

THEWATERSLOOF IMPLEMENTATION PLAN TOWARDS A FUNDED BUDGET											Targets																										
Main Pillars	Key priority areas	Milestone/Output	Responsible	Target			Achieved Targets			Actions (To be implemented immediately)	July		August		September		October		November		December		January		February		March		April		May		June		Response 24 March 2025		
				Short Term (July to December 2024)	Medium Term (July 2024 to June 2025)	Long Term (July 2025 and beyond)	Short Term (July to December 2024)	Medium Term (July 2024 to June 2025)	Long Term (July 2025 and beyond)		Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE	Target	POE		Target	POE
1. Positive cash flows with a focus on revenue from trading services	Asset Management	Auction of movable assets	Manager: Assets	R500 000	N/A	R500 000	Yes/No	Yes/No	Yes/No	1. Council to approve list of disposable asset and based on total economic value will indicate the need for an auction. 2. Income recorded at auction will be ring fenced in the CRt for future capital replacement								1. Advertise for auctioneer	1. Advertisement	1. Council approval of listed assets to be disposed 2. Appointment letter 3. Advertisement of auction	Received auction amount	Receipt of money received	1. Transfer funds to CRt 2. Open Call account	1. Journal capture on system 2. Proof from bank of Call account										Auction dates: Viewing 25 March 2025 - Auction date 26 March 2025			
	Revenue Management	Assess the credibility of the indigent register	Head of Operations	Assessing current renewals	Explore the automation of verification tool	Quarterly audits	Yes/No	Yes/No	Yes/No	2. Explore the automation of verification tool	Advertise	Advertisement	Appointment of potential service provider.	SLA/Contract																				Still using Consumer Profile Bureau to determine deceased account holders.			
		Reduce FBE electricity from 70kWh to 50kWh	Manager: Revenue	N/A	Item to Council	Estimate R250,000 per month	Yes/No	Yes/No	Yes/No	2. Item to council recommending decrease in FBE electricity from 70kWh to 50kWh								Item of proposed reduction in FBE tabled to council	Council resolution	If approval is granted it is recommended by PF that the Municipality should make the community aware of the financial challenges and potential reduction of indigent allocation						Tabled report in council	Council resolution minutes	Public Participation	Minutes of engagement	Table final budget and policies to council	Council resolution minutes			The item will be presented to Council on 27 March 2025.			
		Completeness of Revenue - data cleaning based on the valuation roll (recons between valuation roll, system and town planning documents and Business avail grant R 500 000)	J Van Niekerk				Yes/No	Yes/No	Yes/No								Specification will include 1. Service provider perform the recon 2. Monthly Reconciliation	Specification document	Advertise	Advertisement			Appointment of potential service provider.	SLA/Contract	Monthly progress report from service provider	Report submitted to Revenue Manager	Monthly progress report from service provider	Report submitted to Revenue Manager	Monthly progress report from service provider	Report submitted to Revenue Manager	Monthly progress report from service provider	Report submitted to Revenue Manager	Monthly progress report from service provider	Report submitted to Revenue Manager	Service provider has been appointed and commencement of contract is in April 2025.		
2. Implementation of cost containment measures and reduction of expenditure	Expenditure Management	To reduce and contain employee related cost - overtime, standby, acting and special allowances	TWK Management Team	Reduce by 50%	Reduce 75%	Only requests that falls under the collective agreement	Yes/No	Yes/No	Yes/No	1. Review after quarter 1 and put forth first phase interventions to each directorate 2. Implement collective bargaining agreement and institutional policies					Reduction by 25%	S71 Report					Reduction by 25%	S71 Report											Reduction by 75%	S71 Report	The Accounting Officer introduced reduction strategies in February 2025. Impact will be reported within 3 months.		
		Lease - affordability	Manager: Expenditure	N/A	N/A	No borrowing option for the following 2 years	Yes/No	Yes/No	Yes/No	1. Annually evaluate the capacity and affordability ratios													Review mid year report	S72 report to council and PF assessment	Remove borrowings as funding source in the Adjustment Budget	Adjustment budget tabled at council	No borrowings included in the draft budget	Draft budget tabled at council			No borrowings included in the final capital budget	Final budget tabled at council			Draft Budget submission of R 10 million. R 5 million for Fleet and R 5 million for Sanitometers.		
3. Realistic debtors' collection rate with incremental improvement	Revenue Management	Continuous credit control and debt collection and unpacking of default debtors	Manager: Revenue	Increase collection rate to 80%	Increase collection rate 85%	Increase revenue by 90%	Yes/No	Yes/No	Yes/No	1. Uninterrupted credit control and debt collection (continuously) 2. Monthly reconciliation (billing vs payment) of consumer groups (Government, Farms)	collection rate 40% Annual rates 30 of September 2024.	Section 71 reporting	collection rate 63% Annual rates 30 of September 2024.	Section 71 reporting	Collection rate 75%	Section 71 reporting	collection rate 77%	Section 71 reporting	collection rate 80%	Section 71 reporting	collection rate 80%	Section 71 reporting	collection rate on 81%	Section 71 reporting	collection rate on 82%	Section 71 reporting	collection rate on 82%	Section 71 reporting	collection rate on 84%	Section 71 reporting	collection rate on 85%	Section 71 reporting	collection rate on 85%	Section 71 reporting	Achieve target (83%) for February 2025.		
		Initiatives to address the outstanding debt - Not metered linked or no credit control tool	Head Legal Debt Recoveries	Estimate R5,000,000	Estimate R10,000,000	Estimate R13,568,347.96	Yes/No	Yes/No	Yes/No	1. A dedicated debt collection unit with access to an appropriate module has been activated to followup on process flow synchronized stipulation in the credit control and debt collection policy. 2. Appointment of a service provider.					Hybrid capacity of internal and external planning and prioritization of collection of irrecoverable debt	Categorized list of identified recoverable debt	Calculation of irrecoverable debt for council consideration for write off irrecoverable debt.	Council resolution (Section 71,52 and 72))	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Progress report will reflect monthly in the financial report (Section 71,52 and 72))	Minutes of Finance portfolio meeting	Currently busy with the Revenue Value Chain workshops held bi-weekly in collaboration with the Treasury's Hybrid approach - Outsource Service Provider and in-house debt collection measures.				
4. Creditors payment rate that ensures that all fixed obligations are met.	SCM Management	Timous execution of processes within the procurement plan.	CFO	Encourage adherence to procurement deadlines	Interventions by Management to ensure compliance with procurement deadlines	Full Compliance to procurement deadlines	Yes/No	Yes/No	Yes/No	1. Finance (CFO and SCM) bi-weekly monitoring on progress of procurement plan 2. Management monthly monitoring 2.1. Due diligence reports 3. Establish cash management committee 3.1. Daily and weekly prioritizing of expenditure. 4. Weekly management of cashflow - strict 5. Adherence to payment within 30 days - monthly or bi weekly payment runs				Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	Monitoring of the progress on the procurement plan to the CFO	Submission by SCM to CFO	To obstacles hampered the execution: 1. Reduced funding sources (Borrowings and own revenue) 2. Functional Bid Committees.			
		All conditional grants to be cash back at all times i.e. improved cash management	Manager: Expenditure	100% Compliance	100% Compliance	100% Compliance	Yes/No	Yes/No	Yes/No	1. Grant funding received must be ring fenced in a notice deposit account. 2. Funds can only be transferred from this account once the expenditure was incurred in terms of the grant conditions.					Application to primary banking service provider for the activation of a call account	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	Section 71 reporting in the cash and cash equivalents	Investment amount and interest reporting	All conditional grants received is ring fenced as per deposits into a reconciled call account. Arrangement has been made with the Housing Department (Provincial) that payments will be made directly to service providers.			
6. Other matters	Good Governance	Filing of Critical senior manager positions to mitigate the risk of unapproved roll-over of conditional grants and compliance with procurement plan (BAC section 29)	Council	MM and Director's positions to be filled	N/A	N/A	Yes/No	Yes/No	Yes/No	Finalize appointments before 30 December 2024			Only for CFO, Corporate Services and Technical Director appointment	Council resolution	MM and Community Services	Council resolution	Concurrence from MEC	Letter from MEC																Awaiting response from MEC (permanent and acting appointments) Council busy with recruitment and selection of MM.			
	Asset Management	Lease property to investors to develop and after lease any buildings build will revert back to the municipality (PPV)	Property Management	Assessing current renewals	Explore the automation of a lease register	Quarterly audits	Yes/No	Yes/No	Yes/No	2. Explore the automation a lease register 2. Institute working committee between Finance and Property Management 3. Propose all lease agreements to current market related value.									List of leases identified below market value and table at meeting between Deputy Director Finance, Asset and Property management officials	1. Attendance register 2. Minutes of the meeting					Presentation of service provider to explore lease register automation	Attendance register									Planned interdepartmental workshop during April 2025.		
	Budget Office	mSCOA Reform Implementation	BTO	N/A	N/A	Regulate expenditure based on available ringfenced funding	Yes/No	Yes/No	Yes/No	1. Establishment or resuscitation of mSCOA committees 2. Review business processes and chart 3. Ensure alignment between 4. schedules and data strings. 4. Correctly account for irrecoverable debt written off. 5. To balance funding sources with relevant and appropriate expenditure.			Draft Terms of Reference	Accounting Officer to approve TOR	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	mSCOA virtual ops meeting between TWK officials and service providers	Recording of meeting	Monthly meetings: Next meeting to be held on 26 March 2025.				