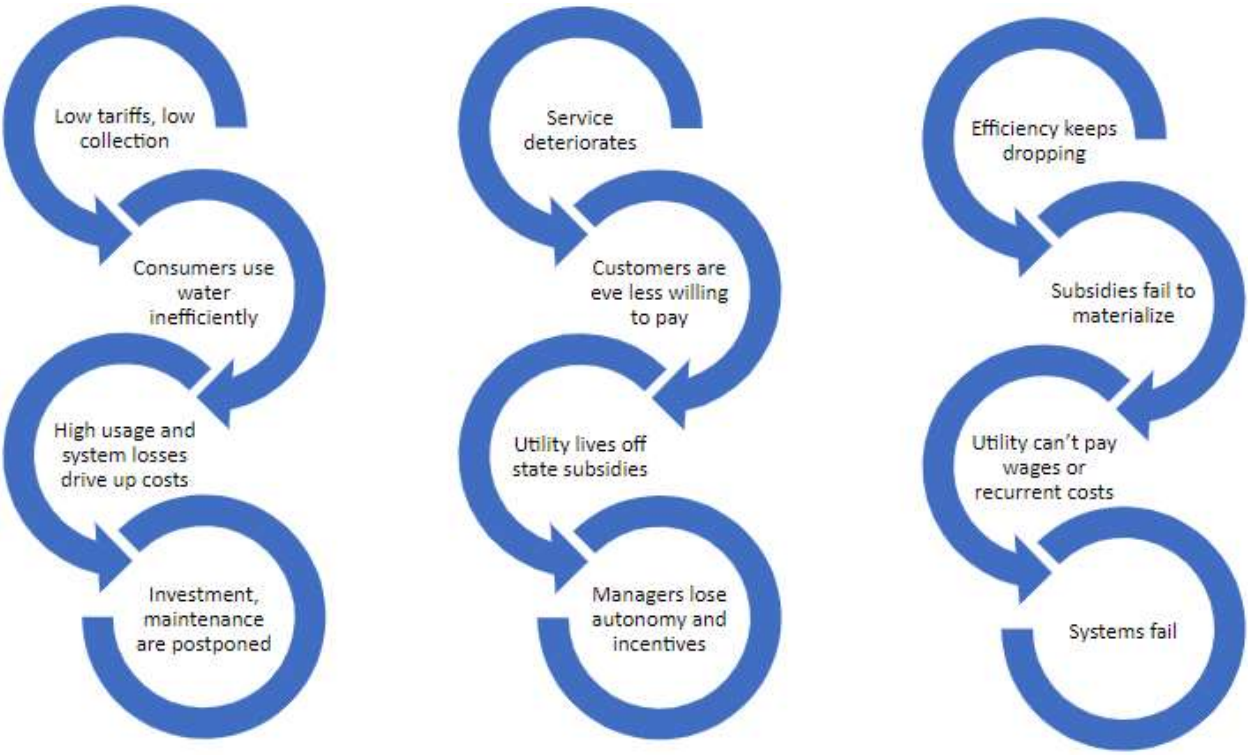
Lilongwe Water Board Case Study

Slow and steady transformation

Located on the beautiful Lilongwe River, with a population of more than 1.3 million, Lilongwe is both the rapidly expanding capital and largest city in the small southeast African country of Malawi. The Lilongwe Water Board (LWB) serves more than 996,000 customers, providing most of the city's water.

The situation in 2018



In 2018, the Lilongwe Water Board (LWB) in Malawi faced significant challenges and was performing poorly in several aspects, leading to water supply and service delivery issues. They were on a "**vicious cycle**" heading downward. Some of the specific issues that plagued the LWB in 2018 included the following:

Water Shortages. The LWB was unable to fully meet the growing demand for water, resulting in frequent water shortages and erratic supply to consumers, especially in peri-urban and low-income areas.

Non-Revenue Water Losses. The LWB faced high levels of non-revenue water, including water lost through leaks, theft, and unrecorded consumption. This inefficiency led to financial losses for the utility and hampered its ability to expand services and infrastructure.

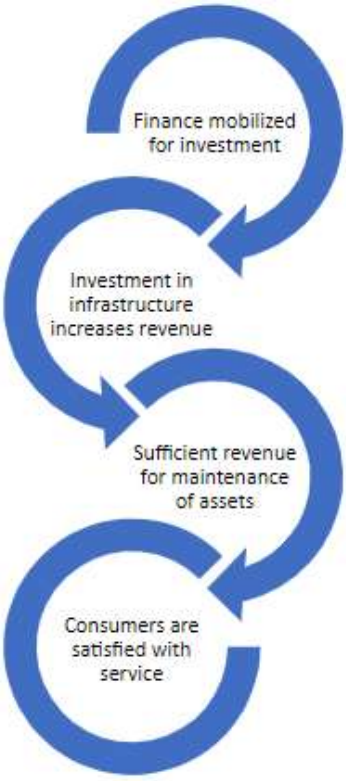
Poor Infrastructure. The infrastructure of the LWB, including water treatment plants, distribution networks, and storage facilities, was inadequate and in need of maintenance and upgrades to enable reliable and efficient water supply to customers.

Financial Viability. The LWB struggled with financial sustainability due to issues such as low tariff collection rates, inadequate cost recovery, and limited funding for infrastructure investments and operational improvements.

Governance and Management Challenges. The utility faced governance and management issues, including inadequate planning, poor financial stewardship, weak institutional capacity, and governance that hindered its ability to operate efficiently and effectively.

Today

LWB's situation and key performance indicators (KPIs) are vastly different. Despite the challenges LWB has made more forward steps than backward. They are on a "**virtuous cycle**". In addition to providing water to more people, improving the continuity of their water flows, and increasing revenue. For example, with assistance from ROCKBlue's finance initiative called ACORN, LWB has Improved its shadow credit rating score to BBB+, recently increased operating profits more than 435% and successfully renegotiated a 35% tariff increase.



Their partnership with ROCKBlue began in 2019. Since then, while navigating a struggling economy, and climate challenges, they've produced impressive, durable results, including:

- Adding 40% more *new* customers
- Increasing coverage of their service area by 10% for a total of 93% served
- Providing a nearly continuous 24/7 water supply
- Growing revenue by more than 13%
- Building key new infrastructure

Category	LWB KPI	2019	2023
Primary Indices	Number of people with access to water	900,000	1,073,084
	Community with access to water	82.5%	90.5%
Secondary Indices	Average hours of water per day	18	22
	Time meeting water quality standards	98.7%	98.6%
	Percent Non-revenue water	40%	40.5%
	Collection Efficiency from customers	82%	90%
	Operating Cost ratio [revenue/costs]	137%	148%

Steve Ottomane, LWB's Director of Finance says "*We have been in partnership with ROCKBlue for a number of years now. This relationship is really bearing fruit." LWB "improved services to the customers of Lilongwe; and in particular the low-income areas," and "reduced interruptions in water supply*."

Questions to be addressed by this case study

1. What were the key challenges and deficiencies that LWB faced in 2019?
2. What strategies and initiatives were implemented to drive improvements?
3. How did LWB improve its service delivery, financial sustainability, and stakeholder relations?
4. Which development partners assisted LWB?

Answers to questions

Challenges LWB faced in 2019

- Catchment degradation
- Climate variation
- Vandalism of infrastructure
- High rates of urbanisation
- Poor waste management
- Unfavourable macroeconomic indices (inflation, lending rates, cost of living)
- Outdated bylaws
- High non-revenue water
- Dependability of single source of water (Lilongwe river)
- Non cost recovery tariffs
- Intermittent power supply
- Low customer satisfaction index
- Low employee satisfaction index

- Limited pipe network coverage
- Low collection efficiency
- High water production costs
- Limited access to infrastructure financing

Strategies and initiatives implemented to drive improvements

Key strategies and initiatives implemented by LWB are summarised in the table below:

Theme	Strategies	Initiatives
Corporate management	2020-2025 Strategic plan	Implemented six key pillars
Financial sustainability	• Developed a Business Management Strategy • Increase revenue growth by 5% annually • Diversified financing • Increased collection efficiency to 95%	• Identified new revenue sources including water bottling business and commercial plumbing • Increased new water connections through network extension • Implemented back to life campaign • Increased payment platforms • Implemented the Zones as Business Centers concept
Customer focus	• Improved accessibility • Built relationships and confidence in LWB services	• Promoted self help platforms • Implemented stakeholder engagement plan • Reviewed and implemented customer service charter • Constructed new service centres • Implemented call centre. Undertook an independent customer satisfaction survey with an increased rating from 19% to 76%. • Retained ISO 9001:2015 accreditation since 2022
Non -Revenue Water (NRW) management	• Developed a NRW Reduction Strategy • Improved water loss measurement • Established effective District Metered Area (DMA) management practices • Built staff capacity and customer awareness in NRW management	• Conducted accuracy test for production and distribution bulk metres • Undertook water balance • Reduced physical and commercial losses in the distribution system. • Implemented pressure management • Conducted staff training and knowledge transfer programs • Created and validated 119 DMAs for a focused approach to NRW reduction.
Reliability of water supply (infrastructure development and expansion)	• Moved closer to 24 hr water supply • Provide water quality compliant with international standards • Improve water supply coverage	• Rehabilitated and upgraded existing infrastructure including raising of the Kamuzu Dam 1 for an additional reservoir capacity of 20 million m3. • Optimised plant operational efficiency • Enhanced water quality treatment process • Extended pipe distribution network • Increased number of new water connections • Conserved catchment area • Implemented water monitoring and testing systems • Improved system reliability through efficient data management (SCADA system) • Increased water supply network to peri-urban areas under the E-Madzi innovative system.
Wastewater Management	• Implemented management structure for wastewater services • Provided effective management of wastewater services	• Took over management of wastewater services from Lilongwe City Council • Review and implement organisational and legal structure • Develop baseline condition of wastewater infrastructure • Develop sewerage service master plan • Develop maintenance plans and standard operating procedures • Develop and implement sewerage services tariff structure

How LWB improved its service delivery, financial sustainability, and stakeholder relations

LWB achieved improvements via multiple avenues.

Service Delivery

- Densification of water supply and distribution network to the city and peri-urban areas by 147 kilometres of network
- Increased provision of water supply to low-income areas through kiosks (150), dubbed e-madzi kiosks
- Increased water storage capacity from 5.1 to 25.1 million cubic metres through rehabilitation and raising Kamuzu Dam I (one of the two main water reservoirs for LWB) by raising the dam by 7M
- Implemented non-revenue water management strategies to minimise water losses
- Implemented solar powered Mbabzi ground water supply system that increased access to water by customers on the western side
- Through Lilongwe Water and Sanitation Programme (LWSP) constructed additional water reservoirs (8 tanks) to improve sustainable water supply, rehabilitated and extended the distribution network
- Invested in hydraulic model to guide pressure management
- Opened additional services centres within the city

Financial Sustainability

- Lobbied and negotiated cost recovery tariff adjustments
- Registered over 40% sales volume growth between 2020 and 2024 financial years through additional customers from a base of 83,000 to 131,00 metered customers
- Maintained an operating cost recovery ratio (OCRR) of 1.48 as of 31 March 2024
- Sustained profitability over the period with a net profit of MK2.5 billion for the year ending 31 March 2024
- Achieved 90% revenue collection efficiency for the year ending 31 March 2024
- Complied with relevant laws and regulations such as the Public Finance Management Act, Public Procurement and Disposal Act and Pensions Act.
- Achieved a 22% increase in capital employed

Stakeholder Relations

- Developed and implemented Service Charter
- Developed and implemented stakeholder management plan and strategy
- Investment in modern 24/7 call centres to log and timely manage customer queries and complaints on water supply.
- Undertook media engagement through mainstream media and social platforms to communicate developments within LWB in water supply and waterborne sanitation services

- Undertook an independent employee satisfaction survey with a resultant rating of 75% (previously 44%).

Development partners assisting LWB

European Union (EU). The EU co-financed with the EIB the Malawi Peri-Urban Water Supply and Sanitation Project which was co-implemented by the Lilongwe Water Board and Blantyre Water Board. The EU provided a grant which supported interventions in water supply and sanitation in low-income areas of Lilongwe City.

European Investment Bank. Provided financial assistance amounting to EURO 28.8 million for implementation of the Lilongwe Water Resources Efficiency Program which among others financed the raising and rehabilitation of Kamuzu Dam I. The EIB is also financing the implementation of the Lilongwe Drought Resilience Program (Construction of Treatment Works III) with a EUR 15 Million loan.

World Bank. The World Bank (IDA) has been financing the US$ 145 Million Lilongwe Water and Sanitation Project (LWSP) whose objective is to improve access to water supply and safely managed sanitation services in Lilongwe City. The project had four components namely; (1) Water Distribution Network Rehabilitation, Expansion and NRW Reduction; (2) Priority Sanitation Improvements; (3) Technical Assistance; and (4) Institutional Capacity Strengthening

Japan International Cooperation Agency (JICA): JICA has been supporting Non-Revenue Water reduction programs at Lilongwe Water Board through technical cooperation and provision of equipment.

ROCKBlue: Long-term, executive level support combining capacity building and mentoring with assisting LWB with key connections such as with international experts, sources of finance, vendors and strategic partners. See **Appendix A** for specific support provided by ROCKBlue.

Requirements for improvements

The following requirements for transformation were identified in 2019

- Management and Finance
    - Filling vacancies capacitating executive management
    - Improved strategic planning, monitoring and reporting
    - Developing and enforcing policies and standard operating procedures
    - Partnerships and networking
    - Financial sustainability
    - Lowered cost of borrowing (interest payments)
    - Cost-recovery tariffs
- Board & HR

    - Government support
    - Staff capacity building
    - Legal provision (by laws)

- External and Other

    - Climate change and environmental management
    - Intermittent power supply
    - High non revenue water
    - Dependency on single source of water
    - Infrastructure vandalism
    - Improved infrastructure to meet water demand

Summary case study findings

The improvements of LWB included:

Strong Leadership. Government establishing a stand-alone ministry responsible for Water and Sanitation thereby showing strong commitment and support to development of the WASH sector. In addition, LWB has had a continuous set of Board of directors providing policy and strategic guidance to the executive management to realise the positive milestones. A strong Corporate Management Team that prides itself on corporate strategic team work.

Human Resource Development. LWB has a high staff retention rate signifying strong job security. In addition, LWB enhanced and developed staff skills through various short and long term training and continuous staff development programmes in respective disciplines.

Financial Management. Despite external and internal pressures like climate change, LWB registered favourable financial statements to support operational and investment demands and needs. LWB became a viable commercial State-Owned Enterprise (ranked top three during 2023/2024 financial year). LWB diversified revenue sources for infrastructure investment.

Client-Centric Approach. Produced a *2020-2025 Strategic Plan* calling for Customer Focus as a key pillar in its service delivery. In addition, customer focus became one of LWB's core values. As such, LWB implemented tailor made customer-focused strategies continually addressing customer requirements and complaints on water supply and waterborne sanitation. It attained an ISO 9001:2015 accreditation.

Water Quality and Efficiency. LWB sustained compliance to WHO standards on water quality indices. With climate change and increased human activity along the Lilongwe River LWB committed to enhancing its catchment management to improve on water quality in alignment with WHO minimum requirements. Among these was the briquettes program to support the communities in alternative sources of energy for heating and cooking; secondly, to invest in algae management to address water odour challenges. Thirdly, raw water conveyance that directly conveyed water from storage to intake bypassing the natural river course. This initiative reduces contamination arising from the river course thereby improving water quality.

Partnerships and Stakeholder Engagement. Recognizing benefits and lessons from other water and sanitation utilities, LWB has partnered and is a member of several international institutions in the WASH sector such as the International Water Association (IWA), African Water and Sanitation Association (AfWASA), and Eastern and Southern Africa Water and Sanitation Association (ESAWAS). In addition, LWB partnered with National Water and Sewerage Company (NWSC) of Uganda, EMBU Water and Sanitation Company Ltd (EWASCO) of Kenya, Rand Water of South Africa, and Water and Sanitation Corporation Ltd (WASAC) of Rwanda. LWB also partnered with ROCKBlue of South Africa. LWB interns engage with LWSC and GWL.

At the local level, LWB is a member of Water and Sanitation Association of Malawi (WASAMA), an association of all water and sanitation utilities in Malawi. LWB also partnered with research and academic institutions namely, Lilongwe University of Agriculture and Natural Resources (LUANAR) on catchment management; Malawi University of Business and Applied Sciences (MUBAS) and Southern Region Water Board (SRWB). LWB is also in partnership with other institutions namely, Malawi Police Service.

To expand its knowledge base, LWB developed topical research papers which are shared through various international platforms like JICA.

Investment in Infrastructure. LWB invested significantly in water storage, production, distribution and supply and sanitation infrastructure as follows:

- Kamuzu Dam I and II with a combined storage capacity of 40 million cubic metres.
- Water treatment Plants TW I and TW II with a combined capacity of 125,000 cubic metres per day
- 2,444 kilometres of distribution and supply network
- 30 Water reservoirs
- Water bottling plant
- 3 Groundwater solar powered systems with a combined capacity of 5,530m3/day
- 21 Booster and Pump Stations
- 183 kilometres of sewer network
- Sewer treatment plant
- Prepaid and postpaid metres
- GIS Database with customer database and water supply system components
- Hydraulic model for transport and distribution systems
- Service centres
- Metre laboratory
- Water quality laboratory

Innovation and Technology. LWB continued to implement innovations in its water supply and sanitation management such as:

- E-madzi kiosks where customers in low income areas could purchase water at any time using special cards making the services accessible 24/7 unlike conventional kiosks where access is limited to working hours only.

- The Bill Pompo innovation where customer are issued with water bills at the time readings are done
- Various bill payment options (satellite cash collection offices and digital payments) giving customers wide range at their convenience through Point of Sale (POS) at various banking outlets.
- Supervisory Control and Data Acquisition (SCADA) system for monitoring water supply systems from production to Supply.

Implications from the LWB case study

The success story of the LWB in Malawi, holds several implications for other public utilities in the developing world. Here are some key implications drawn from LWB's success:

Importance of Good Governance and Leadership. LWB's successes highlight the critical role of good governance, strong leadership, and effective management in driving organisational change and achieving success. Other public utilities can benefit from prioritising transparency, accountability, and strategic leadership in their operations.

Capacity Building and Human Resource Development. LWB's focus on investing in staff training, capacity building, and creating a culture of professionalism underscores the significance of human resource development in achieving organisational excellence. Other utilities can emulate LWB's approach by prioritising staff development, empowerment, and fostering a culture of continuous learning and improvement.

Financial Sustainability and Efficiency. LWB's success in improving its financial sustainability through efficient revenue collection, cost management, and budgeting practices showcases the importance of sound financial management for long-term viability. Public utilities in other developing countries can benefit from implementing robust financial strategies to support their operations and growth.

Focus on Customer Satisfaction. LWB's customer-centric approach underscores the importance of prioritising customer satisfaction and meeting the needs of service users. By listening to customer feedback, improving service delivery, and enhancing communication with customers, other utilities can build trust and credibility within their communities.

Investment in Infrastructure and Technology. The case of LWB demonstrates the value of investing in infrastructure upgrades, technology adoption, and innovation to enhance operational efficiency and service quality. Other utilities can learn from LWB's example by prioritising investments in modernising infrastructure and leveraging technology to optimise their operations.

By drawing lessons from LWB's success and incorporating these implications into their own organisational strategies, public utilities in the developing world can enhance their performance, improve service delivery, and ultimately contribute to the sustainable development of their communities.

Appendix A

ROCKBlue Support

ROCKBlue does not provide financial support for LWB. It provides low-cost, high-value capacity support and connections to important resources. In summary, since 2019, ROCKBlue has:

- Volunteered 1,632 hours to LWB, valued at $526,101
- Invited LWB to 18 Performance Achievement Workshop Series (PAWS) events, valued at $97,232 for LWB
- Included LWB in its Access to Capital, Oversight and Reporting Nexus (ACORN) program valued at $150,000
- Assisted LWB in preparing 7 annual Performance Tracking Forms (PTFs) which guide their annual activities and budget (their 2024 LWB Budget was $31.9M)

Specific ROCKBlue Support and Impacts for LWB

It's challenging to prove the efficacy of capacity building and to claim direct credit for improvements since there are a number of variables impacting performance - not just ROCKBlue. But there is both direct and anecdotal evidence of impact. ROCKBlue, through its MOU with LWB, has committed to a long-term approach towards assisting the utility. The likely impact of this long-term approach is little to no backsliding of results as can be seen from the key performance indicators (KPIs) we collect from LWB. Should problems arise, even long into the future, ROCKBlue is still there to support and help ameliorate those challenges. As proof, ROCKBlue started its partnership in 2019 and is still partnered with LWB five years later (and *all* utility partners that it has engaged with since 2016).

This long-term approach is largely through capacity building, the type of support that is hard to measure or quantify. Capacity building takes time to bear fruit but there are proxy indicators of impact. The table below helps explain the linkages from 8 categories of ROCKBlue support and likely impacts for LWB.

Specific ROCKBlue Support	How Support Likely Lead to Improved LWB Results
STRATEGIC PLANNING. a) long- and short-term strategic planning, b) use of ROCKBlue's Performance Tracking Form tool (PTF), c) availing LWB to global leaders in strategic planning like Gisela Kaiser, b) multi-day technical workshops on strategic planning (PAWS), c) direct trainings of planning staff, d) priority access to webinars (OLS) on strategic planning, and sharing knowledge from our Roster of Specialists via our blog articles, and e) assistance with Performance Improvement Plans (PIPs).	*Using guidance on best practice techniques from global professionals and sharing experiences among ROCKBlue's partner utilities, LWB managers have prepared and reported monthly on their implementation of plans to achieve measurable performance improvements *Annually, and consistently LWB managers have completed Performance Tracking Forms focusing on their top 3-5 objectives leading to more efficient planning and improved utility performance *Annually, LWB managers have carefully scrutinised their past year's performance thus better informing their future decisions and plans leading to improved results *LWB's more professional short- and long-term plans, have increased confidence of development partners in the utility, leading to greater support including financial *LWB managers have more adeptly prepared requests for financial support from donors *LWB managers have prepared highly professional Performance Improvement Plans to hone their operations.

COMMUNICATIONS. a) professional levels of communicating verbally and in writing, b) use of ROCKBlue's Performance Tracking Form tool (PTF) to communicate progress, c) availing LWB to global leaders in communication, c) direct training of senior management and HR staff, d) priority access to webinars (OLS) on communication and sharing knowledge from our Roster of Specialists via our blog articles, e) monthly update meetings, f) assistance with preparing & professionally presenting at Performance Workshop Series (PAWS), and g) professional communication for women as part of the WULUW mentorship Initiative.	*Using best practice techniques from global professionals LWB managers have better communicated their progress, challenges and needs (both internally and externally) among their peers, thus increasing the confidence of stakeholders, leading to greater support *Monthly and annually, and consistently LWB managers have shared their Performance Tracking Forms focusing on their top 3-5 objectives with other stakeholders, thus ensuring greater efficiencies and avoiding overlap (e.g., with two or more stakeholders doing the same thing) *Annually, LWB managers have transparently reported on past year's performance thus improving confidence in stakeholders *LWB managers more adeptly communicate requests to authorities for improved policies and financial support from donors *LWB managers have transparently communicated their Performance Improvement Plans thus allowing all stakeholders to understand who is doing what - avoiding overlap
POLICIES, PROCEDURES & STANDARDS. a) setting up policies & procedures as well as using industry standards, b) availing LWB to policies & procedures as well as utility standards (e.g., from the American Water Works Association and American Standards Institute), and c) direct training of senior management in how to effectively develop & use policies, procedures & standards	*Using best practice techniques from global professionals and training from AWWA, LWB managers have developed and are using highly professional policies & procedures as well as standards resulting in improved performance *LWB's use of standards, policies & procedures has helped them weather the challenges of lost knowledge when staff members move to new positions or leave the organisation *LWB's use of internationally recognized standards, policies & procedures, have increased confidence of development partners in the utility, leading to greater support including financial *LWB managers and HR have more adeptly prepared scopes of work for their employees thus improving consistency and professionalism of activities undertaken by these staff members
ACCOUNTABILITY. a) setting up metrics for LWB and individual performance evaluation, b) availing LWB to utility standards (e.g., from the American Water Works Association and American Standards Institute), and c) direct training of senior management in how to effectively develop & use standards	*Using best practice techniques from global professionals, LWB managers established better metrics for performance, enabling review of the metrics and ultimately improving performance due to utilising these metrics *Monthly, quarterly and annually , and consistently LWB managers have shared their top 3-5 objectives with other stakeholders and with those to whom they report, thus ensuring greater accountability *Annually, LWB managers have better held themselves accountable to their performance improvement objectives thus improving success
FINANCE. a) access to finance by availing LWB to global leaders in finance like Jeremy Gorelick & Aldo Baietti, b) multi-day technical workshops on finance (PAWS), c) our ACORN Initiative including benchmark credit ratings, d) donor conferences such as those we helped organise during the COVID pandemic, e) software, for evaluating financial performance, f) direct training of finance staff, g) developing finance-targeted Performance Improvement Plans (PIPs) and prioritising LWB's projects to improve performance, h) help preparing requests for financial support, i) linking LWB and socialising investments with funding sources, j) priority access to webinars (e.g., OLS) on finance and sharing knowledge from our Roster of Specialists via our blog articles, and k) financial stewardship for women as part of the WULUW mentorship Initiative.	*LWB managers have competently evaluated their utility finances, used best practices, and employed actions & expenditures needed to increase utility performance *LWB managers have learned from their peers and employed working approaches for the specific needs of their utility *LWB managers have performed *independent* evaluations of *their* utility financial health and set *their* own course to improve that health & increase creditworthiness of their utility *LWB managers are in the process of garnering financial support with greater competency from development partners *LWB managers are using new and improved financial tools, with proper input data, interpreting output and using this for solid decision making *LWB managers are *prioritising* projects to improve financial and operational performance *LWB managers are adeptly preparing requests for financial support from donors *LWB managers have increased their access to individuals & institutions with money to invest in their utility
RESILIENCE. a) emergency planning such as to deal with the COVID pandemic, b) priority access to webinars (OLS) on emergency planning, c) assistance with donor conferences to secure emergency funding and d) advocating for support for LWB (e.g., through our Water is PPE campaign).	See above
NON-REVENUE WATER REDUCTION. a) access to successful approaches by availing LWB to global leaders in finance like Ronnie McKenzie and Jo Parker, b) multi-day technical workshops on non-revenue water (PAWS), b) introduction to NRW evaluation tools like BABE software, c) direct training of operations staff, and, d) priority access to webinars (e.g., OLS) on NRW and sharing knowledge from our Roster of Specialists via our blog articles.	See above
LEARNING FROM OTHERS. a) multi-day technical workshops (PAWS) with senior managers of other utilities, b) direct training by ROCKBlue WASH staff and outside WASH experts, c) learning from our Roster of Specialists, d) priority access to webinars (OLS) and e) young women learning from mentors as part of the WULUW mentorship Initiative.	See above

ROCKBlue's Input and Community Impact

The following table helps explain the linkages from ROCKBlue support to community impacts.

ROCKBlue Support	Specific ROCKBlue Input	LWB Impacts	Proof	Community Impacts
Long-term Mgt. assistance with Goal Setting & Achieving Goals	Annual goal setting	LWB goals, budgeting and stakeholder alignment on those goals. For example the goals of expanded water & sanitation coverage	KPI improvements and PTF successes such as improved water quality and hrs of service per day	Increased percentage of community served and improved service as shown in the sustained KPIs listed above
	Accountability through Monthly Performance Tracking Form (PTF) check ins led by RB Utility Specialist and Local Resident Representatives	Increased focus and accountability to goals; monthly PTF updates		
	Ad hoc Roster Specialist support as needed, when not requiring procurement from the private sector, such as support from Ronnie McKenzie on NRW	Rapid and inexpensive completion of needed tasks		
	Accountability through Quarterly Performance Achievement Workshop Series (PAWS) - 2 virtual and 2 in person.	Increased focus and accountability to goals; monthly PTF updates		
Long-term Mgt. capacity building	Use of PTF, monthly check-ins & reporting, and PAWS for basic mgt. Functions of planning, monitoring, reporting and adaptive management	Improved capacity of mgt. team		
	Ad hoc webinars, presentations and one-on-one mentoring			
Assistance with Finance	Independent evaluation of financial health of LWB through ACORN initiative	Confident understanding of the financial health of LWB	ACORN Financial report	
	Instructions on how to independently assess financial health of LWB and borrowing capacity	LWB ability for independent assessment of financial health	Finance Mgr ability to perform calculation	
	Provision of ACORN assessment software			
	Determination of priority of actions (performance improvement plans (PIP) to improve financial health	Information needed to specify & allocate finance for projects	Actual PIP	
	Assistance implementing elements of PIP	Increased success implementing needed projects	PTF	
	ACORN assistance with obtaining external finance	External finance	Progress on socialising projects and transactions	