

 FOCUS AREA KEY ASSESSMENT FINDING (BASELINE)			
PILLAR ONE: GOVERNANCE			
1	Model (Council and Committees Governance)	<p>MPAC and Disciplinary Board are established but not fully functional due to the incapacity of members to discharge their duties.</p>	
		<p>Council resolutions were not availed due to a lack of accountability by the administration staff and an inadequate manual filing system.</p>	
		<p>The Audit Committee does not provide adequate oversight over the preparation of financial statements due to a lack of capacity in the Finance team to prepare financial statements for review on time before</p>	

		Staff and Councillors owe the municipality for unpaid service bills; as at 19 October 2023, 11 Councillors R511,120; 26 Staff members owed R1,303,859	
2	Contract Management	<p>No Contract Management Committee or Contracts Management Policy is in place due to the non-implementation of the NT Contract Management Framework.</p> <p>The contract register is not being updated as required by the MFMA Section 116(2)(b).</p> <p>The municipality's contract management practices are ineffective; no dedicated contract management personnel exist.</p>	

	<p>The financial management system provider has renewed their contract irregularly for eight years. However, the court has terminated their contract, effective 31st Dec 2023. The municipality still needs to finalise an open tender to procure a new financial management system because they are currently addressing disputes raised by members of the public. MCLM has had no financial system for the month of January 2024. MCLM has engaged GPT and NT on an</p>	
	<p>POE on the expenditure on goods and services required on an ongoing basis not provided</p>	
	<p>POE of value for money analysis of existing contracts not provided</p>	
<p>Litigation and contingent liabilities</p>	<p>No substantive Legal Manager.</p>	
	<p>Litigation strategy not in place, resulting in; lack of litigation reduction strategy Lack of a legal, operational plan Lack of legal protocols enforcing functional departments to have third-party contracts reviewed by the legal department before binding the municipality Lack of litigation register.</p>	

		No MFMA legal compliance matrix.	
4	System of Delegations	MCML System of Delegations is not compliant with the Systems Act, last reviewed in July 2020; not reviewed at the start of the current council's term of office in November 2021 or the appointment of the current MM in May 2023 as stipulated by MFMA Circular 73.	

		<p>The system of Delegations is not fully cascaded to lower levels below executive directors reporting to the Municipal Manager.</p>	
		<p>The system of Delegations does not cover delegation of all matters with legal implications to the Legal Manager, SCM and <u>Bid Committees</u>.</p>	
		<p>No delegation register in place.</p>	
5	By-Laws	<p>No record for the Municipal By Laws reviewal</p>	
		<p>Tariffs by-laws for electricity were last reviewed in 2020; the current review proposal is still going through the approval process</p>	
6	UIF&W and Consequence Management	<p>The Council is not providing oversight on UIF&W management more effectively by requiring quarterly expenditure reports from the Mayor; only an annual report to the Council is done.</p>	
		<p>No dedicated resource assigned to the management of UIF & W due to lack of strategy to reduce UIF & W, violating MFMA Circular 111</p>	

<p>Fruitless and wasteful expenditure accumulation increased significantly by 121.73% from R138,444,087 in FY2021/22 to R R306,984,183 in FY2022/23 due to charges of interest and penalties creditors' accounts with Eskom, AG, Rand Water, Telkom, SARS Municipal Councillors Pension Fund, Compensation Commission, Nashua and Quill Associates (Financial</p>	
<p>Lack of investigations causing accumulation of UIF & W which remains unmanaged due to lack of accountability, violating S32(2)(a) and (b) of the MFMA.</p>	

7	Audit action plans	Non-implementation of the recommendations from UIF & W management service provider appointed by PT.
		There is no reporting of unauthorised expenditure in the MCLM AFS 2020/21, 2021/22, 2022/23
		Internal Audit Function not adequately staffed.

		<p>The municipality had a regression of audit outcomes for the past five years due to PAAP actions not being implemented in full for five consecutive years from 2019; hence, audit findings were not addressed and were repeated in subsequent years; 2017/18 Unqualified; 2018/19 Unqualified; 2019/20 Unqualified; 2020/21 Adverse; 2021/22 Disclaimer</p>	
		<p>The municipality did not submit AFS for the FY2021/22 to the Audit Committee for review before submitting them to AG for audit. The AFS had material</p>	
		<p>The municipality does not have a three-year rolling strategic internal audit plan.</p>	
8	Information & Communication Technology	<p>The ICT Governance Framework was adopted on the 23rd of June 2022 but was not implemented.</p>	
		<p>Ineffective systems and change controls due to inadequate ICT general and application controls</p>	
		<p>ICT policies are in place but are not being implemented effectively due to inadequate documentation.</p>	

		The BIQ system is not MSCOA-compliant	
9	Risk management	Risk Management department has been understaffed since 2012, with only the Risk Manager	
		Proliferation of informal settlements in private land due to migration factors for job opportunities.	

	Powers and Functions	MCLM carries an underfunded mandate for providing driver licensing services on behalf of the Gauteng Department of Transport & Roads Infrastructure on an Agency Agreement. MCLM retains 20 per cent of revenue from service fees, which covers only 50% of staff costs; hence, the municipality irregularly spends funds meant for its core competence mandates to subsidise the operations.	
10	Immovable Property	As of 30 June 2023, immovable property valued at R3,25 billion, consisting of Investment Property R217 million (98% Land), Community assets (R185 Million), land and municipal operational buildings (R304 million) Infrastructure (R2,2 billion), projects under construction amounting to R322 Million. <u>MCLM has no credible</u>	
		There is no adequate record of the municipal land holding portfolio due to the lack of processes to account for municipal land.	
		The municipality received R1.4 million from rental facilities in 2023 and R1,7 million in 2022. A decrease of 18%; however, leased properties are not monitored to maintain their condition. The municipality has not reviewed rental amounts on properties to ensure they are market-related.	

MCLM does not have a Land Acquisition and Alienation Policy	
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The municipality received R1.4 million from rental facilities in 2023 and R1,7 million in 2022. A decrease of 18%; however, leased properties are not monitored to maintain their condition. The municipality has not reviewed rental amounts on properties to ensure they are market-related.	
MCLM does not have a Land Alienation Policy	

PILLAR TWO: INSTITUTIONAL

1	Operating Model	The municipality did not pronounce itself on the Operating model to be followed or utilised, e.g., distributing	
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		<p>efforts to service the municipality.</p> <p>In 2022 the municipality and COGTA GP commissioned Lekoko Consulting to assist with Organisational Design and related issues.</p> <p><u>The report on Organisational Design</u></p>	
2	Organisational Structure	<p>The Organisational Structure was last reviewed in 2014.</p> <p>The municipality is interchangeably utilising two organograms, i.e., the one for 2018 and 2010.</p>	
		<p>The report on Organisational Design was signed – off by Lekoko Consulting and COGTA GP on 19/04/2022 and it had three options on the Organisational structure options. Job evaluations are not conducted.</p> <p>The municipality is not</p>	
		<p>There is no Store Unit in SCM department.</p>	
		<p>No committee in place to oversee the development of the organisational structure.</p>	

3	Overtime	<p>Overtime policy last reviewed in 2012.</p>
		<p>Overtime expenditure for 2020/21 FY was R27.3m. Overtime expenditure for 2021/22 was R31.2m</p> <p>Infrastructure Development and Community Services departments have the highest overtime throughout the</p>
4	Records Management	<p>Records management policy was last approved in 2012.</p> <p>There is no record management system in place.</p> <p>There is no approved file plan. Records are not centralised.</p> <p>No proper space to store documents.</p> <p>No segregation of duties on records management.</p>

5	Job descriptions and Evaluations	<p>Job descriptions are not regularly updated in line with the Regulations.</p> <p>Job evaluation not conducted in line with the regulations.</p>	
6	Acting Allowances	<p>Appointment of employees in acting positions that is inconsistent with the criteria in the Acting Allowance Policy (Circular 6/2012).</p> <p>Employee vacancy rate is at 48%.</p> <p>The acting allowance policy was last reviewed in October 2012.</p>	
7	Key HR Policies	The municipality is in the process of reviewing HR policies and aligning them with the Regulations.	

		HR policies were last reviewed in 2012.	
8	HR Strategy	The last institutional strategic plan session was held in 2019.	
		The HR Strategy was last reviewed in 2012.	
9	Skills and Competencies	No skills audit done but the municipality is submitting WSP and ATR to LGSETA.	
		No training plans in place. Lack of funding for training and development. The SDF is appointed.	
		Skills and competencies not in line with the municipal needs.	
		Skills audit was last done in 2012.	
		Noncompliance with MSR on conducting skills needs analysis and skills audit every five years	

10	Filling of Critical Vacant Position	<p>Recruitment policy was last updated in 2019.</p> <p>There is no recruitment plan in place.</p> <p>There is a 48% vacancy rate.</p> <p>The following S57 manager position is still vacant: Chief Financial Officer (since 2019).</p> <p>The municipality is unable to fill vacant positions at junior and lower level.</p>	

PILLAR THREE: FINANCIAL MANAGEMENT

1	Funded budget and budget parameters. Budget related policies	Lack of credible budget funding plan because collections targets within the plan are still below the norm, i.e., the target is 65%.	

2	Budget related policies	Policies not being fully implemented, especially the Cost Containment Policy, Indigent Management Policy, Cash Management Policy, Long Term Financial Plan, Property Rates Policy, Tariff Policy, Sundry Tariff Policy, Credit control and Debt Collection	

3	Revenue Management	Poor revenue management	

4	SCM compliance and value for money	Non-compliance with supply chain management (SCM) regulations 21(b), 28(1)(a)(i) and 36(1) resulted in irregular expenditure being incurred of R33 Million of which the management identified R26	

5	Cost containment and realistic cash flow management	High finance charges due to high amounts owed to Eskom and Rand Water resulting in high fruitless and wasteful expenditure.	

		Increase in operational costs with fuel and oil having the highest cost. Fuel costs increased from R17m in 2022 to R20m in 2023.	
6	Financial control environment	There is a lack of human capital in the BTO Office in the past year. There are vacancies in BTO senior management.	

		The internal audit unit is understaffed	
		Poor document control, which resulted into AGSA reporting limitation of scope	

		No reconciliation between the sub ledger and the control accounts.	
		No supplier or bank accounts reconciliations monthly	

		Material misstatements of non-current assets, current assets, liabilities, revenue, expenditure, and disclosure items identified by the auditors in the submitted financial statements.	
8	mSCOA implementation	<p>The contract of the system vendor expired on 31 Dec2023. The Municipality has not fully complied with mSCOA regulations due to the financial system not being compliant.</p> <p><u>-Data strings are not credible.</u></p>	

9	Debt Management	Under-collection of billed revenue resulting in cash flow problems. The municipality's total outstanding debtors amounted to R5,3 bn on 30 June 2023 compared to R4,9 bn on 30 June 2022 which indicates weaknesses within the current credit control system and debt collection processes	

10	Indigent Management	<p>Indigent Register not reviewed regularly.</p> <p>Application and verification process do not follow the Indigent Policy.</p> <p>There are no proper documents to prove whether applicants qualify or not</p>	

11	Expenditure Management	<p>The poor spending has negative impact on service delivery.</p> <p>Unspent grant for the past three years is as follows:</p> <p>MIG</p> <ul style="list-style-type: none"> •R554 219 in 2021, •R9,8m in 2022 and •R9.0m in 2023. <p>WSIG</p> <ul style="list-style-type: none"> •R544 219 in 2021, •R3.7m in 2022 and 	
12	Asset management	<p>The municipality does not have credible immovable assets register in place</p> <p>AGSA could not find sufficient appropriate audit evidence on the immovable property of the municipality</p>	

13	Cash management	Cash Management and Investment Policy not being fully implemented.	
14	Circular 124 Eskom Debt Relief Approval	Municipality still in progress to fully complying with the Eskom Debt Relief Approval Conditions.	

**PILLAR
FOUR:
SERVICE**

1	Asset Management	<p>The Asset register as at 30 June 2023 is not GRAP compliant, as the useful life of the assets are not assessed, no conditional assessments of assets.</p> <p>No adequate asset management internal controls:</p> <ul style="list-style-type: none"> •No acquisition and disposal register on assets, •No system for identification and tracking non-fixed asset movement, eg asset barcoding. •Municipality does not maintain full records of asset repairs and maintainance. •No security protocols to prevent theft and vandalism 	
		Misuse and misappropriation of asset maintainance budget.	

		No Asset/infrastructure Management Plans/System.	
		The municipality does not have a detailed and unbundled asset register. Reviewed Asset Register (June 2023) does not have detailed conditions of assets. No asset maintenance history and expected useful life specified.	
2	Water Provision (Bulk & Distribution)	Key vacant posts within water department	

		<p>All MCLM water bulk meters are old and not calibrated.</p> <p>The municipality relies on Rand water bulk meters for bulk water readings</p>	
		<p>Water operations and maintenance plan does not have record of water asset-register .</p>	
		<p>No systems and internal controls to effectively manage water losses:</p> <ul style="list-style-type: none"> •No system to bill indigents above 6kl monthly threshold. •No records of mobile tankers' unmetered water supply, which constitutes unmetered consumption, •No emergency response teams to attend pipe bursts after hours, •No reliable system for reporting water pipe bursts and leakage, •Water losses increased from 23% (FY 2021/22) to 34% in the FY 2022/23 year. Norm (15%-30%) 	

		No proper Water Conservation and Demand Management strategies	

		No budget for repair and maintenance for critical water reticulation monitoring and controls components such as pressure release and non-return valves,	
3	Energy (Electricity) (Supply & Distribution)	No Energy Services Master Plan. Current Energy status assessment developed in 2017 and is overdue for 5yr review and update. No electricity loss control plan or systems of internal controls	

		Lack of complete implementation plans for sanitation provision	
		<p>Sewer system received a non-compliant Green Drop score of 21% according to DWS Green drop report (2022) – which is a dysfunctional and unsatisfactory performance, with major corrections.</p> <p>Only 2 out 5 Wastewater</p>	

'	<p>Negative AG opinion due to inefficient implementation of the waste strategy and IWMP not reviewed.</p> <p>Perceived low workforce to deliver waste collection services adequately.</p> <p>Council approved waste collection strategy of 2014/15 targeting the informal settlements has not yet been implemented. No waste collection services rendered to thirteen (13) informal settlement areas and there is illegal dumping around the areas.</p>		

6	Capital Projects and Grant Funded Projects	Lack of proper project planning and ineffective project management. There are symptoms of project management shortfalls (i.e., scope creep, reassessments, contract terminations,	

7	Community Facilities	There frequency of bookings and subsequent revenue generated from community facilities and recreational facilities is declining. Tariffs	
8	Licensing, Testing, Traffic Police, and security systems	<p>Carletonville Vehicle Testing Station is up and running from March 2024.</p> <p>Motor Vehicles are now tested roadworthy in Merafong Vehicle Testing Center, revenue is generated for the municipality.</p> <p>The allocation for MCLM is not enough to cover costs such as infrastructure maintenance and employees' salaries from the revenue generated.</p>	

9	Fleet Management	<p>Improper recording of assets: inconsistency between the asset register and fleet management plan.</p> <p>No information on Municipality fleet insurance. There is no evidence obtained to confirm that the MCLM has insurance for fleet, that their vehicles are roadworthy and that the maintenance reports are maintained.</p>	

KEY ACTIVITIES	RESOURCES	RESOURCES MOBILISED	RESPONSIBLE	START DATE
Schedule quarterly training sessions for MPAC members on governance, oversight, financial management, and roles and responsibilities	In-house	GPT; CoGTA;	ED: Corporate Services	01-Mar-24
Schedule quarterly training sessions for Disciplinary Board members on handling of disciplinary cases	In-house	GPT; CoGTA;	ED: Corporate Services	01-Mar-24
Develop a council resolutions tracking register to track implementation of resolutions	In-house	In-house	MM	01-Mar-24
Establish a standing agenda in the council meetings to discuss the progress of implementation of council resolutions.	In-house	In-house	MM	01-Mar-24
The Audit Steering Committee should hold weekly meetings to discuss the progress of both PAAP and AFS preparation processes.	In-house	In-house	Chief Audit Executive	01-Mar-24

Implement payroll deductions to recover the total of R1,814,979 owed on Staff and Councillors accounts that are overdue for three months through the payroll, clearing the total owing within 12 months	In-house	In-house	CFO	01-Mar-24
Establishment of a Contract Management Committee, that meets monthly to deliberate on contract management issues	In-house	In-house	CFO	01-Mar-24
Development of Contracts Management Policy; implementation to be monitored by the Contracts Management Committee.	In-house	In-house	CFO	01-Mar-24
Update the Contract Management Register	In-house	In-house	CFO	01-Mar-24
Create the role of Contracts Management Officer in the Legal Department reporting to the Legal Manager	In-house	In-house	ED: Corporate Services	01-Mar-24

Regularise and legalise the procurement of the financial management system through an open tender process	In-house	In-house	ED: Corporate Services	01-Mar-24
Review expenditure on services and goods required on an ongoing basis to determine what can be procured through open tenders for a three-year on an as-and-when-required basis.	In-house	In-house	CFO	01-Mar-24
Review of all contracts to determine the cost-benefit of outsourcing as compared to insourcing.	In-house	In-house	CFO	01-Mar-24
Recruit a suitably qualified resource for the Legal Manager role within 3 months.	In-house	In-house	ED: Corporate Services	01-Mar-24
Implement litigation reduction plan	In-house	In-house	ED: Corporate Services	01-Mar-24
Implement legal operational plan	In-house	In-house	ED: Corporate Services	01-Mar-24

Implement legal management protocols and Standard Operating Procedures.	In-house	In-house	ED: Corporate Services	01-Jun-24
Updated litigation register; showing total contingent liabilities	In-house	In-house	MM	01-Mar-24
Develop and implement an MFMA compliance matrix	In-house	In-house	ED: Corporate Services	01-Jun-24
Immediately lodge a ZAR 1 billion debt claim with Blyvooruitsig Mine liquidators.	In-house	In-house	CFO	01-Mar-24
Initiate an arbitration process as an alternative dispute resolution strategy to settle ZAR 1,5 billion debt with the mines.	In-house	In-house	CFO	01-Mar-24
Council to review and approve the System of Delegations for the current term of office by the Council, and in line with the appointment of the new Municipal Manager.	In-house	In-house	MM	01-Mar-24

Cascade of delegations to roles below executives' posts.	In-house	In-house	MM	01-Mar-24
Delegate legal oversight responsibilities to the Legal Manager role, SCM and Bid Committees.	In-house	In-house	ED: Corporate Services	01-Mar-24
Create a delegation register, which will be updated monthly.	In-house	In-house	ED: Corporate Services	01-Aug-24
Review / develop all service by-laws impacting revenue generation within the 12 months.	In-house	In-house	ED: Corporate Services	01-Mar-24
Expedite the approval of and implementation of the by—laws on the reviewed electricity tariffs.	In-house	In-house	CFO	01-Mar-24
Accounting Officer to submit UIF&W expenditure report to the mayor quarterly.	In-house	In-house	MM	01-Mar-24
Municipality to assign UIF & W management responsibilities to a dedicated resource within the Finance department.	In-house	In-house	CFO	01-Mar-24

MCLM to negotiate payment terms with all major creditors to mitigate the incurrence of penalties and interest charges.	In-house	In-house	CFO	01-Mar-24
Internal Audit to submit monthly UIF&W incidents reports to MPAC for investigation. MPAC to investigate UIF&W expenditure and implement consequence management, including expenditure recovery from liable persons.	In-house	In-house	ED: Corporate Services	01-Mar-24
Municipality to investigate the reported irregular fruitless and wasteful expenditure in line with Irregular Expenditure Framework issued by National Treasury.	In - house	In - house	MM	01-Mar-24

Municipality to take disciplinary action against officials who caused the Municipality to incur irregular, fruitless and wasteful expenditure and the losses must be recovered.	In - house	In - house	MM	01-Mar-24
The Municipality must report the irregular, fruitless and wasteful expenditure to MPAC for oversight.	In - house	In - house	CFO	01-Mar-24
Where applicable, the Municipality must apply for condonation of irregular expenditure in line with the Irregular Expenditure Framework issued by National Treasury.	In - house	In - house	CFO	01-Mar-24
Municipality to implement UIF & W management and reduction recommendations from the service provider appointed by PT.	In-house	In-house	CFO	01-Mar-24
Accounting Officer to submit Budget Re - allocation Report to Audit Committee annually, on or before 30 June, for oversight on budget vote reallocations before submission of AFS to AG.	In-house	In-house	MM	31-May-24
Adequately staff the Internal Audit Function	In-house	In-house	MM	01-Mar-24

The Council should include the performance targets relating to the implementation of OPCA, Audit Committee recommendations regarding financial reporting and the AFS preparation; in the performance agreements of the Accounting Officer and Executive Directors, which should be cascaded to all subordinate municipal officials:	In-house	NT; PT	MM	01-Mar-24
	In-house	NT; PT	MM	01-Mar-24
The Internal Audit function should prepare a three-year rolling strategic internal audit plan, updated annually as per the annual risk assessments	In-house	In-house	Chief Audit Executive	01-Mar-24
Implement the ICT Governance Framework	In-house	In-house	ED: Corporate Services	01-Mar-24
Develop, approve, and implement ICT general and application controls.	In-house	In-house	ED: Corporate Services	01-Mar-24
Document and roll out ICT policies and control awareness across all end users.	In-house	In-house	ED: Corporate Services	01-Jun-24

<p>Champion the procurement of an MSCOA-compliant financial system</p> <p>Prepare and implement an action plan to address the process and challenges with the conversion to a new financial system. An IT Steercom must be established with all role-players to oversee the process.</p>	In-house	In-house	ED: Corporate Services	01-Mar-24
<p>Budget for the appointment of suitably qualified personnel to build the required capacity to carry out the Risk Management department's mandate</p>	In-house	In-house	ED: Corporate Services	01-Mar-24
<p>Management to develop and implement an Insurance Management Policy</p>	In-house	In-house	ED: Corporate Services	01-Jun-24
<p>Adopt and implement the Merafong City Local Municipality Informal Settlements Management and Control Bylaw.</p>	In-house	In-house	ED: Economic Planning and Development	01-Mar-24

MCLM to renegotiate the Agency agreement to access funding to fully cover the operations and the capex required to repair the Fochville facilities and complete the Carletonville facilities. Invoke the Agency Agreement termination provisions if GDRT does not fully fund the operations after three months of negotiations as provided for in the agreement	In-house	In-house	MM	01-Mar-24
Maintain an up-to-date immovable property asset register.	In-house	In-house	CFO	01-Mar-24
Develop and implement processes to account for municipal land and perform a land audit.	In-house	In-house	ED: Economic and Development Planning	01-Jul-25
Municipal Valuer to analyse and review rentals of municipal properties to be in line with market levels on an annual basis. MCLM to limit all long-term leases to one year agreements.	In-house	In-house	ED: Corporate Services	01-Mar-24

Develop, approve, and implement a Land Acquisition and Alienation Policy.	In-house	In-house	MM	01-Sep-24
Develop and implement processes to account for municipal land and perform a land audit.	In-house	In-house	ED: Economic and Development Planning	01-Jul-25
Municipal Valuer to analyse and review rentals of municipal properties to be in line with market levels on an annual basis. MCLM to limit all long-term leases to one year agreements.	In-house	In-house	ED: Corporate Services	01-Mar-24
Develop, approve, and implement a Land Acquisition and Alienation Policy.	In-house	In-house	MM	01-Sep-24
Council to review and sanction Lekoko report before the end of November 2023.	In - house	COGTA GP SALGA GP	ED Corp Shared Serv. MM. Council	01.01. 2024

Review the Organisational Structure in line with the Municipal Staff Regulations	In - house	COGTA GP SALGA GP	ED Corp Shared Serv. MM. Council	01.02.2024
The vacancy rate should be realigned with the new structure based on new organisational needs.	In - house	COGTA GP SALGA GP	ED Corp Shared Serv. MM. CFO	01.03.2023
The municipality to cater for Stores Unit in SCM department	In - house	In - house	ED Corp Shared Serv. MM	01.03.2024
Municipality to appoint a committee that will oversee the development and implementation of the organogram.	In - house	In - house	ED Corp Shared Serv. MM	01.03.2024

Urgently review and approve overtime policy in line with the BCEA and SALGBC Divisional Agreement on Conditions of Service	In - house	In - house	HR Manager	01.04.2024
Develop SOP on overtime and workshop the entire staff on the developed policy.	In - house	In - house	HR Manager	01.04.2024
Prepare and approve monthly overtime budgets per department and approved by department heads.	In - house	In - house	S57 Managers. MM	01.03.2024
The municipality to reduce overtime by 40% by financial year end.	In - house	In - house	S57 Managers. MM	01.02.2024
Develop an approved file plan in accordance with the Provincial Archives Services.	In - house	In - house	HR Manager ED Corp Shared Serv.	01.03.2024
Through the partnership with SALGA in collaboration with a Technology Partner, the pilot project will assist in ensuring the record management system is in place and is automatic	Scanners	SALGA GP	S57 Manager MM	01,10,2024

Municipality to develop an automate records management system. To train individuals on specialised function within the unit.	In house	In - house	S57 Manager MM	01,10,2024
Review and evaluate all job descriptions with the help of SALGA and COGTA. Conduct TASK job evaluation	In - house		S57 Managers. MM	01.04.2024
Implementation of Municipal Staff Regulations and Acting Allowance Policy (Circular 6/2012),	In - house		HR Manager. ED Corp Shared Serv. MM	01.02.2024
Appoint only officials with requisite competencies	In - house	In - house	HR Manager. ED Corp Shared Serv.	01.02.2024
All appointments about acting allowances to be strictly sanctioned by the MM or his delegate.	In - house	In - house	S57 Managers. MM	01.03.2024
Conduct audits on the status of all Council policies.	In - house	In - house	S57 Managers. MM	01.04.2024

Review and implement all HR and financial related policies with the help of SALGA and COGTA	In - house	COGTA GP SALGA GP	ED Corp Serv. CFO. MM	01.04.2024
Convene strategic planning session.	In - house	COGTA GP SALGA GP	S57 Managers MM	01.02.2024
Approve HR strategy.	In - house	In - house	S57 Managers MM	01.02.2024
The Municipality applies for mandatory grants through the submission of WorkPlace Skills Plan and Annual Training Plan.	In - house	COGTA GP Internal Budget & SALGA GP	ED Corp Shared Serv. MM	Jul-24
The municipality to collaborate with institution of higher learning about staff training.	In - house	appointed panel of training service provider.	ED Corp Shared Serv. MM	Nov. 2024
Skills and competencies conducted through officials roadshows to determine skills training needs		Item was approved by the council in November 2024	ED Corp Shared Serv. MM	Jul-24
Conduct skills audit using Department of Cooperative Governance Gap Skills tool		corporate governance gap skill tool	ED Corp Shared Serv. MM	Jul-24
Compliance to MSR regulation on skills development		corporate governance gap skill tool and approved org. structure	ED Corp Shared Serv. MM	Jul-24

Urgently review recruitment policy and present same to council for approval.	In - house	In - house	HR Maager ED Corp Shared Serv.	01.02.2024
Develop SOP and workshop staff on the approved policy.	In - house	In - house	HR Maager HRD Manager	01.04.2024
The MM to approve recruitment plan agreed to by the LLF.	In - house	In - house	HR Manager	01.04.2024
Fast track recruitment process for the senior management positions in accordance with the relevant legislative prescripts.	In - house	In - house	MM. Council.	01.04.2024
Fast track appointments of general workers and supervisors in infrastructure development and community services departments.	In - house	In - house	ED Corp Serv. MM	01.04.2024
Consequence management should apply to those frustrating the filling of vacant positions.	In - house	In - house	S57 Managers. MM	01.03.2024
Prepare and implement a credible Budget Funding (BFP) Plan for the 2024/25 MTREF period.	In - house	In - house	MM and Cfo	01-Mar-24

BFP progress must be reported monthly against set financial targets.	In - house	In - house	MM and Cfo	01-Mar-24
Compilation of a credible and cash-funded budget over the 2024/25 MTREF period.	In - house	GPT	MM and Cfo	01-Mar-24
Budget for operating surpluses to catch up on arrear creditors, built capital replacement reserves, cost containment linked to targets, and reduced contracted services	In - house	In - house	CFO	01-Mar-24

PT budget assessments to verify compliance and funding status.	In - house	GPT	MM	01-Mar-24
Negotiate with the mining houses to reduce the percentage of funds paid into the trust account while waiting for the Valuation Appeal Board case to be finalised, this frees up the funds that will be incorporated into the budget.	In - house	In - house	MM	01-Mar-24
Negotiate a payment plan with Rand Water.	In - house	In - house	MM	01-Mar-24
Each Section within the Municipality to take full responsibility in ensuring that they spend within the allocated budget. Spend within approved budget. (This to be included in their performance contracts)	In - house	In - house	MM, CFO and all Senior Managers	01-Mar-24
The Municipality must invest in workshopping the critical policies with an aim of improving compliance to the policies and review for cost-effectiveness. Municipality to drive that GPT assist with workshopping these critical policies and providing necessary training.	In - house	GPT	MM and CFO	01-Mar-24
All budget-related policies must be revised annually in the budget cycle for cost-effectiveness.	In - house	In - house	MM and CFO	01-Mar-24

Each department must have targeted cost savings.	In - house	In - house	MM, CFO and all Senior Managers	01-Mar-24
These policies must have champions who will ensure the implementation thereof and establish standard operating procedures (SOPs).	In - house	In - house	MM and CFO	01-Mar-24
Internal Audit Unit to assist with the monitoring of compliance with the policies and procedures and also testing the effectiveness of the internal controls.	In - house	In - house	MM, CFO, Chairperson of Audit Committee	01-Mar-24
Compliance with policies and SOPs must be one of the KPIs in the employment contract of management and their subordinate and actions to be taken against those that perpetrate non-compliance.	In - house	In - house	MM and Corp Ser SED	01-Mar-24
The Municipality to establish a Revenue Enhancement Team (RET), constituted by different Sections. The campaign should be in a way that it incentivises the citizens to pay for services, e.g. providing settlement discounts on the old debt if they continue to pay current debt for a specific period. RET to deal with technical issues that affect revenue such as ineffective water and electricity metering, illegal water and electricity connections, reconciliation of the billing system with valuation roll in order to ensure that all properties are billed. The Municipality should drive specific awareness campaigns for wards/areas that have low collection rates to encourage them to pay for service rendered. Should also reward or	In - house	In - house	MM	01-Mar-24

Municipality should continue to negotiate with the Mines that are owing the Municipality with an aim of finding amicable solution. Municipality to appoint a neutral arbitrator chair and facilitate the negotiations (Municipality could seek assistance from GPT to recommend qualified and experienced arbitrators)	In - house	In - house and GPT for the Arbitrator	MM	01-Mar-24
Municipality to reconcile the billing system with the valuation roll in order to identify properties that are not billed at all.	In - house	In - house	CFO and Revenue Manager	01-Mar-24
On the properties that are being billed, verify whether the billing is done accurately.	In - house	In - house	CFO and Revenue Manager	01-Mar-24
Perform regular meter verification and audits	In - house	In - house	CFO and Revenue Manager	01-Mar-24
Design and initiate Public Awareness Campaigns as part of educating communities of the dangers associated with illegal and unauthorised electricity connections.	In - house	In - house	CFO and Revenue Manager	01-Mar-24

Report and open criminal cases against the meter tampering perpetrators and these cases should be followed up and on a regular basis	In - house	In - house	CFO and Revenue Manager	01-Mar-24
In order to deal with errors in billing, the Municipality must perform monthly reconciliation of manual meter readings with the billing system	In - house	In - house	CFO and Revenue Manager	01-Mar-24
Revenue collection rate to be in the RET's performance agreement as one of the KPI	In - house	In - house	MM	01-Mar-24
The Municipality's SOP on billing should be revised to incorporate that the valuation roll should be the source of information used or to be uploaded on the billing system.	In - house	In - house	CFO and Revenue Manager	01-Mar-24
Internal auditors must assist with the verification of whether the valuation roll was completely and accurately uploaded into the billing system.	In - house	In - house	MM, CFO, Chairperson of Audit Committee	01-Mar-24

To deal with business relocating from Merafong, the Municipality must intensify its Service Delivery Improvement Programme (SDIP) . The SDIP needs to be driven by the Mayor and MM through developing partnerships with businesses. They must use all applicable platforms to engage all the stakeholders and outline the plans to improve service delivery.	In - house	In - house	Mayor and MM	01-Mar-24
For each procurement process, there must be a compliance checklist that will assist the officials on all applicable Regulations and the Acts that need to be complied with.	In - house	In - house	CFO and SCM Manager	01-Mar-24
The Municipality should implement a Skills Audit & Training Plan for SCM Officials.	In - house	In - house	MM, CFO and Corp Ser SED	01-Mar-24
Municipality to ensure that GPT assist with training of SCM practitioners, Bid Committees and all other officials that are directly or indirectly involved in the procurement of goods and services.	In - house	GPT	MM, CFO and Corp Ser SED	01-Mar-24
Without exception, employees who do not complying with procurement processes must face disciplinary actions	In - house	In - house	MM, CFO and Corp Ser SED	01-Mar-24
The Municipality must undertake intensive workshops on ethics and good governance, which must be attended by all municipal staff.	In - house	In - house	MM and Corp Ser SED	01-Mar-24

Internal Audit Plan must prioritise the audit of SCM in their annual plan.	In - house	In - house	MM, CFO, Chairperson of Audit Committee	01-Mar-24
A percentage of collected revenue must be ring fenced to service the debt for ESKOM, Rand Water, Talis Fleet and Quill.	In - house	In - house	MM and CFO	01-Mar-24
Municipality to negotiate payment arrangements with these creditors and honour the arrangements in order to avoid interests	In - house	In - house	MM and CFO	01-Mar-24
Municipality to fully comply with ESKOM Municipal Debt Relief Approval.	In - house	In - house	MM and CFO	01-Mar-24
The MM must investigate all the undue delays on paying creditors, that lead to the municipality incurring interest and penalties and take disciplinary actions against perpetrators.	In - house	In - house	MM	01-Mar-24
The MM must report, on a regular basis on this programme, to the Mayor and subsequently to Council. Council must play strict oversight on this programme in order to check whether the debt is reducing as planned.	In - house	In - house	MM	01-Mar-24
The Mayor and MM must drive the negotiations with creditors to waive interest. They must report progress to Council on a monthly basis.	In - house	In - house	Mayor and MM	01-Mar-24

In consultation with all Senior Managers, the CFO must develop a cash flow projection on how the valid invoices will be paid in line with the available cash.	In - house	In - house	CFO and Senior Manager	01-Mar-24
The CFO must make sure that everyone is aware of the approved cost containment measure and everyone who go against these measures must face disciplinary actions. (workshops and awareness campaigns)	In - house	In - house	CFO	01-Mar-24
The CFO must make sure that the approved cost containment policy is in line with latest NT Municipal Cost Containment Regulations and should report on the implementation of the policy against set saving targets.	In - house	In - house	CFO	01-Mar-24
Municipality should implement a logbook system and internal control measures to contain fuel cost.	In - house	In - house	CFO	01-Mar-24
Municipality to capacitate BTO staff on the financial control activities and fill all vacant positions, especially senior management positions.	In - house	In - house	MM and CFO	01-Mar-24
Develop an action plan that will track all issues that were ever raised by AGSA and Internal Auditors, which were never addressed. The action plan must track all these issues from the management reports, including previous years reports.	In - house	In - house	MM , CFO and all Senior Managers	01-Mar-24

The action plan must be reported, on a monthly basis to Senior Management Meetings.	In - house	In - house	MM , CFO and all Senior Managers	01-Mar-24
GPT to assist with the assessment of these action plans to establish whether they properly address the root causes.	In - house	In - house	MM	01-Mar-24
On a quarterly basis this must be reported to Audit Committee for tracking whether work is being done and advise accordingly where it is necessary	In - house	In - house	MM	01-Mar-24
The progress on the Action Plan must also be reported to Council for Council to play an oversight role.	In - house	In - house	MM	01-Mar-24
Performance agreement of the officials, must have a KPI that deals with the audit (e.g. there should be no material finding on their area of responsibilities).	In - house	In - house	MM and Corp Ser SED	01-Mar-24
Disciplinary actions to be taken against employees who are not attending to their action plans.	In - house	In - house	MM and Corp Ser SED	01-Mar-24
The municipality must capacitate the Internal Auditors (filling of vacant posts) in order for them to be able to also assist with reviews of effectiveness of internal controls and also review of AFS, Interim FS and section 71 reports, etc.	In - house	In - house	MM and Corp Ser SED	01-Mar-24
The Municipality must develop and implement records management system that will electronically and physically archive finalised documents.	In - house	In - house	Corp Ser SED	01-Mar-24

<p>The custodians of documents must ensure that these records are electronically and physically archived in the Municipality Records Management System. The documents must only be accessed electronically by officials who are authorised to access them. This will minimise the movement of physical documents, which result in these documents being damaged or lost.</p>	In - house	In - house	Corp Ser SED	01-Mar-24
<p>Corporate Services Section, as a custodian of Municipality's Registry, must drive this process and ensure that all official documents are archived, in line with the approved File Plan and Archives Act, in the Municipality's Records Management System</p>	In - house	In - house	Corp Ser SED	01-Mar-24
<p>The MM must take disciplinary actions against any official who do not file their records on the Municipal Records Management System.</p>	In - house	In - house	MM	30-Sep-25

Implement monthly sign offs and reconciliation are performed on all control accounts monthly	In - house	In - house	CFO, Expenditure Manager and Expenditure Officials	30-Sep-25
Develop, approve, and implement Financial SOPs to improve the internal control environment	In - house	In - house	CFO, Expenditure Manager and Expenditure Officials	01-Jul-25
Continuously capacitate BTO staff on the financial control activities. This could be achieved through GPT training programs	In - house	GPT	CFO, Expenditure Manager and Expenditure Officials	01-Jul-25
Ensure that major creditor and bank reconciliations are done and signed off monthly	In - house	In - house	CFO, Expenditure Manager and Expenditure Officials	01-Sep-25

Regularly test the design and effectiveness of the financial controls and recommend improvement where weaknesses are identified by Internal Auditors.	In - house	In - house	Internal Auditors	01-Mar-24
The Audit Committee to monitor whether all the activities of the audit action plans are being fully attended to by Management.	In - house	In - house	Audit Committee	01-Mar-24
Municipality to determine a deadline for completing the implementation of the action plans.	In - house	In - house	MM , CFO and all Senior Managers	01-Mar-24
Internal Auditor to test POEs for all the actions.	In - house	In - house	Internal Auditors and Audit Committee	01-Mar-24
The Audit Committee through its chairperson should provide an independent review on the status of the implementation of the audit action plan, which must be present to Senior Management Meeting and subsequently submitted to GPT and Council for their oversight.	In - house	In - house	Audit Committee	01-Mar-24
The Municipality must take disciplinary action against any official who does not address their findings as per their area of responsibility.	In - house	In - house	MM	01-Mar-24
Once the Municipality has finalised addressing all the audit action plans it need to engage the AGSA to perform the status of records review before the audit starts.	In - house	In - house	MM and CFO	01-Mar-24
Municipality must make use of available support from National Treasury (MFIP), Gauteng Provincial Treasury, SALGA and COGTA to ensure that credible AFS are prepared.	COGTA and SALGA	COGTA and SALGA	MM and CFO	01-Mar-24
GPT should assist the Municipality on the continuous training on the preparations of AFS and Interim FS.	COGTA and SALGA	COGTA and SALGA	MM and CFO	01-Mar-24

Each figure on the AFS must be supported by detailed POEs on the audit file, which must be given to Internal Auditors to review.	COGTA and SALGA	COGTA and SALGA	MM and CFO	01-Mar-24
The MM must chair the Audit Steering Committee meeting and make sure that it meets regularly to monitor the implementation of the Audit Action Plans and the preparation of the Interim FS and AFS.	In - house	In - house	MM	01-Mar-24
Implement consequence management for staff that do not keep documents that support transactions.	In - house	In - house	MM	01-Mar-24
Regularly test the design and effectiveness of the financial controls and recommend improvement where weaknesses are identified by Internal Auditors	In - house	In - house	Internal Auditors	01-Mar-24
Develop a habit of preparing periodic financial statement i.e. quarterly or half yearly	COGTA and SALGA	COGTA and SALGA	MM and CFO	01-Mar-24
Municipality to develop an action plan that outlines activities to be implemented in changing the financial systems. This need to consider MFMA Circular 123 paragraph 4.2 (Additional requirements to change municipal financial systems).	In - house	In - house	Budget manager	01-Mar-24
Municipality to procure financial system that fully complies with mSCOA requirements (no exceptions).	In - house	In - house	CFO	01-Mar-24

The MM must appoint the mSCOA Steering Committee ASAP responsible for the implementation of the mSCOA compliant financial system and they must report to the MM on a monthly basis.	In - house	In - house	Budget manager/DCFO	01-Jul-25
The Municipality to perform cost benefit analysis on the legal fees to recover the debt and consider to pursue out of court settlement on disputes with the mines and possible restore stakeholder relations. This could result in unlocking part of the funds retained by the mines.	In - house	In - house	MM and CFO	01-Mar-24
Council must make a final decision on this matter as soon as practically possible, as the recovery of this funds would curb the ever-growing Municipal budget deficit.	In - house	In - house	MM and CFO	01-Mar-24
Municipality to cut off services for customers that are not paying their debt and have no approved payment arrangement.	In - house	In - house	Revenue Manager	01-Mar-24
Municipality to run awareness campaigns encouraging and incentivising customers to pay for their debt the complete cut-off of the services.	In - house	In - house	Revenue Manager	01-Mar-24

Municipality to engage Provincial COGTA to assist recover debt owed by Organs of State.	In - house	In - house	MM, CFO, Revenue Manager	01-Mar-24
Municipality to ensure that all billing queries are attended to in order for customers not to have excuses to pay their bills.	In - house	In - house	Revenue Manager	01-Mar-24
The municipality must drive an intensive awareness program on Municipality Indigent Policy. This will assist the qualifying community members to come forth to register for Municipality Indigent Programme.	In - house	In - house	Community services HOD	01-Mar-24
The Council must exercise strict oversight on this programme and assist in the implementation of the programme thereof.	In - house	In - house	MM	01-Mar-24
The Internal Auditors must prioritise the audit of implementation of Indigent Policy on their annual plan.	In - house	In - house	Internal Audit	01-Mar-24
Officials who have approved community members without following process or without necessary supporting documents, must face disciplinary actions.	In - house	In - house	MM	01-Mar-24

In order to drastically improve spending on the conditional grants, municipality must consider capacitating the Project Management Unit (PMU) that will solely be responsible for managing the implementation of all capital projects	In - house	In - house	MM and SED Infrastructure	01-Mar-24
Municipality to get professionals in PMU. The current staff can be trained but should be complimented by professional.	In - house	In - house	MM and SED Infrastructure	01-Mar-24
The Municipality must, on a regular basis, assess the performance of the PMU, which should be based on both expenditure and progress on the ground.	In - house	In - house	SED Infrastructure	01-Mar-24
All capital projects should be analysed in order to understanding their impact on the operational budget. If need be, some of the capital projects should be delayed or stopped, especially those that are not generating additional revenue.	In - house	In - house	SED Infrastructure	01-Mar-24
The municipality must prepare a Fixed Asset Register, that fully complies with GRAP, especially in relation to conditional assessment of the infrastructure assets, consider impairment test, useful life of the assets, appropriate depreciation etc	In - house	In - house	CFO	01-Mar-24

The municipality must prepare a FAR that agrees with the Financial Statements and General Ledger	In - house	In - house	CFO	01-Mar-24
Municipality to maintain asset register that fully complies with GRAP standards, e.g. GRAP 17, GRAP 16	In - house	In - house	CFO and SED Infrastructure	01-Mar-24
Municipality must introduce the cash management system	In - house	In - house	CFO and Expendituer Manager	01-Mar-24
Municipality to take disciplinary measures for employees that do not comply to the Policy			HR	
Municipality must manage it cash on a daily basis in order to make sure that there is always cash available to pay valid invoice.	In - house	In - house	CFO and other Senior Manager	01-Mar-24
The municipality applied and was approved for the debt relief subject to the following conditions complying with all the conditions of municipal Debt relief for municipalities as contained in MFMA Circular No. 124 for a consecutive period of 36 months:	In - house	In - house	MM and CFO	01-Mar-24
- Eskom to write-off a third of all the municipality's arrears owed to Eskom at 31 March 2023 (including interest and penalties, but excluding the March current account 2023) annually over three municipal financial years.	In - house	In - house	MM and CFO	01-Mar-24

<p>- In the event that the municipality since 01 April 2023 up to the date of this letter (approval letter) owes Eskom for any current account payment (including for the March 2023 current account) and the municipality's cashflow position does not facilitate settling this once-off – the municipality must conclude a payment arrangement with</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- There must be a Council approved payment arrangement, which should be emailed to RevenueManagement@treasury.gov.za and uploaded on GoMuni revenue portal.</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- If the repayment arrangement is within 12 months, Eskom agrees to suppress interest on the debt</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- The municipality must monthly pay and maintain its Eskom bulk current account within 30 days of receiving the relevant invoice</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- The municipality must submit supporting evidence to the National Treasury and Eskom of the respective payment(s) within 1 day of making this payment and the proof of payment must be uploaded via GoMuni</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- The amount as per the proof of payment must reconcile to the amounts recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom.</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- The municipality must table and adopt a funded MTREF aligning to the National Treasury's Budget Funding Guidelines. The municipality must therefore make adequate provision for 'depreciation and asset impairment' and 'debt impairment' and must not budget for any operating deficit on the A1 Schedule.</p>	In - house	In - house	MM and CFO	01-Mar-24
<p>- If the municipality's MTREF is not funded, it must table and adopt a credible Budget Funding Plan as part of the MTREF budget</p>	In - house	In - house	MM and CFO	01-Mar-24

- The municipality must include its completed tariff tool as part of the municipality's annual tabled and adopted MTREF submissions	In - house	In - house	MM and CFO	01-Mar-24

Perform an audit of municipal assets through inventory stock take to determine assets conditions and the remaining useful life for the assets.	In-house	In-house	CFO	01-Mar-24
Do an analysis/comparison between the cost of maintenance and repairs versus disposing and replacement cost of assets.	In-house	In-house	CFO	01-Apr-24
Train municipal staff responsible for asset management on best practices, modern technologies, and industry standards on asset replacement policy as well as Operations and Maintenance (O&M) plan.	In-house	In-house	Executive director Corporate and Shared Services	01-Mar-24
Ring fence maintenance budgets and hold officials (Executive Directors) accountable for misuse or misappropriation of the maintenance budget.	In-house	In-house	Chief Financial Officer (CFO)	01-Mar-24

Develop an Asset Management Plan and Master Plans as per CoGTA guidelines adopted in the asset policy.	In-house	In-house	Engineering & PMU /CFO	01-Mar-24
Develop internal control systems to monitor, and evaluate the implementation of Asset Management Plans, policies, and standard operating procedures (SOPs) .	In-house	In-house	CFO	01-Mar-24
Implement prevention controls and systems to monitor asset movements, abuse and vandalism	In-house	In-house	CFO and Executive Director Public Safety	01-Mar-24
Implement disposal/replacement plans as per life cycle status of assets and maintain an updated disposal and acquisition register.	In-house	In-house	CFO	01-Mar-24
Ensure that the service providers transfer skills to municipal employees through participation & collaborative planning, on-job-training & shadowing, coaching and mentorship for the purpose of updating and maintaining asset	In-house	CoGTA	Technical Director Civil Engineering & PMU	01-Mar-24
Ensure that the security company safeguards all municipal assets. Incorporate in the SLAs that stolen assets will be recovered from the appointed security company.	In-house	In-house	Executive Director Public Safety	01-Mar-24
Urgently fill all budgeted vacant posts i.e., water and sanitation manager, and superintendent foreman water and sanitation.	In-house	In-house	HR Manager	01-Mar-24

Procure new and modern bulk water meters, and replace all old and non-calibrated bulk meters	In-house	In-house	Executive Director Infrastructure Development,	01-Mar-24
Create a detailed inventory and database of water assets to plan and track maintenance schedules, repairs, and replacements.	In-house	In-house	Executive Director Infrastructure Development,	01-Mar-24
Establish and capacitate rapid response system and teams to reduce incident response times. Incidence turn-around time to be used for staff/officials performance appraisals. Establish a 24/7 dispatch centre to receive and prioritise emergency calls.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Establish policy to close water supply of affected areas within set times.	In-house	In-house	ED: Corporate services,	01-Mar-24

Implement meter installations and meter registration in new areas as per procedures (SOPs). Upgrade, repair, or replace old and inaccurate water meters, preferably with smart meters to make it more difficult for illegal connections to go undetected.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Implement tariffs and billing structure for water consumed above free basic water provision (6KL) and water supplied through tankers.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Maintain record of actual mobile water deliveries and for FBW households so as to maintain accurate water balance records (as assisted by CoGTA)	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Conduct regular water audits to assess the extent of water losses in the system and establish tempered meters and illegal connections.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Perform a detailed water infrastructure system audit to verify all assets (valves, meters, conveying lines etc.) to check if there is no unaccounted water loss.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
MCLM to submit a formal response and a proposal to DWS on Water Conservation and Demand Management Management with special emphasis on Non-Revenue water.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Appoint service provider for the Non-Revenue water conservation & demand management system and apply funding from DBSA	In-house	In-house	Executive Director Infrastructure Development	10-May-24

Acquire necessary components for repair and maintenance of Pressure Reducing Valves (PRVs) and Non Return Valves (NRVs) Implement adequate water pressure monitoring and regulation.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Replace all electricity Large Power Users old meters (greater than 10 years) with Automated Meter Reading (AMR)	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Roll out a program to replace all old conventional and prepaid meters with smart meters.	In-house	In-house	Technical Director Electrical Services	01-Mar-24
Urgently conduct a detailed investigation (meter audits) to establish basis of meter tempering and institute repair, replace, and substitute strategy.	In-house	In-house	Technical Director Electrical Services	01-Mar-24
Implement Supervisory control and data acquisition SCADA system.	In-house	In-house	Executive Director Infrastructure Development,	01-Mar-24

Develop and implement modern communication systems such as GIS & GPS technology to enhance the speed and accuracy of information exchange between emergency services, dispatch centers, and responders.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Maintain periodic meter audits and monitor electricity losses on the cadastral mapping.	In-house	In-house	Technical Director Electrical services	01-Mar-24
Enhance security on critical assets by establishing community engagement through watch programs and reporting suspicions services.	In-house	In-house	Technical Director Electrical services	01-Mar-24
Reprogram indigent meters from 40A to 20A to reduce electricity load.	In-house	In-house	Technical Director Electrical services	01-Mar-24
Effectively implement the recently adopted Sanitation Master Plans	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24
Investigate and do an audit of the critical areas on the sewer system that require urgent repairs and maintenance.	In-house	In-house	Executive Director Infrastructure Development	01-Mar-24

Prioritize upgrading and maintenance of identified sewer infrastructure areas and gradually address findings and recommendations from DWS Green Drop report.	In-house	In-house, DWS	Executive Director Infrastructure Development	01-Mar-24
Source funding and prioritize the allocation of VROOM cost (R179,010,800.00) specifically to fund Green Drop correction activities as per the <u>recommendations from the Department of Water</u>				
Improve security systems coverage for all WWTW facilities, both operational and non-operational.	In-house	In-house	Executive Director: Community services	01-Mar-24
Draft SLAs with security service providers to hold them accountable and liable for any vandalism and theft.	In-house	In-house	Executive Director: Community services; Public Safety	01-Mar-24
Review and update the Integrated Waste Management Plan (IWMP) to align with new developments.	In-house	In-house	Executive Director Energy	01-Mar-24
Implement community empowerment programs for waste collection from households to identified and accessible pickup points. e.g., EPWP schemes in informal settlements.	In-house	In-house	Executive Director Energy	01-Mar-24

Monitor and evaluate the implementation of waste collection strategy and community empowerment programmes on solid waste management system. Track waste collection schedules.	In-house	In-house	Executive Director Energy	01-Mar-25
Ring-fence revenue from Waste Management service for use within solid waste activities.	In-house	In-house	CFO	01-Mar-25
Provision of sufficient equipment and appointment of staff in the solid waste department.	In-house	In-house	Executive Director, Manager Waste Management	01-Mar-24
Advertise all vacant and budgeted posts for Project Management Unit (PMU) office and required staff for the department: PMU Manager, Senior engineer planning design & construction projects, 2 x Project supervisors.	In-house	In-house	Technical Director Civil Engineering & PMU	01-Mar-24
Improve coordination between the PMU and SCM to ensure that procurement is done timeously	In-house	In-house	Technical Director Civil Engineering & PMU	01-Mar-24
Develop and implement Annual Performance Plan (APP) for the projects with clear milestones and Key Performance Indicators (KPI)	In-house	In-house	Technical Director Civil Engineering & PMU	01-Mar-24
Ring fence all conditional grant funding and hold responsible officials accountable for misuse of the allocate grants.	In-house	In-house	CFO	01-Mar-24

Link Municipality officials/workers' performance and appraisal to the KPIs	In-house	In-house	Municipal Manager	01-Mar-24
Investigate the tariff structure for community facilities and formulate strategy for optimal usage and profit generation.	In-house	In-house	Executive Director Community services	01-Mar-24
Review and align tariff structure in line with operational costs and market rates for similar facilities	In-house	In-house	Executive Director Community services	01-Mar-24
Develop and approve SLAs for renting out community facilities.	In-house	In-house	Executive Director Community services	01-Mar-24
Ensure that the security company safeguards all municipal assets and incorporate a restitution clause in the SLAs with service provider	In-house	In-house	Executive Director Community services	01-Mar-24
Prioritize funding and resources required for vehicle testing stations.	In-house	In-house	Executive Director Public Safety	01-Oct-25
Ringfence the proceeds from operation for the use in licensing and traffic department only	In-house	In-house	Executive Director Public Safety	01-Oct-25

Review the revenue split structure in line with break-even analysis and engage with Gauteng Provincial Department of Transport to negotiate on policy review and sustainable arrangement with the Province.	In-house	In-house, Provincial DOT	Executive Director Public Safety	01-Oct-25
Perform an audit to confirm if all the MCLM fleet is insured.	In-house	In-house	Executive Director Corporate services	01-Mar-24
Perform an audit to determine if all municipal vehicles are roadworthy and identify redundant vehicles.	In-house	In-house	Executive Director Corporate services	01-Mar-24
Update fleet record and align fleet figures on all reports and plans.	In-house	In-house	Executive Director Corporate services	01-Mar-24
Cancel licenses for all redundant vehicles. Obtain council approval to dispose all redundant and non-roadworthy vehicles.	In-house	In-house	Executive Director Corporate services	01-Mar-24

END DATE	KEY PERFORMANCE INDICATOR	PORTFOLIO OF EVIDENCE	BUDGET PARAMETER/
05-Dec-25	Fully functional MPAC, investigating cases assigned and producing determinations reports	Training records showing concepts covered and attendance register	Financial benefits resulting from the efficacy of administrative and operational processes
05-Dec-25	Fully functional Disciplinary Board, expediting the handling of disciplinary cases	Training records showing concepts covered and attendance register	Financial benefits resulting from the efficiency of administrative and operational processes
31-May-25	Establishment of resolution tracking register	Updated resolutions tracking register	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-25	Quarterly council meetings agenda including reporting on implementation of council resolutions	Council minutes on the progress of the implementation of resolutions.	Financial benefits resulting from the efficacy of administrative and operational processes
30-Apr-24	Weekly standing schedule Audit Committee meetings; agenda including review of AFS preparation processes and PAAP implementation	Minutes of weekly meetings to discuss PAAP and AFS preparation activities	Financial benefits resulting from the efficacy of administrative and operational processes

30/06/2026	Collections of a minimum of at least R 151,248 on a monthly basis to clear the total outstanding amount in 12 months	12 Months payments plans signed by each staff member / councillor who owes the municipality	Financial benefits resulting from the efficacy of administrative and operational processes
30-Apr-24	Constituted and fully functional Contracts Management Committee overseeing the performance of contracts	Contract Management Committee meetings minutes. Committee Terms of Reference and an updated contracts management register	Financial benefits resulting from the efficacy of administrative and operational processes
30-Apr-24	Enforcement of the provisions of the Contracts Management Policy through the Contracts Management Committee on all third party contracts	Approved Contracts Management Policy; minutes of the Contracts Management Committee on the performance of all third party contracts	
30-Apr-24	Contracts Management Register showing the performance and justifications on respective payments made on each existing third party contract	Up to date Contracts Management register	Financial benefits resulting from the efficacy of administrative and operational processes
30-Jun-24	Fully functional substantive incumbent in the Contracts Management role; actively managing the performance of third party contracts; tabling oversight reports to the Contracts Management Committee	Record of process in the competitive appointment of suitably qualified candidate.	Financial benefits resulting from the efficacy of administrative and operational processes

30-Apr-24	Functional MSCOA compliant financial management system, meeting all the financial reporting requirements for AFS preparation	Bid Committee report on the adjudication of the financial management system procurement; signed contract with the appointed service provider	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-24	Optimised procurement of goods and services on competitive pricing through service providers appointed through an open tender process	Recommendations of goods to be acquired through three year tenders for on an as-and-when-required basis approved by the Executive Management Committee. Bid Committees adjudications on the appointment of service providers	Financial benefits resulting from the efficacy of administrative and operational processes
31-Aug-24	Report on the analysis of the cost/ expenditure analysis of services performed simultaneously by staff and external service providers	Gap Analysis Report / Cost Analysis Report approved by the Accounting Officer	Financial benefits resulting from the efficacy of administrative and operational processes
01-Mar-24	Appointment of suitably qualified incumbent providing strategic leadership to the legal function	Record of process in the competitive appointment of suitably qualified candidate.	Financial benefits resulting from the efficacy of administrative and operational processes
30-Aug-24	25% reduction of legal contingent liabilities as a set deliverable for the Legal Manager and the legal team with 6 months; resolution of outstanding legal cases through out-of-court settlements and Alternative Dispute Resolution (ADR)	Litigation reduction plan approved by the Executive Committee	Reduced legal contingent liabilities
30-Sep-24	Reduction of reliance on external counsel; increase in the number of legal cases handled and resolved internally	Legal operational plan approved by the Executive Management Committee	Reduced legal contingent liabilities

30-Sep-24	Implementation of Protocols and Standard Operating Procedures guiding Municipal Political and	Legal Management Protocols approved by the Executive Management Committee	Reduced legal contingent liabilities
30-Apr-24	Litigation register tabled at Council meetings for oversight on outstanding cases	Litigation register approved by the Executive Management Committee	Financial benefits accruing from improved administrative and operational efficiencies
30-Apr-24	Reduction of instances of non-compliance with MFMA and assessed and reported by AG	Comprehensive MFMA Compliance guidelines acknowledged and signed by all MCLM functional Executives	Reduced legal contingent liabilities
31-Mar-24	Successful recovery of monies owed the municipality within the distribution criteria set by the liquidators	Documentary proof of the lodged claim	Potential revenue of ZAR 250 million, based on a 25% estimated recovery rate
31-May-24	Arbitration agreements with the mines' attorneys leading to payment of the debts owed to the municipality	Records of the arbitration process and debt recovery agreements between the mines and	Potential revenue of ZAR 750 million, based on a 50% estimated recovery rate estimation
30-Sep-24	Approval of the reviewed Systems of Delegations in the next scheduled Council after 1 March 2024.	Council resolution on the review of the system of delegation	Financial benefits accruing from improved administrative and operational efficiencies

31-Jul-24	Delegations signed by the incumbents of roles below the executives	Council approval of the sub - delegations and signed delegations register	Financial benefits accruing from improved administrative and operational efficiencies
31-Jul-24	Legal delegations signed by the Legal Manager	Reviewed system of delegations incorporating delegations to posts the Legal Manager role	Financial benefits accruing from improved administrative and operational efficiencies
31-May-24	Legal Register submitted to the MM on a monthly basis for review and oversight	Updated delegation register	Financial benefits accruing from improved administrative and operational efficiencies
31-Aug-25	Draft by -laws are compiled and ready to be circulated to user departments for comments	Item 48/2025 Council Resolution , Item 49/2025 Council Resolution respectively	Financial benefits accruing from improved administrative and operational efficiencies
31-Aug-25	Implementation of the reviewed electricity tariffs by 31 August 2024	Item 48/2025 Council Resolution , Item 49/2025 Council Resolution respectively	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-24	Quarterly report on the initiatives to control UIF & W submitted to the Mayor	Reduction in further UIF & W accumulation, reduction of historical UIF & W, record of consequence management on respective persons causing UIF & W	Financial benefits resulting from the efficacy of administrative and operational processes
30-Apr-24	Assignment of dedicated resource within the Finance team to monitor and report on UIF & W transactions;	Monthly report on the initiatives to control UIF & W detailing initiatives for the reduction in further UIF & W accumulation, reduction of historical UIF & W, record of consequence management on respective persons causing UIF & W. Updated UIF & W register in place,	Financial benefits resulting from the efficacy of administrative and operational processes

30-Sep-24	Report on the concluded payment arrangements with major creditors and suppliers.	Signed Payment agreements with all major creditors	Elimination of Penalties and interest charges in the municipal financials
30-Jun-24	MPAC report on ongoing and concluded investigations of all reported UIF & W expenditure reported instances	Consequence management reports on all cases of UIF & W; to include nil returns	Financial benefits resulting from the efficacy of administrative and operational processes
30-Jun-24	Investigate UIF & Expenditure	Investigation Report.	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-24	Actions take on against officials who incurs UIF & W	Progress report on actions taken	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-24	Report to MPAC	Report to MPAC	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-24	Apply for condonation of Irregular Expenditure	Application for condonation Approval on condonation of Irregular Expenditure	Financial benefits accruing from administrative and operational efficiencies.
30-Apr-24	Implementation plan on the process to effect the recommendations of the appointed service provider	Report on the recommendations of the appointed UIF & W Management service provider	Financial benefits resulting from the efficacy of administrative and operational processes
30-Jun-24	Submission to council of report on the re-allocation of expenditure across budget votes at the end of the financial year	Budget re-allocation report	insights into amended unauthorised expenditure
30-Oct-25	Appointment of suitably qualified personnel in the Audit function	Duly appointed persons in the internal audit roles	Financial benefits resulting from the efficacy of administrative and operational processes

01-Aug-25	Performance Contracts for Accounting Officer; CFO; Executive Directors incorporating deliverables implementation of OPCA, Audit Committee recommendations regarding financial reporting and the AFS preparation	2024/ 2025 FY Signed Performance Contracts for the Accounting Officer; CFO and Executive Directors as approved by Council with the requisite financial management deliverables. Contracts approved by Council in the last Council meeting for 2023/ 2024 FY	Financial benefits resulting from the efficacy of administrative and operational processes
30-Apr-24	AFS prepared as per the standards required by the AG	AFS submitted to AG prepared according to required standards, without material errors, misstatements	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-24	Council resolution on the approval of a three year rolling audit plan; implementation of the approved audit plan	Report on the categorisation of the auditable functions: high-risk functions audited every 12 months, medium-risk functions audited every 24 months, and low-risk audited every 36 months, ensuring coverage of all functions in the audit	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-24	Governance Framework approved by Executive Management Committee; fully implemented	Submission of report to the Executive Management Committee on the ICT Governance Framework implementation process	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-24	Implementation of ICT controls within 3 months	ICT Controls Framework approved by the Executive Management Committee	Financial benefits resulting from the efficacy of administrative and operational processes
31-Dec-24	Workshops conducted to raise awareness of ICT policies and applications controls among users	ICT Policies manual; all ICT users read and understood all policies and signed policies register	Financial benefits resulting from the efficacy of administrative and operational processes

30-Apr-24	Bid Committee report on the adjudication of the financial management system procurement	Regular contract on the procurement of a financial management system	Financial benefits resulting from the efficacy of administrative and operational processes
30-Jun-24	Appointment of personnel into the vacancies in the Risk Management Department	Duly appointed persons in the risk management roles	Financial benefits resulting from the efficacy of administrative and operational processes
30-Sep-24	Report on the development and implementation of the Insurance Management Policy	Council resolution on the approval of the Insurance Management Policy	Financial benefits resulting from the efficacy of administrative and operational processes
30-May-24	Approval of Bylaw by Council. Enforcement of approved bylaw by municipal officials supported by law enforcement agents.	Draft Unlawful Land Occupation Bylaw	Financial benefits resulting from the efficacy of administrative and operational processes

30-Apr-24	Engagement with GDRT executed over a three month period to exceed three months culminating in a recommendation to Council for the termination of the agency agreement in the instance that no concurrence is reached with GDRT on the full funding of the licencing services expenses (opex & capex) by principals	Detailed analysis of the financial impact of drivers and motor vehicle services on municipal finances, performed on behalf of GDRT (the principals)	Elimination of irregular expenditure on activities outside the MCLM mandates
30-Jun-24	Updated assets register; detailing location, description, erf size, Deed Registry number	FAR as audited by AGSA	Financial benefits accruing from improved administrative and operational efficiencies
31-Jan-26	Conduct a land audit and identify land owned by the municipality. Develop municipal owned land register.	FAR as audited by AGSA ; Extract IDP; Budget; and SDBIP	Financial benefits accruing from improved administrative and operational efficiencies
31-Aug-24	Collection of rentals and market related amounts	Updated lease register of all tenants in Council owned immovable properties	Financial benefits resulting from the efficacy of administrative and operational processes

31-May-25	Develop and implement a Land Acquisition and Alienation Policy	Draft Land Acquisition and Alienation Policy	Financial benefits resulting from the efficacy of administrative and operational processes
31-Jan-26	Conduct land audit and identify land owned by municipality. Develop municipal land register.	FAR as audited by AGSA ; Extract IDP; Budget; and SDBIP	Financial benefits accruing from improved administrative and operational efficiencies
31-Aug-24	Collection of rentals and market related amounts	Updated lease register of all tenants in Council owned immovable properties	Financial benefits resulting from the efficacy of administrative and operational processes
31-May-25	Develop and implement a Land Acquisition and Alienation Policy	Draft Land Acquisition and Alienation Policy.	Financial benefits resulting from the efficacy of administrative and operational processes
31.01.2023	Draft Operating Model	Council Resolution on approved Operating Model	Financial benefits to be achieved through operational efficiencies and

			improved staff morale
30.11.2024	Reviewed Organisational Structure	Council Resolution on the Organisational Structure.	financial benefits to be achieved through operational efficiencies and improved staff morale
31.12. 2024	Improved budget management.	Realigned organisational Structure.	Financial benefits accruing from administrative and operational efficiencies.
30.06.2024	Completed and signed job requisitions.	Appointment letters of functionaries in Stores unit.	Financial benefits accruing from administrative and operational efficiencies.
31.12.2024	Terms of Reference of the committee.	Appointment letters of committee members and implementation plan.	Financial benefits accruing from administrative and operational efficiencies.

30.06.2024	Reviewed and approved overtime policy	Council resolution on overtime policy.	Financial benefits accruing from administrative and operational efficiencies.
30.06.2024	Reviewed SOP	Developed SOP and attendance registers.	Financial benefits accruing from administrative and operational efficiencies.
Monthly	Reduced overtime expenditure.	Approved overtime schedules	Financial benefits accruing from administrative and operational efficiencies.
30.06.2024	Reduced overtime expenditure.	Reduced overtime expenditure.	Financial benefits accruing from administrative and operational efficiencies.
30.06.2026	Developed file plan.	Approved file plan.	Financial benefits accruing from administrative and operational efficiencies.
30.06.2026	To automate the Records management system	Signing off the POC between SALGA, Merafong Mun and inq service provider will be concluded before 30.11.2024	Financial benefits will occurred from SALGA, It is at zero cost to the Municipality

30.09.2025	To automate the Records management system	Training of the employees (Automate records management)	Financial benefits will occurred from SALGA, It is at zero cost to the Municipality
31.12.2024	Reviewed and evaluated job descriptions	Circular 8 of TASK Job descriptions Template	Financial benefits accruing from administrative and operational efficiencies
30.06.2026	Reviewed acting policy	Approved acting policy.	Financial benefits accruing from administrative and operational efficiencies
30.04.2024	Appointed officials with prerequisite competencies.	Approved list of functionaries with requisite competencies	Financial benefits accruing from administrative and operational efficiencies
Monthly	Verified report on prospective appointees.	Approved appointments.	Financial benefits accruing from administrative and operational efficiencies
31.12.2024	Reviewed and audited council policies.	Council resolution on all council policies.	Financial benefits accruing from administrative and operational efficiencies

31.12.2024	Reviewed HR and Financial policies.	Council resolution on all HR and Financial policies.	Financial benefits accruing from administrative and operational efficiencies
30.06.2024	Sanctioned Strategic Session Planning Programme.	Attendance register.	Financial benefits accruing from administrative and operational efficiencies
30.06.2024	Reviewed HR Strategy.	Concil resolution HR Strategy.	Financial benefits accruing from administrative and operational efficiencies
Jun-24	Skills audit conducted	Cogta Circular on Skills Audit Tool	1% of skills levy from employees plus other grants
Mar-24		appointment letters and training plans	Operational Budget & Skill Dev. Levy are available.
Jun-24		JE Task team	Operational Budget
Jun-26		Local government skill audit Questionnaire reports	None
Jun-26		implementation of HR policies and MSR regulations	None

31.03.2024	Reviewed recruitment policy	Approved recruitment policy	Financial benefits accruing from administrative and operational efficiencies.
30.06.2024	Developed SOP and workshoped staff.	Developed SOP and attendance registers.	Financial benefits accruing from administrative and operational efficiencies.
30.06.2024	Developed recruitment plan.	Approved recruitment plan.	Financial benefits accruing from administrative and operational
31.12.2024	Completed and signed item on recommended candidates to Council.		Financial benefits accruing from administrative and operational efficiencies.
31.12.2024	Completed and signed job requisition.	Appointment letters of functionaries in infrastructure and community services departments.	Financial benefits accruing from administrative and operational efficiencies.
Adhoc	Improved staff behaviour.	Disciplinary sanctions.	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget

30-Jun-26	Approved Budget with reduced deficit		0 Financial benefits from funded budget
30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget
30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget

30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget
30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget
30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget
30-Jun-26	Approved Budget with reduced deficit	Approved budget with reduced deficit or no deficit	Financial benefits from funded budget
30-Jun-26	Workshopped policies	Workshop/Training Program or roadmap Attendance Register	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Annually Revisd Policies	Revised Policy	Financial benefits accruing from administrative and operational

30-Jun-26	Annually Revisd Policies	Revised Policy	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	appointed champions for each policy	Appointment letter of the champions for each policy Policy workshop/training program Attendance register	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Audit of compliance with policies and procedures include in the Internal Audit Plan	Approved Internal Audit Plan that include Compliance Audit Internal Audit Report on Compliance	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Compliance KPIs in the employment contracts	Signed employment contracts with Compliance with relevant policies as KPI	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Established RET	Appointment letters of RET Teams of Reference for RET RET community awareness campaigns per ward (allwards to be covered) Attendance Register Input regisiter from the Community	Financial benefits accruing from administrative and operational efficiencies.

Monthly	Schedule of Meeting the Mines	Approved meeting schedule Attendance register Minutes of the meeting Resolution register tracking progress Appointment letter of the Arbitrator	Financial benefits accruing from administrative and operational efficiencies.
Monthly	Billing system reconciliation with valuation roll	Approved billing system reconciliation report Where applicable Exception Report on the reconciliation Follow up report on Exceptions identified	Financial benefits accruing from administrative and operational efficiencies.
Monthly	Billing system reconciliation with valuation roll	Approved billing system reconciliation report Where applicable Exception Report on the reconciliation Follow up report on Exceptions identified	Financial benefits accruing from administrative and operational efficiencies.
Bi-annually	Bi-annual meter verification/audit	Meter verification report Report on the progress on the implementation of recommendations from verification report	Financial benefits accruing from administrative and operational efficiencies.
Quarterly	Public awareness Campaigns on community education	Approved Awareness Campaigns Program Attendance Register Awareness Campaign Input Reports Progress Report on the Implementation inputs from the	Financial benefits accruing from administrative and operational efficiencies.

Quarterly	Opening of criminal cases	Case numbers on the criminal cases opened Progress reports on the criminal cases opened	
Monthly	Billing system reconciliation on manual meter reading	Approved billing system reconciliation report Where applicable Exception Report on the reconciliation Follow up report on Exceptions identified	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Inclusion of increased revenue collection rate KPI in the RET performance agreements	Performance agreements with Increased Revenue Collection Rate KPIs	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Revise SOP on billing to include that valuation roll to be used as source of information for the billing system	Revised and approved SOP	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Audit of compliance with policies and procedures include in the Internal Audit Plan	Approved Internal Audit Plan that include verification of billing system Internal Audit Report on billing system	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-26	Establish Service Delivery Improvement Program	Established SDIP Public Engagements (especially with the Mines). Attendance registers for public engagements. Follow-up reports on public engagements. Council resolution approving Re-imagining Merafong Vision 2035.	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Procurement Process Checklist	Approved Procurement Process Checklist	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Implement skills audit and training plan for SCM	Skills Audit Report Follow-up on the recommendation on the skills audit report <u>Attendance register for SCM training</u>	Financial benefits accruing from administrative and operational
30-Jun-26	Training of SCM practitioners, Bid Committees and others	Attendance register. Assessment reports	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Disciplinary Action Against Non-compliance with Procurement Process	Report on the Procurement Process Non-compliance Report on actions taken on reported non-compliance	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Workshops on Ethic and Good Governance	Approved schedule of Ethics and good governance workshops Attendance Registers	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-26	Audit of procurement process included in the Internal Audit Plan	Approved Internal Audit Plan that includes Procurement Processes Internal Audit Report on Procurement Processes	Financial benefits accruing from administrative and operational efficiencies
30-Jun-26	Reduced debt	Approved debt repayment arrangement with ESKOM, Rand Water still in progress. Negotiations of ring fencing of a percentage collected on electricity and water still in progress.	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Reduced debt	Approved debt repayment arrangement with ESKOM, Rand Water still in progress. Progress report on the payment of debt	Financial benefits accruing from administrative and operational efficiencies
30-Jun-26	Reduced ESKOM debt	Approved ESKOM debt repayment arrangement Progress report on implementation of the approved ESKOM Municipal Debt Relief Program dated 19 Dec2024	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Investigation on the delays on paying creditors/suppliers	Investigation report on delays in pay creditors within 30 days Progress report on the investigation report on the delays of paying service providers	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Report to the Mayor Investigation on the delays on paying creditors/suppliers	Mayor's Report "Investigation report on delays in pay creditors within 30 days" Mayor's Report - "Progress report on the investigation report on the delays of paying service providers"	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Negotiations with major creditors	Schedules of negotiation meetings with the major creditors Minutes of the negotiations Attendance register for the negotiation meetings	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-26	Cash flow projection per section	Approved cash flow projections per section	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	cost containment awareness campaigns	Schedule of cost containment awareness campaigns Attendance registers	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Cost containment policy that complies with the latest NT Municipal Cost Containment Regulations	Approved cost containment policy	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Fuel cost containment measures	Approved Logbook system Report on the implementation of logbook system Follow-up report on the reported exception identified during implementation of the logbook system. Approved Fleet SOP.	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-25	Fill vacancies in the BTO office	Appointment letter of senior management in the BTO.	Financial benefits accruing from administrative and operational efficiencies.
30-Apr-24	develop AGSA and Internal Audit Action plan	AGSA and Internal Audit action plan report	Financial benefits accruing from administrative and operational efficiencies.

Monthly	reporting on audit action plan activities	monthly audit action plan report	Financial benefits accruing from administrative and operational efficiencies.
Monthly	reporting on audit action plan activities	monthly audit action plan report	Financial benefits accruing from administrative and operational efficiencies.
Quarterly	reporting on audit action plan activities	quarterly audit action plan report	Financial benefits accruing from administrative and operational efficiencies.
Quarterly	reporting on audit action plan activities	quarterly audit action plan report	Financial benefits accruing from administrative and operational
30-Jun-26	Include audit action plan KPI on performance agreement	signed performance agreements that have audit action plan KPIs	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Include audit action plan KPI on performance agreement	Report on actions taken on non-compliance with action plans	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Filling of Internal Audit Vacancies	Appointment letters	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Implement records management system	Implemented records management system	Financial benefits accruing from administrative and operational efficiencies

30-Jun-26	Implement records management system	Implemented records management system	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Implement records management system	Implemented records management system	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	action taken on non compliance with Municipal Records Management System	Report on action taken on non compliance with Municipal Records Management System	Financial benefits accruing from administrative and operational efficiencies.

Monthly	Implement sign offs and reconciliations	Approved monthly reconciliations	Financial benefits accruing from administrative and operational efficiencies.
Monthly	Develop and Implement all financial SOPs	Approved financial SOPs	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-25	Continuous training	Schedule of training Attendance register	Financial benefits accruing from administrative and operational efficiencies.
Monthly	Prepare creditors and bank reconciliations	Approved monthly reconciliations	Financial benefits accruing from administrative and operational efficiencies.

Quarterly	testing of effectiveness of financial control	Internal Audit Reports	Financial benefits accruing from administrative and operational efficiencies.
Quarterly	Monitoring progress on audit action plan	AC Minutes Attendance Register	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	develop AGSA and Internal Audit Action plan	AGSA and Internal Audit action plan report	Financial benefits accruing from administrative and operational
Quarterly	test of POEs	Internal Audit Reports	Financial benefits accruing from administrative and operational
Quarterly	Monitoring progress on audit action plan	AC Minutes Attendance Register	Financial benefits accruing from administrative and operational efficiencies.
Adhoc	Action taken on action plans not addressed	Report on action taken on Action plans not addressed after due date	Financial benefits accruing from administrative and operational
30-Jun-26	Request AGSA to perform status of records review	AGSA report on status of records review	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Utilisation of NT, GPT, SLAG and COGTA assistance	Complaint AFS (Free of material misstatements)	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Continuous training on the AFS preparations	Attendance registers	Financial benefits accruing from administrative and operational

30-Jun-26	Utilisation of NT, GPT, SLAG and COGTA assistance	Complaint AFS (Free of material misstatements)	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Chairing of ASC meetings	Minutes of meeting Attendance register Resolution register with progress reports	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Actions take on offical not keeping POEs	Report on action taken	Financial benefits accruing from administrative and operational efficiencies.
Quarterly	testing of effectiveness of financial control	Internal Audit Reports	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Utilisation of NT, GPT, SLAG and COGTA assistance	Complaint AFS (Free of material misstatements)	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Develop action plan to comply with MFMA 124 paragraph 4.2	Progress report on compliance with MFMA circular 123 paragraph 4.2	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Procure compliant financial system	Appointment letter of the appointed service provider	Financial benefits accruing from administrative and operational

30-Jun-26	Appoint mSCOA Steering Committee	Appointment letter of the mSCOA Steering Committee	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Repayment of Mines Debt	Scheduled of meetings with mines to negotiate an amicable settlement Settlement arrangement with the Mines Minutes of the meetings with the mines Resolutions register	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Repayment of Mines Debt	Scheduled of meetings with mines to negotiate an amicable settlement Settlement arrangement with the Mines Minutes of the meetings with the mines Resolutions register	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Cut of services not been paid for	Report on services that were cut off due to non payment	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Awareness campaings encouraging payments of services	Schedule of awareness campaigns Attendance registers	Financial benefits accruing from administrative and operational

30-Jun-26	Recovery of debt from organs of state	Payment arrangements with the organs of state Minutes of meeting with Cogta Attendance Register from meeting with Cogta	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Billing queries are attended to	Register of queries reported Progress report on reported queries	Financial benefits accruing from administrative and operational efficiencies.
31-Oct-26	Awareness campaings Municipal Indigent Policy	Schedule of awareness campaigns Attendance registers	Financial benefits accruing from administrative and operational efficiencies.
31-Oct-26	Report to Council on progress of the implementation of the Indigent Policy	Report to Council on the implementation of Indigent Policy	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Audit of implementation of the Indigent Policy	Internal Audit Reports	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	taking action on non compliance	Report on actions taken on non compliance with Indigent Policy	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-26	Capacitating PMU	Schedules of training of PMU Attendance register Grant expenditure performance spreadsheet	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Capacitating PMU	Schedules of training of PMU Attendance register	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Assess performance of PMU	Assessment report	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Assessment of Capital Projects	Assessment report	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Compliant FAR	The municipality has a GRAP compliant register that was audited by the AGSA. The municipality had audit findings with regards PPE however it was subsequently resolved.	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-26	Compliant FAR	The municipality does prepare a FAR that agrees to the AFS and the GL. Please refer to attached working papers.	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	maintain assets register complaint with GRAP 16 and 17	The FAR is GRAP compliant. Please refer to attached FAR.	Financial benefits accruing from administrative and operational efficiencies.
30-Jun-26	Develop Cash Management System	Cash Management System	Financial benefits accruing from administrative and operational
30-Jun-26	DC registers		Compliance to laws and regulations
30-Jun-26	Manage daily cash flows	Cash Projection reports	Financial benefits accruing from administrative and operational
30-Oct-27	Compliance with debt relief approval conditions for 2023/24 MTREF Budget	ESKOM debt write off (1/3) for 2023/24 MTREF Budget	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-27	Compliance with debt relief approval conditions for 2023/24 MTREF Budget	ESKOM debt write off (1/3) for 2023/24 MTREF Budget	Financial benefits accruing from administrative and operational efficiencies.

30-Oct-27	Settling of Eskom Current Account	Proof of payment for the Eskom Current Account	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-27	Emailing of Council approved payemnt arrangement	Proof of emailing the Council Approved payment arrangement	Financial benefits accruing from administrative and operational
30-Oct-27	Supressing interest on the debt	Approval from Eskom indicating that they will suppress the interest on the debt	Financial benefits accruing from administrative and operational
30-Oct-27	Settling of Eskom Current Account	Proof of payment for the Eskom Current Account	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-27	Settling of Eskom Current Account	Proof of payment for the Eskom Current Account	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-27	Reconciled proof of payment to financial ststem as per mSCOA data string	mSCOA data string amount and pop	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-27	Table Funded 2024/25 MTREF	2024/25 A1 Schedule with no deficit	Financial benefits accruing from administrative and operational efficiencies.
30-Oct-27	Table Funded2024/25 MTREF	2024/25 A1 Schedule with no deficit or credible Budget Funding Plan, in event of deficit	Financial benefits accruing from administrative and operational efficiencies.

30-Oct-27	Table Funded 2024/25 MTREF with completed tariff tools	2024/25 A1 Schedule with no deficit with 2024/25 completed tariff tools	Financial benefits accruing from administrative and operational efficiencies.

30-Jun-25	Improved asset valuation, asset life cycle management.	Updated and GRAP compliant asset register	Financial benefits accruing from administrative and operational efficiencies
30-Jun-25	Reduction on unnecessary maintenance and repair costs. Improved asset valuation and a life cycle management.	Cost comparison assessment reports. Updated asset disposal list and updated asset repair report.	Financial benefits accruing from administrative and operational efficiencies
30-Jun-25	Improved internal asset management and control systems, policies and plans	Training Records and certificate of competence.	Financial benefits accruing from administrative and operational efficiencies
31-Jan-26	Increased asset maintenance towards the 8% of CRC municipality norm Proper use of project grants and allocated budget.	Maintenance ratios Budget variance analysis Project expenditure and financial reports	Financial benefits accruing from administrative and operational efficiencies

30-Jun-25	Approved and functional asset management plan and system.	GRAP compliant asset register	Financial benefits accruing from administrative and operational efficiencies
28-Nov-25	Functional Municipal GIS system and Asset Management system	Updated and recorded asset registers and conditional assessments reports	Financial benefits accruing from administrative and operational efficiencies
30-Nov-25	Functional Municipal GIS system and Asset Management system Reduced Electricity & water losses Reduction in security incidents related to assets	Updated and recorded asset registers and conditional assessments reports Policy and Standard operating procedures (SOPs)	Financial benefits accruing from administrative and operational efficiencies
30-Nov-25	Positive asset health index, Asset Replacement Cycle or Frequency.	Updated acquisition/disposal registers, Performance reports	Financial benefits accruing from administrative and operational efficiencies
28-Feb-25	Improved internal capacituation	Approved skills transfer forms, Certificate of competencies	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Improved security coverage, Reduced losses from asset theft and vandalism	Security company appointments, Signed Service Level Agreements (SLAs)	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Permanent position on budgeted posts all filled.	Appointment letters for officials	Financial benefits accruing from administrative and operational efficiencies

31-Aug-24	Informed and accurate bulk meter readings	Monthly bulk meter reading records.	Financial benefits accruing from administrative and operational efficiencies
30-Jun-25	Complete and accurate GRAP compliant Asset register (unbundled and indicative of conditions)	GRAP compliant register	Financial benefits accruing from administrative and operational efficiencies
31-May-26	Improved response and turn-around times, Reduced water losses	Team appointments Incidence call reports Improved performance appraisals for municipal officials	Financial benefits accruing from administrative and operational efficiencies
31-Aug-26	Reduced Water Losses	Improved revenue collection reflected on financial reports	Financial benefits accruing from administrative and operational efficiencies

30-Nov-26	Reduced Water Losses, Reduced number of tempered meter tempers, illegal and bridged connections, Improved Billing.	Improved revenue collection reflected on financial reports	Financial benefits accruing from administrative and operational efficiencies
31-Aug-26	Billing of indigents for consumption above 6kl Reduced water losses	Improved revenue collection reflected on financial reports	Financial benefits accruing from administrative and operational efficiencies
30-Apr-26	Accurate Reporting and No-drop compliance Reduced estimation and improved planning	Water Balance Report Mobile Water Delivery records	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Reduced illegal connections and tempered meters Reduced water losses Improved revenue collection	Audit reports	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Improved valuation and condition mapping of water system infrastructure	Audit reports, Water balance reports	Financial benefits accruing from administrative and operational efficiencies
30-Apr-24	Reduced water losses <input type="checkbox"/>	Signed SLA by Municipal manager	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Reduced water losses Improved revenue	Appointment letter for the service provider Funding agreement by DBSA Water balance reports	Financial benefits accruing from administrative and operational efficiencies

31-Aug-24	Improved (SIV) accountability, Reduced water losses reduced pipe bursts	Audit reports Water infrastructure assessment reports	Financial benefits accruing from administrative and operational efficiencies
30-Nov-24	Improved billing accuracy, Reduce Power losses,	Implementation plans and reports	Financial benefits accruing from administrative and operational efficiencies
30-Nov-24	Improved billing accuracy, Reduce Power losses	Implementation plans and reports	Financial benefits accruing from administrative and operational efficiencies
31-May-24	Reduce meter tempering, Reduce electricity losses	Audit/assessment reports, Implementation plans and reports	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Improved fault detection and network grid monitoring, reduced electricity losses	SCADA reports, consumption reports	Financial benefits accruing from administrative and operational efficiencies

31-Aug-24	Reduced communication glitches, improved coordination of operations	Performance reports	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Reduce low consumption meters, Improved billing, Reduced electricity losses	Consumption reports, Annual reports	Financial benefits accruing from administrative and operational efficiencies
31-Dec-24	Reduced vandalism on electricity assets	Performance reports, Awareness campaigns reports	Financial benefits accruing from administrative and operational efficiencies
30-Nov-24	Reduce non-technical electricity losses Reduced load and improved load control	Performance reports	Financial benefits accruing from administrative and operational efficiencies
30-Nov-24	Improved sanitation services	Implementation plans and reports	Financial benefits accruing from administrative and operational efficiencies
30-Nov-24	Improved maintenance Ratios Green Drop score improved	Performance reports	Financial benefits accruing from administrative and operational efficiencies

31-Dec-24	Green Drop score improvement to an excellent score (95% and above)	Project implementation plan and progress reports DWS Green Drop compliance report	
30-Apr-24	Improved security systems,	Performance reports	Financial benefits accruing from administrative and operational efficiencies
31-May-24	Reduced number of facilities vandalized	Signed Service Level Agreements (SLAs)	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Improved solid waste management	Updated and aligned IWMP	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Increased waste collection in informal settlements Reduction in unemployment figures	Waste collection records Employment data reports	Financial benefits accruing from administrative and operational efficiencies

31-Dec-24	Increased waste collection in informal settlements Reduction in unemployment figures	Waste collection records financial reports	Financial benefits accruing from administrative and operational efficiencies
31-Dec-24	Proper use of project grants and allocated budget. Increased service delivery.	Financial reports Acquisition register Monthly progress reports	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Improved service delivery and strategy rollouts	Proof of resource appointment	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Improved internal capacitation of PMU	Proof of resource appointment,	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Reduce Grant underutilization, Infrastructure Development	Annual reports	Financial benefits accruing from administrative and operational efficiencies
31-Dec-24	Percentage of tasks or Milestones completed on time as per the project schedule. Positive Client feedback on projects	Annual Performance Plan reports	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Reduce Grant underutilization, Infrastructure Development	Annual reports	Financial benefits accruing from administrative and operational efficiencies

28-Feb-25	Reduce Grant underutilization, Infrastructure Development	Officials perfume appraisals	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Improved facilities booking Increased revenue generation	Performance Reports	Financial benefits accruing from administrative and operational efficiencies
31-Aug-24	Cost reflective tariffs,	Financial reports	Financial benefits accruing from administrative and operational efficiencies
30-Apr-24	Improved control of facilities, Reduced facility misuse, vandalism, and theft	SLAs Asset register	Financial benefits accruing from administrative and operational efficiencies
30-Apr-24	Reduced vandalism and theft	Security Report	Financial benefits accruing from administrative and operational efficiencies
31-Oct-25	Revenue generated from the testing station	Financial report- Licensing Invoice (Annexure A)	Financial benefits accruing from administrative and operational efficiencies
31-Oct-25	Fully funded and completed projects.	Annual Performance Plan reports - Licensing Invoice Annexure B	Financial benefits accruing from administrative and operational efficiencies

31-Oct-25	Revised Policy Revenue/profit from testing station activities	Merafong Municipality is working together with other municipalities and SALGA on a new financial model to be submitted to the Provincial Department of Transport.	Financial benefits accruing from administrative and operational efficiencies
30-Apr-24	Reduce risk and expense on vehicle repairs	Insured assets register	Financial benefits accruing from administrative and operational efficiencies
30-Apr-24	Compliance to legislation Reduced risk	Audit reports Inspection report	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Improved records of assets enhanced planning of Fleet	Asset Register Fleet management Plan	Financial benefits accruing from administrative and operational efficiencies
30-Jun-24	Reduced expenses Revenue generation	Asset register Disposal register, Council approval resolution	Financial benefits accruing from administrative and operational efficiencies

MUNICIPAL PROGRESS REPORT

STEPS TAKEN

Training has been conducted to MPAC Committee

The municipality has developed a tracking register of council resolutions taken for each quarter of the financial year. All Council resolutions are filed after each Council meeting and The Council resolution register is updated regularly

Council agenda contains standing item of Execution notices

Audit Committee meetings are held quarterly to review Management reports. including reviewing AFS before submission to AGSA

HR, Revenue and Payroll deduction is taking place on monthly basis to recover money from each municipal employee for the outstanding water and lights account.

The Municipal Manager has appointed a Contract Management Committee as of 16 July 2025.

Contract Management Committee has been appointed and have developed a draft contract management policy.

The contract management register is being updated on monthly basis. The Legal manager, SCM and Expenditure are working together to update the register as required.

The Municipal Manager has appointed a Contract Management Committee as of 16 July 2025.

The municipality has appointed Mscoa compliant CCG System financial system effective from 08 February 2024

The SCM Office has established the procurement of panels to assist with the procurement of frequently used goods or services

cost analysis currently undwrtaen by departments on services outsourced vs internal costs

Manager Legal Services and Manager Labour Law Litigations have been appointed on permanent basis.

A detailed and comprehensive Litigation Reduction Plan is in the process of finalisation and will be submitted before end of financial year 2024/2025. The Department is in the process of developing a Litigation Reduction Plan for 2025/2026 financial year the plan will be submitted before end of financial year 2024/2025.

The Municipality is in the process of drafting the legal operations plan, the plan will be submitted in the month of May 2025, for financial year 2025/2026 . A draft Litigation Management Policy will has been developed and shall be tabled in Executive Management Committee for approval and and recommendations to Council for approval

A draft Standard Operations plan has been developed the final draft will be submitted in May after adoption by the Executive Management Committee. The Management Protocol will be submitted in May after approval by the Detailed litigation register has been developed and kept accordingly. Activity Achieved

Management submit MFMA Compliance checklist to Internal Audit for review on a quarterly basis.

The municipality is in settlement negotiations with mines excludig firms and also awating finilising of Valuation roll /board by 32 Oct to give a ruling on proprty rsts of mines , which will be charged and recoverd to mines

The municipality is in settlement negotiations with mines excludig firms and also awating finilising of Valuation roll /board by 32 Oct to give a ruling on proprty rsts of mines , which will be charged and recoverd to mines .

A joint comittee has been set up between the municipality and Sibanye to negotiate settlement. We currently working on bringing other mining houses to form part of the comittee.

The Council took a resolution to review its Governance Framework which is included the systems of delegation though Benchmarking excercise with different Municipalities

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Draft municipal by-laws for revenue collection prsented to council and adopted , on the 31st of July 2025

Tariffs policy revised and approved in Council in May 2025 and sent for gazetting

Council approved UIF&W reduction plan that paves way forward on reducing UIF&W strategy
Progress on UIF&W is reported to council on a quartely basis and to S80 on a monthly basis.

The municipality sumit UIF& We report to section 80 monthly and to Council on a quarterly basis

The responsibilities on UIF &W has been allocated to the Finance Managers as follows:

Unauthorised expenditure: Manager Budget & Treasury

Irregular expenditure: SCM Manager

Fruitless & wasteful expenditure: Manager Expenditure

Eskom- is under Debt relief review

AG- is paid on timeously to avoid interest charges.

Rand water- the municipality entered into payment arrangement in the current financial year.

SARS is paid timeously to avoid interest charges.

Compesation Commissioner-arrangement still in progress.

Nashua and Quill Associates contract has ended and new service providers has been appointed.

the municipality had approved UIF&W reduction plan that

pave way forward on reducing UIF&W strategy

UIF register sent to council for 30 june

The Council has requested the MPAC to investigate irregular expenditure for the 2014/15 to 2020/21 financial years and 2024/25 4th quarter. The Council has also requested the MPAC to investigate unauthorised expenditure for 2022/23 and 2023/24 financial years. The MPAC is also requested to investigate fruitless and wasteful expenditure for the financial year 2024/25 4th quarter

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The UIF register en UIF reduction strategy is were submitted to council for 23/24

Municipality didn't have unauthorised in prior period and only recorded Unauthorised in Financial period 2023/24 and it being reviewed

The following positions were advertised in November

2024:

- Chief Internal Auditor
- Internal Auditor

The 2025/26 performance agreements of Executive Managers include OPCA as a KPI.

The municipality prepared GRAP compliant AFS that were submitted to the AGSA for the 2023/24 FY on 31 August 2024.

Risk Assessment was conducted on the 9th July 2024. Risk based Internal Audit three year rolling plan for the period ending 30 June 2027 and Annual Operational Plan for 2024/2025 financial year was developed.

An item on the implementation of the ICT Governance Framework is presented to EXCO on a quarterly basis.

ICT Strategic Framework has been presented to both EXCO and The policies have been presented to the Section 80 and awaiting Council .

The municipality has appointed CCG (SAGE) which is a fully MSCOA-compliant

Risk Manager has been appointed. The following positions were advertised on the 28th of November 2024 with the closing date 10 January 2025 :

- Risk Officer has been readvertised on 30 May 2025 closing date 20 June 2025.

- Sub Accountant: Insurance closed 20 December 2024

Benchmarking of an insurance policy done.

Legal review and departmental engagements on Draft Unlawful Land Occupation Bylaw finalized. Draft Bylaw makes provision for the management and control of land invasions and informal settlements. Legally reviewed draft bylaw presented to MANCO on 30 September 2025 and to be workshopped with Council in November 2025.

1. Took a matter to section 80 portfolio committee which took a decision not to renew the SLA.
2. Conducted the cost analysis for the Merafong municipality for providing licensing services on behalf of the Province which confirmed discrepancies in terms of costs to the municipality.
3. Municipality is part of municipalities that requested Provincial SALGA to intervene to resolve the impasse between the Gauteng municipalities and Provincial Department of Transport.

Asset register has been rebuilt from 2019/20 which was the last time the municipality received an unqualified audit opinion and it has been used as a basis to ensure the preparation of GRAP compliant asset register. That asset register has been rolled forward till June 2024 which also led to the municipality receiving an unqualified opinion component of "assets" in 2023-24 financial year.

Council resolution approved in principle on the 26 March 2025 on the consideration of the draft IDP, budget and SDBIP to perform a land audit.

Audits of rental housing units, business hives and agricultural plots completed. Lease registers developed. Lease agreements of rental housing units leased to non-employees reviewed. Review of lease agreements for agriculture plots underway. Lease agreements for business hives reviewed.

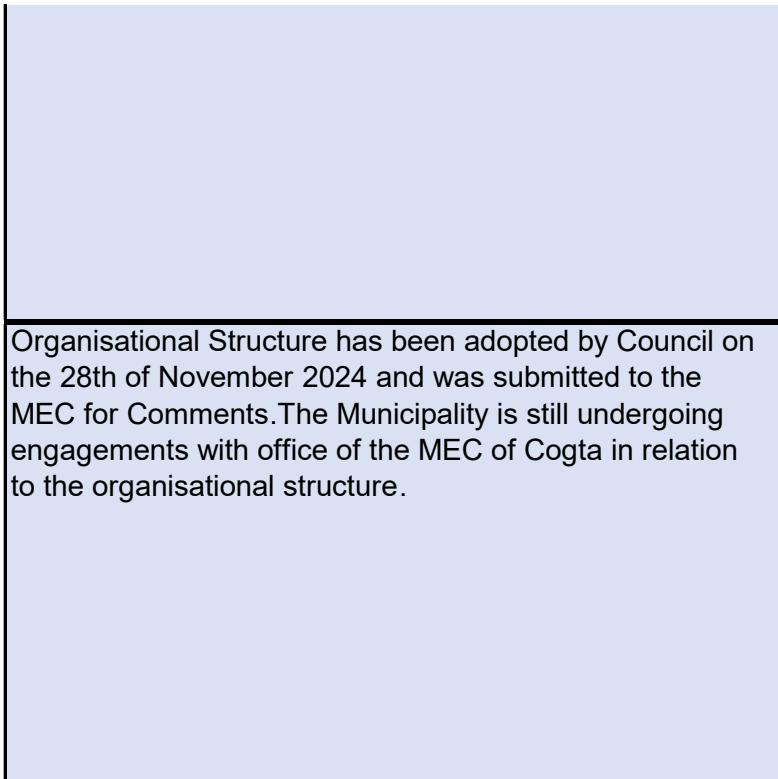
Legal review and departmental engagements on Draft Land Acquisition and Alienation Policy finalized. Legally reviewed draft policy presented to MANCO on 30 September 2025 and to be workshopped with Council in November 2025.

Council resolution approved in principle on the 26 March 2025 on the consideration of the draft IDP, budget and SDBIP to perform a land audit.

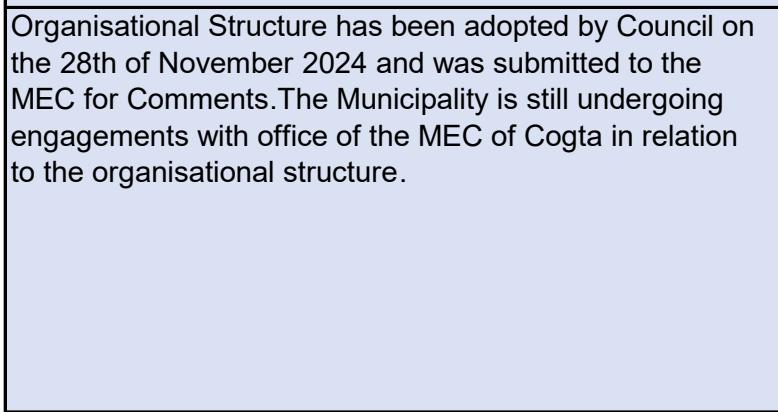
Audits of rental housing units, business hives and agricultural plots completed. Lease registers developed. Lease agreements of rental housing units leased to non-employees reviewed. Review of lease agreements for agriculture plots underway. Lease agreements for business hives reviewed.

Legal review and departmental engagements on Draft Land Acquisition and Alienation Policy finalized. Awaiting engagements in MANCO/EXCO and other council committees. Legally reviewed draft policy presented to MANCO on 30 September 2025 and to be workshopped with Council in November 2025.

The municipality is in the process of developing its own Service Delivery Model from its strategic reports.



Organisational Structure has been adopted by Council on the 28th of November 2024 and was submitted to the MEC for Comments. The Municipality is still undergoing engagements with office of the MEC of Cogta in relation to the organisational structure.



Budget allocated for 2024-25 financial year.

Consultant appointed.

Contractor also appointed, awaiting finalisation of Detailed Design Report for commencement of construction.



No Committee has been appointed however Manco and EXCO are critical in the development of the organisational structure. Manager Organisational Development will facilitate the implementation of the organogram.

The draft overtime policy was developed by the Section and presented LLF and is awaiting Council approval.

The development of the SOP as the staff regulation and collective agreement will be developed

Finance to restructure budgets and allocate each department with its budget to manage accordingly

Analysis is conducted on a monthly basis to identify trends, patterns and areas with high overtime usage.

The file plan was approved by the National archives in 2004 and all the departments provided their inputs on the file plan in July 2025.

The pilot programme initiation was held and a POC was signed off between Merafong Municipality, SALGA and inq service provider. The POC will be concluded upon the successful completion of the training. See attached Poc, between Municipality, SALGA and inq

SALGA through its pilot programme has developed a process plan to assist the municipality with automated records management system.

Job description to Senior managers and Managers have been circulated. SALGA template on Task Job evaluated positions is circulated to Senior Managers and Managers to cascade down to their officials to be signed and submitted back to Organisational Development Section

An HRPF meeting indicated that the Jobs that are not included in the TASK template will be submitted through composition of Sub-Committee. The Regional Audit Committee has been disbanded and further direction will be provided.

The Draft Acting Policy was developed by the Section and presented to LLF for Council to approve.

Appointments are made to officials with requisite competencies and NQF levels in terms of staff regulations of as amended.

All acting allowances are approved by the MM.

The Draft HR policies were developed by the section and a report prepared to be presented to the Mayoral Committee

The Draft HR policies were developed by the section and a report prepared to be presented to the Mayoral Committee

The municipality conducted a strategic session which included the HR strategy.

The draft HR strategy to be presented to EXCO/MANCO for review.

Skills Audit roadshows were conducted in March 2024. Feedback has been received from the departments which will be used as a baseline for the WSP. Skills audit questionnaire was sent to

Municipality submitted the WorkPlace Skills Plan and Annual Training report for application of Mandatory grant

Skills and competencies were conducted through officials roadshows to determine skills training needs per Department/Section

Engaged Department of Cooperative and Governance to avail the Gap Skills tool to load all qualifications. Requested Training from CCG to capture skills audit of officials in the Municipality

Other roadshows will be undertaken once the item has been approved

The Draft Recruitment Policy was developed by the Section and presented to LLF for Council to approve.
Activity Achieved

The Draft Recruitment Standard Operating Procedure (SOP) has been developed and will be submitted alongside the Draft Recruitment Policy.

the recruitment plan was developed and submitted to MM for approval.

Executive Manager Public Safety appointed

A database was advertised and created for general workers. Awaiting for the processes of recruitment.

There is no official causing delays in the filling of vacant positions.

The 2025/26 budget was approved in May 2025 together with funding plan.

The revised 2025/26 budget funding plan was approved in October 2025.

The revised 2025/26 budget funding plan was approved in October 2025.

Eskom Approved the municipality's Debt relief application in December 2023. As it stands now in the fourth quarter of 2024/25 financial year, the municipality is still within the Debt Relief and reports monthly pertaining the progress on the 14 conditions of the programme. The Municipality has therefore budgeted conservatively and realistically for the related benefit as reflected in the Operational Budget

The debt impairment provision has been calculated at 25%. The municipality anticipates collection rate of 75% in the 2025/26 financial year and this will be achievable based on the implementation of the Smart Metering System. Continued effort will be put to urge sector department to consider the municipality's Smart Meter grant application made during 2024/25 financial year.

~~The budgeted surplus of R 126 167 679 will be used to~~
The valuation roll appeals are currently being undertaken by The Municipal valuation Appeal Board overseen by CoGTA.

- The VAB meetings are currently addressing The mine disputes.

Bulk payment arrangements are concluded i.e Randwater debt settlement signed
Date approved November 2024

Budget confirmations forms are completed prior to procurement done against approved budget of council.

Budget related Policies were approved by Council on the 26 May 2025.

Cost containment policy approved on the 26th May 2025.

Cost containment schedule is updated on a quarterly basis and sent to Provincial Treasury.

Policies have been communicated across all departments and the municipality is developing SOPs. Departmental managers are the champions responsible for the development and implementation of the policies and SOPs.

Internal Audit has a three year rolling plan which also involves monitoring compliance with policies and procedures as well as testing the effectiveness of the internal controls.

Executive Managers performance agreements for 2025/26 will include a KPI relating to the compliance with policies and SOPs.

- A strategic session has been undertaken and adopted which included the revenue enhancement strategy.
- A payment incentive scheme was approved by Council in December 2023 as part of incentivising consumers to settle historic municipal debt.
- The municipality is currently developing a project plan of phasing in water and electricity smart meters.
- The municipality undertakes monthly recons between the valuation roll and the financial system.

The valuation roll appeals are currently being undertaken by The Municipal valuation Appeal Board overseen by CoGTA.

- The VAB meetings are currently addressing The mine disputes.

On-going monthly valuation roll to billing system reconciliation on CCG system.

On-going monthly valuation roll to billing system reconciliation on CCG system.

Electricity and water meters are being verified on a monthly basis.

Public Awareness Campaigns are on-going on consumer education on metering and payment of municipal bills.

The municipality has not opened any criminal cases against meter tampering perpetrators.

The municipality does not have manual metering system. The service provider reads and submits a file which is uploaded in bulk onto the system.

The revenue enhancement team is not established as yet, however the first revenue strategy is in progress of finalising for Council

The finance department is currently developing SOPs for
- Budget
- Revenue Management
- SCM
- Expenditure Management
- Asset Management

As part of the approved internal audit rolling plan, the audit of revenue will be undertaken.

The municipality has approved and launched an economic turnaround strategy titled "Re-imagining Merafong Vision 2035" to improve LED in the municipality.

SCM Checklist has been developed and is completed for every procurement.

A skills audit has been conducted across all municipal employees.

The municipality has engaged with Gauteng Treasury and they have sent an invite to staff for training

None / No allegations of misconduct were brought to the attention of the Municipal Manager .

Ethics Management Implementation Plan for 2025/26 have been approved by the Accounting Officer. The Plan is attached

Internal Audit Plan has audited SCM in 23/24.
Furthermore the SCM audit has been included in the 2024/25 internal audit plan, allocated during Q4.

The Municipality is servicing Eskom, Salga and Randwater on cashflow availability bi-weekly.

The municipality has signed payment arrangements with Randwater, ESKOM and SALGA.

The municipality is submitting monthly Eskom Debt Relief reports but is not complying with some of the conditions.

The municipality currently has cash flow constraints however, it is paying smaller creditors timeously except for Randwater and Eskom accounts.

The municipality is currently reporting monthly to Provincial Treasury after it has been reviewed and signed off by the Accounting Officer.

This matter has been delegated to the Accounting Officer of which regular meetings are held.

Bi-weekly cashflow projections are done

Cost containment template is reported to PT on quarterly basis.

Cost containment template is reported to PT on quarterly basis.

internal control measures are being implemented:

- Fleet manager appointed 1 May 2024
- Reduction in fuel cost by 50% since the new Nedbank prepaid cards implemented from 1 June 2024.
- Approved SOP by MANCO to streamline operation and reduce fuel costs
- Conduct Fleet Induction workshops with user departments
- Logbooks are submitted on the 7th of every month for analysis

Sub Accountant Position filled.

The 2023/24 OPCA plan has been developed and approved by Council on the 26th of March 2025. Progress on the OPCA plan is reported to Manco, Exco, Section 80 and Council.

The 2023/24 OPCA plan has been developed and approved by Council on the 26th of March 2025. Progress on the OPCA plan is reported to Manco, Exco, Section 80 and Council.

The Municipality has submitted the 2023/24 draft OPCA plan to GPT to assist with the assessment of the action plans to ensure that they properly address the root causes before the plan was tabled to council.

The OPCA is reported to the Audit Committee on a quarterly basis.

Progress on the OPCA plan is reported to Council on a quarterly basis.

The 2025/26 performance agreements of Executive Managers include OPCA as a KPI.

Written warnings were provided to officials who were not attending to AG issues.

The following positions were advertised in November 2024:

- Chief Internal Auditor
- Internal Auditor

The municipality scans documents across all departments and uploads it on a cloud for safekeeping and archiving.

The pilot programme initiation was held and a POC was signed off between Merafong Municipality, SALGA and inq service provider. The POC will be concluded upon the successful completion of the training. See attached Poc, between Municipality, SALGA and inq

The approved file plan was tabled to Manco and EXCO and circulated to all departments Managers for comments and input. Emphasise to utilise the File plan should be implemented

The MM is currently taking disciplinary actions and investigations against leaking of confidential confidential information due to poor records management. A litigations register is also in place.

Quarterly reconciliations are performed and sent to Provincial Treasury for review.

The municipality is currently developing SOPs for all departments.

Training needs will be communicated to PT

Reconciliations are being prepared on a monthly and quarterly basis

Internal Audit has tested the design and effectiveness of controls around expenditure and assets management.

The Internal Audit Action Plan Report is presented to the Audit Committee on a quarterly basis which is used by the Audit Committee to monitor whether all the activities on the OPCA plan are being fully addressed by Management.

Monthly meetings regarding the progress on the OPCA Plan to be held by management.

POE's are submitted to internal audit and reviewed on a quarterly basis

Attendance Register is available

Written warnings were provided to officials who were not attending to AG issues.

The municipality is currently engaging the AG with regards to the interim AFS.

The Municipality has 2 MFIP support to ensure that credible AFS are prepared. Furthermore, Support has been received by the Municipality from GPT during the preparation of the 2025/26 AFS.

Support has been received by the Municipality from GPT during the preparation of the 2025/26 AFS.

The review process of the AFS was undertaken by Internal Audit.

The MM chairs the Audit Steering Committee Meetings.

Written warnings were provided to officials who were not attending to AG issues record keeping

Internal Audit undertakes audits throughout various departments to test the design and effectiveness of financial controls and recommend improvements where weaknesses are identified.

Six months IFS prepared and submitted to the AG.

The municipality has developed MSCOA roadMap and presented to Mscoa Committee on the 30th June 2025.

CCG has been appointed as the service provider responsible for providing the municipality's financial system that fully complies with Mscoa.

Mscoa Steering Committee members appointed

The Municipality has formed a joint committee with Sibanye for settlement negotiations process and currently working on bringing the other mining houses on board.

The Municipality has formed a joint committee with Sibanye for settlement negotiations process and currently working on bringing the other mining houses on board.

Municipality undertakes credit control measures on a monthly basis. Cut off letters were issued to non-paying customers where credit control was applied.

The municipality ran an awareness campaign to encourage customers to pay for their debt.

Provincial Debt Forums are held to assist municipalities in debt recovery owed by organs of state.
Monthly reports are submitted to GPT.

Query resolution is an on-going process.

Awareness campaigns are currently undertaken to create awareness with regards to indigent policies.

On-going verification and registration of qualifying indigents is conducted and reports submitted quarterly to Council for approval.

The audit of the Indigent Policy will be included in the next internal audit plan for the 2025/26 financial year.

The Municipality does not have any reported cases on such.

Grants performance reports- October 2025

The municipality updates the Fixed Asset Register on a quarterly basis. These updates are reviewed by management to ensure alignment with GRAP standards, using a GRAP compliance checklist as a control measure. In addition, an asset additions listing is maintained and updated continuously, serving as the primary source for recording new assets in the FAR.

The municipality updates the Fixed Asset Register on a quarterly basis. These updates are reviewed by management to ensure alignment with GRAP standards, using a GRAP compliance checklist as a control measure. In addition, an asset additions listing is maintained and updated continuously, serving as the primary source for recording new assets in the FAR.

The municipality updates the Fixed Asset Register on a quarterly basis. These updates are reviewed by management to ensure alignment with GRAP standards, using a GRAP compliance checklist as a control measure. In addition, an asset additions listing is maintained and

The Municipality currently has a bi-weekly cashflow plan.

There are no instances of non-compliance

The Municipality currently has a bi-weekly cashflow plan.

The debt relief plan is currently monitoring and submitted to treasury on a monthly basis.

The municipality has not received a debt write off as we are currently not complying with some of the conditions of the debt relief.

The payment arrangement was prepared and sent to Eskom but has not been approved by Eskom.

The payment arrangement was prepared and sent to Eskom but has not been approved by Eskom.

The payment arrangement was prepared and sent to Eskom but has not been approved by Eskom.

Currently the municipality is not complying with the 30 days payment due to cashflow challenges.

Monthly Eskom reconciliations are prepared and sent to PT on a quarterly basis. POPs are also uploaded on Go-muni and Eskom.

Monthly Eskom reconciliations are prepared and there is no challenges.

2024/25 Adjusted budget approved with Funding Plan.

2024/25 Final budget approved with Funding Plan approved.

The municipality reviewed the 2024/25 tariffs approved.

FAR reviewed to comply with GRAP 17

The municipality has undertaken an exercise to determine all redundant and obsolete assets within the municipality. The disposal item has been approved by council, the goods were put on auction and the public were able to place closed bids. We have assessed the bids received and winners were notified. Please see POE regarding Asset disposals.

Infratec has provided training to asset management employees during the 2023-24 financial year. The municipality has developed draft SOPs for asset management.

Maintenance budget included in the approved budget

The municipality has re-built the FAR from 2020-2024. The FAR is GRAP Compliant. CCG systems has implemented an asset management module on the financial system to facilitate the management of the FAR.

Asset management company, Infratec appointed for assisting in asset management in 2023, Treasury sits in on meetings and provides an oversight role on the work performed by the service provider. The GIS system is currently being implemented by NTG solutions, the are still in the research and development phase of the system.

Asset management company, Infratec appointed for assisting in asset management in 2023, Treasury sits in on meetings and provides an oversight role on the work performed by the service provider.

FAR reviewed to comply with GRAP 17 and Disposal list is prepared for Council approval and asset components being reviewed for 23/24 AFS

skills are being transferred asset officials (5)

security company appointed to guard municipal assets

The position of Manager Water and Sanitation is still vacant and the PMU Manager is currently responsible for the unit.

Installation of Bulk Water meters replacement budget under WSIG approved 24/25 , bulk meters for water intake points installed

Asset Register provided by the previously appointed Asset consultants Infratec.

Bulk water meters loss report

Rand water implements water shedding and public notices are issued

water meters are installed and measured on a monthly basis

approved tariffs approved and reviewed in 24/25

not yet implemented efficiently

The team conducts field surveys to gather data on water flow rates, meter accuracy, and areas with suspected leaks or unauthorized connections

Reports are currently being consolidated for further analysis.

Service provider has been appointed to update existing WIP with the department

Water Conservation and Demand Management strategies. Department are currently undertaking lessons learned from the NRW training provided by MISA/JICA/DWS

not yet implemented: Water Conservation and Demand Management strategies.

5% budget for repair and maintenance for critical water reticulation monitoring on operational cost

Sesmire appointed by Cogta currently replaced over 100 meters LPU and Draft Electricity Master Plan has been developed, reviewal to be completed before the end of the financial year.

Sesimile was appointed by COGTA and have currently replaced over 100 meters. The municipality has appointed a service provider to replace old conventional meters with smart meters.

Municipality conducted meter audits on domestic meters. Equaliser appointed to assist with house/property verification on meter type, and inspection of bridging of meter.

not yet implemented, due to unavailability of budget.

The EDP has started with development of the GIS system for the municipality as a whole. The following project milestones have been completed: user requirements analysis, data collection, data cleansing and GIS Implementation Plan, Land Information Management System(LIMS), GIS Project Management Application (GIS PMA). The LIMS and GIS PMA require continuous update of data (as and when land is developed and projects progress is noted).

Municipality conducted meter audits on domestic meters. Equalizer appointed to assist with house/property verification on meter type, and inspection of bridging of meter.

The municipality has advertised a tender for early detection warning for security system in critical infrastructure points.

Municipality has appointed a service provider for the installation of Electricity Prepaid Meters with tariff change capabilities

Sanitation draft master plan submitted in Dec 2024
Draft master plan to be reviewed by all stakeholders by end of the 2nd quarter of the 2025/2026 financial year

Challenges still exist on old infrastructure but WSIG grant approved for water treatment works refurbishment in 2025/26 Financial year.

Service provider appointed to update all documentation for the Green/Blue/No Drop requirements in preparation of the 24/25 audit.

- Khutsong WWTW – R10m budget for 24/25 for refurbishment
- Wedela WWTW – R10m budget for 24/25 for refurbishment
- Welverdiend – R2m budget for 24/25 for refurbishment

Security is at WWTW facilities , vandalized ones under design-TKQ consulting appointed in May 24; Security Plan is currently being drafted by ED Public Safety

Security company appointed to guard municipal assets ,contractors terminated who didn't perform

IWMP Review will be done on the next financial year (2025/26)

development of Kokosi Buyback Centre

Collection in Informal Settlement

income is currently spread across all service structures

Appointment of SWM Manager and other Vacant position

PMU manager appointed 26/08/2024
Senior Engineer and 2 technicians have been appointed

Annual Report approved in Council March 2025

Approved SDBIP 25/26

Grants ring fenced in in separate bank accounts at FNB

Cascading of performance not yet cascaded below sec 56 managers

Tariff structure reviewed in 24/25 approved budget and tariff policy. Access into facilities controlled through approved tariffs.

Tariff structure reviewed in 24/25 approved budget and tariff policy. Proposed tariffs for 25/26 financial year submitted for approval.

Agreement forms between applicant / hirer and the Municipality is signed before utilization of a facility.

In terms of item 5 of the SLA between the Municipality and the service provider, the service provider can be held liable for loss or damages that occurred due to their negligence/ failure to perform their duties.

1. The matter was taken to section 80 portfolio committee meeting which took a decision not to renew the expired SLA.
2. Conducted first cost analysis for the Merafong municipality for providing licensing services on behalf of the Province which confirmed discrepancies in terms of costs to the municipality.
3. Currently the Municipality is part of municipalities that requested Provincial SALGA to intervene to resolve the impasse between the Gauteng municipalities and Provincial Department of Transport.

Payment of all licensing fees are paid directly to the Provincial Department of Transport bank account. The Municipality receives 20% split from the Province.

1. Took a matter to section 80 portfolio committee which took a decision not to renew the SLA.
2. Conducted the cost analysis for the Merafong municipality for providing licensing services on behalf of the Province which confirmed discrepancies in terms of costs to the municipality.
3. Municipality is part of municipalities that requested

Municipal Vehicles are insured by Kunene Mokopo Risk Insurance Company
Vehicles on lease are insure by different service providers.

Asset write off and impairments of obsolete fleet , has gone to council in July 2024 based on physical verification and condition assessment. The municipality will perform an audit on the motor vehicles in the 1st quarter of 2025/26.

Asset write off and impairments of obsolete fleet , has gone to council in July 2024 based on physical verification and condition assessment .
Fleet unit is in a process of deregistering all vehicles not in use/redundant

Asset write off and impairments of obsolete fleet , has gone to council in July 2024 based on physical verification and condition assessment .
Fleet unit is in a process of deregistering all vehicles not in use/redundant

Quarterly Performance Report - Q3 2025		
PROGRESS MADE	FINANCIAL IMPACT	OTHER NOTEWORTHY
The MPAC was invited to a round session by Gauteng Legislature and the following items were discussed: Strengthening the MPAC to provide oversight on financial and non-financial performance reporting; Gauteng MFMA Audit Outcomes; state of Gauteng Municipal Public Accounts; MSCOA compliance; GRAP financial reporting; Oversight mechanisms; compliance with SCM & MFMA; analysing material misstatements on financial statements; payable accounts age analysis; BEE spending analysis; oversight on the audit plans; AFS review; infusing Audit Outcomes on oversight plans	None	None
Fully Functional Plan Disciplinary Board appointed at the Council meeting held on the 30th October.	None	None
The Ordinary Council Meeting was held on the 30th October 2025 and the items were submitted accordingly. The key performance indicator has been achieved.	None	None
An Ordinary Council Meeting was held on the 30th October 2025 and the Agenda of the Council Meeting was submitted. The key performance indicator has been achieved.	None	none
Annual Financial Statement was reviewed by Special Joined Audit Committee and Performance Audit Committee meeting held on the 27/08/2025, Q4 Audit Committee meeting was held on the 10 September 2025. Agenda and minutes of meeting attached.	None	None

<p>HR and Payroll deduction is taking place on monthly basis to recover money from each municipal employee. The staff receivables balance has been decreasing since these measures have been implemented. Please refer to attached staff and councillors receivables balance from Jan 2025 - June 2025.</p>	<p>Deductions for October 2025 and outstanding balances R 546 999.47(Staff) and R 79 801.29(Councillors).</p> <p><u>Outstanding Staff and Councillors balance for</u></p>	<p>None</p>
<p>The Municipal Manager has appointed a Contract Management Committee on the 16th of July 2025.</p> <p>The committee had their meetings on the 18th of July 2025 and 1 September 2025. The Terms of Reference (TOR) has been established. The draft TOR are being finalised, to be submitted to Executive Committee (Exco) for approval</p> <p>Attached are the appointment letters, draft TOR and minutes of the meetings.</p>	<p>None</p>	<p>None</p>
<p>The contract management policy is currently in draft form to be submitted to EXCO and council for approval. Please see draft policy attached.</p>	<p>None</p>	<p>None</p>
<p>The contract management register has been updated for August 2025 and attached.</p>		<p>None</p>
<p>The Municipal Manager has appointed a Contract Management Committee on the 16th of July 2025.</p> <p>The committee has their first meeting on the 18th of July 2025, and a subsequent meeting on the 1st September 2025.</p> <p>Attached are the appointment letters and minutes of the meeting .</p>		<p>None</p>

System modules are being implemented and functional. PreAudit Data Strings (PAUD) 2025 Engagement to address prior corrections. Workshop on MSCOA corrections provided by GPT to Merafong LM to improve monthly reporting.	bid for 5 years at 65m finalised in Nov 2023	System modules are being implemented
Monthly procurement reports are submitted to section 80 committee and council .	The municipality has approved the Procurement Plan in May 2025 in council , that facilitate procurement of goods and services on open tender as and when	None
Cost Analysis currently undertaken by departments on services outsourced vs internal costs	None	departments to submit gap analysis/cost analysis plan/report approved by the Accounting Officer to outline the
Manager Legal Manager has been appointed on permanent basis. Manager internal labour relations also appointed. Activity Achieved	Employee cost for two managers	none
A draft detailed and comprehensive litigation reduction plan is in the progress of being developed for financial year 2025/2026 financial year. A draft litigation reduction strategy has been developed and is in the process of being tabled before the Executive Management Committee (Exco). We currently await the next Exco meeting	none	none
The draft Operations plan is in progress of being developed and shall be tabled in Executive Management Committee for approval. Standard Operating Plan for Legal service has been developed and in the process of being tabled before Exco. We currently await the next Exco meeting.	legal fees per hour rates	none

The Draft Standard Operations Plan and the Management Protocol will be tabled in the next Executive Management Committee for approval.	none	none
	none	none
Management and Internal Audit MFMA Compliance Checklist report submitted to Audit Committee on a quarterly basis. Attached see quarterly reports	None	the MFMA Compliance as per NT guidelines that shows status of submissioin is available
Negotiations on going with mines with a task team set up: Sibanye mine to complete this task by 31 October 2025	None	None
Negotiations on going with mines with a task team set up. Sibanye mine and the Municipality are currently the two members of this committee and work is been done to try and bring other mining houses onboard to form part of the committee.	None	none
The report has been tabled EXCO and MANCO and a workshop will be conducted.	none	none

The report has been tabled EXCO and MANCO and a workshop will be conducted.	none	none
MANCO resolved that two day workshop be conducted with all managers, awaiting the approval of the Accounting Officer.	none	none
MANCO resolved that two day workshop be conducted with all managers, awaiting the approval of the Accounting Officer.	none	none
Draft municipal by-laws for revenue collection adopted by the council, workshop and public participation to be scheduled for outreach programs	none	Currently no further developments in regard to by-laws
tariffs policy revised and approved in Council in May 2025 and sent for gazetting, POE Attached	Cost of Supply Study (Electricity) was approved in May 2024. The reviewal of Electricity By-Law will then follow aligned with the Cost of	Currently no further developments in regard to by-laws
the municipality had approved UIF&W reduction plan that pave way forward on reducing UIF&W strategy	none	none
The UIF & W report for 1st Quater 2526 was submitted to section 80 to submission to Council, Mayoral Committee and Gauteng Provincial Treasury	Fruitless expenditure as at 31 October 2025, amount R26 441 213.35. Irregular Expenditure as at 30 August 2025 is R 18 430 209.27 (Register attached)	none

Monthly UIF&W expenditure reports are reported by the respective Managers to Section 80 Finance Portfolio meetings,to Mayoral Committee, Council and Gauteng Provincial Treasury quarterly.	none	none
MPAC Committee has concluded on 2021-22 & 2022-23 UIFW Investigations; they are currently busy with historical UIFW investigations dating back to 2015 up until 2019 FY. The expenditure; budget and SCM offices manage their fruitless & wasteful; unauthorised and irregular expenditure respectively by entering into payment arrangements with Rand Water and ESKOM; budget office requires that there is sufficient budget within the vote to ensure that no unauthorised is incurred, should the budget be exhausted; the office is then requested to authorise payments; SCM ensures that all quotations and tenders are correctly appointed in line with MFMA and SCM regulations.	Decrease wasteful expenditure due to arrangements.	none
UIF register sent to council for 30 june 2024	none	none

The items were referred to MPAC on the 31st of July 2025, the investigation has not yet started. MPAC Committee has concluded on 2021-22 & 2022-23 UIFW Investigations; they are currently busy with historical UIFW investigations dating back to 2015 up until 2019 FY. The investigations reports for the years 2021-22 & 2022-23 concluded that despite reasonable efforts to recover or reconstruct the missing data, no further investigatory or recovery action is practically possible. Therefore they recommended the write-off for the 2021-22 & 2022-23 FY.	none	none
The items were referred to MPAC on the 31st of July 2025, the investigation has not yet started. MPAC Committee has concluded on 2021-22 & 2022-23 UIFW Investigations; they are currently busy with historical UIFW investigations dating back to 2015 up until 2019 FY. The investigations reports for the years 2021-22 & 2022-23 concluded that despite reasonable efforts to recover or reconstruct the missing data, no further investigatory or recovery	compnay charing rates per hour budget of 1mil	Ongoing
The items were referred to MPAC on the 31st of July 2025, the investigation has not yet started. MPAC Committee has concluded on 2021-22 & 2022-23 UIFW Investigations; they are currently busy with historical UIFW investigations dating back to 2015 up until 2019 FY. The investigations reports for the years 2021-22 & 2022-23 concluded that despite reasonable efforts to recover or reconstruct the missing data, no further investigatory or recovery	none	Ongoing
Inputs from Provincial Department has been incorporated into the UIF&W reduction strategy that was approved in Council	none	
the municipality to table Unauthorised Expenditure report to Council before 30 June 2025	none	ongoing
Interviews for the position of Chief Internal Auditor and Internal Auditor were finalised, recommended and appointed. the candidate started during August and November 2025. Both Internal Audit positions were filled.	R547 097 p.a	

The 2025/26 performance agreements of the Executive Managers include OPCA as a KPI. Attached are the signed performance contracts.	None	
The municipality submitted the 2024/25 to the AC on the 27/08/2025 before official submission to the AG Agenda and reviewed draft AFS and Special Joined AC & PAC minutes attached. Post the review Attached is the acknowledgement letter from the AG.	None	
Risk based Internal Audit three year rolling plan for the period ending 30 June 2028 and Annual Operational Plan for 2025/2026 financial year submitted to Audit Committee meeting held on the 10 of September 2025. Draft Agenda and Minutes attached.	None	
The quarterly report on the implementation has been submitted to PMO (SDBIP)	none	Ongoing
A workshop for all Councillors on the ICT Policies is scheduled to take place in November 2025, in preparation for Council approval	none	ongoing
A workshop for all Councillors on the ICT Policies is scheduled to take place on November 2025, in preparation for Council approval	none	ongoing

<p>The council took a resolution to appoint an MSCOA compliant financial system and a tender advertisement was issued. CCG was awarded the tender. Employees have undergone comprehensive training on various modules. These modules include:</p> <p>E-Procurement, E-Billing, Customer Management Sage, Intelligence Reporting, Report Management, Cashbook Reporting, Revenue Management, ESS (Employee Self Service). On the 28th May 2025, mSCOA meeting took place and MSCOA data errors were discussed for corrections</p>	<p>The budget has been allocated across various phases and activities associated with the implementation and ongoing maintenance of the CCG system for the period of 5 years from the date of appointment.</p>	<p>none</p>
<p>Risk Officer position has been readvertised on 30th May 2025 closed date 20 June 2025. capturing of CV's is in progress. A request to appoint a panel for selection and interviews has been sent to the MM's office. Interviews for both a risk officer and Insurance officer held on the 28 October 2025. Recommendations for appointment to the Accounting Officer.</p>	<p>salary costs once determined</p>	<p>Process delayed due to readvertisement</p>
<p>A draft policy has been developed and in place. This policy will be packaged with other policies to be approved by Council.</p>	<p>none</p>	<p>none</p>
<p>Legal review and, departmental engagements on Draft Unlawful Land Occupation Bylaw finalized. Legally reviewed draft bylaw presented to MANCO on 30 September 2025 and to be workshopped with Council in November 2025.</p>	<p>none</p>	<p>Ongoing</p>

The municipality will engage SALGA to assist in providing a solution to the matter. The municipality has requested SALGA to intervene to resolve the impasse. We are still awaiting feedback from SALGA.	none	Ongoing
Asset Register updated as at 31 December 2024 for IFS preparation 2024/25. MCLM has prepared a GRAP compliant asset register for the 2024-25 reporting period. A copy of the FAR has been made available.		ongoing asset verification and asset register update
SCM process for land audit in progress. In addition, Draft Land Acquisition and Alienation policy (which sets out processes for alienation of municipal land) developed. Legal review and departmental engagements on the draft policy finalized.	1500000	ongoing asset verification and asset register update
Audits of rental housing units, business hives and agricultural plots completed. Lease registers developed. Lease agreements of rental housing units leased to non-employees reviewed. Review of lease agreements for agriculture plots underway. Lease agreements for business hives reviewed.	none	ongoing asset verification and asset register update

The municipality has approved Asset Management Policy. Legal review and departmental engagements on Draft Land Acquisition and Alienation Policy finalized. Legally reviewed draft policy presented to MANCO on 30 September 2025 and to be workshopped with Council in November 2025.	none	none
SCM process for land audit in progress. In addition, Draft Land Acquisition and Alienation policy (which sets out processes for alienation of municipal land) developed. Legal review and departmental engagements on the draft policy finalized.	1500000	ongoing asset verification and asset register update.
Audits of rental housing units, agriculture plots and business hives completed. Lease registers developed. Land audit process to assist with updating property values to be in line with market levels. Lease agreements of rental housing units leased to non-employees reviewed. Review of lease agreements for agriculture plots underway. Lease agreements for business hives reviewed.	none	none
The municipality has approved Asset Management Policy. Legal review and departmental engagements on Draft Land Acquisition and Alienation Policy finalized. Legally reviewed draft policy presented to MANCO on 30 September 2025 and to be workshopped with Council in November 2025.	none	none
Draft Functional Operating Model and Draft Service Delivery Model engagements ongoing to develop the final Municipality Operating documents.		
	none	none

		none
Engagements are still on going for submisssion additional information requested. HR Strategy and Service Delivery Model	none	none
The following Positions were filled for the month of October/November 2025 1.Internal Auditor. 2. Employee Assistance Personell Officer, 3. Manager: Traffic & Licencing. Filled Positions not affected by the review of the structure	none	none
The Municipality is finalising the Design Development Stage, afterwhich the construction will commence. Project completion envisaged to be achieved by the end of the current financial year (30 June 2025)	7 000 000	none
The Development has been reviewed by Exco and Manco and Council has approved the organisational structure during November 2023		none

We are awaiting for council approval		none
A draft Overtime SOP is being developed	none	none
Request to work overtime (Pre-Approval) are submitted on a weekly and monthly basis.	none	none
Regular monitoring is done to reduce overtime	none	none
Municipal File Plan obtained Council approval on the 30th October 2025.	none	None
municipality has to develop the specifications for the records management system. The system is pending approval of the budget adjustment.	Operational budget	none

Training has been provided to merafong officials. The key performance indicator has been achieved.	SALGA Funded	none
New appointed officials will be inducted to sign job descriptions as provided by TASK Template job descriptions and the Migration and Placement Committee to be served at the LLF regarding evaluated job descriptions.	none	none
New appointed officials will be inducted to sign job descriptions as provided by TASK Template job descriptions and the Migration and Placement Committee to be served at the LLF regarding evaluated job descriptions.	none	ongoing
We are awaiting for council approval	none	ongoing
Appointments are made to officials with requisite competencies and NQF levels in terms of municipal staff regulations.	none	ongoing
All acting allowances are approved by the MM. Request and recommendation for actings are initiated by the departments, but require approval from Municipal Manager	813189,04	ongoing
We are awaiting for council approval	none	ongoing

We are awaiting for council approval	none	ongoing
HR Strategy discussed with relevant Stakeholder (Cogta)	none	
The draft HR strategy to be presented to EXCO/MANCO for review.	none	Ongoing
Capturing is manually done on the CCG system. Currently awaiting a report that will modify, qualifications, training, skills captured on the CCG system. 172 files captured till to date	none	ongoing
	Trainings are ongoing and reported monthly.	ongoing
The training need forms are completed monthly per section.	none	ongoing
Status on monthly skills audit report is provided on monthly basis and continuously circulating skills audit questionnaires to all departments		
Awaiting for CCG to modify our captured information in order to be able to analyse the skills in the Municipality	none	ongoing

We are awaiting for council approval	none	
In the Process of Developing SOP for recruitment policy	none	ongoing
The recruitment and selection are reported on a monthly basis to the section 80 committee	none	ongoing
The Executive Manager Public Safety was appointed on the 31July by council. Activity Achieved	none	ongoing
Senior Managers positions successfully filled- Recruitment process in successful progress: Managers and lower level employees filled on a monthly basis. For the period 2024/2025 . Ten (10) positions filled in Technical and Community Department- Other Departments-9 (Nine) positions filled. Eight (8) positions recommended for appointment-for awaiting vetting and criminal checks.		ongoing
There is no official causing delays in the filling of vacant positions. Activity Achieved	none	ongoing
The 2025/26 budget was approved by Council in May 2025 together with the funding plan. On the 18th of September 2025, the municipality participated in a Funding Plan Workshop and is in the process of preparing Funding Plan in line with GPT prescript and reporting template. The revised Funding Plan will be tabled to Council in the next sitting.		municipality directly extracted its budget from Mscoa Compliant CCG Financial System as per MBBR A Schedule reported to National Treasury Gomuni with all Datastrings. The municipality is also migrating to version

<p>On 28 May 2025, the 2025/26 Budget Funding plan was approved by Council with key intervention:</p> <ul style="list-style-type: none"> • Smart Meter Rollout: The municipality has prioritized R25 million in the 2025/2026 financial year for the gradual replacement of conventional meters with smart/prepaid meters to monitor consumption and detect tampering in real-time. Also to increase the revenue collection rate • Meter Audit: Ongoing audit of bridged meters (combined with amnesty programs) to recover revenue and update billing database. 	none	currently concluding Q3 report on BFP.
<p>On the 28 May 2025 , the 2025/26 Budget Funding plan was approved by Council with key intervention:</p> <ul style="list-style-type: none"> • Smart Meter Rollout: The municipality has prioritized R25 million in the 2025/2026 financial year for the gradual replacement of conventional meters with smart/prepaid meters to monitor consumption and detect tampering in real-time. • Meter Audit: Ongoing audit of bridged meters (combined with amnesty programs) to recover revenue and update billing database. • Network Rehabilitation: Refurbishment of aging low and medium voltage lines, including replacement of overloaded transformers and substations. • Load Management: Introduce automated load limiting on high-loss feeders and high-indebted customers. • Energy Balancing and Loss Monitoring: Installation of bulk check meters to isolate high-loss zones (LPU -meters through CoGTA programme). Quarterly Funding plan reports are submitted to Treasury 	none	
<p>Budget monitoring on Containment reported on Quarterly basis. ESKOM and randwater payment arrangement concluded, revised contracted services to accelerate service delivery. The municipality has bi weekly cash flow to manage operating surpluses. On the 26th May 2025 the Council approved an off-balance sheet infrastructure financing model for water and Electricity meter replacement, Financing for Eskom and</p>	none	Revised Budget and Cost Containment policy and tabled to 26th March 2025 Council for adoption

On the 26th March 2025 the Council approved an off-balance sheet infrastructure financing model for water and Electricity meter replacement, Financing for Eskom and Randwater Debts and Replacement of Water and Electricity infrastructure through a public proposal process. the municipality has also provided R10m and R25m on 2024/25 Budget and 2025/26 Table budget respectively. The municipality prepares and submitts Funding plan <u>implementations on Quarterly basis</u> .	none	
Currently a joint committee has been established between the Municipality and Sibanye for settlement negotiations and steps are underway to bring the other Mining houses onboard. The VAB sittings are still continuing and the status update is attached as evidence. The next scheduled sittings of the VAB is 14-17 October, 4-6 November and 1-5 December 2025. The ruling of the VAB on the matter is anticipated to be before the	The muicipality is currently spending on average R1.1 Million a month on VAB members.	none
The municipality holds bi-weekly meetings with Eskom and quarterly meetings with Rand water to discuss the accounts status.	Payment made to Eskom and Rand water for October 2025.pop attached.	none
Monitoring spending is done by the budget office. Before a request is approved, it is sent to the BTO office, where the budget available is printed and attached to the request.	none	none
All budget related policies were approved by Council on the 26th of May 2025. Currently developing Workshop/Training program to facilitate policy workshop to municipal officials and user departments	none	Budget related policies are approved.
All budget related policies were approved by Council on the 26th of May 2025. including Cost Containment Policy.	none	Ongoing

<p>Cost Containment reports is prepared and submitted to Council. Each transactional expenditure is processed on CCG Mscoa compliance financial system to ensure all target cost are maintained. Cost Containment Policy revised and adopted by Council on the 26th May 2025. To provide training/workshop to <u>user departments</u></p>	none	None
<p>Each Department is responsible for implementation of their policies that is approved by council Manco and Exco agenda (standing item)</p>	none	none
<p>Risk based Internal Audit three year rolling plan for the period ending 30 June 2028 , SOP's and policies are audited internally for compliance. approved Risk based IA Annual Plan 2025/2026 financial year attached. Recommendations are made where there are findings in the form of reports submitted to department for comments and monitoring and addressing findings in Q3. Attached Internal Audit Annual & Three year Plan.</p>	none	Ongoing
<p>Sec 56-Executive Managers performance agreements for 2025/26 will include a KPI relating to compliance with policies and SOP's linked to SDBIP 25-26. An indicator is included in the Sec-56 executive Managers on compliance with departmental policies.</p>	none	Ongoing
<p>A revenue enhancement team is not set up as such, but all revenue enhancement items form part of the management committee meetings. A draft revenue enhancement strategy is attached.</p>		Provision on the adjustment budget has been done to prioritize installation of smart meters.

<p>Currently a joint committee has been established between the Municipality and Sibanye for settlement negotiations and steps are underway to bring the other Mining houses onboard.</p> <p>The VAB sittings are still continuing and the status update is attached as evidence.</p> <p>The next scheduled sittings of the VAB is 14-17 October, 4-6 November and 1-5 December 2025.</p> <p>The ruling of the VAB on the matter is anticipated to be before the end of December 2025.</p> <p>Status update of the VAB process from the municipal</p>	<p>Improvement in low collection rate due to mining houses only paying a certain percentage of their monthly accounts as the rest is under dispute.</p>	<p>Ongoing</p> <p>The valuations appeals board sittings are still continuing and a ruling was not concluded before the end of June 2025 as was anticipated.</p>
<p>Reconciliation between GV vs MFS is performed on a monthly basis by the 15th of each month.</p> <p>The last valuation recon was done up to September 2025 and evidence is attached.</p>	<p>The municipality is able to determine under/over billing of property rates on time and make the necessary adjustment.</p>	<p>Ongoing</p>
<p>Reconciliation between GV vs MFS is performed on a monthly basis by the 15th of each month.</p> <p>The last valuation recon was done up to August 2025.</p> <p>Meter reading exceptions are done monthly before final billing .</p> <p>September water and electricity pre-billing attached as evidence.</p>	<p>The municipality is able to determine under/over billing of property rates on time and make the necessary adjustment.</p>	<p>Ongoing</p>
<p>Meter audit performed last year</p> <p>Meter reading is done on a monthly basis.</p> <p>Meters found to be faulty are part of the report .</p> <p>Monthly meter reading report for September 2025 is attached as evidence.</p>	<p>none</p>	<p>Ongoing</p>
<p>Public awareness campaigns done and concluded to educate customers on the importance of payment of municipal services and interpretation of municipal accounts.</p> <p>Spushi service delivery programme door to door campaigns done to encourage customer payments.</p>	<p>none</p>	<p>Ongoing</p>

<p>No cases on illegal connections Currently Cable theft theres cases opened. Currently the Municipality is only issuing out fines to those found to have tampered with services connection.</p>	none	Ongoing
<p>Meter reading is being done on a monthly basis and meter reading file are uploaded in bulk into financial system and not a manual process. Exeption reports are then generated to go through the variances between the current reading and the last readings on the system.</p>	none	Ongoing
<p>25/26 Performance agreements will be updated with the KPI- an indicator on revenue enhancement as part of financial management . Implementation of the Financial Recovery Plan was included on the performance afreements of all Section 56 and 57 Managers</p>	none	Ongoing
<p>Revised SOP have been finalised. Evidence of revised final SOP is attached.</p>	none	Ongoing
<p>Internal Audit Annual Plan 25/26 included -verification of whether the valuation roll was completely and accurately uploaded into the billing system. IA Annual Plan 25/26 approved during Audit Committee meeting that was held on the 10/09/2025. IA Plan attached.</p>	none	Ongoing

Signed SDBIP by mayor. Progress report (Re-Imagining Merafong Implementation Tracker) on the implementation of Re-Imagining Merafong Vision 2035 updated for October 2025.	none	Ongoing
SCM Checklist has been developed and is completed for every procurement. SCM compliance checklists attached.	none	Ongoing
Training is on going in scm as per workplace skills assement report	none	Ongoing
GPT has provided the training and the training register has been attached	none	
There are no cases of officials who are subjected to a disciplinary hearing for non -compliance with supply chain procurement process.	none	Ongoing
Workshop was held in April 2025 for Management and Councillors on the Ethics related policies. The Accounting Officer approved Ethics Management Implementaiton Plan for 2025/26 FY . Another Workshop planned for the 20th November 2025 for identified staff	none	Ongoing

Internal Audit included Audit of SCM for the 2025/2026 Financial Year. Attached IA Annual Plan 2025/2026 FY.	none	Ongoing
<p>Cashflow projections are done twice a month when the municipality holds bi-weekly meetings with Eskom to continue to discuss outstanding account payment plan.</p> <p>Rand water Re-payment plan was concluded in November 2024. Amount of R10 million paid on the month of September 2025.</p> <p>Eskom payment plan still in progress and payment is done based on cashflow availability.</p>	Rand water and Eskom pop attatched.	
<p>Cashflow projections are done twice a month when the muicipality holds bi weekly meetings with Eskom to continue to discuss outstanding account payment plan.</p> <p>Eskom Debt relief for the month of August 2025 is submitted and still awaiting review. Eskom Debt Relief submitted is 88 %</p>	<p>Balance of Eskom and Rand water for 31 October 2025 accounts is 2.9 million.</p> <p>Balance for Salga at 31</p>	Ongoing
<p>Cashflow projections are done twice a month when the muicipality holds bi weekly meetings with Eskom to continue to discuss outstanding account payment plan.</p> <p>Eskom Approved the municipality's Debt relief application in December 2023. As it stands now in the fourth quarter of 2024/25 financial year, the municipality is still within the Debt Relief and reports monthly pertaining the progress on the 14 conditions of the programme. The Municipality has therefore budgeted</p>	none	Ongoing
<p>Adj budget 24/25 smart meters has allocated R10m and draft budget 25-26 smart meters has allocated R25m aimed at addressing smart metering. On the 26th March 2025 the Council approved an off-balance sheet infrastructure financing model for water and Electricity meter replacement, Financing for Eskom and Randwater Debts and Replacement of Water and Electricity infrastructure through a public proposal process.</p> <p>RFP item apporved at council. Provision of R25m has been made in the 2025/26 budget for installation of Smart Meters alongside a</p>	<p>The municipality is paying creditors due except Rand water, COIDA and Eskom.</p> <p>Attached Creditors Age Analysis 31 October 2025.</p>	Ongoing
<p>Monthly Creditors report status included in section 71 reports going to council monthly on oversight undertaken and section 52 D reports.</p> <p>Payment of smaller creditors is done regularly except for Eskom and Rand water. Expenditure reports fruitless expenditure to section 80 monthly which is due to interest on outstanding balce</p>	none	Ongoing
The Executive Mayor continuously engages sector departments on debt and interests charged. Furthermore, the Executive Mayor, Municipal Manager and relevant members of management attends the bi-weekly Minister's Meeting with Premier of Gauteng, MEC COGTA, Executive Mayors, Rand Water and Magalies	bi weekly payments	Ongoing

Cashflow projections are prepared and reviewed on bi weekly meetings held between Eskom and the municipality. In September bi-weekly meeting Eskom and municipality were held.	Cash flow management developed on a regular basis.	Ongoing
cost containment report is reported to PT on quartely basis. Provide cost containment awareness to EXCO and Manco to promote cost containment implementation	Nedbank Fuel cards issued to manage fuel cost	Ongoing
cost containment report is reported to PT on quartely basis. Provide cost containment awareness to EXCO and Manco to promote cost containment implementation	Cost Containment policy approved in May 2024 and monitored on daily basis	Ongoing
A report was presented to MANCO on non-compliance with regard to submission of logbooks and fuel slips for July and August. The MANCO resolved that fuel cards must be centralised and managed by Fleet unit. Centralisation of fuel cards at Fleet department will be implemeted effective from 1 November 2025 and will improve compliance with logbook system.	Fuel cost for October 2025 = R775 894,70	
The municipality has appointed Sub Accountant in Budget and Treasury	salary scales	Ongoing
OPCA Report for October 2025 (88%) - 75 findings resolved - 10 findings in progress	None	

OPCA Report for October 2025 (88%) '- 75 findings resolved - 10 findings in progress	None	Ongoing
OPCA Report for October 2025 (88%) '- 75 findings resolved - 10 findings in progress	None	Ongoing
OPCA Report for October 2025 (88%) '- 75 findings resolved - 10 findings in progress	None	Ongoing
OPCA Report for October 2025 (88%) '- 75 findings resolved - 10 findings in progress	None	Ongoing
The 2025/26 performance agreements of the Executive Managers include OPCA as a KPI. Attached are the performance contracts	None	Ongoing
Written warnings were provided to officials who were not attending to AG issues. Attached is the written warnings	None	Ongoing
Interviews for the position of Chief Internal Auditor Were held on the 05 June 2025. Appointed candidate started on the 4th of August 2025. Shortlisting for Position of Internal Auditor was held on the 07 May 2025, Appointed candidate started on the 1st of November 2025.	R547 097 p.a	Ongoing
During the 2023/24 annual audit MCLM developed a RFI tracking tool in order to stay up to date with AGSA information requests .	Document and Records Management is part of 2024/25 procurement plan	Ongoing

The training has been provided to Merafong Officials. The key performance indicator has been achieved	The records management system is pending budget adjustment.	Ongoing
The Council approved the file plan on the 30th October 2025.	None	Ongoing
There are no recorded DC cases on records mis-management		Ongoing

<p>Creditors Reconciliations finalised until September 2025, October 2025 reconciliation still in progress. Bank recons finalised until October 2025. POE attached.</p> <p>1. Bank reconciliation for October 2025 attached 2. Creditors reconciliations for September 2025 attached</p> <p>Reconciliations of service charge property rates for the 1st quarter has been completed.</p> <p>Evidence Attached.</p>	none	Ongoing
<p>Consultation processes and status quo assessments taking place (Started on 24th of February 2025)</p> <p>Draft Expenditure SOP still being reviewed internally upon receipt from Service provider in 24 March 2025. The finance departments SOPs have been circulated to sub-units within finance for their inputs and review, the process to be finalised by 30 April 2025.</p> <p>The following Financial SOPS have been completed and is currently in use within the municipality:</p> <ol style="list-style-type: none"> 1. Asset Management SOP 2. Credit Control & Debt Collection SOP 3. Expenditure Management SOP 4. Issuing of Clearance Certificate SOP 5. Meter Recording and Billing SOP 6. Supply Chain Management SOP 7. General Valuation/Supplementary Valuation SOP 	none	Ongoing
<p>Training on Budget reporting is conducted on ongoing basis by CCG service provider</p>	none	Ongoing
<p>October 2025 Bank Recons concluded</p> <p>Eskom and Rand water reconciliations updated until 30 September 2025. October 2025 recons still in progress.</p>	none	Ongoing

No RFI's received from Internal Audit.	none	Ongoing
Audit Committee monitor Finance and Internal Audit OPCA Reports on a quarterly basis to monitor progress on implementations of AG findings.AC minutes and attendance Register for Q1; Q2 and Q4 meeting held on the 12/09/2024; 02/12/2024; 27/02/2025 and 10/09/2025 attached.	none	
OPCA and Internal Audit Report for July 2025 (88%). Internal Audit OPCA report attached. - 75 findings resolved - 10 findings in progress	None	Ongoing
Internal Audit Reports are submitted to Audit Committee quarterly. Draft Internal Audit reports attached.		Ongoing
Audit Committee quarterly minutes and Attendance Register Produced for Q1 meeting held on 02/12/2024; Q2 held on 27/02/2025 and Q4 held on 10/09/2025 .	None	Ongoing
Written warnings were issued to officials findings within their departments. See attached the written warning letters.	None	Ongoing
The municipality is currently engaging the AG with regards to the Interim AFS for the AG to perform an interim audit. See attached interim AFS. The municipality has adopted a council resolution to draft IFS for 6 months and 9 months for the 2024/25 FY.	none	Ongoing
The municipal advisors provide GRAP snapshots bulletins monthly to capacitate the finance unit.	none	Ongoing
Support has been received by the Municipality from GPT during the preparation of the 2025/26 AFS.	None	Ongoing

The municipality has submitted 6 months IFs to GPT and an external service provider to provide review services on behalf of IA for review in the 2024/25 FY, with all supporting schedules.	None	Ongoing
The 2023/24 OPCA Plan was tabled and approved by Council on the 26th of March 2025. The audit steering committee met on the 18th of September 2025. Attached is minutes and progress report.	none	Ongoing
Written warnings were issued to officials findings within their departments. See attached the written warning letters.	none	Ongoing
Internal Audit attached Q2 Draft Audit Report. Annual Financial Statement report, Annual Report and Annual Performance Report submitted to special joined Audit Committee & Performance Audit Committee that was held on the 27/08/2025.	none	Ongoing
Six months IFS submitted to the AG for audit.	none	Ongoing
PreAudit Data Strings (PAUD) 2025 Engagement to address prior corrections. Workshop on MSCOA correctioins provided by GPT to Merafong LM to improve montly reporting in line with RoadMap for Mscoa compliance	none	Ongoing
Appointment Letter concluded	none	Ongoing

PreAudit Data Strings (PAUD) 2025 Engagement to address prior corrections. Workshop on MSCOA correctioins provided by GPT to Merafong LM to improve montly reporting.MSCOA Committee appointed and meets on monthly basis to address mscoa compliance issues.	none	meetings on data strings reporting and corrections are done on regular basis
Currently the mines pay a part of their rates and taxes into a trust account pending the VAB ruling. The next scheduled sittings of the VAB is 14-17 October, 4-6 November and 1-5 December 2025.	None	Ongoing
<u>The ruling of the VAB on the matter is anticipated to be before the end of December 2025.</u> Currently the mines pay a part of their rates and taxes into a trust account pending the VAB ruling. The next scheduled sittings of the VAB is 14-17 October, 4-6 November and 1-5 December 2025.	None	Ongoing
Credit control actions is being implemented on monthly basis to enforce non-paying customers to pay their Municipal services. Attached is the cut-off notice letters and the disconnection report for the month of September 2025. 3370 Reminder Sms were sent out for outstanding balances 776 Final Notices sent out 225 Disconnections Implemented.	None	Ongoing
Through the office of the Mayor's programme a door to door campaing was done in July.	none	Ongoing Concluded

Quarterly Provincial Debt Committee meetings coordinated by COGTA are attended with last meeting held for end of quarter 4, where debt owed by the various organs of state was presented to the DMC.	none	Ongoing
Monthly outstanding government debt reports are submitted to		
Customer queries are launched through various platforms and are resolved on an ongoing process as and when received. Only 8 queries remained not addressed in the month of September.	none	Ongoing
Query Register Attached		
Indigent harvesting outreach campaigns conducted in four wards around the municipality as planned. Registered attached as POE.. Indigent harvesting outreach campaigns continue on the 14th November 2025	none	Ongoing Qualifying applications will be processed for Council approval. Flagged applications will be physically verified and finalised accordingly
External vetting of indigent Applications done. Qualifying applications were approved by the MM on the 3rd October 2025 and another batch by Council on the 30th October 2025 and Council. Report attached as POE	none	Ongoing
Audit of Indigent Policy included in the approved Internal Audit Annual Plan for 2025/2026 financial year. The Audit Project was conducted during Q2, draft report attached.	none	Ongoing
The Municipality does not have any reported cases on such.	Not Applicable	Ongoing

Appointment of PSP's for the implementation of projects □		Ongoing
Grants performance reports- October 2025		Ongoing
Grants performance reports- October 2025	none	Ongoing
Grants performance reports- October 2025	none	Ongoing
The municipality has already achieved a GRAP Compliant register, we are maintaining the register to ensure that it remains GRAP compliant. The municipality has submitted a GRAP compliant asset register to AGSA for the period ending 30 June 2025.	none	Ongoing

The municipality does have a FAR that is GRAP compliant that agrees to the AFS and GL. The municipality received an unqualified audit outcome on PPE area. Please refer to 2023/24 AGSA Management report. The municipality has submitted a GRAP compliant FAR to the AGSA with relevant supporting working papers. The TB; GL and AFS are in agreement as at 30 June 2025.	none	Ongoing
The municipality does have a FAR that is GRAP compliant that agrees to the AFS and GL. The municipality received an unqualified audit outcome on PPE area. Please refer to 2023/24 AGSA Management report. The municipality has submitted a GRAP compliant FAR to the AGSA with relevant supporting	none	Ongoing
Final Cash management policy was approved by Council on 28 May 2025.	none	Ongoing
No DC cases reported	none	Ongoing
Cashflow is updated and monitored and also presented during bi-weekly meetings held between the municipality and Eskom.	none	Ongoing
Bi-weekly meetings are held between Eskom and the municipality to discuss accounts status. Eskom Debt relief compliance reports submitted to Treasury on monthly basis. Eskom debt relief is 73%.	Payment are made on cashflow availability.	Ongoing
Bi-weekly meetings are held between Eskom and the municipality to discuss accounts status. Eskom Debt Relief application was taken to Council on 23 September 2023 and Council approved and reporting on Quarterly basis to Treasury	The current liability arising from Eskom Debt Relief has increased to R380 282 240,71 at 30 June 2025.	Ongoing

Bi-weekly meetings are held between Eskom and the municipality to discuss accounts status. Eskom Debt relief compliance reports submitted to Treasury on monthly basis	Payment are made on cashflow availability.	Ongoing
Negotiations with Eskom for payment arrangement are on-going	Payments are made bi-weekly as per arrangement	Ongoing
The interest from the Eskom Debt Relief balance is suppressed, however interest from the amounts owed from the current invoices is not suppressed as there is no signed off debt arrangement.	67 million paid to Eskom in August to October 2025 , interest at 31 October 2025 is R71 459	Ongoing
bi weekly meetings held, still challenges on winter accounts as they are double debt for July , June and May@78 million per month , thus in arrears at present on monthly account	67 million paid to Eskom in August- October 2025	Ongoing
bi weekly meetings held, still challenges on winter accounts as they are double debt for July , June and May@78 million per month , thus in arrears at present on monthly account	67 million paid to Eskom in August- October 2025	Ongoing
All datastrings are submitted on time	None	Ongoing
2024/25 Adjusted budget approved with Funding Plan. Funding Plan Workshop conducted on the 18th September 2025, to use correct reporting template.a	none	Ongoing
2024/25 Final budget approved with Funding Plan approved.Funding Plan Workshop conducted on the 18th September 2025, to use correct reporting template. To present revised Funding plan to Council as per Treasury Guidelines	none	Ongoing

tariff tool 24/25 is attached -refer to poe	none	Ongoing

<p>The municipality does have a FAR that is GRAP Compliant. We have derecognised assets from the FAR that have reached their economic useful life. The disposal listing for the 2024/25 financial year has been made available. The municipality has achieved this key performance indicator.</p>		<p>Engineering department to do unbundling of assets after each every project completion.</p> <p>Assets Register as PoE</p>
<p>The municipality carries out asset verification and impairment testing on assets on a annual basis. The municipality has disposed of redundant assets that could still generate income. This auction process for the 2023/24 financial year was concluded in early in 2025. During the 2024/25 asset verification the municipality noted a number of assets that were redundant, and have been subsequently derecognised. These assets will be assessed to determine whether they will be included in the auction for the 2024/25 financial year. This KPI has been achieved.</p>	<p>Approximately R5 000 000 cash inflow.</p>	<p>ongoing</p>
<p>SOPs for asset management have been developed. The municipal asset staff attended training on the 26 March 2024 provided by Infratec asset management. Attendance registers have been attached. Continuous training has been provided by Infratec. This KPI has been achieved.</p>	<p>Approx. R80 000</p>	<p>ongoing</p>
<p>Maintenance expenditure reports. The municipality is currently not budgeting 8% of PPE as maintenance due to the fact that we have issues of budget funding for an amount of 8%. The municipality is currently working on revenue improvement strategies that will enhance our revenue collection to ensure that we will be able to budget 8% for the maintenance of PPE.</p>	<p>150 million across all departments</p>	<p>ongoing</p>

Draft Master Plans has been developed, currently under reviewed to be finalised before the financial year 2025/26. Engineering Departments will be doing unbundling of assets after each project starting from 2025/26 fy projects	None	ongoing
The FAR is managed by Infratec and NTG is currently implementing the roll-out of the GIS system.	1500000 for 23/24	ongoing
The FAR is managed by Infratec and NTG is currently implementing the roll-out of the GIS system.	1500000 for 23/24	ongoing
The municipality has put out a public notice regarding the disposal of obsolete assets and scrap metal. The auction will be completed by 30 April 2025. The auction has been finalised. An approximate cash inflow of R500 000 to the municipality. The municipality is yet to undertake an asset life cycle study.	Cash Injection for the municipality approx. R500 000	ongoing
The officials attend trainings as and when they are provided by the relevant training authority which relates to the work being performed.	none	ongoing
In terms item 5 of the memorandum of SLA between the Municipality and the service provider, the service provider can be held liable for the loss or damages that occurred due to their negligence / failure to perform their duties.	3 600 00 p./m	ongoing
The Manager Water and sanitation position was not filled however a advert was done and closed in January 2025. The process of recruitment will be unfolding	Internal Funding	Ongoing

Professional Engineering Consultants and Contractor has been appointed. Designs are complete. Progress is at 98% awaiting the delivery of long lead items	none	Ongoing
The municipality does indeed have a GRAP compliant FAR. This KPI has been achieved.	none	ongoing
Bulk water meters loss report for September 2025 attached.	none	ongoing
Policy will be developed not yet undertaken	none	ongoing

No water meters were installed during the month of September 2025	none	ongoing
Council has took a decision to budget for new smart water meters, furthermore, the Department is in process of procuring a Service Provider through an Expression of Interest for the supply and installation smart water meters. The smart will have a capabilities of monitoring and performing water reduction for Indigents Customers, futhermore, Municipality has prioritized R25Million on the 2025/26 financial year draft budget. R15Million will be set aside for the installation of smart water meters.	none	ongoing
Process plans will be developed for monitoring water into housdeholds en meters for monitoring intake	none	ongoing
Technical Services department is currently analysing the data collected to quantify water losses to understand areas that are greatly affected. POE should be provided at the end of the financial year	none	ongoing
Reports are currently being consolidated for further analysis.	rates per meter visited char	ongoing
The municipality is currently operating and benchmarking with DWS on the development of its own Water conservation and Demand Management Strategy, of which the draft will be completed by the second quarter of 25/26 financial year. The current operating model is attached as poe as adopted from DWS. Council has taken a disscussion to authorize Municipal Manager to sign a contract between DBSA and Merafong City in	An Extract of NRW Council resolution	ongoing
The municipality is currently operating and benchmarking with DWS on the development of its own Water conservation and Demand Management Strategy, of which the draft will be completed by the second quarter of 25/26 financial year. The current operating model is attached as poe as adopted from DWS. Council has taken a disscussion to authorize Municipal	none	ongoing

The project to replace non-functional PRVs has started and it envisaged that it will be completed before the end of June 2025.	As per council approved budget (WSIG)	ongoing
<p>Draft Electricity Master Plan has been developed, reviewal to be completed before the end of the financial year. Montly readings done by Simile, monitored by Electrical department through the same portal and sent to Revenue for billing (LPU)</p> <p>Total Sites Audited during the month of October 2025 = 385, Total sites monitored online = 201, <u>Total billable sites online =196</u></p>	none	Draft Electricity Master Plan is developed and currently under review. Sisimile together with Electrical officials are monitoring
<p>Sesimile was appointed by COGTA and have currently replaced 203 meters. Replacement of old Magnetic meters for domestic Customers is currently underway</p> <p>The municipality has appointed a service provider to replace old conventional meters with smart meters.</p> <p>Large Power Users information in month of October 2025:</p> <p>Total Sites Audited during the month of October 2025 = 385, Total sites monitored online = 201, <u>Total billable sites online =196</u> <u>Total POD monitored = 4</u></p>	none	An ongoing assessment to identify and install LPU is underway. A total of 201 sites monitored online and 196 billable sites online.
<p>Municipality conducted meter audits on domestic meters.</p> <p>Equaliser appointed to assist with house/property verification on meter type, and inspection of bridging of meter.</p> <p>Domestic meter information in month of October 2025:</p> <p>1185 Domestic meters were audited, Non/Low Purchase list is attached as PoF</p>	rate per meter inspection	Electrical Department is condiction month of May 2025 audit and installation of meters together with
The municipality does not have funding to install SCADA system. Technical Team will be looking at a different option of funding the project in the next 3 to 5 years.	none	none

<p>The development of GIS system is currently underway. The following project milestones have been completed: user requirements analysis, data collection, data cleansing and GIS Implementation Plan, Land Information Management System (LIMS), GIS Project Management Application (GIS PMA). The LIMS and GIS PMA require continuous update of data (as and when land is developed and projects progress is noted).</p>		<p>The development of GIS system is currently underway,</p>
<p>Municipality conducted meter audits on domestic meters. Council has took a resolution to purchase smart meters Equalizer appointed to assist with house/property verification on meter type, and inspection of bridging of meter.</p>	<p>none</p>	<p>none</p>
<p>The tender has been advertised on implementation and installation of alarms, cameras and establishment of Control room.</p>	<p>none</p>	<p>none</p>
<p>The specification for the new smart meters to be installed within Merafong City Local Municipality will have load reduction capabilities and tariff change capabilities</p>	<p>none</p>	<p>none</p>
<p>Draft by-law in the process of reviewed as a final document before the end of the financial year 2025/2026.</p>	<p>rates per hour on engineering consultants</p>	<p>Ongoing</p>
<p>Contractors and consultants have been appointed for the detailed analysis and designs for the refurbishment process on the WWTW's as per appointment letters</p>	<p>Grants approved as per council budget 24/25</p>	<p>Ongoing</p>

<p>Contractors and consultants have been appointed for the detailed analysis and designs for the refurbishment process on the WWTW's as per appointment letters</p> <p>MI's from AGSA findings also being addressed as per progress reports, communication regarding the MI from AGSA has been attached to POE.</p>	<p>Grants approved as per council budget 24/25</p>	<p>Ongoing</p>
<p>Wenzile currently appointed for physical security</p>		<p>Ongoing</p>
<p>Refer SLA clauses on penalties</p>		<p>Advert for the new service provider closed in the beginning of the year 2025.</p>
<p>Budget prioritized in 2025/26 financial year for the review of IWMP/ and funding through Misa. request for funding support follow up letter sent to MISA. Municipality held support meeting with MISA and it was resolved that MISA to do a detailed presentation at MANCO and EXCO regarding the Support. MISA confirmed to support Municipality to Review IWMP.</p>	<p>R1 000,000</p>	<p>The Integrated Waste management Plan submitted was adopted in July 2010, and is long overdue for review, review will be conducted before the end of 2025/26 financial year subject to availability of funds.</p>
<p>budget prioritised through MIG in 2025/26 financial year for the development of Kokosi Buyback Centre, which will assist Municipality in implementing waste community empowerment programs.</p>	<p>R2 000, 000</p>	<p>Ongoing</p>

Collecting in Mphahlwa informal Settlement for the month of May 2025 as per Schedule and collection report.	none	ongoing
The municipality currently utilizes revenue collected to subsides all operational costs as currently there is no cost recovery on waste management costs vs revenue collected on waste management	none	ongoing
SWM Manager Appointed as per app letter	none	ongoing
PMU manager appointed permanently for project management Senior technician, technician appointed in 1 July 2025 data capture post is currently undergoing shortlisting	monthly salary PL# level	
Annual Report approved in Council March 2025	none	Ongoing
Approved SDBIP 25/26 attached	none	Ongoing
grants are all ring fenced in separate investments accounts to earn interest in FNB abd Nedbank	none	Ongoing

The matter of cascading Performance management to lower levels is currently on the initiation stage which start with development of the Job description which is currently underway, Once the job description are done, The unit of PMS will be	none	Ongoing
Sundry tariffs approved by Council in May include revised tariffs for Community facilities. Bookings report with statistics and revenue made per facility for the month approved by Section 80 committee in March.	Revenue Generation MCLM	Ongoing
Sundry tariffs approved by Council in May include revised tariffs for Community facilities. Proposed new tariffs for 25/26 financial year to be approved with budget approval processes for the new financial year.	Revenue Generation MCLM	Ongoing
Copy of the Agreement signed per booking of a facility	none	Ongoing
Appointed Security company to safeguard municipal assets	5 million per month	Ongoing
Motor vehicle testing station in Carletonville is now operational.	none	Ongoing as soon as revenue increases
Payment of all licensing fees paid directly to the Department of Transport bank account and deposit back 20% split to the municipality once a year for 12 months	Ongoing	Ongoing

Payments of MVRA & DLTC by public into Dep. of Roads & Transport account	Ongoing	Ongoing
All municipal vehicles are insured. Insured additional vehicle procured for Library department	none	none
Conducted Fleet audit and first draft report was issued for inputs	Ongoing	Ongoing
Draft Fleet Management Plan is being developed and will be aligned with Fleet audit report. The Draft Fleet Management Plan will be completed in the 2nd quarter.	Ongoing	Ongoing
29 vehicles are in a process of being deregistered from municipal account due to their economic conditions	Ongoing	Ongoing

The POE is the appointment letters for the members and the draft TOR



