved. Council sits as and when required.	Achieved
11.	**Governance matters**	MPAC to execute mandate and meet regularly.	Achieved. MPAC meetings take place	Achieved
12.	**Governance matters**	Train MPAC members on mandates and powers	Achieved	Achieved
13.	**Governance**	Establish operational	Achieved. The office of	Achieved

	matters	plans for ward committees. Ward committees to meet their mandate.	the speaker implements the plan	
14.	**Governance matters**	Establish a technical working committee (transversal).	A joint intervention committee of SALGA, MISA, PT, NT, DLM, NMMDM has been established.	Achieved
15.	**Governance matters**	Convene meetings of TROIKA attached to a pre-approved annual schedule.	Achieved. TROIKA does meet	Achieved
20.	**Contract management**	Monitor and update the contract register.	Not achieved due to missing information and Convened a meeting with SCM Manager requesting an existing contract register recently, same was received but needs updating. Process of updating in progress(a lot of information is missing and the other information is not tallying)	PER directed management to avail records of existing contracts, procurement plans. SCM information was found to not tally and more effort is needed. Ensure that a session is convened with the Supply Chain team to work on the already received documents. As it does not reflect all cases.
21.	**Contract management**	Review all contracts for performance, compliance, and possible consequence management and submit monthly reports.	Not achieved. A record of all contracted services is unknown. Security Contract reviewed, AMM advised to follow scm process to appoint a security service provider.	The Legal Services have not been receiving information to conclude contracts/SLA. Acting MM and the Supply Chain Manager to start including the Legal Services in finalisation of SLAs to avoid commotions such as the one that

				happened on the 10th June 2024 between Security Companies.
22.	**Contract management**	Audit all contracts and value-for-money assessments including irregular month-to-month contracts for goods and services and conduct a duplicate costs analysis for contracted services and employed staff.	Work In progress	Legal Services not aware of certain contracts as they are not involved in drafting of SLA's. Recommendation as above.
23.	**Contract management**	Review and terminate irregular month-to-month contracts for goods and services and consider signing long-term contracts.	Still updating a contract register	Legal Services not aware of certain contracts as they are not involved in drafting of SLA's. Recommendation as above.
24.	**Contract management**	Negotiate and sign affordable payment arrangements with creditors.	Work in progress It was done in the past, but the Municipality failed to comply to settlement agreement obligations	Intervention to convene a meeting with the AMM and CFO to ensure compliance with negotiated settlement agreements.
26.	**Contract management**	Review annual demand management and procurement plan and monitor for execution.	Work n progress An annual demand and procurement plan was requested from the Manager SCM and to be furnished	Standard operating procedure to be drafted to clearly outline the roles and responsibilities of all Units as far as the Legal Services in concerned.
27.	**Contract management**	Re-establish and train bid committees.	Meeting to be convened with ACFO, AMM AND SCM Manager	Meeting to be convened with ACFO, AMM AND SCM Manager
29.	**Litigation and contingent**	Report to Council on diagnostic analysis of	Report prepared for	Report to be presented before the

	liabilities	root causes of litigations and claims/Update litigation register and reflect total contingent liability.	the attention of the PER To prepare for tabling of the next council sitting	Council Litigation register and contingent liability prepared and updated monthly
30	**Litigation and contingent liabilities**	Conduct a legal assessment on reasonable prospects of success on all pending litigations.	Work In progress	Report to be prepared
31.	**Litigation and contingent liabilities**	Negotiate payment arrangements for goods and services rendered by creditors and suppliers.	Work is in progress It was done in the past, but the Municipality failed to comply to settlement agreement obligations	AMM to ensure compliance on negotiated settlement agreements
32.	**Litigation and contingent liabilities**	Honouring renegotiated payment arrangements.	Discussed same with the CFO and Acting MM Financial crisis of the Municipality remains a stumbling block	ACFO and AMM to ensure compliance on negotiated settlement agreements
33.	**Litigation and contingent liabilities**	Review the business plan for a legal services unit (In-house versus outsourced).	Meeting convened with the Legal Team to initiate the process	The Legal Team to institute the process
34.	**Litigation and contingent liabilities**	Assign case management to appropriate individuals.	Work in progress, meeting held with the Acting Legal Manager	The Acting Legal Manager assigned case management and is being assisted by the FRP legal expert
35.	**Litigation and contingent liabilities**	Investigate default judgments and effect consequence management.	Default judgements are caused by failure to defend applications and summons, and judgement is given against the Municipality. There was a working system with the Erstwhile AMM to	Report to be presented before the Council, disciplinary processes are conducted outside the advisory capacity of the Legal Services.

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			defend all matters as received by the Municipality, however, same has collapsed under the new AMM	
36.	**Litigation and contingent liabilities**	Monthly update litigation register.		Monthly report updated and presented before the corporate services sub-committee.
37.	**System of delegations**	Prepare and adopt a delegation framework and a set of delegations and sub-delegations, including Finance, SCM, and administrative.	Not achieved.	To be attended to by extended deployment of senior managers (Refer to annexure A)
38.	**System of delegations**	Maintain delegations register.	System of delegation still in draft phase	
39.	**System of delegations**	Workshop delegations.	System of delegation in draft phase	
40.	**System of delegations**	Update delegations register.	Draft phase Workshop for managers planned and to be conducted before the end of June	
41.	**Bylaws and enforcement**	Adopt and enforce Bylaws.	All bylaws will require review, consultations and gazetting. Policy formulation/review will follow and then implementation of policies. There is lack of capacity from management to fulfil the tasks	To be attended to by extended deployment of senior managers (Refer to annexure A)
42.	**Bylaws and enforcement**	Report on revenue generated and enforcement of Bylaws		
43.	**Bylaws and enforcement**	Establish a register of Bylaws and review it as stipulated.		
44.	**Bylaws and enforcement**	Develop relevant Polices to give effect to Bylaws, commencing with revenue generating Policies as a priority.		

45.	**UIF&W and consequence management** **UIF&W and consequence management**	Conduct investigations on UIFW expenditure in accordance with sec 32 of the MFMA and investigation of financial misconduct aligned to an adopted schedule of investigations with timelines.	Not achieved. No report was tabled to Council on UIF&W due to reluctance of management	To be attended to by extended deployment of senior managers (Refer to annexure A)
46.		Implement Consequence management for UIF&W.		
47.		Develop and implement UIF&W expenditure SOP and reduction plan aligned to MFMA circulars 68 and 111.		
48.		Establish and maintain UIF&W registers		
49.		Monitor progress on forensic investigations.		
50.		Establish quarterly reporting on UIF&W		
51.	**Audit action plans**	Monitor audit action plan.	The Wed-enabled PAAP is tool created by NT to monitor the progress. The monitoring should be performed and committed by responsible managers and should be emphasised by the Accounting Officer	To be attended to by extended deployment of senior managers (Refer to annexure A)
52.	**Audit action plans**	Improve the quality of AFS.	PT has appointed service provider to compile AFS with a view of skills transfer	Partly achieved

			for municipal employees to compile the quality AFS themselves	
53.	**Audit action plans**	Establish an AFS completion project plan.	The 2021/22 AFS WERE submitted in March 24 and 2022/23 will be submitted in July 2024.	Achieved
54.	**Audit action plans**	Validate progress and verify POE for adequacy and completeness.	Progress not registered due to non-response by Managers	To be attended to by extended deployment of senior managers (Refer to annexure A)
55.	**Audit action plans**	Weekly audit steering committee to discuss the implementation of the audit action plan.	Weekly ASC not held	To be attended to by extended deployment of senior managers (Refer to annexure A)
56.	**Audit action plans**	Implementation of an audit action plan should be an integral part of the performance agreement of senior managers.	Acting Snr Managers must sign the performance Agreement with the Acting MM	Monitor progress
57.	**Audit action plans**	Internal audit to provide monthly assurance on the implementation progress report for the approved audit action plan.	Monthly assurance conducted by IA will be determined by responses made by management monthly	Monitor progress
58.	**Audit action plans**	Reporting on the implementation progress report for the approved audit action plan to Audit Committee, Mayoral Committee and Council.	Audit Committee still need to be appointed for the PAAP progress report to be submitted	Directive issued to establish or participate in shared services.
59.	**Risk management**	Establish risk management policy and strategy.	Draft Risk Management Policy Risk	Monitor progress
60.	**Risk**	Assign risk	Not achieved,	To be attended to by

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	management	management responsibilities to a staff member.		extended deployment of senior managers (Refer to annexure A)
61.	**Risk management**	Update risk register as required by circumstances or as per policy.	Risk Register outdated PT conducting risk assessment for the Municipality	Monitor progress
62.	**Risk management**	Development of organisational business continuity plan.	To be developed after the risk assessment report	Monitor progress
64.	**Risk management**	Risk management and register must be a standing agenda item for all scheduled management and Executive meetings as well as the audit committee.	Not implemented	Implement once risk management office capacitated
65.	**Risk management**	Monitor and report on the implementation of risk-mitigating measures that may have an impact on the implementation of the financial recovery plan, audit action plan, and other risks identified in the risk registers.	To be monitored and reported after the risk assessment report received from PT	To be monitored and reported after the risk assessment report received from PT
66.	**Powers and functions**	Conduct an in-depth analysis of cost implications and determine the viability of mandates.	Not achieved	To be attended to by extended deployment of senior managers (Refer to annexure A)
67.	**Powers and functions**	Renegotiate mandate agreements.	Refer to Institutional &HR report	
68.	**Immovable**	Council to ensure	Refer to Finance report	

	property management	that services of emergency, agency, outsourced, and shared service agreements are costed and included in the budget.		
69.	**Immovable property management**	Conduct a land audit and implementation of the recommendations of the audit, including a cost-benefit analysis (operational expenditure against revenue collected).	Not achieved	To be attended to by extended deployment of senior managers (Refer to annexure A)
70.	**Immovable property management**	Review all lease agreements including the collection of rentals from tenants and whether it is market-related.	Not achieved	To be attended to by extended deployment of senior managers (Refer to annexure A) Monitor progress
71.	**Immovable property management**	Non-paying tenants must be ejected from the properties.	Not achieved	
72.	**Immovable property management**	Identify immovable properties not required for basic municipal services and conduct appropriate disposal actions.	Not achieved	
73.	**Immovable property management**	Establish a forum to engage tribal authorities.	Not achieved	
74.	**Immovable property management**	Develop and implement SOPs with appropriate controls and develop GRAP-compliant asset registers.	Not achieved	
75.	**Immovable property**	Assess all properties for title deeds and	Not achieved	

	management	initiate processes to acquire title deeds and reconcile alienation transactions with Deeds office records for the past five years.		
76.	**Internal audit**	Approve the annual audit plan and risk management documents for 2022/23 financial year.	Draft Audit Plan No Audit Committee to approve the plan	Await audit committee establishment
77.	**Internal audit**	Conduct a capacity and effectiveness assessment (baseline) for the internal audit unit with recommendations.	During the compilation of the Organisational Structure for 2024/25 4 positions are created for internal Audit	Await funding and filling of vacancies
78.	**Internal audit**	Submit quarterly reports on internal audit, internal audit plan, and respective charters to the audit committee and council.	Internal Audit Plan not approved	Assist in drafting plan and submission for approval
79.	**Internal audit**	Assign administrative duties in terms of policy and monitor compliance	Not achieved	To be attended to by extended deployment of senior managers (Refer to annexure A)
80.	**Internal audit**	Ensure the audit committee is properly trained and capacitated.	Not achieved	
81.	**Internal audit**	Set up meetings between the audit committee and MM and Mayor.	Not achieved due to non existence of committee	Await audit committee establishment
83.	**Information and Communication Technology**	Review ICT Governance framework.	Not achieved	Assist in drafting plan and submission for approval
84.	**Information and**	Establish ICT steering	Not achieved	Assist in establishing

	Communication Technology	committee.		committee
85.	**Information and Communication Technology**	Review, develop, and implement ICT general controls.	Not achieved	Await funding
86.	**Information and Communication Technology**	Budget for ICT infrastructure and develop business plans and a business case and scan for funding opportunities and sources.	Not achieved	Await funding
87.	**Information and Communication Technology**	Develop and implement a server downtime monitoring tool.	Not achieved	Await funding
88.	**Information and Communication Technology**	Secure data storage, back up, and recovery solutions.	Not achieved	Await funding
89.	**Information and Communication Technology**	Update the website.	Achieved	Achieved

6.3.4 SERVICE DELIVERY PILLAR

No	**Focus area**	**Key activities**	**Progress Made**	**Measures to be taken to address challenges**
1	Spatial Development Framework (SDF) and Masterplans	Development of a SPLUMA-oriented SDF and approved by Council.	None	To be attended to by extended deployment of senior managers (Refer to annexure A)
2	Spatial Development Framework (SDF) and Masterplans	Appoint expert consultants to develop Master Plans for all the infrastructure sectors that are aligned with the IDP and SDF.	None	
3	Spatial Development Framework (SDF)	Develop and implement policies, and By-laws, including fines for	Policies are undergoing review	

	and Masterplans	enforcement of the By-laws.		
4	Spatial Development Framework (SDF) and Masterplans	Develop and implement an Urban Renewal Plan.	None	To be attended to by extended deployment of senior managers (Refer to annexure A)
5	Spatial Development Framework (SDF) and Masterplans	Implement the GIS system and appoint suitably qualified personnel to manage the GIS system.	None	
6	Capital and Grant Funded Projects	Communicate with NT and take steps to correct the deficiencies that led to the non-compliance.	Review of registered projects was done, appointment of acting director and disciplinary procedure on the PMU Manager were done. More has to be done in correcting deficiencies and monitoring	
7	Capital and Grant Funded Projects	Determine the portion allocation under-spent and apply for a portion of the allocation to complete critical infrastructure projects.		
8	Capital and Grant Funded Projects	Creation of a conducive environment to promote stability in Senior Management including the Accounting Officer.	Not achieved	
9	Capital and Grant Funded Projects	Appointment of procurement committees to be responsible for Grant-approved projects. Conduct capacity building on committee members.	Bid Committees appointed by actimg MM in March/April 2024	
10	Capital and Grant Funded Projects	Improve performance of the Project Management Unit (PMU) and grant management.	Review of registered projects, appointment of acting director and disciplinary procedure on the PMU Manager	
11	Capital and Grant Funded Projects	Intensify monitoring of compliance with legislation by management.	Monthly meetings and reports from PMU from April 2024	
12	Asset Management	Approval and implementation of Asset Management Policy.	None	To be attended to by extended

13		Development of the Asset Care Program with DBSA assistance. Audit of current infrastructure (conditional assessment, determination of RUL and impairment reviews)	None	deployment of senior managers (Refer to annexure A)
14		Maintain the Asset Register and implementation of a long-term asset management strategy.	None	
15		Development and implementation of maintenance plans for all asset classes.	None	
16		Improve cash flow management to buy meters. Have regular meter audits.	Applied for 10 000 smart meters to NT in April 2024	
17		Prioritisation of acquisition of repairs and maintenance equipment.	A sound budget for maintenance of assets from 1 July 2024	
18		Improve monitoring of projects completed and still under construction.	Monthly meetings and reports from PMU from April 2024	
19		Improve controls over immovable assets. Collaboration between Finance and Engineering, and other Departments in ensuring that assets are properly accounted for.	Monthly meetings and reports from PMU from April 2024	
20	Loss control - Water	Implement systems and controls to identify and measure water losses.	To be reported by District Municipality (NMMDM) on their submission to Court	
21		Regular meter audits.		
22		Maintenance of meters and replace damaged meters.		
23		Appoint personnel dedicated to the maintenance of		

		meters.		
24		Replace old asbestos (AC) pipelines with PVC pipes.		
25		Prioritising areas with the highest occurrence of leakage or breaking of pipes for repairs in the short term		
26		Develop and implement maintenance schedules that includes calibrating and replacing damaged water meters.		
27		Develop a customer care plan setting out conduct that increases service delivery efficiency.		
28		Institute a call centre to track queries that are submitted to different departments.		
29	Loss control - electricity	Upgrade the electrical network using circuit breakers.	None	To be attended to by extended deployment of senior managers (Refer to annexure A)
30		Procurement of smart meters to alleviate illegal bridging of meters. Improved billing system and control.	None	
31		The municipality must divide the municipality into regions/zones/wards based on the area identified with the highest losses and do audits.	None	
32		Regular meter audits.	None	
33		Implement frictionless payments such as mobile money, online payment platforms, and bank transfers. This can reduce the need for physical coupons.	CFO reported that frictionless purchases are achieved at outlets such as Spar and online	

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34	Bulk meters	Installation of new bulk meters.	Bulk supply is the function of district municipality and Eskom	
35	Bulk meters	The municipality must conduct a monthly water balance to confirm its water use.		
36	Non-technical losses due to meter tampering, illegal connections	Utilise meter readers to undertake inspections monthly and report illegal activities.	None	Will be addressed by new smart meters
37	Non-technical losses due to meter tampering, illegal connections	Acquire a sufficient and reliable fleet for the technical department.	None	Await funding
38	Unmetered consumption	Improved Credit Control (register consumers).	None	Will be addressed by new smart meters
40	Need for meter audits and 'SMART' Technologies	Conduct meter audits.	Applied for 10 000 smart meters to NT in April 2024	
41	Need for meter audits and 'SMART' Technologies	Review and revise the plans to implement smart technologies.	Applied for 10 000 smart meters to NT in April 2024	
42	Performance Management	Enforce effective performance management policies.	Planned to implement in 2024/2025	
43	Performance Management	Training in performance management and its importance.		
44	Performance Management	Make use of the Rural Road Asset Management reports and other infrastructure technical reports to effectively plan repair and maintenance based on conditional assessments.	Task irrelevant as it is for DEPT Public Works. Once funds are secured resealing of roads will be implemented.	
45	Revenue	Lack of Wayleave policy and	None	To be attended

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	Improvement	regulations and its implementation		to by extended deployment of senior managers (Refer to annexure A)
46	Revenue Improvement	Lack of implementation of Wayleave policy and imposition of rates and tariffs	None	
47	Waste and Refuse Removal / Solid Waste Infrastructure	Obtain funding for landfill management and an approved and implemented Integrated Waste Management Plan.	None	To be attended to by extended deployment of senior managers (Refer to annexure A)
48		Put measures in place to comply with the license requirements and apply for a license.		
49		Engage the services of experts to determine the landfill's useful lives.		
50		Prioritise funds for the rehabilitation of dysfunctional landfill sites		
51		Recommissioning and improving the capacity and efficient running of transfer stations and recovery facilities		
52		Finalisation, approval, and implementation of By-laws.		
53		Proper implementation of asset management principles.		
54		Implement access controls such as fencing the landfill sites.		
55		Purchase of specialised refuse removal trucks to increase capacity of waste removal.		
56		Purchase of specialised refuse plant to increase		

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		capacity of refuse functions at landfill sites.		
57		Regular maintenance of existing vehicles to reduce the frequency of breakdowns.		
58		Improve workshop capacity and turnaround times.		
59		Constant emails and telephonic follow-ups on progress made by appointed service providers.		To be attended to by extended deployment of senior managers (Refer to annexure A)
60		Continuous engagement with the district regarding bulk supply connections.		
61		Land acquisition processes through Housing Development Agency to identify available municipal land for development.		
62	Planning and Building Control	Public awareness of procedures and processes for building control.	Due to lack of internal capacity the tasks were not achieved	
63		Training inspectors to ensure they understand their scope of work and improve on people skills.		
64		Strengthen Inter-governmental Relations (IGR) capacity.		
65		Peacemaker training and accreditation for easy issuing of contraventions related to land use and illegal building.		
66		Inspectors must schedule monthly visits and book vehicles in advance with the fleet department.		
67	Fleet Management	A Fleet Management policy must be drafted and approved by Council.	None	To be attended to by extended deployment of

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68		The municipality needs to develop a Fleet Management and Strategy Plan that considers the current scenario and also a plan that anticipates changes in the future.		senior managers (Refer to annexure A)
69		Prioritise investment in vehicles.		
70		Department to come and present a business plan for DLM housing projects		To be attended to by extended deployment of senior managers (Refer to annexure A)
71		Letters have been written to the department, HOD, and MEC to intervene.		
72	Housing Delivery	Implement project management principles to ensure the completion of projects including the imposition of strict consequences and penalties to defaulting service providers.	None	
73		The municipality must prioritise the transfer of title deeds to beneficiaries.		
74		Finalisation, approval, and implementation of the Housing Sector Plan, Informal Settlement Policy, and Allocation Policy		
75	Roads and Storm Water Infrastructure	Participate in the District Rural Road Asset Management System (RRAMS) programme.	None	To be attended to by extended deployment of senior managers (Refer to annexure A)
76		Blading and patching gravel roads.		
77		Repair potholes.		

78		Clean stormwater drainage systems.		
79		Prioritise the purchase of equipment, material, and plant to conduct repairs and maintenance.		
80	Environmental Awareness Campaigns	Communicate with DEDEA to collaborate on Environmental Awareness Campaigns.		
81	Environmental Awareness Campaigns	Prioritise funds towards conducting awareness.		
82	Parks and Cemeteries	Establish a records management system at satellite offices.		
83	Parks and Cemeteries	Allocate municipal officials to be responsible for satellite offices.	Officials have been allocated to satellites	Achieved
84	Parks and Cemeteries	Controls over the recruitment process to ensure that staff is employed based on meeting the requirements of the position.	Audit on going with a level of resistance	To be attended to by extended deployment of senior managers (Refer to annexure A. .
85	Parks and Cemeteries	Prioritise investment in new equipment and train the staff available to use the equipment.	None	
86	Security Services	Appointment of dedicated personnel and prioritising reallocation of funds to internal security	None	To be attended to by extended deployment of senior managers (Refer to annexure A.
87		Constant community engagements to use the communities as watchdogs of municipal infrastructure.		
88		Add access control and additional security officers at community facilities.		
89		Implement security		

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	Local Economic Development	measures at strategic facilities i.e. substation	None	To be attended to by extended deployment of senior managers (Refer to annexure A)
90		Develop LED strategy and implementation plan.		
91		Activate the LED Forum to spur economic development through sustainable LED projects that are implemented in cooperation between the public and private sectors.		