# Simplified Revenue Plans Replicable Model

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<th>Consultant Name:</th>
<th>PricewaterhouseCoopers</th>
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<tr>
<td>Project Title:</td>
<td>Development and Implementation of Simplified Revenue Plans</td>
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<tr>
<td>Date:</td>
<td>22 August 2013</td>
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1. Introduction

PwC was appointed by the KZN Department of Co-operative Governance and Traditional Affairs (COGTA) in terms of Bid Number ZNT 1830/2012 LG and Order Number LG 003240 for the development and implementation of simplified revenue plans at three pilot municipalities.

The municipalities selected were The Big Five False Bay Municipality, uThukela District Municipality and Mkhambathini Municipality.

Part of the objective of the project was to assist the department with the development of a single replicable model for the development and implementation simplified revenue plans. The simplified revenue plans once correctly implemented through the creation of a dedicated revenue management unit should contribute to reducing municipal consumer debt and protecting and enhancing the municipality revenue collection.
2. Approach

The approach adopted for the development of simplified revenue plans should take a phased approach by looking at the revenue value chain as a whole.

This should involve conducting an as-is assessment of the various components within the revenue value chain by using a diagnostic tool.

Some of the components must include policies, procedures and by-laws, revenue budgets and tariffs, customer data quality and databases using external data sources (where practical), customer management, indigent management, revenue collection and debt management.

The diagram below depicts the revenue value chain as well as some considerations per component of the revenue value chain.
Simplified Revenue Plans
Replicable Model

Policies, procedures, by-laws, revenue budgets & tariffs
- Existence of updated & reviewed documents.
- Alignment of the above to municipalities current operations.
- Compliance with the above.

Customer data quality & consumer management
- Reconciliation of valuation roll to deeds office and surveyor general listing.
- Reconciliation of local municipality data to district municipality data.
- Completeness of customer information on billing system.

Indigent Management
- Community awareness.
- Formal indigent applications & verification thereof.
- Indigent register.
- Billing of indigents.
- Restrictions of services to indigents.
- Accurate offsetting of indigents against equitable share.

Billing and Revenue Collection
- Accuracy of billing.
- Billed revenue versus collection revenue.
- Returned mail.
- RD cheque register.
- Unallocated receipts.
- Clearing of suspense accounts.
- Updating debtors ledgers.

Debt Management
- Monthly review of debtors age analysis.
- Percentage debt outstanding for more than 90 days.
- Review of credit control measures.
- Follow-up of existing payment arrangements in place.
- Councillor involvement.

Revenue value chain
The gaps identified from the as is assessment must then be used as the basis for mapping of suggestions and recommendations to address the issues/gaps identified.

The issues/gaps identified mapped to recommendations will then form the basis for simplified revenue plan.

The diagram over the page highlights a holistic approach that should typically be followed in order to see the full benefits from a project of this nature. The balance of the approaches depicted in the diagram set the scene for the longer term sustainability of the revenue function, which can only be achieved once all the stages of the revenue and debt management strategies have been adopted and implemented.

In replicating this project to other municipalities, it is strongly suggest that all components of the approach depicted should be followed.
PwC holistic approach to an effective revenue and debt management strategy.

The diagram below is proprietary to PwC and may only be visually presented to other municipalities. No part of the diagram should be replicated in any form or context.

1. Revenue Potential
   As-Is assessment & case for change

2. Revenue strategy
   Plan immediate, short, medium and long term interventions to unlock true revenue potential and close the gap

3. Revenue management unit
   - Does the Municipality have sufficient capacity to manage the end-to-end revenue value chain?
   - Do the municipal departments operate in silos?

4. Revenue protection and enhancement initiatives
   - Stop revenue leakage, cost reflective tariffs, customer segmentation, customer management and revenue management practices
3. Detailed Project plan

It is recommended that a "district approach" be taken in replicating the development of simplified revenue plans across municipalities.

The consumers at the local municipalities also form the consumer base at the district level. By completing the detailed procedures as listed below at all local municipalities within a district prior to completing the district municipality would provide in depth understanding of the issues at a local level prior to substantiating the issues at a district level.

Subject to the completeness of the districts data files in so far as property data fields are concerned, data analysis performed at the local municipality level can then be reconciled back to the district level in order to obtain comfort that the consumer is being billed for all services at both a local and district level.

The above approach will result in a systematic approach that should save time and eliminate a duplication of work especially in terms of data analysis.

Below is the detailed project plan that should be followed in order to replicate the development of simplified revenue plans at municipalities.

(Note: Staff responsible for the execution of the project activities are required to have an in depth understanding of the municipal environment as well as the revenue value chain in order to successfully replicate the project to other municipalities).

Phase 1 – Planning and Mobilisation

The activities for this phase should include:

- Identification of various stakeholders such as chief financial officers and municipal managers who would be actively involved in the process.
- The agreement of this detailed project plan across the various stakeholders involved.
- Establishment of the project team required for conducting and completion of the activities within the project plan.
- Staff required to complete the project activities should also be trained in order to ensure that all teams are consistent in the execution of the activities.
- Conducting a project kick off meeting for all involved.
- Establishment of a steering committee with agreed meeting dates.
Phase 2 – Assess Status Quo

Using interview techniques the activities for this process should include the following per municipality where applicable:

- A review of the current technologies in place within the revenue function.
- Through an interview process, an assessment of the current process performance levels in terms of service provision (as appropriate), billing and collection of revenue.
- Through an interview process, an assessment of the management practices deployed and their impact on revenue management and collection.
- In so far as revenue, credit control and indigents, review of policies, by-laws and procedures in terms of legislative requirements.
- Through an interview process, an assessment of the process and mechanisms in place to deal with and manage indigents.
- A review of the tariff setting methodology and tools currently in place.
- A review of the current processes in place to quantify and decrease losses especially as it relates to water and electricity.
- A review of the current process/plan in place to address ageing infrastructure.
- Identification of root causes for problems and issues.

The above as-is assessment should cover the revenue value chain focusing on the following activities:

- Revenue budgets and tariffs.
- Customer data quality and databases using external data sources (where practical).
- Customer management.
- Revenue collection.
- Indigent management.
- Debt management.
- Loss management, where applicable for those municipalities providing services such as water and electricity.

The deliverable for this phase should be a report (as is assessment report) highlighting the findings from the as-is environment at the municipality which should cover the following areas:

- The issue.
- Impact / effect.
- Root Cause: people, policies, processes or technology.

The findings should be presented in a report format as well as in a presentation that should be made available to the key stakeholders at the municipality such as the chief financial officer, municipal manager, revenue manager and councillors. Once agreement has been reached on the as is assessment, all issues should then be utilised to map the opportunities to a simplified revenue plan.
Phase 3— Data Analysis

The data to be extracted and reviewed should be, but not limited to:

- Master data for billings.
- Monthly billing runs for all service charges.
- Debtors’ ledgers.
- Indigent registers.
- Property valuation roll (where applicable).
- Municipal GIS and cadastral details.
- Prepaid system data download etc. (where applicable).
- Opening and closing balances of bulk purchases such as for water and electricity

The following activities should be performed per municipality where applicable:

- Review of the data in excel.
- Reconciliation of the billing system with the GIS / cadastral information and the property valuation roll or service master data for electricity or water services.
- Review of the debtors’ ledgers for long outstanding debt and linking up with the unallocated receipts.
- Identification of possible data quality issues e.g. missing data.
- Identification of where the policies, procedures and by-laws are not being implemented.
- Identification of where services are not correctly categorised, allocated or being charged and/or tariffs not properly administered.
- Identification of indigents from the debtors review and the cost of free basic services.
- Identification and quantification of water losses by comparing opening balances of water/electricity purchased to billing data and closing balances for water and electricity.

The outcome of the above phase should be to highlight the gaps for inclusion in the as-is assessment report detailed in phase 2.
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The diagram below provides a representation of the **district plan** that should be followed in so far as the **data analysis** is concerned.
Phase 4 – Modelling & Improvement Plans

The gaps identified in phases 2 & 3 should form the basis for recommendations for improvements in the revenue value chain, including but not limited to the following components of the revenue value chain per municipality where applicable:

- Policies, by-laws and procedures to facilitate credible billing processes and ensure compliance with legislation.
- Provision of guidance on enhanced policies, tools and other aids that will improve the revenue value chain.
- Identification and documentation on possible improvement alternatives to existing strategies and other revenue generating strategies.
- Details on the outcomes of the data analysis and reconciliations performed on the financial systems.
- A process for indigent management including the offsetting of free basic services.
- A model on the management of debtors and unallocated receipts.
- A process on tariff setting and modelling to inform the revenue budget and adjustment budget.
- Evaluation of alternatives and prioritisation of possible solutions.

The outcome of this phase should be a simplified revenue plan / strategy highlighting the improvements to be made to the revenue value chain at the municipality, which should cover the following areas:

- The issue.
- Planned action.
- Responsibility.
- Outcome / Benefits.
- Critical success factors.

The execution of the revenue plan / strategy must result in an implementation plan for the municipality to implement.

The findings should be presented in a report format as well as in a presentation that should be made to the key stakeholders at the municipality.

(Note: Staff responsible for the execution of the project activities are required to have an in depth understanding of the municipal environment as well as the revenue value chain in order to successfully replicate the project to other municipalities).
4. Implementation of simplified revenue plans

The implementation of the simplified revenue plan is the responsibility of the municipality concerned.
However, it is strongly recommended that COGTA should be involved in assisting the municipalities with implementation.

Based on experience at Mkambathini, Big Five False Bay and Uthukela district municipality, the municipalities have insufficient staff dedicated to carrying out the revenue function. The current staff complement of the municipalities allow for only the minimum day to day functioning of the municipality. A greater staff capacity is required to consistently follow up on changes arising within the revenue value chain.

It is recommended that a revenue management unit be formed in order to address key issues identified from the results of the assessment. The opportunity to implement a shared resource center at a district level should also be examined in instances where it is not feasible to hire the number of staff required to implement a dedicated revenue management unit at each local municipality.

The diagram below depicts a simplified model of the actions required to effectively manage and enhance the revenue value chain which requires larger staff complement and a dedicated revenue management unit.
5. Monitoring and evaluation

COGTA/municipality concerned will be involved in establishing follow up procedures in terms of monitoring and evaluating progress against implementation of the simplified revenue plans in order to ensure that all interventions are sustainable.

This requires an element of monitoring and evaluation at the level of chief financial officer and municipal manager in order to ensure that an adequate tone is set at management level. The diagram below summarises the above comments.

Progress can be measured through some of the following means:

- Increase in billed revenue.
- Increase in collection vs. billed revenue.
- Decrease in long outstanding debt.
- Decrease in unallocated receipts.
- Accurate workings to support offsetting of indigents against equitable share.

**Revenue management strategy**

The diagram below is proprietary to PwC and may only be visually presented to other municipalities. No part of the diagram should be replicated in any form or context.
6. Report acceptance

All parties involved in this Project acknowledge that they have read, understood and are committed to this document, including all attachments, if any. It is also agreed by all parties that any decisions affecting this document will only be valid if recorded and agreed upon, in writing, by the parties involved in the Project.

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<tr>
<th>Name:</th>
<th>Joey Krishnan</th>
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<th>Kishore Kooverjee</th>
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<tr>
<td>Position:</td>
<td>Project Sponsor/Manager (COGTA)</td>
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<td>Client Relationship Director</td>
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<tr>
<th>Name:</th>
<th>Bryan Hughes</th>
<th>Name:</th>
<th>Sarah Thomas</th>
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<td>Position:</td>
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# APPENDIX A: AS – IS ASSESSMENT REPORT TEMPLATE

<table>
<thead>
<tr>
<th>Issue</th>
<th>Impact/ Effect</th>
<th>Cause</th>
<th>Evidence/ Support</th>
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<tr>
<td></td>
<td></td>
<td>People</td>
<td>Policies/ Processes</td>
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<tr>
<td>1. REVENUE BUDGETS AND TARIFFS</td>
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<tr>
<td>2. CUSTOMER DATA QUALITY AND DATABASES USING EXTERNAL SOURCES</td>
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<td>3. CUSTOMER MANAGEMENT</td>
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<td>4. INDIGENT MANAGEMENT</td>
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<td>5. BILLING AND REVENUE COLLECTION</td>
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<td>6. DEBT MANAGEMENT</td>
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<tr>
<td>7. DATA ANALYSIS</td>
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</table>
**APPENDIX B: REVENUE PLAN REPORTING TEMPLATE**

<table>
<thead>
<tr>
<th>Issue</th>
<th>Planned action</th>
<th>Responsibility</th>
<th>Outcome</th>
<th>Critical Success Factor</th>
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<tr>
<td>1. REVENUE BUDGETS AND TARIFFS</td>
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<td>2. CUSTOMER DATA QUALITY AND DATABASES USING EXTERNAL SOURCES</td>
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<td>3. CUSTOMER MANAGEMENT</td>
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<td>4. INDIGENT MANAGEMENT</td>
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<td>5. BILLING AND REVENUE COLLECTION</td>
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<td>6. DEBT MANAGEMENT</td>
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<tr>
<td>7. DATA ANALYSIS</td>
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Note: In conducting the as – is assessment and mapping to recommendations, it may be clear that several issues can be solved with similar actions/ recommendations. In these instances, it would be easier to group similar issues to similar recommendations with a clear indication of priority ratings such as quick win, medium term and long term. An example is depicted below.

(In terms of timeframes, a quick win may be completed within 2 to 3 months, medium term could be completed within a year and long term may be completed within 2 to 3 years)

An example of similar issues and actions is set out below.

Policies and/or procedures affecting revenue enhancement and collection in need of development/review

Issue:

- There is no policy in place to address how ring fenced funds should be invested and utilized.
- The services offered by the Municipality include rates, refuse, and building plans however; the Tariff Policy is geared towards water and does not cover rates, refuse or building plan fees.
- The Rates Policy does not provide clear, comprehensive descriptions of the rates categories listed. This makes it difficult for the valuer to apply the most suitable category to each property.
- There was no review of the Indigent Policy for the current financial year. A staff member managed to locate an Indigent Policy but it is unclear as to when it was drawn up. The Policy was not specific to the services offered by the Municipality. The finance staff we spoke to were unaware of the Indigent Policy when questioned about it.
- The Credit Control Policy is not tailored to the Municipality and focusses on irrelevant issues such as water services and reconnections.

Action/Strategy:

- The Cash and Investment Policy must be updated to include rules for investment and utilization for ring fenced funds.
- The revised Cash and Investment Policy should be approved by Council. Detailed procedures for treatment of ring fenced funds must be documented in a procedure manual and communicated to the staff to ensure accurate implementation.
- An appropriate Tariff Policy that is in line with the Property Rates Act needs to be formulated. The Policy should include tariffs relating to building plans and refuse. Council should approve the Tariff Policy and management should ensure that staff adhere to the procedures in the Policy.
- Property categories should be clearly defined in the Rates Policy. Sufficient detail must be included to support the application of categories.
- A comprehensive indigent policy must be compiled, tabled to council for approval and implemented. The policy must be relevant to the services offered and tariffs charged by the municipality, namely rates and refuse. The policy must be reviewed on an annual basis.
The Credit Control Policy needs to be revised and approved by council. It should focus on services and tariffs that pertain to the municipality and should be consistent with legislative requirements.

**Benefit:**

- Ring fenced funds are available should they need to be cashed back. Interest income is maximized through appropriate investment activities.
- The municipality can better administer the charging of rates and other fees with a clear and relevant Tariff Policy.
- Amendment of the rates Policy will enable more accurate classification and charging of rates.
- The development and implementation of an Indigent Policy will result in an approved document to govern indigent management.
- Ensures the completeness of revenue.
- A clear, comprehensive Credit Control Policy will facilitate expeditious debt collection.

**Risks and Challenges:**

- Approval from Council for amendments made to the policies.
- Successful implementation of amended policies.

**Management ranking of issue and the recommended action/strategy:**

1 = quick win  
2 = medium term  
3 = long term
APPENDIX C – TARIFF SETTING MODEL

Process: Tariff setting and modeling to inform the revenue budget and adjustment budget.

Setting Tariffs

Tariffs should be set so as to ensure that the municipality recovers all costs associated with the operation, maintenance and replacement of costs involved in the provision of specific service. As such the various services offered by the municipality should be budgeted for on an individual basis. The individual budgets must then be consolidated into the complete municipal budget. A committee should be formed within the municipality in order to deal with tariff setting. The committee should comprise some of the following individuals:

- Revenue Manager
- Technical service Manager
- CFO
- Municipal Manager
- Other respective managers

Procedures involved in setting tariffs

A tariff setting committee should discuss and agree on a customised tariff model for the municipality. Some of the procedures would include the following:

- Determine how much revenue is required to sustain service delivery within the municipality by taking all revenue streams into account.

- This should be done by estimating future consumption for all revenue streams over the budgeted period.

- The tariff setting committee should discuss a proposed tariff structure that is focused on:
  - Recovery of all associated costs such as staff costs, remuneration of councilors directly associated with the supply of services, bulk purchases of water, repairs and Maintenance, finance costs, depreciation and impairment of property, plant and equipment (PPE), impairment of debt, contracted
services, other materials and related expenditure. (Costs need to be estimated for a period of at least three years in order to accurately set multi-year tariffs.)
  o Factoring a reasonable percentage for return on investment
  o Factoring a desired percentage for an estimated surplus expenditure.

- Tariffs should be set with the view of promotion of sustainability and prevention of waste.

- Tariffs should also be set to reflect an appropriate balance between the interests of poor households, indigents and other customers and ensuring the financial sustainability of the municipality.

- **Other factors/important considerations to consider when determining annual tariffs include:**
  o Financial sustainability and the ability of the municipality to grow its own revenue base.
  o Local economic conditions and community affordability.
  o Affordability of municipal services.
  o The municipal indigent policy.
  o In the case of municipalities supplying electricity, relevant policy developments in the different sectors such as proposals from the National Energy Regulator of South Africa (NERSA) should also be considered.

- The proposed tariff structure should also be discussed with the community in order to obtain their comments and input. Valid comments and input should be factored into the tariff model.

- A variation of tariffs should be tabled for discussion within the tariff committee and extended community in order to arrive at the most feasible structure tailored to the municipality's individual circumstances.

- The final tariff structure should be formally documented, and signed off by council.
Once determined, the required revenue should be recovered by categorising consumers based on typical usage. For example, it is assumed that household groups would consume less than industrial consumers.

The municipality should also take into account other factors such as Small, Micro and Medium and large Enterprises as well as the geographical area when determining appropriate tariffs.

The municipality should consider levying tariffs to consumer categories in such a manner so as to conserve usage. This could be done through the use of consumption brackets. For example bracket one based on low usage would incur a lower tariff when compared to bracket 3 based on high usage would incur higher tariffs.

A higher tariff may also be charged during seasons of higher than normal consumption in order to prevent excessive usage and exhaust the municipality's available resources.

Examples where higher tariffs might be appropriate are set out below:

- Periods of drought (water service provider)
- Seasonal weather, depending on location (electricity service provider)
- Holiday activity (refuse removal service provider)
<table>
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<tr>
<th>Expenditure</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
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<td><strong>Staff Costs</strong></td>
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<td><strong>Councillors’ remuneration</strong></td>
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<tr>
<td><strong>Bulk purchases of water/electricity</strong></td>
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<td><strong>Repairs and Maintenance</strong></td>
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<td><strong>Finance Costs</strong></td>
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<td><strong>Depreciation and impairment of property, plant and equipment</strong></td>
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<td><strong>Impairment of consumer debt</strong></td>
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<td><strong>Indigent relief</strong></td>
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<td><strong>Loss on disposal of property, plant and equipment</strong></td>
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<td><strong>Contracted services</strong></td>
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<td><strong>Other materials and related expenditure</strong></td>
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<td><strong>TOTAL EXPENDITURE</strong></td>
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<td><strong>Return on Capital</strong></td>
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<td><strong>Net Surplus</strong></td>
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<td><strong>REQUIRED REVENUE</strong></td>
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<td><strong>LESS: Operational Grants and Transfers</strong></td>
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<td><strong>REQUIRED REVENUE FROM TARIFFS</strong></td>
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*The amount for Operational Grants and Transfers will equate to the expenditure on indigent relief.*
APPENDIX D – DASHBOARD OF COMMON ISSUES

Included below are examples of practical issues and challenges experienced by municipalities within their revenue value chains. The challenges experienced at a local municipality and district level should be similar for the most part with a few uncommon issues. For this purpose, we have presented common examples of issues for both local and district municipalities. This list presented below is by no means an exhaustive list. The dashboard may also be used to track progress against initiatives undertaken. For example, the colour **green** may be used to indicate issues that have been effectively **completed**, **yellow** may be used to depict actions **in progress** and **red** may be used to indicate actions **not started**. An example of this is also presented below.
Summary of weaknesses/gaps identified at a local municipality level
Simplified Revenue Plans
Replicable Model

Summary of weaknesses/gaps identified at a district municipality level
Simplified Revenue Plans
Replicable Model

Example of tracking progress within the dashboard against initiatives undertaken