



**Laingsburg
Municipality**

2022/23 Annual Report

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CHAPTER 1

Component A: Executive Mayor's Foreword

On behalf of the Laingsburg Municipal Council and officials, I hereby present this Annual Report for the year 2022/23. This report outlines our performance on targets we set ourselves to do over this period. This report provides the stakeholders and communities with an insight into the performance and achievements of the Municipality.

The Municipality's primary focus was to deliver quality services and participation to our community.

While the primary focus was on the afore mentioned, it would be amiss to ignore the context in which the Municipality operates and the challenges it is facing in the country. Among others, Laingsburg Municipality is still confronted with problems such as poverty, unemployment and inequality. These problems can only be overcome with a strong, visionary, disciplined and committed leadership. As an expression of the commitment to improve services delivery and contribute to the achievement of the vision of the Municipality; various policies, strategies and by-laws were approved to address key challenges identified.

The Municipality and its leadership convened several meetings to address some of the key services delivery issues to aid the principle of participatory governance and leveraging the culture of stakeholder and community engagement

The Annual Report aims to reflect on the progress made in executing the mandate of the Municipality as an expression of the commitment to improving service delivery despite challenges encountered. Notwithstanding the challenges, the Municipality was able to implement various capital projects.

I would like to thank the Municipal Manager, senior management and staff who have embraced the notion of implementing effective service delivery for the community and stakeholders.

I would like to express my appreciation to the members of Council for continuous support in delivering quality services to our residents.

Finally, I must thank the Speaker of Council for his ongoing support and the leading role he plays in ensuring that council fulfils its important oversight function.

.....

COUNCILLOR AMANDA KLEINBOOI

EXECUTIVE MAYOR OF LAINGSBURG



Component B: Executive Summary

1.1 Municipal Manager's Overview

The annual report illustrates significant strides made in aligning basic service provision with the council's strategic objectives.

As we reflect on the accomplishments and challenges of the past year, I am honoured to present the annual report of Laingsburg Municipality. This document encapsulates our journey, highlighting the tireless efforts and dedication of our team in pursuing the strategic objectives set forth by the council.

Our commitment to prioritising investments in infrastructure remains an important priority for the town. Aging infrastructure and the demand for new infrastructure to accommodate population growth continue to place the Municipality under severe financial pressure. Maintaining and revitalising our existing infrastructure has been vital to allow us to fulfil our various mandate as a local municipality.

Despite delays caused by fiscal challenges, our focus has been steadfast in its aim to enhance service delivery and ensuring good governance practices are enhanced throughout the organisation.

I am thankful to the employees and management for their relentless commitment, passion and the hard work during the year under review. We provided access to water and electricity and other municipal services to many beneficiaries. We have also managed to do all this under the shadow of financial restrictions.

This hard work and dedication allowed us to reach several goals pursuant to our strategic objectives.

It must be noted that all municipalities have been labouring under the same strenuous conditions as we as Laingsburg Municipality does not operate in isolation. We know that there are areas in which we must perform better, and our efforts are bringing about the fulfilment of our objectives and have earned well-deserved validation.

I extend my sincere appreciation to the Executive Mayor, Council Members, Municipal Public Accounts Committee and the Audit Committee, my dedicated management team, and every official who has contributed tirelessly toward our collective vision of becoming a home for all. Your unwavering support and commitment are the pillars upon which our progress rests.

We have strived for a town that is equally beneficial to all, a truly inclusive, innovative and inspired Laingsburg.

Let the annual report reflect on the past year challenges and achievements and motivate us to be even better as we head into the future together.



As this annual report encapsulates the trials and triumphs of the past year, let it serve as a testament to our shared resolve to continuously enhance our services and operations. May it inspire us to embark on the journey ahead with renewed vigour, working hand in hand to build a stronger, more prosperous, and equitable future for Laingsburg.

While recognizing the strenuous conditions affecting all municipalities, Laingsburg Municipality remains committed to improving performance and achieving its objectives. The collective efforts have garnered commendable validation, although there's acknowledgment of areas requiring enhanced performance.

J Booysen

Municipal Manager

DRAFT

1.2 Municipal Overview

This report addresses the performance of the Laingsburg Municipality in the Western Cape in respect of its core legislative obligations. Local government must create the participatory framework that defines and enhances the relationship between elected leaders and their communities. This requires that the Council of the Municipality provides regular and predictable reporting on programme performance and the general situation in their locality.

The 2022/23 Annual Report reflects on the performance of the Laingsburg Municipality for the period 1 July 2022 to 30 June 2023. The Annual Report is prepared in terms of Section 121(1) of the Municipal Finance Management Act (MFMA), in terms of which the Municipality must prepare an Annual Report for each financial year.

1.2.1 Vision and Mission

Vision

*"A destination of
choice where people
come first"*

Mission

To function as a community focused and sustainable
Municipality by:

- Rendering effective basic services
- Promoting local economic development
- Consulting communities in the processes of Council
- Creating a safe social environment where people can thrive

1.3 Municipal Functions, Population and Environmental Overview

1.3.1 Population

The Municipality is estimated to have a population of **11 366 in the 2022/23 financial year compared to 10 160** in the 2021/22 financial year. This shows a **11.87% increase** in 2022/23.

a) Total Population

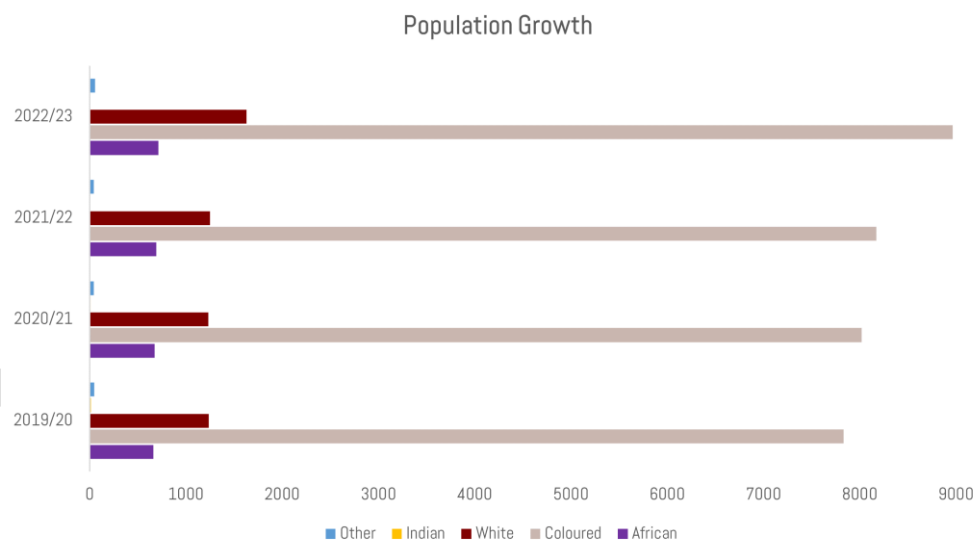
The table below indicates the total population within the municipal area:

Year	Number of Households	Total Population	African	Coloured	Indian	White	Other
2019/20	2 862	9 795	662	7 834	14	1 237	48
2020/21	2 862	9 981	676	8 020	8	1 235	42
2021/22	2 862	10 160	692	8 172	5	1 249	42
2022/23	3 314	11 366	713	8 965	5	1 628	55

Source: Stats SA Census, 2011

Table 1: Demographic Information of the Municipal Area – Total Population

The graph below illustrates the yearly population growth for the municipal area.



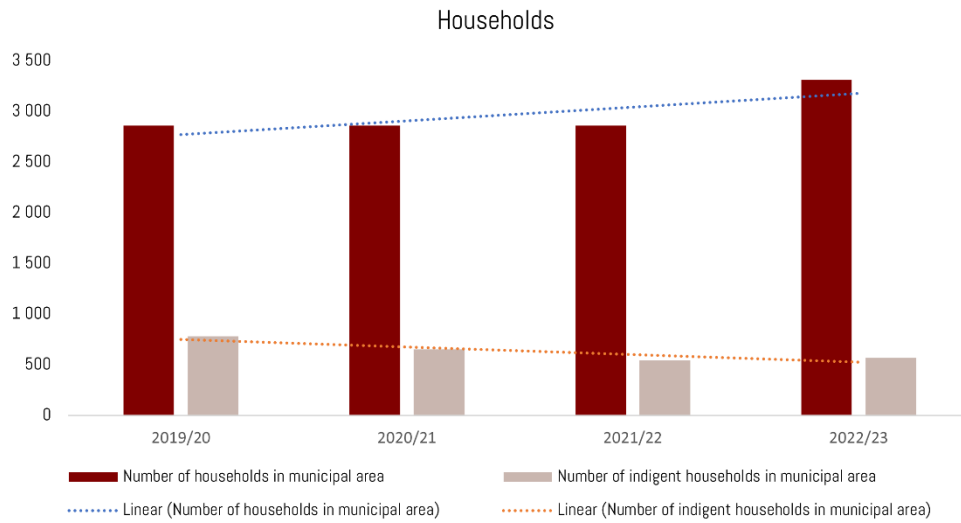
Graph 1.: Total Population Growth

1.3.2 Households

Households	2019/20	2020/21	2021/22	2022/23
Number of households in municipal area	2 862	2 862	2 862	3314
Number of indigent households in municipal area	784	653	546	572

Table 2: Total Number of Households

The graph below shows that the total number of indigent households **increased from 546 households in 2021/22 to 572 households in the 2022/23 financial year:**



Graph 2.: Indigent Households

It is notable that the number of households and indigent households are trending in opposite directions as seen in the linear graph indicators.

1.3.3 Socio Economic Status

Financial Year	Housing Backlog	Unemployment Rate	Households with no Income	HIV/AIDS Prevalence 2010	Urban/rural household split
2021/22	914	20%	127 HH	1	91%/9%
2022/23	914	20.2%	123 HH	1%	91%/9%

Table 3: Socio Economic Status

1.3.4 Demographic Information

a) Municipal Geographical Information

Laingsburg Local Municipality (LLM) is in the Central Karoo region of the Western Cape. It is the smallest Municipality in South Africa with a total population estimate of 11 366 with 3 314 households. The Municipality’s main socio-economic challenges include the municipal inability to attract investors to the town, high unemployment and a declining school enrolment. Agriculture has historically been the dominant sector in the region, but as there has been strong growth in finance, insurance, real estate and business services which is linked to various sectors within the Laingsburg Municipality environment, including wholesale and retail, trade, catering, and accommodation.



The Municipality covers an area of approximately 8 800 square kilometres and the town of Laingsburg, 276 km from Cape Town, is the main centre which straddles the N1 National Road.

Historically, a village was established along the banks of the Buffels River in 1880, which was first called Buffalo, followed by Nassau and then Laingsburg. Thirty years ago, on Sunday 25th of January 1981, a devastating flood that laid Laingsburg waste, secured for this Karoo town a permanent place on the map and in the history of South Africa. Within a few hours the whole town was under water (the water reached heights four times greater than any other flood over the previous two centuries). 104 Inhabitants lost their lives and 184 houses were destroyed.

b) Wards

The Municipality is structured into the following 4 wards:

Ward	Areas
1	Bergsig (Laingsburg)
2	Matjiesfontein and surrounding farms
3	Acacia Park, Central Town (Laingsburg) and Up to Faberskraal
4	Göldnerville (Laingsburg)

Table 4: Municipal Wards

Below is a map that indicates the municipal area in the Central Karoo District area:

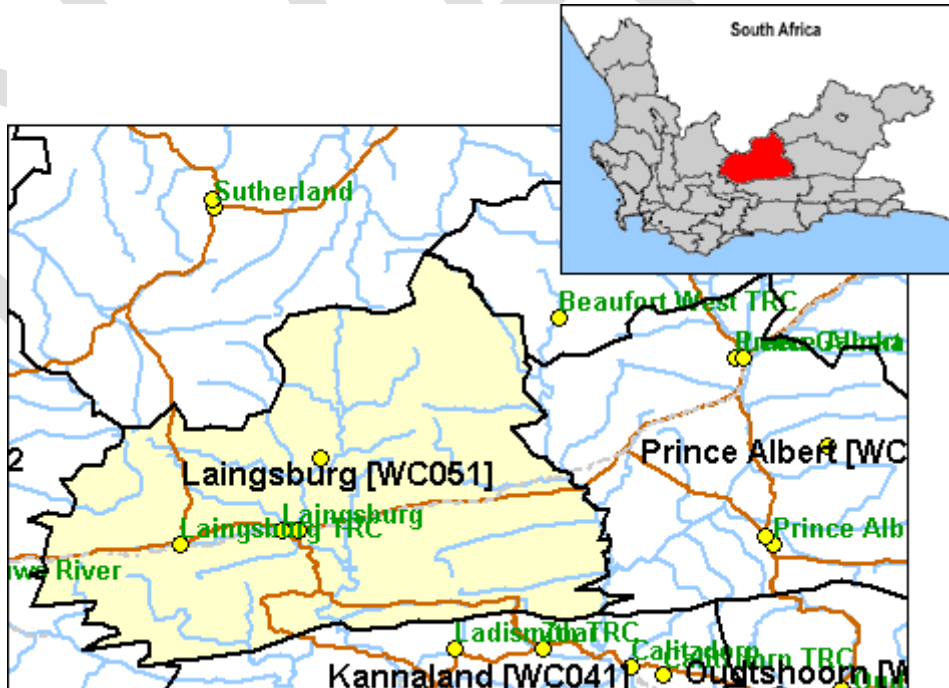


Figure 1.: Laingsburg Area Map



Laingsburg

This friendly, modern Karoo village, only 280 km from Cape Town, was almost destroyed by a huge flood only a century after it started. The town lies in a geologically fascinating area, steeped in history and tradition. It's a worthwhile and hospitable stop on the busy N1 highway through the Great Karoo.

The warm welcome that awaits tourists in Laingsburg dates to the mid-1700's. In those years' farmers along the banks of the Buffels River offered hospitality to adventurers' brave enough to cross the mountains and venture out onto the arid plains of the Great Karoo. In exchange for news of Cape Town and the civilised world, as well as gossip garnered from other farms along the way, these isolated farmers of the interior offered accommodation, sustenance and fodder.

Many early officials and explorers, such as Barrow, Lichtenstein, De Mist and Swellengrebel, wrote of the people they met in what was later to become the district of Laingsburg. They described the Karoo as "awesome, hot, dry, and dusty. An inhospitable land peppered with friendly outspans veritable jewels in the desert."

At tiny homesteads dotted about on the vast plains' travellers found fresh, drinking water, safe outspans, "a true welcome, homely hospitality and a nourishing meal." Many wrote that "such comforts were offered by God-fearing but brusque men, their shy women and hordes of children."

Matjiesfontein

In 1884, young immigrant Scot, James Logan, purchased lands at "a place called Matjiesfontein", an insignificant railway halt in the depths of the Karoo. The Cape Government Railways had, by then, reached the Kimberley diamond fields, and - following Cecil Rhodes' vision of the "road to the North", his dream of a Cape to Cairo line - was extending into the Zambezi hinterland. Logan, whose meteoric rise was based on an energetic and meticulous efficiency, had been awarded the government catering contract at Touws River, which lies within the vast spaces of the Karoo.

In those days, dining cars were unheard of, and - aware that travellers needed sustenance on those interminable journeys to the interior - Logan saw the potential of this remote Matjiesfontein halt. He had already found the Karoo air beneficial for his weak chest; and, entranced by the lunar majesty of the landscape, resigned his post and set about creating a village, seemingly in the depths of nowhere, which would make his fortune and become for many what John Buchan (remember "Prester John" and "The 39 Steps"?) would have recognised as a "Temenos" - a special place of the spirit.

Logan purchased the farm Matjiesfontein and, with his thoroughly commercial instincts, three others which possessed plentiful water. He created what an enthusiast describes as an "Oasis"; planted trees (inevitably including the ubiquitous pepper) and a garden; built his own still-surviving residence, Tweedside Lodge; and established the famous Hotel Milner, which was conveniently completed in 1899, and shortly thereafter served as the Headquarters of the Cape Western Command.

By early 1899, Matjiesfontein had become a fashionable watering place, attracting those who could afford to seek relief for chest complaints in the clear, bright air, entertaining distinguished visitors, some of whom were more parasite than patron. Lord Randolph Churchill is still remembered for "borrowing" a hunting dog which he never returned.

Olive Schreiner lived in her own cottage here for five years and published the book "Story of an African Farm", which brought her instant fame and an income to last her a lifetime. Olive later became one of the first voices of feminism in South Africa. Today her small three-roomed cottage is a landmark in the village; Logan, a cricket fanatic, entertained most of the famous early teams visiting the Colony. Rudyard Kipling, on his first call at the Cape, made a special journey inland specifically to visit her. During the Boer War, Matjiesfontein supported a base hospital, and Logan offered five of his villas as convalescent homes for soldiers.

Virtually all the British Army commanders - Lord Roberts, Douglas Haig, after his post as Commander-in-Chief of the BEF in France, and Edmund Ironside (Chief of the Imperial General Staff, 1940) - stayed or were entertained in the Village. Edgar Wallace - ex-trooper, war correspondent, thriller writer - sent his superb "Unofficial Despatches" from there.

All celebrated in their time and, even now, some are still remembered.

Vleiland

There is a delightful short drive quite close to Laingsburg which offers some unbeatable mountain scenery. Follow the road past the railway bridge and drive to the small settlements of Vleiland and Rouxpos. Turn left and drive through the tiny, seemingly forgotten little village of Vleiland. It consists of little more than a post office and library which seem trapped in time. The road curves through this scenic historic spot and re-joins the main road. A little further along is a turn off to the right which takes the tourist through the awe-inspiring scenery of the Rouxpos settlement area of tiny historic thatched farms. Again, the road curves along and meets the main road back to Laingsburg. This drive is truly a worthwhile experience.

If the tourist continues along the road from Vleiland he or she will reach the entrance to Seweweeks Poort. On the left the road goes down the Bosluisloof Pass, which is in excellent condition and is a fine example of early roads in the Karoo. Breath-taking scenery causes one to climb out of the car to take it all in. Photographers will take shots of seemingly endless vistas of undulating valleys. Nature lovers will notice a variety of wildlife including antelope and baboons and birds such as Brown-hooded Kingfishers, which keep drying areas of thorn bush and Rock Kestrels. This road ends at the Gamka Dam which is worth a visit.

If the traveller continues straight on with the gravel road into Seweweeks Poort he or she will be rewarded with 15 km of awe-inspiring mountain views. The level road winds on with high mountains towering over it, their slopes covered with indigenous trees and plants. Rock rabbits or dassies and other small game scurry over the road which crosses the Seweweeks Poort stream many times. In winter the mountain peaks may be covered with snow. Where the traveller meets the asphalt road at the tiny village of Amalienstein, he or she may turn right towards Ladismith and Montague or left to the Huis River Pass into Calitzdorp and on to Oudtshoorn.

c) Key Economic Activities

The Municipality is dependent upon the following economic activities according to the Western Cape Government Socio-economic Profile:

Key Economic Activities	Description
Services Sector (Community)	Community services, consisting mainly of government departments, made up 16.6% of Laingsburg economic sector
Construction	Although the construction industry only makes up 5.2% of the economic activities of Laingsburg, this sector's is growing again
Commerce	Laingsburg produces fruit and vegetables of exceptional sun ripe quality especially downstream from the Floriskraal dam. The region is known for its seasonal production of apricots, dried yellow peaches, pears, plums, quinces and tomatoes and produces 300t to 400t of apricots; 200t to 300t yellow peaches dried 200t; 100t pears, 50 t plums 20t quinces and 200t tomatoes
Finance	The finance sector consists mainly of private sector business and services and is the biggest contributors to the GDP of Laingsburg. The sector makes up around 3.8% of the economic sector of Laingsburg
Wholesale and Retail	This is the third largest sector in Laingsburg which contributes approximately 12.8% of the regional GDP. This sector includes the areas of catering and accommodation and showed a positive growth. The N1 national road running through the town is the main contributor to this growth
Agriculture	Agriculture is one of the main sectors providing employment opportunities in the Laingsburg region. Processing is seen as a major opportunity for employment creation as raw materials are currently being exported to neighbouring regions such as the Cape Winelands Districts in the Western Cape and Port Elizabeth in the Eastern Cape. Agriculture is also one of the leading economic contributors and makes up around 22.9% of the economic activities in the area.
Transport	This sector accounts for 7.4% of the regional GDP. This is attributed to the road traffic traversing the N1 between Cape Town and Johannesburg. There is however concern that only a small portion of the population benefits from the business propelled by the traffic on the N1. This is directly related to all the current economic opportunities being concentrated on the N1. This is perceived to limit economic development in other sections of the town and thus promote skewed development
General Government	This sector contributes 20.5% of economic activities of Laingsburg.
Electricity, gas and water	This sector contributes 10.2% of economic activities of Laingsburg.

Table 5: Key Economic Activities

1.4 Service Delivery Overview

1.4.1 Basic Services Delivery Performance Highlights

Highlights	Description
Matjiesfontein roads	The year marked the upgrade of the gravel roads in Matjiesfontein; this also ensured that the storm water management is improved.
Matjiesfontein sewer system	The Matjiesfontein sewer system also got converted from a septic tank system to a piped system improving the dignity standards of the community.
Göldnerville stormwater channel improvement	The storm water channel in Göldnerville was lined with gabions to prevent erosion and ensure that the system life is extended.

Table 6: Basic Services Delivery Highlights

1.4.2 Basic Services Delivery Challenges

Service Area	Challenge	Actions to address
Water Provision	Water was adversely affected by the Loadshedding	The Municipality is at various stages of investigation or project funding applications to address the challenges
Wastewater (Sanitation)	Sanitation pump stations has reached their design life	
Electricity	The new energy landscape has interrupted the municipal electricity landscape	
Waste Management	The landfill site has reached its capacity and needs to be expanded.	

Table 7: Basic Services Delivery Challenges

1.4.3 Proportion of Households with Access to Basic Services

Description	2021/22	2022/23
	%	
Electricity service connections	2408	3187
Water - available within 200 m from dwelling	2408	3187
Sanitation - Households with at least VIP service	2408	93
Waste collection - kerbside collection once a week	2408	3187

Table 8: Households with Minimum Level of Basic Services

1.5 Financial Health Overview

1.5.1 National Key Performance Indicators – Municipal Financial Viability and Management (Ratios)

The following table indicates the Municipality's performance in terms of the **National Key Performance Indicators** required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and Section 43 of the MSA. These key performance indicators are linked to the **National Key Performance Area** namely **Municipal Financial Viability and Management**.

KPA & Indicator	2021/22	2022/23
Financial viability measured in terms of the Municipality's ability to meet its service debt obligations at 30 June 2023 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	40%	0%
Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2021 [(Total outstanding service debtors/annual revenue received for services) x 100]	95%	0%
Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2021 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	0.35	0%

Table 9: National KPI's for Financial Viability and Management

1.6 Organisational Development Overview

1.6.1 Municipal Transformation and Organisational Development Highlights

The highlights for municipal transformation and organisational development are as follows:

Description	Actions to address
Organisational Structure Review	Organogram was approved by Council on 17 January 2023
HR Policies Review	Approved by Council on 14 June 2023

Table 10: Municipal Transformation and Organisational Development Highlights

1.6.2 Municipal Transformation and Organisational Development Challenges

Description	Actions to address
Vacant Positions/ Understaffed	Vacant positions must be tabled to Management Committee to formulate plan to full vacant positions

Table 11: Municipal Transformation and Organisational Development Challenges

1.7 Auditor-General Report

1.7.1 Audited Outcomes

Year	2019/20	2020/21	2021/22	2022/23
Opinion received	Qualified	Qualified	Adverse	Adverse

Table 12: Audit Outcomes

1.8 IDP/Budget Process 2022/23

The table below provides details of the key deadlines for the IDP/Budget process 2022/23:

Activity	Responsible person	Date
IDP Time Schedule	Arthur Abrahams	30 August 2022
Budget Process Plan	A Groenewald	30 August 2022
Approved Draft 2022/23 IDP	A Abrahams	31 March 2022
Approved Draft Budget 2022/23	A Groenewald	31 March 2022
Submission of IDP and Budget to MEC, Provincial and National Treasury	Abrahams and A. Groenewald	7 April 2022
21 Days Public Comments on IDP and Budget	Abrahams and A. Groenewald	31 March 2022 – 22 April 2022
IDP Roadshow	Mayor J. Botha (Term ended May 2023)	4 – 10 May 2022
Approved Final 2022/23 IDP	A Abrahams	30 May 2022
Approved Final Budget 2022/23	A Groenewald	30 May 2022
Submission of Final IDP and Budget to MEC, Provincial and National Treasury	A Abrahams and A. Groenewald	2 June 2022
Service Delivery and Budget Implementation Plan (SDBIP) 2022/23	Mayor J. Botha (Term ended May 2023)	13 June 2022

Table 13: IDP/Budget Process

Chapter 2

Component A: Political and Administrative Governance

Good governance has 8 major characteristics. It is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. It assures that corruption is minimized, the views of minorities are considered and that the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society.

2.1 National Key Performance Indicators - Good Governance and Public Participation

The following table indicates the Municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations 796 of 2001 and Section 43 of the MSA. This key performance indicator is linked to the National Key Performance Area - Good Governance and Public Participation.

KPA & Indicators	2021/22	2022/23
The percentage of the municipal capital budget actually spent on capital projects by 30 June 2023 [(Amount actually spent on capital projects/ Amount budgeted for capital projects) x100]	95%	95%

Table 14: National KPIs - Good Governance and Public Participation Performance

2.2 Performance Highlights - Good Governance and Public Participation

Highlights	Description
Ward Committees and the IDP.	Ward Committees assists Municipal Officials in the IDP and budget by mobilizing the community to attend meetings, Roadshows and Imbizos
Ward Committee Meetings	Ward Operational Plans are developed, and the ward committee attendance rates are high in each ward
Performance Monitoring of Section 56/57 employees	Ward Committee members form part of the evaluation panel

Table 15: Good Governance and Public Participation Performance Highlights

2.3 Challenges - Good Governance and Public Participation

Description	Actions to address
Ward Councillor report back meetings	Difficulties exist to call community meetings due to limitations to attend. Door to door campaigns with the assistance of CDW's and ward committee members were conducted.

Table 16: Good Governance and Public Participation Challenges

2.4 Governance Structure

2.4.1 Political Governance Structure

The Council performs both legislative and executive functions. They focus on legislative, oversight and participatory roles, and have delegated its executive function to the Executive Mayor. Their primary role is to debate issues publicly and to facilitate political debate and discussion. Apart from their functions as decision makers, councillors are also actively involved in community work and the various social programmes in the municipal area.

a) Council

The Council comprise of 7 elected Councillors as of 30 June 2023, made up from 4 Ward Councillors and 3 Proportional Representation (PR) Councillors. The portfolio committees are made up of Councillors drawn from all political parties.

Below is a table that categorised the Councillors within their specific political parties and wards for the 2022/23 financial year:

Council Members	Capacity	Political Party	Ward Representing or Proportional	Number of Meetings Attended
Gayton Mckenzie /Amanda Kleinbooi	Executive Mayor	Patriotic Alliance	PR	9 / 3
Mike Gouws	Speaker	ANC	Ward 4	16
Samuel Laban	Deputy Mayor	KDF	PR	16
Johanna Botha	Councillor	ANC	PR	16
Aletta Theron	Councillor	DA	Ward 2	16
Lindie Potgieter	Councillor	DA	Ward 3	14
Juliet Pieterse	Councillor	DA	Ward 1	16

Table 17: Council 2022/23

Below is a table which indicates the Council meetings attendance for the 2021/22 financial year:

Meeting Dates	Council Meetings Attendance	Apologies for Non-Attendance
13 July 2022	7	None
30 August 2022	7	None
03 October 2022	7	None
20 October 2022	6	1
7 November 2022	7	None
29 November 2022	7	None
17 January 2023	6	1
20 January 2023	7	None

Meeting Dates	Council Meetings Attendance	Apologies for Non-Attendance
31 January 2023	6	None
28 February 2023	6	None
29 March 2023	7	None
12 April 2023	7	None
03 May 2023	7	None
31 May 2023	6	1
14 June 2023	7	None
26 June 2023	7	None

Table 18: Council Meetings

b) Executive Mayoral Committee

Due to the size of the Municipality and its Council, there is no Mayoral Committee as it would not be practical.

c) Portfolio Committees

Below is a table which indicates the Portfolio Committee meetings attendance for the 2022/23 financial year

Portfolio Committee	Meeting dates	Apologies for non-attendance
Portfolio Committee	02 August 2022	None

Table 19: Portfolio Committee Meetings

2.4.2 Administrative Governance Structure

The Municipal Manager is the Chief Accounting Officer of the Municipality. He/she is the head of the administration, and primarily must serve as chief custodian of service delivery and implementation of political priorities. He/she is assisted by his direct reporters, which constitutes the Management Team, whose structure is outlined in the table below:

Name of Official	Department	Performance agreement signed
		Yes/No
Municipal Manager: Jafta Booysen	Municipal Manager	Yes
Senior Manager Finance and Corporate Services: Alida Groenewald	Finance & Corporate Services	Yes
Manager Infrastructure Services : John Komanisi	Infrastructure Services	Yes
Manager Community Services: Neil Hendriks	Community Services	Yes

Table 20: Administrative Governance Structure

Component B: Intergovernmental relations

2.5 Intergovernmental Relations

2.5.1 Intergovernmental Structures

To adhere to the principles of the Constitution as mentioned above the Municipality participates in the following intergovernmental structures:

Name of Structure	Members	Outcomes of Engagements/Topics Discussed
Municipal Managers Forum	J. Booysen and A. Groenewald	Provincial planning, assistance and buy in
Chief Financial Officers (CFO) Forum	A. Groenewald and G. Bothma	Provincial planning, assistance and buy in
Provincial Coordinating Forum	Mayor Botha ((Term ended May 2023) / Mayor Kleinbooi, J. Booysen and A. Groenewald	Planning and developing of provincial programmes and projects
District Coordinating Forum	Mayor Botha (Term ended May 2023) / Mayor Kleinbooi, J. Booysen, A. Groenewald and J. Komanisi	District alignment, programmes and projects
District IDP Forums	A. Abrahams	District Planning
Provincial IDP Forums	A. Abrahams	Provincial Planning
IDP Indaba	J. Booysen, A. Groenewald, J. Komanisi, G. Bothma, N. Hendrikse, J. Mouton, A. Abrahams, W. Adams	Joint Planning
District Public Participation Forum and Communication Forum	A. Abrahams, W. Adams, S. Schippers, S. Gouws, M. Walters, R. Pedro	Public Participation and Communication
Provincial Public Participation and Communication Forum	A. Abrahams, W. Adams, S. Schippers, S. Gouws, M. Walters, R. Pedro	Public Participation and Communication
District Expanded Public Works Programme (EPWP)	J. Komanisi, J. Mouton, K. Mauries	Progress Reports, implementation, assistance and guidance
Provincial EPWP	J. Komanisi, J. Mouton	Progress Reports, implementation, assistance and guidance
Information and Communication Technologies (ICT) Forums	R. Pedro	ICT Initiatives, assistance and programmes
District Local Economic Development (LED) Forums	W. Adams, M. Walters	Local Economic Development
Provincial LED Forums	W. Adams, M. Walters	Local Economic Development
Spatial Development Framework (SDF) Forum	N. Gouws, P. Buys, H. Jansen	SDF assistance and guidance

Table 21: Intergovernmental Structures

2.5.2 Joint Projects and Functions with Sector Departments

All the functions of government are divided between the different spheres namely national, provincial and local. The Municipality therefore share their area and community with other spheres of government and their various sector departments and must work closely with national and provincial departments to ensure the effective implementation of various projects and functions. The table below provides detail of such projects and functions:











Name of Project/ Function	Expected Outcome/s of the Project	Sector Department/s Involved	Contribution of Sector Department
Improved Public Participation	Getting the community to participate and communicate in society and government programmes	 DLG  Laingsburg Municipality  GIS	Funding Technical Support
Review and Implementation of Community Safety strategy	Functional Community Safety Forum. Alignment of strategy with NDP and PSP	 DOCS  SAPS  Laingsburg Municipality	Technical Support Training Equipment

Table 22: Joint Projects and Functions with Sector Departments

Component C: Public Accountability and Participation

Section 16 of the MSA refers specifically to the development of a culture of community participation within municipalities. It states that a municipality must develop a culture of municipal governance that complements formal representative government with a system of participatory governance. For this purpose, it must encourage and create conditions for the local community to participate in the affairs of the community. Such participation is required in terms of:

-  the preparation, implementation and review of the IDP;
-  establishment, implementation and review of the performance management system;
-  monitoring and review of the performance, including the outcomes and impact of such performance; and
-  preparation of the municipal budget.

2.6.1 Public Meetings

Below table indicate the number of public meetings that were held for the year under review:






Nature and purpose of meeting	Date of events	Number of Community members attending
Ward 1 IDP Roadshow	9 May 2022	37
Ward 2 IDP Roadshow	10 May 2022	32
Ward 3 IDP Roadshow	5 May 2022	32
Ward 4 IDP Roadshow	4 May 2022	35

Table 23: Public Meetings

2.6.2 Ward Committees

The ward committees support the ward councillor who receives reports on development, participate in development planning processes, and facilitate wider community participation.

To this end, the Municipality constantly strives to ensure that all ward committees:

-  function optimally with community information provision,
-  convening of meetings,
-  ward planning,
-  service delivery and
-  IDP formulation and performance feedback to communities.

The Local Government Elections were held on 1 November 2022 and new Ward Committees were established in January 2023.

a) Ward 1: Bergsig (Laingsburg), Bo Dorp

Name of representative	Capacity representing	Dates of meetings held during the year
Councillor Juliet Pieterse	Chairperson	5 July 2022 2 August 2022 6 September 2022 4 October 2022 1 November 2022 6 December 2022 17 January 2023 7 February 2023 14 March 2023 4 April 2023 2 May 2023 6 June 2023
Johan Verrooi	Deputy Chair / Health	
Benjamin Kleinbooï	Business	
Ilse Harmse	Elderly / Disabled	
Ronelda Berg	Schools	
Fytjie Pietersen	Women	
Candice Buys	Youth	
Hestia de Bruyn	Churches	
Stefanus Vorster	Safety	
Mervyn Coakley	Merging Farmers	
Anna Maans	Secretary / Sport	
Beverley Vorster	Community Development Worker	

Table 24: Ward 1 Committee Meetings (1 July 2022 to 31 October 2022)

b) Ward 2: Matjiesfontein and Surrounding Farms

Name of representative	Capacity representing	Dates of meetings held during the year
Councillor Aletta Theron	Chairperson	11 July 2022 24 August 2022 20 September 2022 20 October 2022
Katriena Mckee	Secretary	
Lilly Witbooï	Elderly	
Ebrahiem Adams	Sport	

Name of representative	Capacity representing	Dates of meetings held during the year
Antoinette Bothma	Deputy Chairperson	23 November 2022
Jacobus Stadler	Safety	6 December 2022
Susanna Maritz	Churches	23 January 2023
Katriena Bandjies	Women	27 February 2023
Kerneels Solomons	Youth	14 March 2023
Chantelle Alexander	Agriculture	22 May 2023
Gloria Coakley	Community Development Worker	22 June 2023

Table 25: Ward 2 Committee Meetings (January 2023 to 30 June 2023)

c) Ward 3: Bo Dorp, Nuwe Dorp and Acacia Park (Laingsburg)

Name of representative	Capacity representing	Dates of meetings held during the year
Councillor Lindi Potgieter	Chairperson	
Arthur Smith	Churches	21 July 2022
Tania Klansie	Youth	22 August 2022
Francis van Wyk	Disabled	19 September 2022
Rika Hendricks	Agriculture	17 October 2022
Martha Jantjies	Women	9 November 2022
Marlene Gibello	Secretary	6 December 2022
Anthony Smith	Schools	23 January 2023
Chantelle Buys	Businesses	13 February 2023
Elize Fisher	Sport	14 March 2023
Wayne Willemse	Safety	19 April 2023
Colleen Jantjies	Community Development Worker	18 May 2023
		22 June 2023

Table 26: Ward 3 Committee Meetings (1 July 2022 to 31 October 2022)

d) Ward 4: Goldnerville (Laingsburg), Acacia Park (Laingsburg)

Name of representative	Capacity representing	Dates of meetings held during the year
Councillor Mike Gouws	Chairperson / Speaker	20 July 2022
Christiaan van der Westhuizen	Schools	18 August 2022
Jaqueline Loggenberg	Women	22 September 2022
Wilfred van Niekerk	Sport / Secretary	20 October 2022
Lewonia Jantjies	Disabled / Elderly	15 November 2022
Tania Klansie	Taxes and Indigent Subsidy	6 December 2022
		19 January 2023

Name of representative	Capacity representing	Dates of meetings held during the year
Sophia van Wyk	Churches	20 February 2023
Douglas Horn	Youth / Deputy Chair	14 March 2023
Dudley Grootboom	Safety	19 April 2023
Ricardo Louw	Labour	15 May 2023
Francina Hermanus	Community Development Worker	21 June 2023

Table 27: Ward 4 Committee Meetings (1 July 2022 to 31 October 2022)

2.6.3 Functionality of Ward Committees

The purpose of a ward committee is:

- 🗣️ to get better participation from the community to inform council decisions;
- 🗣️ to make sure that there is more effective communication between the Council and the community; and
- 🗣️ to assist the ward Councillor with consultation and report-backs to the community.

Ward committees should be elected by the community they serve. A ward committee may not have more than 10 members and women should be well represented. The ward Councillor serves on the ward committee and act as the chairperson. Although ward committees have no formal powers, they advise the ward Councillor who makes specific submissions directly to the administration. These committees play a very important role in the development and annual revision of the integrated development plan of the area.

The table below provides information on the establishment of Ward Committees and their functionality:

Ward Number	Committee established Yes / No	Number meetings held during the year	Committee functioning effectively (Yes / No)	Actions to address
1	Yes	12	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy
2	Yes	11	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy, Early School Dropouts
3	Yes	12	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy, Early School Dropouts
4	Yes	12	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy, Skills Development, Substance Abuse

Table 28: Functioning of Ward Committees

2.6.4 Representative Forums

a) IDP Forum

The table below specifies the members of the IDP Forum for the 2022/23 financial year:

Name of representative	Capacity	Meeting dates
Simphiwo Piti	IDP Central Karoo District Municipality	19 September 2022 18 November 2022
Mike Gouws	Ward Councillor / Speaker	
Anchill van Graan	Department of Justice	
Lindi Potgieter	Ward Councillor	
Juliet Pieterse	Ward Councillor	
Aletta Theron	Ward Councillor	
John Komanisi	Manager: Infrastructure	
Fezeka Stuurman	Cultiver Group	
Alida Groenewald	CFO	
Neil Hendrikse	Manager: Community Services	
Carmen Hendrikse	Department Home Affairs	
Sophia Stadler	Department Social Development	
Captain Marthinus	South African Police Services	
Abri du Toit	Central Karoo Health Inspector	
Sophia van Wyk	Churches / Neighbourhood watch	
Tebogo Mohlahlana	Roggeveld Windfarm	
Madre Walters	Laingsburg Municipality Tourism Official	
Willem Adams	Laingsburg Municipality: LED Official	
Douglas Horn	LADAAG / Ward Committees	
Shireen Gouws	Thusong and NPO's	

Table 29: IDP Forum

Component D: Corporate Governance

Corporate governance is the set of processes, practices, policies, laws and stakeholders affecting the way an institution is directed, administered or controlled. Corporate governance also includes the relationships among the many stakeholders involved and the goals for which the institution is governed.

2.7 Risk Management

In terms of Section 62 (1)(c)(i) of the MFMA states *“the accounting officer of a municipality is responsible for managing the financial administration of the Municipality, and must for this purpose take all reasonable steps to ensure- that the Municipality has and maintains effective, efficient and transparent systems – of financial and risk management and internal control;” ...*

The table below include the top 10 risks of the Municipality:

Risk	Department	Division
Unauthorised Access to Information due to lack of up-to-date security of all System Software	Finance and Corporate Services	Information Technology
Inspections not adequately performed	Town Planning	Building Control
Lack of Contingency Plan to ensure continued service delivery in case of emergencies to ensure continued supply of electricity services	Infrastructure Services	Electricity
Ineffective Implementation of Town Planning By-Laws	Town Planning	Building Control
Safety Risk to Traffic Officers	Community Services	Traffic and Law Enforcement
Vacancies not timely filled	Corporate Services	Human Resources
Completed houses not transferred timeously to beneficiary's name at the Deeds Office	Corporate Services	Housing
Unauthorised/ Invalid changes to programs	Finance and Corporate Services	Information Technology
Over-dependency on Contractor appointed for electrical work	Infrastructure Services	Electricity
COVID-19 Business Continuity Risks	Strategic	All

Table 30: Top Ten Risks

2.8 Anti-Corruption and Anti-Fraud

Section 83(c) of the MSA refers to the implementation of effective bidding structures to minimize the possibility of fraud and corruption and the Municipal Finance Management Act (MFMA), Section 112(1) (m)(i) identify supply chain measures to be enforced to combat fraud and corruption, favouritism and unfair and irregular practices. Section 115(1) of the MFMA states that the accounting officer must take steps to ensure mechanisms and separation of duties in a supply chain management system to minimize the likelihood of corruption and fraud.

2.8.1 Developed Strategies





Name of strategy	Developed Yes/No	Date Adopted
Anti-corruption Strategy	Yes	2011
Fraud Prevention Strategy	Yes	2017

Table 31: Anti-Corruption & Fraud Prevention Strategies

2.9 Audit Committee










Section 166(2) of the MFMA states that an audit committee is an independent advisory body which must –

(a) advise the municipal council, the political office-bearers, the accounting officer and the management staff of the Municipality, on matters relating to –

-  internal financial control;
-  risk management;
-  performance management; and
-  effective governance.

The Audit Committee have the following main functions as prescribed in Section 166 (2) (a-e) of the MFMA and the Local Government Municipal and Performance Management Regulation.

2.9.1 Functions of the Audit Committee

-  To advise the council on all matters related to compliance and effective governance.
-  To review the annual financial statements to provide council with an authoritative and credible view of the financial position of the Municipality, its efficiency and its overall level of compliance with the MFMA, the annual Division of Revenue Act (DoRA) and other applicable legislation.
-  Respond to the council on any issues raised by the Auditor-General in the audit report.
-  To review the quarterly reports submitted to it by the Internal Audit.
-  To evaluate audit reports pertaining to financial, administrative and technical systems.
-  The compilation of reports to council, at least twice during a financial year.
-  To review the performance management system and make recommendations in this regard to Council.
-  To identify major risks to which council is exposed and determine the extent to which risks have been minimised.
-  To review the annual report of the Municipality.

- 📄 Review the plans of the Internal Audit function and in so doing; ensure that the plan addresses the high-risk areas and ensure that adequate resources are available.
- 📄 Provide support to the Internal Audit function.
- 📄 Ensure that no restrictions or limitations are placed on the Internal Audit section.
- 📄 Evaluate the activities of the Internal Audit function in terms of their role as prescribed by legislation.

2.9.2 Members of the Audit Committee

Name of representative	Capacity	Meeting dates
Mr. Wayne Phillips	Chairman	22 February 2023
Mr. Sam Ngwevu	Member	28 April 2023
Mr. Marius Andrews	Member	05 May 2023
Mr. Simon Qwina	Member	26 May 2023

Table 32: Members of the Audit Committee

2.10 Performance audit committee

The Municipal Planning and Performance Management Regulation require that the performance audit committee is comprised of a minimum of three members, the majority of whom are external (neither a Councillor nor an employee) of the Municipality. Section 14(2)(b) of the Municipal Planning and Performance Management Regulation further stipulates that the performance audit committee must include at least one person who has expertise in performance management. It is also a requirement of the Regulations in Section 14(2)(d) that the council of a municipality designate neither a member of the performance audit committee who is neither a councillor nor an employee of the Municipality as the chairperson of the committee.

In terms of Section 166(4)(a) of the MFMA, an audit committee must consist of at least three persons with appropriate experience, of whom the majority may not be in the employ of the Municipality.

Section 166(5) of the MFMA, requires that the members of an audit committee must be appointed by the council of the Municipality. One of the members, not in the employ of the Municipality, must be appointed as the chairperson of the committee. No councillor may be a member of an audit committee.

Both the Regulations and the MFMA, indicate that three is the minimum number of members needed to comprise a performance audit committee. While the regulations preclude the appointment of a councillor as chairperson of the performance audit committee, the MFMA excludes the involvement of a councillor in the composition of a performance audit committee entirely.

In accordance with the requirements of Section 14(2)(e) of the Regulations, if the chairperson is absent from a specific meeting of the committee, the members present must elect a chairperson from those present to act as chairperson for that meeting.

Further, Section 14(2)(f) of the Regulations provides that, in the event of a vacancy occurring amongst the members of the performance audit committee, the Municipality concerned must fill that vacancy for the unexpired portion of the vacating member's term of appointment.

Section 14(3)(a) of the Regulations requires that the performance audit committee of a municipality must meet at least twice during each financial year. However, additional special meetings of the performance audit committee may be called for by any member of the committee, where sufficient justification exists in terms of Section 14(3)(b) of the Regulations.

a) Functions of the Performance Audit Committee

In terms of Section 14(4) (a) of the Regulations the performance audit committee has the responsibility to -

- i) review the quarterly reports produced and submitted by the internal audit process;
- ii) review the Municipality's performance management system and make recommendations in this regard to the council of the Municipality; and
- iii) at least twice during each financial year submit a performance audit report to the council of the Municipality.

b) Members of the Performance Audit Committee

Name of representative	Capacity	Meeting dates
Mr. Wayne Phillips	Chairman	Part of Audit Committee Meetings
Mr. Sam Ngwevu	Member	
Mr. Marius Andrews	Member	
Mr. Simon Qwina	Member	

Table 33: Members of the Performance Audit Committee

2.11 Internal Auditing

Section 165 (2)(a), (b)(iv) of the MFMA requires that:

The internal audit unit of a municipality must –

- (a) prepare a risk-based audit plan and an internal audit program for each financial year; and
- (b) advise the accounting officer and report to the audit committee on the implementation on the internal audit plan and matters relating to:
 - (i) internal audit;
 - (ii) internal controls;
 - (iii) accounting procedures and practices;
 - (iv) (iv) risk and risk management;
 - (v) performance management;

- (vi) loss control; and
 - (vii) compliance with this Act, the annual DoRA and any other applicable legislation
- (c) perform other duties as may be assigned to it by the accounting officer.

Below are the functions of the Internal Audit Unit that was performed during the financial year under review:

Function	Date/Number
Annual Financial Statements (AFS) Review	Late AFS Submission
Quarterly Performance Information Assessment – Quarter 1	N/A
Quarterly Performance Information Assessment – Quarter 2	N/A
Quarterly Performance Information Assessment – Quarter 3	N/A
Quarterly Performance Information Assessment – Quarter 4	N/A
Expenditure	N/A
Division of Revenue Act (DORA) Audit	N/A
SCM: Contract Management	Late Submission
SCM: Deviations	Late Submission

Table 34: Functions of the Internal Audit Unit

2.12 By-Laws and Policies

Section 11 of the MSA gives a council the executive and legislative authority to pass and implement by-laws and policies. Below is a list of all the policies developed and reviewed during the financial year:

Policies developed/ revised	Date adopted	Public Participation Conducted Prior to adoption of policy Yes/No
Disaster Management Policy	Policy reviewed and will be submitted to Council for approval during March 2024	No

Table 35: By-laws and Policies 2022/23

2.13 Communication

Local government has a legal obligation and a political responsibility to ensure regular and effective communication with the community. The Constitution and other statutory enactments all impose an obligation on local government communicators and require high levels of transparency, accountability, openness, participatory democracy and direct communication with the communities to improve the lives of all.

The communities, on the other hand, have a right and a responsibility to participate in local government affairs and decision-making and ample provision is made in the abovementioned legislation for them to exercise their right in this respect. Our democratic government is

committed to the principle of *Batho Pele* and this, in simple terms, means that those we elect to represent us (councillors at the municipal level) and those who are employed to serve us (the municipal officials at municipal level) must always put people first in what they do.

The table below details the communication activities of the Municipality:

Communication activities	Yes/No
Communication Unit	Yes (Duties are delegated to Development Office)
Communication Strategy	Yes
Communication Policy	Yes
Customer satisfaction surveys	No
Functional complaint management systems	Yes
Newsletters distributed quarterly	Yes

Table 36: Communication Activities

2.14 Website

Municipalities are required to develop and maintain a functional website that displays relevant information as per the requirements of Section 75 of the MFMA and Section 21A and B of the MSA as amended.

The website should serve as a mechanism to promote accountability and transparency to communities and therefore information posted should be accurate and timeously updated.

The municipal website is a key communication mechanism in terms of service offering, information sharing and public participation. It is a communication tool that should allow easy and convenient access to relevant information. The municipal website should serve as an integral part of the Municipality's communication strategy.

The table below gives an indication of the information and documents that are published on our website:

Description of information and/or document	Yes/No and/or Date Published
Municipal contact details (Section 14 of the Promotion of Access to Information Act)	
Contact details of the Municipal Manager	Yes
Contact details of the CFO	Yes
Physical address of the Municipality	Yes
Postal address of the Municipality	Yes
Financial Information (Sections 53, 75, 79 and 81(1) of the Municipal Finance Management Act)	
Draft Budget 2022/23	Yes
Adjusted Budget 2022/23	Yes
SDBIP 2022/23	Yes

Description of information and/or document	Yes/No and/or Date Published
Budget and Treasury Office Structure	Yes
Budget and Treasury Office delegations	Yes
Integrated Development Plan and Public Participation (Section 25(4)(b) of the Municipal Systems Act and Section 21(1)(b) of the Municipal Finance Management Act)	
Reviewed IDP for 2022/23	Yes
IDP Process Plan 2022/23	Yes
Supply Chain Management (Sections 14(2), 33, 37 & 75(1)(e)&(f) and 120(6)(b) of the Municipal Finance Management Act and Section 18(a) of the National SCM Regulation)	
SCM contracts above R30 000	Yes
Reports (Sections 52(d), 71, 72 & 75(1)(c) and 129(3) of the Municipal Finance Management Act)	
Annual Report of 2022/23	Yes
Mid-year budget and performance assessment	Yes
Quarterly Reports	Yes
Monthly Budget Statement	Yes
Local Economic Development (Section 26(c) of the Municipal Systems Act)	
Local Economic Development Strategy	Yes

Table 37: Website Checklist

2.15 Supply Chain Management

The Supply Chain Management Policy of the Laingsburg Municipality is deemed to be fair, equitable, transparent, competitive and cost-effective as required by Section 217 of the Constitution.

2.15.1 Competitive Bids in Excess of R200 000

a) Bid Committee Meetings

The following table details the number of bid committee meetings held for the 2022/23 financial year:

Bid Specification Committee	Bid Evaluation Committee	Bid Adjudication Committee
9	9	9

Table 38: Bid Committee Meetings

The attendance figures of members of the bid specification committee are as follows:

Member	Attendance
John Komanisi	67%

Member	Attendance
Johan Mouton	33%
Elbenice Hermanus	11%
Keith Gertse	89%
Anthonico Quinn	89%
Lusani Tshikovhi	67%
Alida Groenewald	22%
Gert Bothma	11%
Antoinette v/d Merwe	11%
Bennie Strydom	11%
Tahseen Raiman	44%
Omar Essa	44%
Nolubabalo Nothwanya	44%

Table 39: Attendance of Members of Bid Specification Committee

The attendance figures of members of the bid evaluation committee are as follows:

Member	Attendance
Johan Mouton	100%
Elbenice Hermanus	11%
Anthonico Quinn	11%
Arthur Abrahams	100%
Odette Noble	100%
Lusani Tshikovhi	89%

Table 40: Attendance of Members of Bid Evaluation Committee

The attendance figures of members of the bid adjudication committee are as follows:

Member	Attendance
John Komanisi	89%
Keith Gertse	100%
Alida Groenewald	100%
Gert Bothma	100%
Neil Hendrikse	89%

Table 41: Attendance of Members of Bid Adjudication Committee

The percentages as indicated above include the attendance of those officials acting in the position of a bid committee member.

b) Awards Made by the Bid Adjudication Committee

The highest bids awarded by the bid adjudication committee are the following:

Bid number	Date of award	Title of bid	Successful Bidder	Value of bid awarded
T01 - 2022/2023	12 September 2022	Gabions of Göldnerville Stormwater	CJL Roads and Infrastructure (Pty) Ltd	R 998 277.05
T03 - 2022/2023	18 November 2022	Upgrading of existing gravel roads in Matjiesfontein	Amandla GCF Construction cc	R 8 930 826.98

Table 42: The Highest Bid Awarded by Bid Adjudication Committee

c) Awards Made by the Accounting Officer

Award was made by the Accounting Officer for Tender T02 – 2022/2023 to Alveo Water (Pty) Ltd to the amount of R 17 893 968.09

d) Appeals Lodged by Aggrieved Bidders

Two appeals were lodged during the 2022/23 financial year.

2.15.2 Deviation from Normal Procurement Processes

Reason for deviation	Number of deviations	Value of deviations	Percentage of total deviations value
Section 36(1)(a)(i)- In an emergency which is considered an unforeseeable and sudden event with materially harmful or potentially materially harmful consequences for the Municipality which requires urgent action to address	1	R 5 5000	3%
Section 36(1)(a)(ii)- Where it can be demonstrated that goods or services are produced or available from a single provider only	0	0	0%
Section 36(1)(a)(v)- Exceptional case and it is impractical or impossible to follow the official procurement processes	3	R 158 696.31	97%
Total	4	R 164 196.31	100%

Table 43: Details of Deviations for Procurement Services

Chapter 3: Service Delivery Performance

3.1 Overview of Performance Within the Organisation

Performance management is a process which measures the implementation of the organisation's strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the Municipality.

At local government level performance management is institutionalised through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether targets to meet its strategic goals, set by the organisation and its employees, are met.

The Constitution of S.A (1996), Section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an "accountable government". The democratic values and principles in terms of Section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources;
- accountable public administration;
- to be transparent by providing information;
- to be responsive to the needs of the community; and
- to facilitate a culture of public service and accountability amongst staff.

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players." Performance management is not only relevant to the organisation, but also to the individuals employed in the organisation as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

The Municipality adopted a Performance Management Framework that was approved by Council in 2016.

3.1.1 Legislative Requirements

In terms of Section 46(1)(a) a municipality must prepare for each financial year a performance report reflecting the Municipality's and any service provider's performance during the financial year, including comparison with targets of and with performance in the previous financial

year. The report must, furthermore, indicate the development and service delivery priorities and the performance targets set by the Municipality for the following financial year and measures that were or are to be taken to improve performance.

3.1.2 Organisation Performance

Strategic performance indicates how well the Municipality is meeting its objectives and which policies and processes are working. All government institutions must report on strategic performance to ensure that service delivery is efficient, effective and economical. Municipalities must develop strategic plans and allocate resources for the implementation. The implementation must be monitored on an ongoing basis and the results must be reported on during the financial year to various role-players to enable them to timeously implement corrective measures where required.

This report highlights the strategic performance in terms of the Municipality's Top Layer SDBIP, performance on the National Key Performance Indicators prescribed in terms of Section 43 of the MSA and an overall summary of performance on municipal services.

3.1.3 The Performance System Followed For 2022/23

a) The IDP and the Budget

The IDP and the budget for 2022/23 was approved by Council on **30 May 2022**. The IDP process and the performance management process are integrated. The IDP fulfils the planning stage of performance management. Performance management in turn, fulfils the implementation management, monitoring and evaluation of the IDP.

b) The Service Delivery Budget Implementation Plan

The organisational performance is evaluated by means of a municipal scorecard (Top Layer SDBIP) at organisational level.

The SDBIP is a plan that converts the IDP and budget into measurable criteria on how, where and when the strategies, objectives and normal business process of the Municipality is implemented. It also allocates responsibility to directorates to deliver the services in terms of the IDP and budget. The Top Layer SDBIP was approved by the Executive Mayor on **13 June 2022**

The Top Layer SDBIP was revised with the adjustments budget in terms of Section 26(2)(c) of the Municipal Budget and Reporting Regulations and approved by the Council on **28 February 2023**. The following were considered in the development of the amended Top Layer SDBIP:

- ☒ Areas to be addressed and root causes of the Auditor-General management letter, as well as the risks identified during the 2021/22 audit
- ☒ Alignment with the IDP, National KPA's, Municipal KPA's and IDP objectives
- ☒ Alignment with the Adjustments Budget
- ☒ Oversight Committee Report on the Annual Report of 2021/22
- ☒ The risks identified by the Internal Auditor during the municipal risk analysis

c) Actual Performance

The Municipality utilises an electronic web-based system on which KPI owners update actual performance monthly. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- ☒ the actual result in terms of the target set;
- ☒ a performance comment;
- ☒ actions to improve the performance against the target set if the target was not achieved.

It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated.

3.2 Introduction to Strategic and Municipal Performance For 2022/23

3.2.1 Strategic Service Delivery Budget Implementation Plan (Top Layer)

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the strategic achievement of the Municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The Top Layer (strategic) SDBIP is the Municipality's strategic plan and shows the strategic alignment between the different documents (IDP, budget and performance agreements).

In the paragraphs below the performance achieved is illustrated against the Top Layer SDBIP according to the IDP (strategic) objectives.

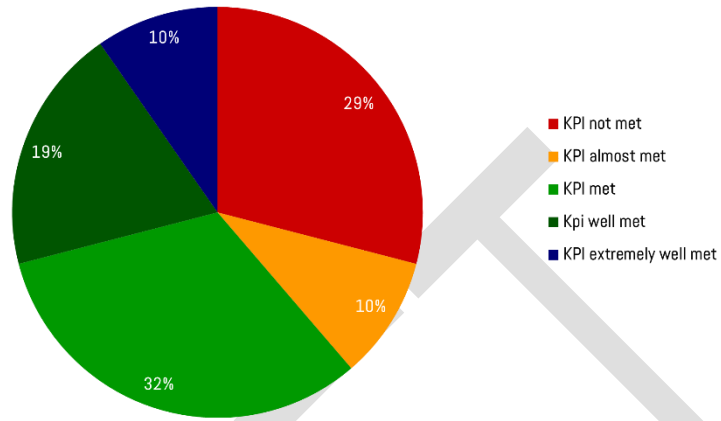
The following table explains the method by which the overall assessment of actual performance against targets set for the key performance indicators (KPI's) of the SDBIP is measured:

Category	Colour	Explanation
KPI Not Yet Measured	N/A	KPI's with no targets or actuals in the selected period
KPI Not Met	R	0% > = Actual/Target < 75%
KPI Almost Met	O	75% > = Actual/Target < 100%
KPI Met	G	Actual/Target = 100%
KPI Well Met	G2	100% > Actual/Target < 150%
KPI Extremely Well Met	B	Actual/Target > = 150%

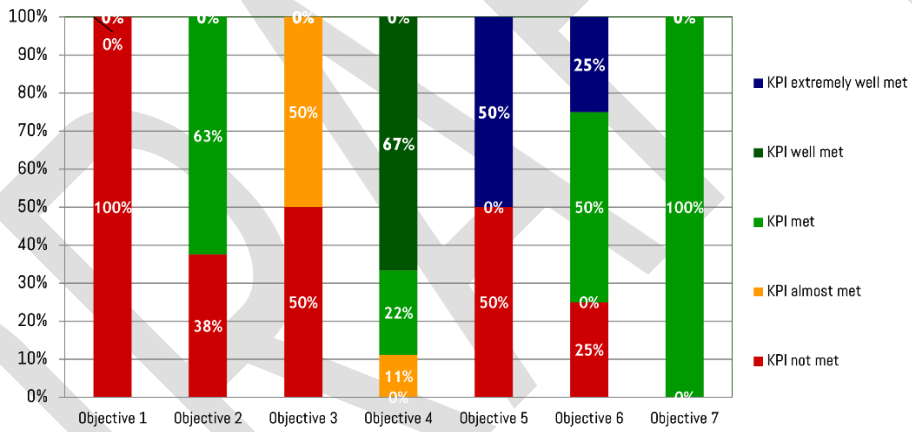
Figure 2.: SDBIP Measurement Categories

The graph below displays the overall performance per Strategic Objective for 2022/23:

Overall Performance



Performance per Objective



Measurement Category	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 6	Objective 7
	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Promote local economic development
KPI Not Met	1	3	2	0	2	1	0
KPI Almost Met	0	0	2	1	0	0	0
KPI Met	0	5	0	2	0	2	1
KPI Well Met	0	0	0	6	0	0	0
KPI Extremely Well Met	0	0	0	0	2	1	0
Total	1	8	4	9	4	4	1

Graph 3.: Overall Performance Per Strategic Objective

a) Developing a safe, clean, healthy and sustainable environment for communities

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL20	Review the Disaster Management Plan and submit to Council by 31 March 2023	Reviewed Disaster Management Plan submitted to Council by 31 March 2023	All	0	0	0	1	0	1	0	R
Corrective Measure			Plan Will be submitted in May 2023								

Table 44: Top Layer SDBIP – Developing a safe, clean, healthy, and sustainable environment for communities

b) Effective maintenance and manage of municipal assets and natural resources

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL21	Spend 75% of the electricity maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget) x100]	% of the maintenance budget spent	All	95%	0%	0%	0%	75%	75%	75%	G
TL22	Spend 75% of the water maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget) x100]	% of the maintenance budget spent	All	95%	0%	0%	0%	75%	75%	75%	G
TL23	Spend 75% of the sewerage maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget) x100]	% of the maintenance budget spent	All	95%	0%	0%	0%	75%	75%	75%	G
TL24	Spend 75% of the refuse removal maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget) x100]	% of the maintenance budget spent	All	95%	0%	0%	0%	75%	75%	75%	G
TL25	Limit the % electricity unaccounted for to less than 10% by 30 June 2023 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	All	6.93%	0%	0%	0%	10%	10%	15%	R

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
Corrective Measure			It is under 10 percent due to management statistic records								
TL26	Limit unaccounted for water to less than 30% by 30 June 2023 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	All	33.35%	0%	0%	0%	30%	30%	32%	R
Corrective Measure			Metering to be implemented and calculation to still to be done								
TL27	95% of water samples comply with SANS241 micro biological indicators [(Number of water samples that comply with SANS241 indicators/Number of water samples tested) x100]	% of water samples compliant	All	90%	0%	0%	0%	95%	95%	95%	G
TL28	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2023 [(Number of effluent samples that comply with permit values/Number of effluent samples tested) x100]	% of effluent samples compliant	All	100%	0%	0%	0%	95%	95%	60%	R
Corrective Measure			Package plant being replaced								

Table 45: Top Layer SDBIP – Effective Maintenance and manage of municipal assets and natural resources

c) Improve the standards of living of all people in Laingsburg

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL8	Provide free 50kWh electricity to indigent households as at 30 June 2023	Number of households receiving free basic electricity	All	416	464	464	456	456	456	411	0
Corrective Measures			Data cleaning process has been done. Totals to be revised								

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL9	Provide free 6kl water to indigent households as at 30 June 2023	Number of households receiving free basic water	All	537	743	743	617	617	617	464	0
Corrective Measures			Data cleaning process has been done. Totals to be revised								
TL10	Provide free basic sanitation to indigent households as at 30 June 2023	Number of households receiving free basic sanitation services	All	535	731	731	613	613	613	458	R
Corrective Measures			Data cleaning process has been done. Totals to be revised								
TL11	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of households receiving free basic refuse removal services	All	547	753	753	630	630	630	470	R
Corrective Measure			Data cleaning process has been done. Totals to be revised								

Table 46: Top Layer SDBIP – Improve the standards of living of all people in Laingsburg

d) Provision of infrastructure to deliver improved services to all residents and business

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL4	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2023	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2023	All	886	863	863	896	896	896	865	0
Corrective Measure			Data cleaning process has been done. Totals to be revised								
TL5	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network	Number of residential properties which are billed for water	All	1 335	1 338	1 338	1 336	1 336	1 336	1 363	G 2

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
	and billed for the service as at 30 June 2023											
TL6	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023	Number of residential properties which are billed for sewerage	All	1 296	1 296	1 296	1 294	1 294	1 294	1 313	G 2	
TL7	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal	All	1 348	1 346	1 346	1 341	1 341	1 341	1 360	G 2	
TL18	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2023 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	All	95%	15%	40%	60%	95%	95%	95%	G	
TL29	95% of the approved project budget spent on the Storm Water Conveyance in the Laingsburg Municipality area by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]	% of budget spent by 30 June 2023	All	New KPI for 2022-23	15%	40%	60%	95%	95%	100%	G 2	
TL30	95% of the approved project budget spent on Waste Water Reticulation in Matjiesfontein by 30 June 2023 [(Actual expenditure divided by	% of budget spent by 30 June 2023	2	New KPI for 2022-23	15%	40%	60%	95%	95%	100%	G 2	

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
	the total approved project budget) x100]										
TL31	Upgrade the Waste Water Treatment Works (WWTW) in Matjiesfontein by 30 June 2023	Number of WWTW upgraded	2	New KPI for 2022-23	0	0	0	1	1	1	G
TL32	95% of the approved project budget spent on Disaster Relief (Stormwater) in Laingsburg Municipality by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]	% of budget spent by 30 June 2023	3	New KPI for 2022-23	0%	0%	40%	95%	95%	100%	G 2

Table 47: Top Layer SDBIP – Provision of infrastructure to deliver improved services to all residents and business

e) To achieve financial viability in order to render affordable services to residents

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL3	Achieve a debtor payment percentage of 65% by 30 June 2023 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	All	78%	0%	0%	0%	75%	75%	0%	R
Corrective Measure			The Municipality will improve their Credit Control								
TL12	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations at 30 June 2023 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term	Debt coverage ratio as at 30 June 2023	All	40%	0%	0%	0%	38%	38%	0%	B

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2021/22	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
	Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]										
TL13	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2023 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2023	All	95%	0%	0%	0%	80%	80%	0%	B
TL14	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2023 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2023	All	0.35	0	0	0	0.35	0.35	0	R
Corrective Measure			Unfunded Budget due to cash flow, an Unfunded Budget Plan was implemented								

Table 48: Top Layer SDBIP – To achieve financial viability in order to render affordable services to residents

f) To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL1	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2023 [(Number of posts filled/Total number of budgeted posts)x100]	% vacancy rate of budgeted posts by 30 June 2023	All	10%	0%	0%	0%	5%	5%	0%	B
TL2	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/total operational budget)x100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2023	All	1%	0%	0%	0%	0.40%	0.40%	0%	R
Corrective Measure			Training will be implemented								
TL15	The number of people from employment equity target groups employed (to be appointed) by 30 June 2023 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2023	All	0	0	0	0	0	0	0	N/A
TL17	Develop a Risk Based Audit Plan for 2023/24 and submit to the Audit Committee for consideration by 30 June 2023	RBAP submitted to the Audit Committee by 30 June 2023	All	1	0	0	0	1	1	1	G
TL19	Develop and distribute at least two municipal newsletters by 30 June 2023	Number of municipal newsletters developed and distributed	All	2	0	1	0	1	2	2	G

Table 49: Top Layer SDBIP – To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values

g) Promote local economic development

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Target					Overall performance for 2022/23	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL16	Create job opportunities through EPWP and LED projects by 30 June 2023	Number of job opportunities created by 30 June 2023	All	160	0	0	0	160	160	160	G

Table 50: Top Layer SDBIP – Promote local economic development

3.2.2 Service providers strategic performance

Section 76(b) of the MSA states that KPIs should inform the indicators set for every municipal entity and service provider with whom the Municipality has entered into a service delivery agreement.

Service provider means a person or institution or any combination of persons and institutions which provide a municipal service

- ☛ External service provider means an external mechanism referred to in Section 76(b) which provides a municipal service for a municipality
- ☛ Service delivery agreement means an agreement between a municipality and an institution or person mentioned in Section 76(b) in terms of which a municipal service is provided by that institution or person, either for its own account or on behalf of the Municipality

Section 121(b) of the MFMA and Section 46 of the MSA further state that a municipality should include the following related to service providers in its annual report:

- ☛ The performance of each service provider
- ☛ a comparison of the performance with targets set for and performances in the previous financial year; and
- ☛ measures taken to improve performance
- ☛ measures taken to improve performance

During the year under review the Municipality did not appoint any service providers who provided municipal services to or for the benefit of the local community on behalf of the Municipality and therefore this report contains no such details. All other contract appointments are regularly monitored and ensured, that the requirements of the contract are complied with.

3.2.3 Municipal Functions

a) Analysis of functions

The municipal functional areas are as indicated below:

Municipal Function	Municipal Function Yes / No
Constitution Schedule 4, Part B functions:	
Air pollution	No
Building regulations	Yes
Childcare facilities	Yes
Electricity and gas reticulation	Yes
Firefighting services	Yes
Local tourism	Yes
Municipal airports	No
Municipal planning	Yes
Municipal health services	No
Municipal public transport	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No
Stormwater management systems in built-up areas	Yes
Trading regulations	Yes
Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes
Constitution Schedule 5, Part B functions:	
Beaches and amusement facilities	No
Billboards and the display of advertisements in public places	Yes
Cemeteries, funeral parlours and crematoria	Yes
Cleansing	Yes
Control of public nuisances	Yes
Control of undertakings that sell liquor to the public	Yes
Facilities for the accommodation, care and burial of animals	Yes
Fencing and fences	Yes



Municipal Function	Municipal Function Yes / No
Licensing of dogs	Yes
Licensing and control of undertakings that sell food to the public	Yes
Local amenities	Yes
Local sport facilities	Yes
Markets	Yes
Municipal abattoirs	No
Municipal parks and recreation	Yes
Municipal roads	Yes
Noise pollution	Yes
Pounds	No
Public places	Yes
Refuse removal, refuse dumps and solid waste disposal	Yes
Street trading	Yes
Street lighting	Yes
Traffic and parking	Yes

Table 51: Functional Areas

3.3 Component A: Basic Services

3.3.1 Water Services

a) Introduction to Water Services

Laingsburg's main water supply comes from the municipal farm Soutkloof Fountain with additional water sources of Soutkloof pit, Soutkloof borehole, 2 boreholes at Buffels River and a borehole in town.

The Municipality is both the water services authority (compliance) and the water service provider (function) in the municipal area. This allows for proactive problem solving. The Municipality generally meets its compliance targets with set by the water act for portable water and had achieved a high compliance rate for the past financial year; this means that the water is safe for human consumption within our municipal area.

The Municipality also observed positive changes to weather patterns in over the municipal catchment area showing recovery from the long gripping draught that crippled water supply not just to the community but also to the agricultural economy.

b) Highlights: Water Services

Highlights	Description
Improved rain falls patterns	This assist in replenishing the underground water system that the Municipality extract from and ensure that the municipal area has sufficient water sources to extract from during the dry summer months

Table 52: Water Services Highlights

c) Challenges: Water Services

Description	Actions to address
Loadshedding	The effect of loadshedding on the Municipality's ability to pump water at a feasible cost and rate has been very negative add to this when the power returns unregulated it causes motor damage and the Municipality lost a lot of pumps during the financial year

Table 53: Water Services Challenges

d) Water Service Delivery Levels

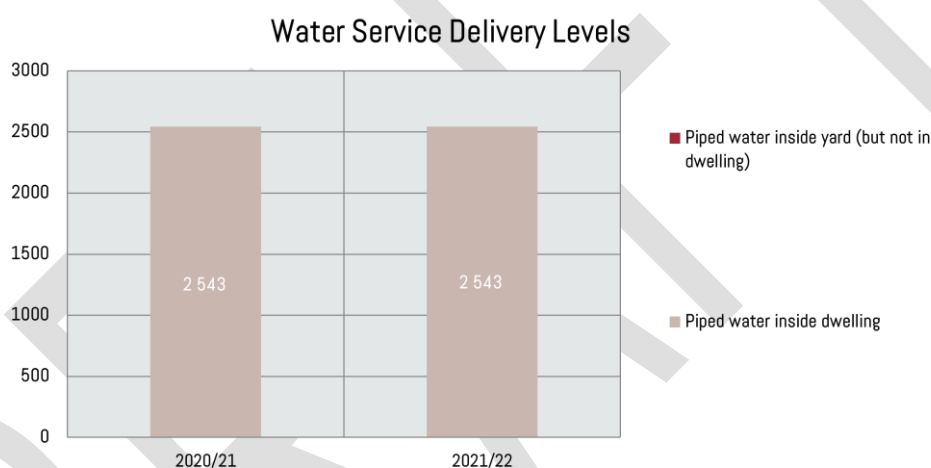
The table below specifies the different water service delivery levels per household for the financial years 2021/22 and 2022/23 in the areas in which the Municipality is responsible for the delivery of the service:

Water Service Delivery Levels		
Households		
Description	2021/22	2022/23
	Actual	Actual
	No.	No.
<i>Water: (above min level)</i>		
Piped water inside dwelling	2 543	2 543
Piped water inside yard (but not in dwelling)	0	0
Using public tap (within 200m from dwelling)	0	0
Other water supply (within 200m)	0	0
<i>Minimum Service Level and Above sub-total</i>	2 543	2 543
<i>Minimum Service Level and Above Percentage</i>	100	100
<i>Water: (below min level)</i>		
Using public tap (more than 200m from dwelling)	0	0
Other water supply (more than 200m from dwelling)	0	0



Water Service Delivery Levels		
Households		
Description	2021/22	2022/23
	Actual	Actual
	No.	No.
No water supply	0	0
<i>Below Minimum Service Level sub-total</i>	0	0
<i>Below Minimum Service Level Percentage</i>	0	0
Total number of households	2 543	2 543
<i>Include informal settlements</i>		

Table 54: Water Service Delivery Levels: Households



Graph 4.: Water Service Delivery Levels

e) Employees: Water Services

Employees: Water Services					
Job Level	2021/22		2022/23		
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	3	3	3	0	0
4 - 6	1	1	1	0	0
7 - 9	3	3	3	0	0
10 - 12	0	0	0	0	0



Employees: Water Services					
Job Level	2021/22		2022/23		
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	7	7	7	0	0

Table 55: Employees: Water Services

3.3.2 Wastewater (Sanitation) Provision

a) Introduction to Wastewater (Sanitation) Provision

The basic functions of the Wastewater Section (Sanitation) are to upgrade existing sewerage infrastructure (as to meet future requirements), extend the network (provide higher level of service to consumers) and maintain the existing network (ensure adequate rehabilitation and maintenance). The upgrade of existing reticulation is planned in terms of priorities as determined in the IDP, by Council and Civil Engineering Services.

With the regulated segregation of functions between WSA (Compliance) and WSP (Engineering), Wastewater Management function is divided into two main units:

- Sewage Collection and Conveyance (Sanitation Services), which resides with WSP function (Engineering). This unit consist of:
 - Outfall Sewer Operations and Maintenance
 - Sewer Pump Stations and
 - Sewer Collection System.

Wastewater Treatment, which is under the WSA management (Compliance). There are five (2) Wastewater treatment works (WWTW) in Laingsburg municipal area:

- Laingsburg WWTW
- Matjiesfontein WWTW

Generally, the condition of wastewater management infrastructure is good to fair is some areas with old infrastructure. The Municipality has invested, and still investing in improvement of the infrastructure to realise its goals. The minimum requirements in terms of basic sanitation services delivery are generally met, but challenges still exist with the pump stations and the Municipality is investing on the refurbishment and upgrade of all pump stations with Matjiesfontein now bosting with a new pump station.

b) Highlight: Wastewater (Sanitation) Provision

Highlights	Description
The construction of a new WWTW and pump station in Matjiesfontein	This upgrade will ensure the proper treatment of sewage and meeting the minimum water use conditions of the plant as the old plant was past its useful lifetime
The installation of sanitation reticulation system	This upgrade from conservancy tanks to a reticulation system ensure that the level of service is improved, and that the community is less reliant on the honey sucker truck
Upgrade of the Laingsburg main pump station MCC unit	This upgrade increases the pump protection for the pump station and ensure that the pump station performs better

Table 56: Wastewater (Sanitation) Provision Highlight

c) Challenge: Wastewater (Sanitation) Provision

Description	Actions to address
Old pump stations at Bergsig, Soutkloof and School	This pump stations are prone to pump failure due to the age of the mechanical equipment, and this results in additional cost to the Municipality as the sewer must be managed by honey sucker
Old honey sucker truck	This is the only truck that the Municipality owns and has reached it serviceability limit making it very unreliable. This has a direct result on the level of service the Municipality can deliver to the farms; being a rural municipality the farms make up a great portion of our service areas

Table 57: Wastewater (Sanitation) Provision Challenge

d) Wastewater (Sanitation) Provision Service Delivery Levels

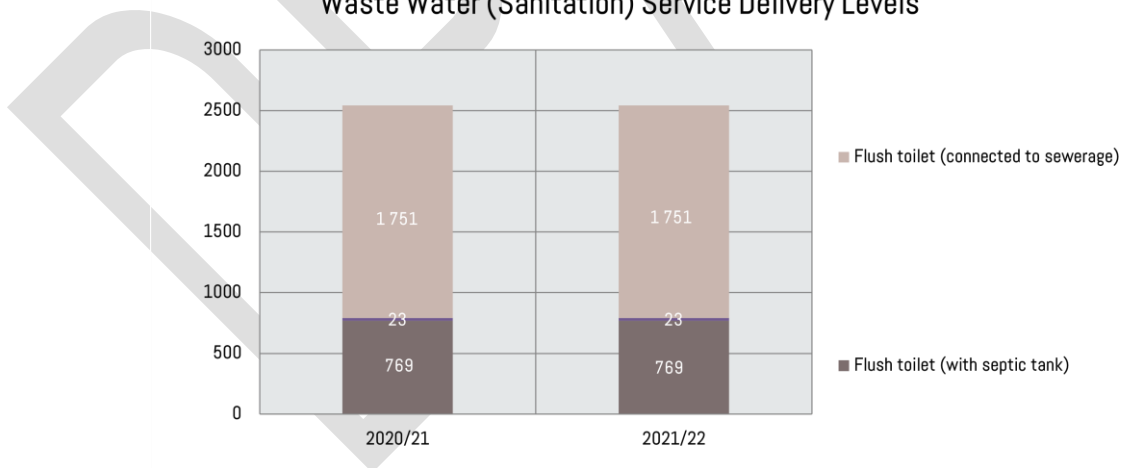
The table below specifies the different sanitation service delivery levels per households for the financial years 2021/22 and 2022/23 in the areas in which the Municipality is responsible for the delivery of the service:

Wastewater (Sanitation) Service Delivery Levels		
Households		
Description	2021/22	2022/23
	Actual	Actual
	No.	No.
<i>Sanitation/sewerage: (above minimum level)</i>		
Flush toilet (connected to sewerage)	1 751	1 751
Flush toilet (with septic tank)	769	769
Chemical toilet	0	0

Wastewater (Sanitation) Service Delivery Levels		
Households		
Description	2021/22	2022/23
	Actual	Actual
	No.	No.
Pit toilet (ventilated)	23	23
Other toilet provisions (above min. service level)	0	0
<i>Minimum Service Level and Above sub-total</i>	2 543	2 543
<i>Minimum Service Level and Above Percentage</i>	100	100
Sanitation/sewerage: (below minimum level)		
Bucket toilet	0	0
Other toilet provisions (below min. service level)	0	0
No toilet provisions	0	0
<i>Below Minimum Service Level sub-total</i>	0	0
<i>Below Minimum Service Level Percentage</i>	0	0
Total households	2 543	2 543
<i>Including informal settlements</i>		

Table 58: Wastewater (Sanitation) Provision Service Delivery Levels

Waste Water (Sanitation) Service Delivery Levels



Graph 5.: Wastewater (Sanitation) Provision Service Delivery Levels



e) Employees: Wastewater (Sanitation) Provision

Employees: Sanitation Services					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0
4 - 6	2	2	2	0	0
7 - 9	0	0	0	0	0
10 - 12	0	0	0	0	0
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	2	2	2	0	0

Table 59: Employees Wastewater (Sanitation) Provision

f) Capital Expenditure: Wastewater (Sanitation) Provision

Capital Expenditure 2022/23				
R'000				
Capital Project	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget (%)
Construction of bulk sewer line in Matjiesfontein	15 000	15 000	15 180	101.20
Upgrade sanitation connections - Matjiesfontein	2 360	2 360	0	100
Matjiesfontein WWTW	0	8	8	0,01
Totals	17 360	17 368	15 188	12.55

Table 60: Capital Expenditure: Wastewater (Sanitation) Provision

3.3.3 Electricity Services

a) Introduction to Electricity Services

The electricity section is tasked to maintain the existing electrical infrastructure through replacement of outdated equipment and installation of new equipment to reduce losses and ensure compliance and aims to reduce electricity backlogs by electrifying settlements as identified Council.

The section ensures that access to reliable electricity and is responsible for all aspects of the distribution network of the Municipality – the planning, construction, maintenance and protection of the network, and the metering technologies that measure the consumption of customers are all part of the following:

- To provide electricity to the community, households and the business sector
- Provision of streetlights
- To develop the electrification programme and the section as an undertaking that maximises the value of its electricity supplies and makes effective use of all its resources
- The transmission and distribution of electricity to all customers

b) Highlights: Electricity Services

Highlights	Description
The adoption of and embedded solar system generation policy	By adopting this policy, the Municipality is leveraging from private installations generation capacity to reduce the Eskom dependency
Addressing National Energy Regulator of South Africa (NERSA) audit findings	By addressing the NERSA audit findings, the Municipality worked to improve the reliability of the network and have strategies in place to reduce the impact of negative events
LED street light adoption	The Municipality has taken a deliberate approach to replace all damaged streetlights with LED streetlights to gain the benefit of reduced energy demand

Table 61: Electricity Services Highlights

c) Challenges: Electricity Services

Description	Actions to address
Loadshedding	The impact of loadshedding on the electrical and mechanical equipment has been costly and this has been compounded by the cost of diesel for backing up critical water and sewer infrastructure; resulting in less budget availability for replacement due to loadshedding damage
Electrical team capacity	The fleet and human resource lack of capacity has had a huge impact on the level of service the Municipality can deliver to its community

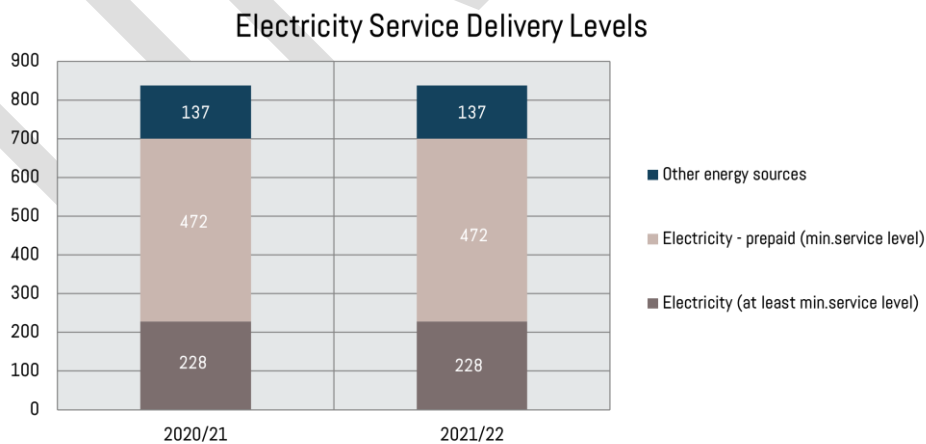
Table 62: Electricity Services Challenges

d) Electricity Service Delivery Levels

The table below indicates the different service delivery level standards for electricity in the areas in which the Municipality is responsible for the delivery of the service:

Electricity Service Delivery Levels		
Households		
Description	2021/22	2022/23
	Actual	Actual
	No.	No.
<i>Energy: (above minimum level)</i>		
Electricity (at least min.service level)	228	228
Electricity - prepaid (min.service level)	472	472
<i>Minimum Service Level and Above sub-total</i>	700	700
<i>Minimum Service Level and Above Percentage</i>	100	100
<i>Energy: (below minimum level)</i>		
Electricity (< min.service level)	0	0
Electricity - prepaid (< min. service level)	0	0
Other energy sources	137	137
<i>Below Minimum Service Level sub-total</i>	0	0
<i>Below Minimum Service Level Percentage</i>	0	0
Total number of households	837	837

Table 63: Electricity Service Delivery Levels



Graph 6.: Electricity Service Delivery Levels



e) Employees: Electricity Services

Employees: Electricity Services					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	0	0	0	0	0
7 – 9	0	0	0	0	0
10 - 12	1	1	1	0	0
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	1	1	1	0	0

Table 64: Employees: Electricity Services

3.3.4 Waste Management (Refuse Collections, Waste Disposal, Street Cleaning and Recycling)

a) Introduction to Waste Management

Solid Waste Management Services are at the centre of the environmental sustainability and is guided by the National Environmental Management Waste Act (NEM:WA). It is also guided by the Integrated Waste Management Plan.

Departmental functions:

- Street sweeping - Encompasses litter picking, gutter clearing.
- Refuse removal - Entails domestic and business refuse removal and clearing of drop off points as per the refuse collection schedule. Refuse bags distribution to households is also done. The Municipality also deals with illegal waste hot spots.
- Landfills and transfer stations - Waste is disposed at the Landfills where it is covered on daily basis. Garden transfer station is where all the garden refuse is dumped at no charge.
- Waste minimisation planning and education

Embraces the concepts of reduce, re-use, recycle and recover. It is responsible for the development of By-Laws and development of a Waste Management Strategy. Communication, awareness and education is the responsibility of this unit. This unit ensures that the waste that goes to landfills is reduced, and all the inhabitants of Laingsburg Municipality are aware about the waste.

b) Highlights: Waste Management

Highlights	Description
The appointment of a recycling company to assist with waste reduction	This initiative will ensure that the Municipality reduces the waste to landfill as this has become critical due to the lack of landfill space available to the Municipality
Increased education and awareness	This initiative aims to create a cultural change in the community regarding the impact of illegal waste dumps and littering both from a municipal health perspective and a municipal finance perspective

Table 65: Waste Management Highlights

c) Challenges: Waste Management

Description	Actions to address
The lack of landfill site air space	The Municipality has run out of landfill site air space, and this will have a huge financial impact on the Municipality as currently there is no alternative landfill site

Table 66: Waste Management Challenges

d) Waste Management Service Delivery Levels

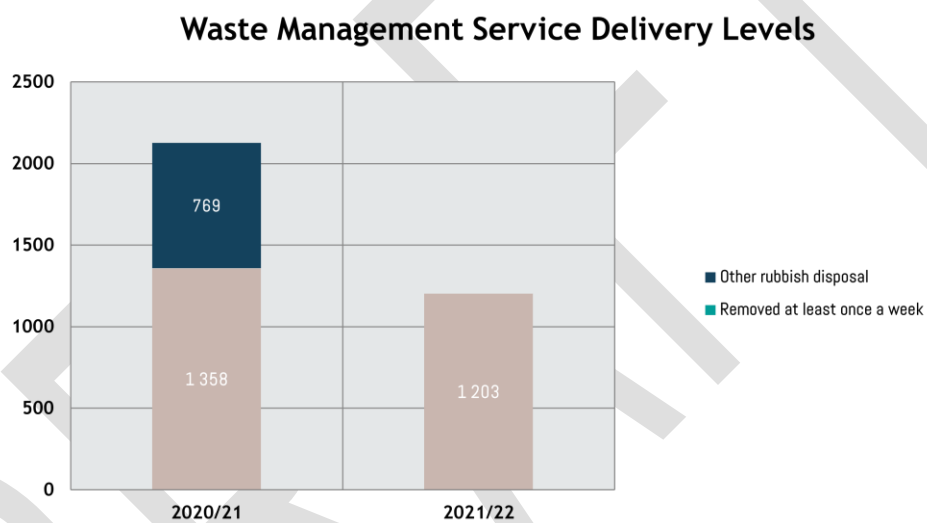
The table below specifies the different refuse removal service delivery levels per household for the financial years 2021/22 and 2022/23 in the areas in which the Municipality is responsible for the delivery of the service:

Waste Management Service Delivery Levels		
Description	Households	
	2021/22	2022/23
	Actual	Actual
	No.	No.
<i>Solid Waste Removal: (Minimum level)</i>		
Removed at least once a week	1 751	1 203
<i>Minimum Service Level and Above sub-total</i>	1 751	1 203
<i>Minimum Service Level and Above percentage</i>	100	100
<i>Solid Waste Removal: (Below minimum level)</i>		
Removed less frequently than once a week	0	0
Using communal refuse dump	0	0
Using own refuse dump	0	0
Other rubbish disposal	769	0



Waste Management Service Delivery Levels		
Description	Households	
	2021/22	2022/23
	Actual	Actual
	No.	No.
No rubbish disposal	0	0
<i>Below Minimum Service Level sub-total</i>	0	0
<i>Below Minimum Service Level percentage</i>	30.24	100
Total number of households	2 543	1 203

Table 67: Waste Management Service Delivery Levels



Graph 7.: Waste Management Service Delivery Levels

e) Employees: Waste Management

Employees: Waste Management					
Job Level	2021/22		2022/23		
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	5	5	4	1	20
4 – 6	4	4	4	0	0
7 – 9	0	0	0	0	0
10 - 12	0	0	0	0	0

Employees: Waste Management					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	9	9	8	1	11

Table 68: Employees: Solid Waste Services

3.3.5 Housing

a) Introduction to Housing

Due to the high poverty level in the Laingsburg Municipal area, it is essential to provide the poor members in our community with Reconstruction and Development Programme (RDP) houses. It contributes to sustainable human settlements where families can live in a safe and hygienic environment.

The following table shows the number of people on the housing waiting list. There are currently approximately **914** housing units on the waiting list.

Financial year	Number of housing units on waiting list	% Housing waiting list increase/(decrease)
2021/22	914	1.15
2022/23	1 137	20

Table 69: Housing Waiting List

b) Highlights: Housing

Highlight	Description
More title deeds were registered in the Deeds Office	Property was registered in the names of homeowners living in the Goldnerville/ Bergsig area
New housing project	The next project for low-cost housing is in process

Table 70: Housing Highlights

c) Challenges: Housing

Description	Actions to address
Young adults want to have ownership of their own houses	People are being placed on the waiting list being populated following the criteria as set out by the Department of Human Settlements

Table 71: Housing Challenges

3.3.6 Free Basic Services and Indigent Support

a) Introduction to Free Basic Services and Indigent Support

The table indicates the percentage of indigent households that have access to free basic municipal services. In accordance with the approved indigent policy of the Municipality, all households earning less than R3 500 per month will receive the free basic services as prescribed by national policy.

The table indicates the total number of indigent households and other households that received free basic services in the past two financial years:

Financial year	Number of households								
	Total no of HH	Free Basic Electricity		Free Basic Water		Free Basic Sanitation		Free Basic Refuse Removal	
		No. Access	%	No. Access	%	No. Access	%	No. Access	%
2021/22	1 335	416	31	537	40	535	40	547	41
2022/23	1 363	411	30	464	34	458	34	470	34

Figures as of 30 June 2023

Table 72: Free Basic Services to Indigent Households

Financial year	Electricity								
	Indigent Households			Non-indigent households			Households in Eskom areas		
	No. of HH	Unit per HH (kwh)	Value R'000	No. of HH	Unit per HH (kwh)	Value R'000	No. of HH	Unit per HH (kwh)	Value R'000
2021/22	416	31	467	470	0	0	449	50	504
2022/23	411	50	496	454	0	0	498	50	601

Figures as of 30 June 2023

Table 73: Free Basic Electricity Services to Indigent Households

Water						
Financial year	Indigent Households			Non-indigent households		
	No. of HH	Unit per HH (kl)	Value	No. of HH	Unit per HH (kl)	Value
			R'000			R'000
2021/22	535	149	960	761	0	0
2022/23	464	6	1 033	899	0	0

Figures as of 30 June 2023

Table 74: Free Basic Water Services to Indigent Households

Sanitation						
Financial year	Indigent Households			Non-indigent households		
	No. of HH	R value per HH	Value	No. of HH	Unit per HH per month	Value
			R'000			R'000
2021/22	535	149	960	761	0	0
2022/23	458	157	864	855	0	0

Figures as of 30 June 2023

Table 75: Free Basic Sanitation Services to Indigent Households

Refuse Removal						
Financial year	Indigent Households			Non-indigent households		
	No. of HH	Service per HH per week	Value	No. of HH	Unit per HH per month	Value
			R'000			R'000
2021/22	547	1	792	801	0	0
2022/23	470	1	756	890	0	0

Figures as of 30 June 2023

Table 76: Free Basic Refuse Removal Services to Indigent Households Per Type of Service

3.4 Component B: Road Transport

3.4.1 Roads

a) Introduction to Roads

To provide appropriate, cost effective, safe, efficient and affordable Roads, Stormwater and Transportation Infrastructure in Laingsburg Municipality to improve the quality of life of our communities by stimulating economic growth and development.

ROAD AND STORMWATER INFRASTRUCTURE (OPERATIONS)

This Division deals with roads maintenance (tarred and gravel), street verge maintenance, the surfacing of roads, reinstatement of service trenches, cleaning and rehabilitation of the stormwater system and culverts

ROAD AND STORMWATER INFRASTRUCTURE (CAPITAL EXPENDITURE)

The division has implemented the upgrade of the internal road and stormwater system in Matjiesfontein and has up to date completed more than 1000 meters of new surfaced roads. We have also applied and has been granted the access road in to Matjiesfontein that was owned by the provincial roads department, and this will allow for the upgrade of this section of road as well.

MANAGEMENT SYSTEMS AND PLANNING

This Division is responsible for the development, implementation and management of various electronic management systems and master planning for all roads and stormwater infrastructure. This Division is also responsible for the implementation of capital projects, administration of the capital budget and approval of applications for new development.

For optimal performance it is essential that roads are maintained to provide the road user with an acceptable level of service, to protect the structural layers of pavement from the abrasive forces of traffic, as well as from the effects of the environment

The tables below show the amount of kilometre new and upgraded roads (gravel and tarred) that have been built and maintained:

Gravel Road Infrastructure: Kilometres				
Year	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to tar	Gravel roads graded/maintained
2021/22	1.94	0	0	1.94
2022/23	0.91	0	0	0.91

Table 77: Gravel Road Infrastructure

Tarred Road Infrastructure: Kilometres					
Year	Total tarred roads	New tar roads	Existing tar roads re-tarred	Existing tar roads re-sheeted	Tar roads maintained
2021/22	26.7	0	0	0	26.7
2022/23	27.8	1.1	0	0	27.8

Table 78: Tarred Road Infrastructure

The table below shows the costs involved for the maintenance and construction of roads within the municipal area:

Financial year	New & Replacements	Resealed	Maintained
	R'000		
2021/22	0	0	48
2022/23	11 000	0	150

The cost for maintenance includes stormwater

Table 79: Cost of Construction/Maintenance of Roads

b) Employees: Roads

Employees: Roads					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	5	9	5	4	44
4 – 6	0	0	0	0	0
7 – 9	2	2	2	0	0
10 – 12	0	1	0	1	100
13 – 15	0	0	0	0	0
16 – 18	0	0	0	0	0
19 – 20	0	0	0	0	0
Total	7	12	7	5	42

Table 80: Employees: Roads

c) Capital Expenditure: Roads

Capital Expenditure 2022/23				
R'000				
Capital Project	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget (%)
Goldnerville - New Stormwater Channel	0	159	166	104.40
Goldnerville: New Gabions	0	1 249	904	27.62
Goldnerville: new Housing - Gabions	0	91	364	400
New Paved Streets - Matjiesfontein	6 527	5 027	4 540	109.70

Capital Expenditure 2022/23				
R'000				
Capital Project	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget (%)
Total	6 527	6 526	5 974	8.46

Table 81: Capital Expenditure: Roads

3.4.2 Wastewater (Stormwater Drainage)

a) Introduction to Wastewater (Stormwater Drainage)

It is common practice to provide a formal drainage system of pipes or channels to convey stormwater away from erven and streets and to discharge this water into natural watercourses. The stormwater system must be cleaned and maintained on a regular basis to ensure a proper working drainage system.

b) Wastewater (Stormwater Drainage) Maintained and Upgraded

The table below shows the total kilometres of stormwater maintained and upgraded as well as the kilometres of new stormwater pipes installed:

Stormwater Infrastructure: Kilometres				
Year	Total Stormwater measures (km)	New stormwater measures (km)	Stormwater measures upgraded (km)	Stormwater measures maintained (km)
2021/22	8.13	0	0	8.13
2022/23	8.13	0	0	8.13

Table 82: Stormwater Infrastructure

The table below indicates the amount of money spent on stormwater projects:

Financial year	Stormwater Measures		
	New R'000	Upgraded R'000	Maintained R'000
2021/22	81	0	81
2022/23	0	0	0

Table 83: Cost of Construction/Maintenance of Stormwater Systems

3.5 Component C: Planning and Local Economic Development (LED)

3.5.1 Planning

a) Introduction to Planning

The Municipality makes use of its Land Use Planning By-Law, National Building Regulations and Building Standards (Act 103 of 1977) to ensure that land use applications and building plan applications adhere to the required regulations and legislation. It is also a managing tool to ensure compliance.

a) Service Delivery Statistics: Planning

Type of service	2021/22	2022/23
Building plans application processed	9	4
Total surface (m ²)	1 250	555
Residential extensions	9	4
Rural applications	0	0
Land use applications processed	3	7

Table 84: Service Delivery Statistics: Planning

3.5.2 LED (Including Tourism and Marketplaces)

a) Introduction to LED

The vision of the LED strategy is to create sustainable communities in the central Karoo through local economic development

b) Highlights: LED

The performance highlights regarding the implementation of the LED strategy are as follows:

Highlights	Description
Identified the need for policies to assist Small, Micro and Micro Enterprises (SMME)	Informal trading Enhancement Policy
	Township Economic Policy
	Commonage Policy
	Informal Traders Management Policy
	SMME Support Plan

Table 85: LED Highlights

c) Challenges: LED

The challenges regarding the implementation of the LED strategy are as follows:

Description	Actions to address
Internal buy in to implement the strategy documents	Council must address this behaviour as it has an impact of the performance of this unit
	Budget constraints

Table 86: Challenges LED

d) LED Strategy

LED includes all activities associated with economic development initiatives. The Municipality has a mandate to provide strategic guidance to the Municipality's IDP and economic development matters and working in partnership with the relevant stakeholders on strategic economic issues. The LED strategy identifies various issues and strategic areas for intervention such as:

Objective	Strategies
Diversifying the economy	
To develop the agricultural sector in such a way that: <ul style="list-style-type: none"> • Current agricultural practices are maintained and further enhanced as these forms the backbone of the local economy • Value adding practices in the form of Agri-processing are initiated and become sustainable • Agri-processing industries involve the large number of economically active unemployed females in the sub-region • Synergies are created between the service industry and the agricultural sector, whereby tourists are attracted to local products and utilise other services 	<ul style="list-style-type: none"> • Sustain existing agricultural practices • Promoting Agri-processing industries • Provide for urban agriculture and small-scale farming • Identify and support Agri-tourism practices • Alternative energies • Agri Tourism
Transport and service sector	
To develop a sustainable transport and related services sector in the Municipality in a way that: <ul style="list-style-type: none"> • Supports and is aligned with the five strategic issues identified in the Central Karoo District's Integrated Transport Plan • Distinguishes between the two types of travellers that are passing through the Central Karoo and Cape Town towards Johannesburg: private vehicle owners and truck drivers • Promotes the image of Laingsburg as an ideal stop-over for travellers seeking good services • Focuses on projects within the Municipality that can spread the benefits equitably • Creates links with the agriculture sector 	<ul style="list-style-type: none"> • Ensure access to early childhood and school development programmes • Worker skills development and training programmes • Further Education and Training (FET) College School for Children with Learning Disabilities
Human resources development	

Objective	Strategies
<ul style="list-style-type: none"> To ensure that all children have access to high quality early childhood development programmes To ensure that all learners and job seekers have equal access to quality education and training To ensure that learners have safe access to learning facilities To empower residents of Laingsburg to acquire skills that will enable them to access and acquire favourable city jobs. 	<ul style="list-style-type: none"> Ensure access to early childhood and school development programmes Worker skills development and training programmes FET College School for children with learning disabilities
Integrated human settlement	
<p>To establish a pattern of development that:</p> <ul style="list-style-type: none"> Improves land use integration to enhance the access of poorer communities to economic and social services Creates and ensures that housing becomes assets to the poor 	<ul style="list-style-type: none"> Improve connectivity between townships and more established parts of the town Enhance the asset value of low-income housing Gap housing Spatial Planning and Land Use Management Act (SPLUMA)/ Land Use Planning Act (LUPA)

Table 87: LED Objectives and Strategies

e) LED Initiatives

Within a limited budget for LED projects and one official to assist with LED implementation the following programmes have been initiated in the municipal area:

Job creation through Extended Public Works Programme (EPWP) projects		
Details	EPWP Projects	Jobs created through EPWP projects
	No.	No.
2021/22	4	140
2022/23	2	200

Table 88: Job Creation Through EPWP Projects

f) Additional Service Delivery Statistics: LED Initiatives

Type of service	2021/22	2022/23
Small businesses assisted	2	2
SMME's trained	36	*36
Community members trained for tourism / PACA	19	15
Local artisans and crafters assisted	1	1
Recycling awareness programmes	1	0
* The matter is not finalised as the service provider has not completed the process with the applicable Service SETA		

Table 89: LED Initiatives

3.6 Component D: Community and Social Services

3.6.1 Libraries

a) Introduction: Libraries

The Library Service of Laingsburg Municipality consists of one main library and three mini libraries. The library function promotes a reading culture and the importance of reading from a young age.

b) Highlights: Libraries

Highlights	Description
Year beyond	We have three individuals who are part of the Year Beyond Programme, working together with Western Cape Library Services. They are a great help to the library staff of the Municipality. They focus on ICT and Early Childhood Development. They assist with reading to young children and assist with learners who struggle to read

Table 90: Libraries Highlights

c) Challenges: Libraries

Description	Actions to address
Limited workspace for staff to host craft projects and activities with children and adult groups. The activity hall of the library is being used as offices by the Municipality	Extension of the current library building
Limited space in Goldnerville, Matjiesfontein and Vleiland libraries	Requested assistance in the form of modular library
Internet and computer facilities	Request funding and support from the Municipality to provide these services

Table 91: Libraries Challenges

d) Service Statistics for Libraries

Type of service	2021/22	2022/23
Library members	1 825	1 992
Books circulated	8 872	13 735
Exhibitions held	12	13
Internet users	170	506
Children programmes	3	15
Book group meetings for adults	0	0

Type of service	2021/22	2022/23
*Due to the National Lockdown regulations, libraries were closed for the public on Level 5 and Level 4		

Table 92: Service Statistics for Libraries

e) Employees Libraries

Employees: Libraries					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	0	0	0	0	0
7 – 9	4	4	4	0	0
10 – 12	1	1	1	0	0
13 – 15	0	0	0	0	0
16 – 18	0	0	0	0	0
19 – 20	0	0	0	0	0
Total	5	5	5	0	0

Table 93: Employees: Libraries

3.6.2 Cemeteries

a) Introduction to Cemeteries

The Municipality has three cemeteries within the town of Laingsburg. The cemeteries located in Kambro Street and in Göldnerville are used for new burials, whereas the other one located in the town CBD was used to bury the victims and fatalities of the 1981 flood disaster.

b) Service Statistics for Cemeteries

Type of service	2021/22	2021/22
Pauper burials	1	2

Table 94: Service Stats for Cemeteries

3.6.3 Childcare; Aged Care; Social Programmes

a) Introduction to Childcare; Aged Care; Social Programmes

Childcare is to assist parents who cannot take care of their young children because of work or other reasons. The Social Welfare Department subsidises non-governmental organisations to provide a variety of childcare services, to meet the different needs of the parents and their young children.

Aged care is the term for daily living and nursing care services provided to older citizens who either need some help at home or can no longer live independently. These services are generally divided into two categories namely residential care and home-based care.

Social programmes are welfare subsidies designed to aid the needs of the population.

b) Highlights: Childcare; Aged care; Social programmes

Description	Actions to address
16 days of Activism	Women rolled out rape victim support demonstration peaceful marches

Table 95: Childcare; Aged Care; Social Programmes Highlights

c) Challenges: Childcare; Aged care; Social programmes

Description	Actions to address
Substance abuse	Aftercare programs to curb substance abuse
Teenage pregnancies	Roll out awareness programs
Early school dropouts	Awareness programs on the importance of education

Table 96: Childcare; Aged Care; Social Programmes Challenges

d) Service Statistics for Childcare; Aged Care; Social Programmes

Description	2021/22	2022/23
Trees planted	10 (Akasia Park)	540 (Laingsburg and Matjiesfontein)
Veggie gardens established or supported	0	1
Soup kitchens established or supported	4	4
Initiatives to increase awareness on child abuse	0	0
Youngsters educated and empowered	12	0
Initiatives to increase awareness on disability	0	1 (APD)

Description	2021/22	2022/23
Initiatives to increase awareness on women	0	0
Women empowered	0	0
Initiatives to increase awareness on HIV/AIDS	0	0
Initiatives to increase awareness on Early Childhood Development (ECD)	0	0
Initiatives to increase awareness on substance abuse and high drug and alcohol related crimes	0	0
Special events hosted (World's Aids Day, Arbour Day, World Disability Day, Youth Day, 16 Days of Activism against Women Abuse)	2	1

Table 97: Service Statistics for Childcare; Aged Care; Social Programmes

3.7 Component E: Security and Safety

3.7.1. Public Safety

a) Introduction to Public Safety

Neighbourhood Watch and Law Enforcement: Attends to all complaints from the public related to Laingsburg Municipality's by-laws

Traffic: Enforces all offences regarding the Road Traffic Act 93 of 1996, for example disobeying stop signs, parking on the wrong side of the road and driving a motor vehicle without driving license. Furthermore, monitor hotspots/dangerous areas in town and manages parking bay outlays within the town.

Fire and disaster management: Attends to fire callouts within the jurisdiction of Laingsburg Municipality and the N1.

The Municipality has a Traffic Department which consists of seven traffic officers, three of which are permanent and four are employed on an annual contract basis. Recent recruits, ten of them, funded from the Department of Community Safety, completed a peace officer course. They are all employed on a contract base between themselves and the Department of Community Safety.

b) Highlights: Public Safety

Highlights	Description
Weekly roadblocks	Ensure payment of traffic fines and execution of warrant of arrests. This assists in the percentage increase of payment rate of traffic fines

Table 98: Public Safety Services Highlights

c) Challenges: Public safety

Description	Actions to address
Electronic Equipment (Handheld Devices etc)	Require financial resources to implement these challenges
Fully marked and equipped Patrol vehicles needed	
Patrol within suburbs restricted	
Communication Devices	

Table 99: Public Safety Services Challenges

d) Service statistics For Public Safety

Details	2021/22	2022/23
Motor vehicle licenses processed	1 592	1679
Learner driver licenses processed	586	238
Driver licenses processed	654	359
Driver licenses issued	1 525	605
R-value of fines collected	4 359 060	5 957 201
Operational callouts	91	87
Roadblocks held	24	48
Complaints attended to by Traffic Officers	138	95
Special Functions – Escorts	0	0
Awareness initiatives on public safety	7	5
Operational callouts: Fire Services	50	42
Awareness initiatives on fire safety	2	1
Reservists and volunteers trained on fire fighting	0	0

Table 100: Service Statistics for Public Safety

e) Employees: Public Safety

Employees: Public Safety					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	2	2	2	0	0
7 – 9	1	1	0	1	100



Employees: Public Safety					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
10 - 12	2	3	2	1	33
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	5	6	4	2	33

Table 101: Employees: Public Safety

3.8 Component F: Sport and Recreation

3.8.1 Introduction to Sport and Recreation

The Municipality consists of three sport fields which is situated in Laingsburg, Matjiesfontein and Vleiland. Furthermore, it also has two "kickabout" mini sport fields within the suburbs of Göldnerville and Bergsig.

a) Highlights: Sport and Recreation

Description	Actions to address
Approved funding to build a new sport field in Bergsig	A new sport field will be erected in Bergsig to reduce the weight on JJ Ellis sport field and enable the Municipality and community to host more events

Table 102: Highlights: Sport and Recreation

b) Challenges: Sport and Recreation

Description	Actions to address
Only one sport field for all sports codes in the Municipal area	Approved funding to build new sport ground in Bergsig

Table 103: Challenges: Sport and Recreation

c) Service Statistics for Sport and Recreation

Type of service	2021/22	2022/23
Community Parks		
Number of parks with play park equipment	5	5
Number of wards with community parks	4	4

Type of service	2021/22	2022/23
Sport fields		
Number of wards with sport fields	2	2
Number of sport associations utilising sport fields	5	5
R-value collected from utilisation of sport fields	0	0
Sport halls		
Number of wards with sport halls	2	2
Number of sport associations utilising sport halls	4	4
R-value collected from rental of sport halls (R)		55 362.55

Table 104: Additional Performance Information for Sport and Recreation

d) Employees: Sport and Recreation

Employees: Sport and Recreation					
Job Level	2021/22		2022/23		
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	3	3	3	0	0
4 – 6	0	0	0	0	0
7 – 9	0	0	0	0	0
10 - 12	0	0	0	0	0
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	3	3	3	0	0

Table 105: Employees: Sport and Recreation

3.9 Component G: Corporate Policy Offices and Other Services

3.9.1 Financial Services

a) Challenges: Financial Services

Description	Actions to address
Financial Viability	Revenue enhancement plan in process

Description	Actions to address
Lack of capacity in Budget and Treasury Office	Training and recruitment of skilled staff and capacitating personnel. Amend organogram and budget accordingly to fill vacant post
Budget control	Budget control by management is currently a low priority and will need to be turned into a focus area with the necessary training
Unfunded budget	No purposeful focus is placed on the control of the cash handling within the budget

Table 106: Challenges: Sport and Recreation

b) Employees: Financial Services

Employees: Financial Services					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	2	2	2	0	0
7 – 9	6	6	6	0	0
10 – 12	4	5	4	1	20
13 – 15	0	0	0	0	0
16 – 18	1	1	1	0	0
19 – 20	0	0	0	0	0
Total	13	14	13	1	7.14

Table 107: Employees: Financial Services

3.9.2 Human Resources (HR)

a) Introduction to HR

The Laingsburg Municipality's Mission and Vision provides direction to achieve the goals and objectives of the Municipality and Human Resources division must drive business excellence and contribute towards the Municipality's business strategy through strategic human resource management.



b) Highlights: HR

Highlights	Description
Approved Organogram	Organogram was approved by Council on January 2023

Table 108: Highlights: HR

c) Challenges: HR

Description	Actions to address
Limited office for staff which limits productivity	Submit application to senior management proposing alternative option to improve efficiency and effectiveness

Table 109: Challenges: HR

d) Employees: HR

Employees: Human Resources					
Job Level	2021/22	2022/23			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0
4 - 6	2	2	2	0	0
7 - 9	2	2	2	0	0
10 - 12	1	1	1	0	0
13 - 15	0	0	0	0	0
16 - 18	1	1	1	0	0
19 - 20	0	0	0	0	0
Total	6	6	6	0	0

Table 110: Employees: HR

3.9.3 Information and Communication Technology (ICT) Services

a) Introduction to ICT Services

Laingsburg Municipality is one of the smallest municipalities in the Western Cape and still in the beginning phases of developing its ICT infrastructure. Before 2015, the Municipality had no proper ICT infrastructure, or a fixed ICT dedicated official to handle its daily tasks.

The Municipality only appointed a qualified official in May 2015 and thereafter the ICT environment started to become more stable. Even though an ICT official is in place, budgetary constraints are still a problem for Laingsburg Municipality and for that reason growth in the ICT environment is substantially slow.

b) Highlights: ICT Services

Highlights	Description
Establishment of ICT Steering Committee	The Laingsburg ICT Local Steering Committee has been revitalised and is set to operate actively moving forward
Establishment of New Central Karoo district ICT Managers Steering Committee	The Laingsburg Central Karoo district ICT Managers Steering Committee has been established and is set to operate actively moving forward

Table 111: Highlights: ICT Services

b) Challenges: ICT Services

Description	Actions to address
Disaster Recovery Site	The Municipality currently lacks a robust backup and recovery system, which could potentially pose a significant challenge in the event of any unforeseen incidents affecting the main municipal building
Old computer equipment and printers	Looking into options for leasing new ICT equipment
Staff capacity	It is challenging to maintain and service the entire municipality's ICT needs with only one individual appointed. This leads to delays in addressing issues and implementing new technologies. Will look into investing in additional resources

Table 112: Challenges: ICT Services

c) Employees: ICT Services

Employees: ICT Services					
Job Level	2021/22		2022/23		
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0
4 - 6	0	0	0	0	0
7 - 9	0	0	0	0	0
10 - 12	1	1	1	0	0
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	1	1	1	0	0

Table 113: Employees: ICT Services

3.9.4 Procurement Services

a) Introduction to Procurement Services

Supply chain management plays a critical role in ensuring effective and efficient service delivery, as well as making sure capital spending targets are met. Supply chain management supports the Municipality's constitutional mandate through the procurement of goods and services. All divisions and departments within the Municipality rely on supply chain management to achieve their objectives.

Even though the supply chain management unit only has three employees, we strive to optimise processes and improve systems to enhance service delivery while still complying with all relevant legislation.

b) Challenges: Procurement Services

Description	Actions to address
Geographical location	Most suppliers are outside of Laingsburg which leads to higher costs which the Municipality must pay for goods and services
Limited staff	Only three full-time SCM employees, who must still comply with all relevant legislation
Financial constraints	The financial position of the Municipality does not allow for the appointment of additional SCM staff

Table 114: Challenges: Procurement Services

c) Service Statistics: Procurement Services

Description	Total No	Monthly Average
Orders processed	1 977	164.75
Extensions	2	0.17
Bids received (number of documents)	302	25.17
Bids awarded	5	0.42
Bids awarded ≤ R200 000	60	5
Appeals registered	2	0.17
Successful appeals	0	0

Table 115: Service Statistics: Procurement Services

e) Details of Deviations for Procurement Services

Reason for Deviation	Number of Applications Considered and Approved	Value of Applications Approved (R)
Section 36(1)(a)(i)- In an emergency which is considered an unforeseeable	1	5 500

Reason for Deviation	Number of Applications Considered and Approved	Value of Applications Approved (R)
and sudden event with materially harmful or potentially materially harmful consequences for the Municipality which requires urgent action to address		
Section 36(1)(a)(ii)- Where it can be demonstrated that goods or services are produced or available from a single provider only	0	0
Section 36(1)(a)(iii)- For the acquisition of special works of art or historical objects where specifications are difficult to compile	0	0
Section 36(1)(a)(v)- Exceptional case and it is impractical or impossible to follow the official procurement processes	3	158 696.31
Total	4	164 196.31

Table 116: Details of Deviations for Procurement Services

3.10 Component H: Service Delivery Priorities For 2023/24

The main development and service delivery priorities for 2022/23 form part of the Municipality's Top Layer SDBIP for 2023/24 and are indicated in the table below:

3.10.1 Developing a safe, clean, healthy and sustainable environment for communities

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL20	Review the Disaster Management Plan and submit to Council by 31 March 2024	Reviewed Disaster Management Plan submitted to Council by 31 March 2024	All	1

Table 117: Service Delivery Priorities for 2023/24 – Developing a Safe, Clean, Healthy and Sustainable Environment for Communities

3.10.2 Effective maintenance and manage of municipal assets and natural resources

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL21	Limit the % electricity unaccounted for to less than 10% by 30 June 2024 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	All	10%
TL22	Limit unaccounted for water to less than 30% by 30 June 2024 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number	% of water unaccounted	All	30%

Ref	KPI	Unit of Measurement	Wards	Annual Target
	of Kilolitres Water Purchased or Purified × 100]			
TL23	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	All	95%
TL24	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2024 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]	% of effluent samples compliant	All	95%

Table 118: Services Delivery Priorities for 2023/24– Effective Maintenance and Manage of Municipal Assets and Natural Resources

3.10.3 Improve the standards of living of all people in Laingsburg

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL8	Provide free 50kWh electricity to indigent households as at 30 June 2024	Number of households receiving free basic electricity	All	456
TL9	Provide free 6kl water to indigent households as at 30 June 2024	Number of households receiving free basic water	All	617
TL10	Provide free basic sanitation to indigent households as at 30 June 2024	Number of households receiving free basic sanitation services	All	613
TL11	Provide free basic refuse removal to indigent households as at 30 June 2024	Number of households receiving free basic refuse removal services	All	630

Table 119: Services Delivery Priorities for 2023/24– Improve the Standards of Living of All People in Laingsburg

3.10.4 Promote Economic Development

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL16	Create job opportunities through EPWP and LED projects by 30 June 2024	Number of job opportunities created by 30 June 2024	All	160

Table 120: Services Delivery Priorities for 2023/24– Promote Economic Development

3.10.5 Provision of Infrastructure to Deliver Improved Services to All Residents and Business

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL4	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2024	All	896

Ref	KPI	Unit of Measurement	Wards	Annual Target
	areas) and billed for the service as at 30 June 2024			
TL5	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2024	Number of residential properties which are billed for water	All	1 336
TL6	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2024	Number of residential properties which are billed for sewerage	All	1 294
TL7	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2024	Number of residential properties which are billed for refuse removal	All	1 341
TL18	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2024 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	All	15%
TL25	95% of the approved project budget spent on the refurbishment of pump stations in Soutkloof and Bergsig by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%
TL26	95% of the approved project budget spent on the rising water main from the south in Laingsburg (Phase 2) by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%
TL27	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%
TL28	95% of the approved project budget spent on the replacement of the elevated water tower in Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%
TL29	95% of the approved project budget spent on new sanitation infrastructure in	% of budget spent by 30 June 2024	All	95%



Ref	KPI	Unit of Measurement	Wards	Annual Target
	Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]			
TL30	95% of the approved project budget spent on new bridges in Göldnerville by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%
TL31	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%
TL32	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	All	95%

Table 121: Services Delivery Priorities for 2023/24 – Provision of Infrastructure to Deliver Improved Services to All Residents and Business

3.10.6 To Achieve Financial Viability in Order to Render Affordable Services to Residents

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL3	Achieve a debtor payment percentage of 75% by 30 June 2024 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	All	75%
TL12	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations at 30 June 2024 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2024	All	45%
TL13	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2024 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2024	All	80%
TL14	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2024 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational	Cost coverage ratio as at 30 June 2024	All	0.35

Ref	KPI	Unit of Measurement	Wards	Annual Target
	Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]			

Table 122: Services Delivery Priorities for 2023/24– To Achieve Financial Viability in Order to Render Affordable Services to Residents

3.10.7 To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL1	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2024 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2024	All	5%
TL2	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 [(Actual amount spent on training/total operational budget) x 100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2024	All	0.4%
TL15	The number of people from employment equity target groups employed (to be appointed) by 30 June 2024 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2024	All	0
TL17	Develop a Risk Based Audit Plan for 2024/25 and submit to the Audit Committee for consideration by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	All	1
TL19	Develop and distribute at least two municipal newsletters by 30 June 2024	Number of municipal newsletters developed and distributed	All	2

Table 123: Service Delivery Priorities for 2023/24 - To Create an Institution with Skilled Employees to Provide a Professional Service to its Clientele Guided by Municipal Values

Chapter 4: Organisational Development Performance

4.1 National KPI – Municipal Transformation And Organisational Development

The following table indicates the Municipality's performance in terms of the National KPI required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and Section 43 of the MSA. These KPI's are linked to the National Key Performance Area – Municipal Transformation and Organisational Development.

KPA & Indicators	Municipal Achievement	Municipal Achievement
	2021/22	2022/23
People employed from employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	0	0
Percentage of municipality's personnel budget actually spent on training by 30 June 2023 ((Total Actual Training Expenditure/ Total personnel Budget)x100)	0.05%	0

Table 124: National KPIs– Municipal Transformation and Organisational Development

4.2 Component A: Introduction to The Municipal Workforce

The Laingsburg Municipality currently employs **66** (excluding non-permanent positions) officials, who individually and collectively contribute to the achievement of the Municipality's objectives. The primary objective of Human Resource Management is to render an innovative HR service that addresses both skills development and an administrative function.

4.2.1 Employment Equity

The Employment Equity Act (1998) Chapter 3, Section 15 (1) states that affirmative action measures are measures designed to ensure that suitable qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational categories and levels in the workforce of a designated employer. The national performance indicator also refers to: "Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan"

a) Employment Equity Targets/Actual

African		Coloured		Indian		White	
Target June	Actual June	Target June	Actual June	Target June	Actual June	Target June	Actual June
1	1	2	2	0	0	1	1

Table 125: 2022/23 EE Targets/Actual by Racial Classification

Male			Female			Disability		
Target June	Actual June	Target reach	Target June	Actual June	Target reach	Target June	Actual June	Target reach
1	1	1	2	1	1	1	0	0

Table 126: 2022/23 EE Targets/Actual by Gender Classification

b) Specific Occupational Categories - Race

The table below indicates the number of employees by race within the specific occupational categories:

Occupational Levels	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management	0	1	0	0	0	0	0	0	1
Senior management	1	1	0	0	0	0	0	1	3
Professionally qualified and experienced specialists and mid- management	1	1	0	1	0	1	0	0	4
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	0	14	0	0	1	19	0	1	35
Semi-skilled and discretionary decision making	0	7	0	0	0	0	0	0	7
Unskilled and defined decision making	0	11	0	0	0	5	0	0	16
Total permanent	2	35	0	1	1	25	0	2	66
Non- permanent employees	1	3	0	0	1	7	0	0	12
Grand total	3	38	0	1	2	32	0	2	78

Table 127: Occupational Categories

c) Departments - Race

The following table categorises the number of employees by race within the different departments:

Department	Male				Female				Total
	A	C	I	W	A	C	I	W	
Office of the Municipal Manager	2	4	0	0	0	1	0	1	8
Finance and Corporate Services	0	4	0	1	0	13	0	1	19
Community Services	0	3	0	0	0	9	0	0	12
Infrastructure Services	1	23	0	0	1	2	0	0	27
Total permanent	3	34	0	1	1	25	0	2	66
Non- permanent	0	0	0	0	0	0	0	0	12

Department	Male				Female				Total
	A	C	I	W	A	C	I	W	
Grand total	3	34	0	1	1	25	0	2	78

Table 128: Department – Race

4.2.2 Vacancy Rate

The approved organogram for the Municipality had **76** posts for the 2022/23 financial year. The actual positions filled are indicated in the table below by functional level. **10** posts were vacant at the end of 2022/23, resulting in a vacancy rate of **13.16%**.

Below is a table that indicates the vacancies within the Municipality:

Per Functional Level		
Post level	Filled	Vacant
MM & MSA section 57 & 56	1	0
Middle management (T14-T19)	6	0
Admin Officers (T4-T13)	43	5
General Workers (T3)	16	5
Total	66	10
Functional area	Filled	Vacant
Office of the Municipal Manager	8	0
Finance and Administration Services	19	1
Community Services	12	2
Infrastructure Services	27	7
Total	66	10

Table 129: Vacancy Rate Per Post

The table below indicates the number of critical vacancies per salary level:

Salary Level	Number of current critical vacancies	Total posts as per organogram	Vacancy job title
Municipal Manager	0	0	0
Chief Financial Officer	0	0	0
Other Section 57 Managers	0	0	0
Senior management (T14-T19)	0	0	0
Highly skilled supervision (T4-T13)	2	0	Superintendent: Technical Services Thusong Coordinator



Salary Level	Number of current critical vacancies	Total posts as per organogram	Vacancy job title
Total	2	0	

Table 130: Critical Vacancies Per Salary Level

4.2.3 Staff Turnover rate

A high staff turnover may be costly to a municipality and might negatively affect productivity, service delivery and institutional memory/organisational knowledge. Below is a table that shows the staff turnover rate within the Municipality.

The table below indicates the turn-over rate over the last two years:

Financial year	Total no appointments at the end of each Financial Year	New appointments	No Terminations during the year	Turn-over Rate
2021/22	1	1	1	100%
2022/23	1	0	3	33%

Table 131: Staff Turnover Rate

4.3 Component B: Managing the Municipal Workforce

4.3.1 Injuries

An occupational injury is a personal injury, disease or death resulting from an occupational accident. Compensation claims for such occupational injuries are calculated according to the seriousness of the injury/disease and can be costly to a municipality. Occupational injury will influence the loss of man hours and therefore financial and productivity performance.

The table below indicates the total number of injuries within the different directorates:

Directorates	2021/22	2022/23
Office of the Municipal Manager	0	0
Finance and Corporate Services	0	0
Community Services	0	0
Infrastructure Services	0	4
Total	0	4

Table 132: Injuries

4.3.2 Sick Leave

The number of day's sick leave taken by employees has service delivery and cost implications. The monitoring of sick leave identifies certain patterns or trends. Once these patterns are identified, corrective action can be taken. The total number of employees that have taken sick leave during the 2022/23 financial year shows an increase when comparing it with the 2021/22 financial year.

The table below indicates the total number sick leave days taken within the year:

Year	Total number of sick leave days taken within the year
2021/22	517
2022/23	527

Table 133: Sick Leave

4.3.3 HR Policies and Plans

Policies and plans provide guidance for fair and consistent staff treatment and a consistent approach to the managing of staff.

The table below shows the HR policies and plans that are approved:

Approved policies	
Name of policy	Date approved/ revised
Human Resource Management Strategy and Implementation Plan 2022-2026	14 June 2023
Recruitment and Selection Policy	14 June 2023
Induction and on boarding Policy	14 June 2023
Probation Policy	14 June 2023
Placement Policy	14 June 2023
T.A.S.K Job Evaluation Policy	14 June 2023
Employment Equity Policy	14 June 2023
Acting Policy	14 June 2023
Scarce Skills and Retention Policy	14 June 2023
Education, Training and Development Policy	14 June 2023
Exit Management Policy	14 June 2023
Policies still to be Approved	
Name of policy	
Occupational Health and Safety	
Leave of Absence	
Overtime and Standby	

Table 134: HR Policies and Plans

4.4 Component C: Capacitating the Municipal Workforce

Section 68(1) of the MSA states that municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient and accountable way. For this purpose, the human resource capacity of a municipality must comply with the Skills Development Act (SDA), 1998 (Act No. 81 of 1998), and the Skills Development Levies Act, 20 1999 (Act No. 28 of 1999).

4.4.1 Skills Matrix

The table below indicates the number of employees that received training in the year under review:

Management level	Gender	Number of employees identified for training at start of the year (2022/23)	Number of Employees that received training (2022/23)
MM and S57	Female	0	0
	Male	0	0
Legislators, senior officials and managers	Female	0	0
	Male	0	0
Associate professionals and Technicians	Female	0	0
	Male	0	0
Professionals	Female	6	3
	Male	5	3
Clerks	Female	8	5
	Male	11	2
Service and sales workers	Female	4	0
	Male	2	0
Craft and related trade workers	Female	0	0
	Male	0	0
Plant and machine operators and assemblers	Female	1	0
	Male	6	2
Elementary occupations	Female	3	0
	Male	10	0
Sub total	Female	22	8
	Male	34	7
Total		56	56

Table 135: Skills Matrix

4.4.2 Skills Development – Training Provided

The Skills Development Act (1998) and the MSA, require employers to supply employees with the necessary training to develop its human resource capacity. Section 55(1)(f) states that as head of administration the Municipal Manager is responsible for the management, utilisation and training of staff.

Training provided within the reporting period 2022/23			
Management level	Gender	Total	
		Actual	Target
MM and S57	Female	0	0
	Male	1	1
Legislators, senior officials and managers	Female	7	7
	Male	4	4
Professionals	Female	3	3
	Male	3	3
Technicians and associate professionals	Female	0	0
	Male	2	2
Clerks	Female	6	6
	Male	5	5
Service and sales workers	Female	5	5
	Male	1	1
Craft and related trade workers	Female	0	0
	Male	0	0
Plant and machine operators and assemblers	Female	1	1
	Male	6	6
Elementary occupations	Female	3	3
	Male	8	8
Sub total	Female	9	9
	Male	15	15
Total		24	24

Table 136: Skills Development

4.4.3 Skills Development - Budget Allocation

The table below indicates that a total amount of R 112 188 was allocated to the workplace skills plan and that 56% of the total amount was spent in the 2022/23 financial year:

Year	Total personnel budget	Total Allocated	Total Spend	% Spent
2021/22	32 161 800	413 858	422 444	102.07
2022/23	34 746 921	201 192	112 188	55.76

Table 137: Budget Allocated and Spent for Skills Development

4.4.4 MFMA Competencies

In terms of Section 83 (1) of the MFMA, the accounting officer, senior managers, the chief financial officer, non-financial managers and other financial officials of a municipality must meet the prescribed financial management competency levels that are key to the successful implementation of the Municipal Finance Management Act. National Treasury has prescribed such financial management competencies in Government Notice 493 dated 15 June 2007.

To assist the above-mentioned officials to acquire the prescribed financial competencies, National Treasury, with the collaboration of various stakeholders and role players in the local government sphere, developed an outcome based NQF Level 6 qualification in municipal finance management. In terms of the Government Notice 493 of 15 June 2007, "(1) No municipality or municipal entity may, with effect 1 January 2013 (exempted until 30 September 2015 as per Government Notice No. 179 of 14 March 2014), employ a person as a financial official if that person does not meet the competency levels prescribed for the relevant position in terms of these Regulations."

The table below provides details of the financial competency development progress as required by the regulation:

Description	Total number of officials employed by municipality (Regulation 14(4)(a) and (c))	Competency assessments completed (Regulation 14(4)(b) and (d))	Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Financial Officials				
Accounting officer	1	Yes	1	1
Chief financial officer	1	Yes	1	1
Senior managers	2	Yes	2	2
Any other financial officials	2	Yes	0	2
Supply Chain Management Officials				
Heads of supply chain management units	1	yes	0	0

Description	Total number of officials employed by municipality (Regulation 14(4)(a) and (c))	Competency assessments completed (Regulation 14(4)(b) and (d))	Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Supply chain management senior managers	0	0	0	0
TOTAL	7		4	6

Table 138: MFMA Competencies

4.5 Component D: Managing the Municipal Workforce Expenditure

Section 66 of the MSA states that the accounting officer of a municipality must report to the Council on all expenditure incurred by the Municipality on staff salaries, wages, allowances and benefits. This is in line with the requirements of the Public Service Regulations, (2002), as well as National Treasury Budget and Reporting Regulations SA22 and SA23.

4.5.1 Personnel Expenditure

The percentage personnel expenditure is essential in the budgeting process as it reflects on current and future efficiency. The table below indicates the percentage of the municipal budget that was spent on salaries and allowance for the past two financial years and that the Municipality is well within the national norm of between 35 to 40%:

Financial year	Total Expenditure salary and allowances	Total Operating Expenditure	Percentage
	R'000	R'000	
2021/22	33 010	65 949	50.05
2022/23	34 303	71 033	48.29

Table 139: Personnel Expenditure

Below is a summary of Councillor and staff benefits for the year under review:

Financial year	2021/22		2022/23	
	Actual	Original Budget	Adjusted Budget	Actual
Description	R'000			
Councillors (Political Office Bearers plus Other)				
Basic salaries and wages	2 657	2 229	2 920	2 926
Motor vehicle allowance	205	743	55	53
Other allowances	310	281	281	290
Sub Total	3 172	3 253	3 256	3 269
% increase/ (decrease)	-8,15	2,55	2,65	3,06

Financial year	2021/22	2022/23		
Description	Actual	Original Budget	Adjusted Budget	Actual
	R'000			
Senior Managers of the Municipality				
Salary	3 738	3 676	3 721	3 819
Contributions	527	581	576	565
Allowances	600	553	559	559
Other benefits	228	205	205	197
Performance bonus	0	0	0	0
Sub Total	5 093	5 015	5 061	5 140
% increase/ (decrease)	124.49	-1.53	-0.63	0.92
Other Municipal Staff				
Basic Salaries and Wages	17 211	18 395	17 916	18 537
Contributions	3 169	4 058	4 303	4 308
Allowances	505	1 880	1 779	1 646
Housing allowance	51	128	95	57
Overtime	857	1 058	1 201	1 148
Other benefits or allowances	2 952	526	692	643
Sub Total	24 745	26 045	25 986	26 339
% increase	400	5.25	5.02	6.44
Total Municipality	33 010	34 313	34 303	34 748
% increase/ (decrease)	2.64	3.95	3.92	5.27

Table 140: Personnel Expenditure

Chapter 5

This chapter provides details regarding the financial performance of the Municipality for the 2022/23 financial year.

Component A: Statements Of Financial Performance

The Statement of Financial Performance provides an overview of the financial performance of the Municipality and focuses on the financial health of the Municipality.

5.1 Financial Summary

5.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2022/23 financial year:

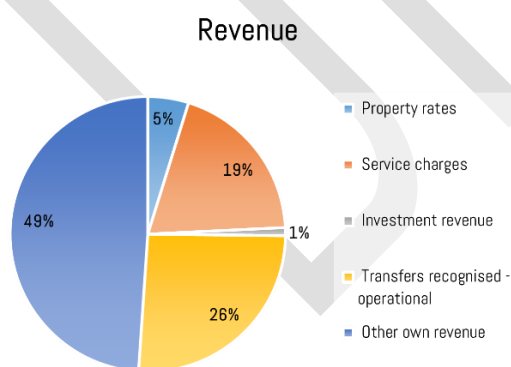
Financial Summary						
R'000						
Description	2021/22	2022/23			2022/23% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Financial Performance						
Property rates	4 657	5 565	5 852	5 516	-0.88	-6.09
Service charges	22 834	26 075	24 595	22 400	-16.41	-9.80
Investment revenue	–	857	939	1 093	21.58	14.10
Transfers recognised - operational	31 828	25 082	24 811	29 825	15.90	16.81
Other own revenue	28 782	41 858	32 271	56 347	25.71	42.73
Total Revenue (excluding capital transfers and contributions)	88 101	99 437	88 467	115 181	13.67	23.19
Employee costs	30 949	31 059	31 047	31 587	1.67	1.71
Remuneration of Councillors	3 183	3 300	3 303	3 318	0.54	0.46
Depreciation & asset impairment	12 207	7 219	7 229	12 258	41.11	41.03
Finance costs	2 922	953	909	2 767	65.54	67.16
Bulk purchases	11 735	12 600	11 466	10 737	-17.35	-6.78
Transfers and subsidies	215	356	151	12	-2750.72	-1109.90

Financial Summary						
R'000						
Description	2021/22	2022/23			2022/23% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Other expenditure	49 817	52 073	40 553	77 880	33.14	47.93
Total Expenditure	111 028	107 559	94 657	138 560	22.37	31.69
Surplus/(Deficit)	(22 927)	(8 122)	(6 190)	(23 380)	65.26	73.52
Transfers recognised - capital	12 904	23 887	24 947	23 887	0	-4.44
Gains and other operations	-	2 321	2 321	(708)	427.76	427.76
Surplus/(Deficit) for the year	(10 023)	13 444	16 436	1 215	-1006.67	-1252.97
<u>Capital expenditure & funds sources</u>						
Capital expenditure						
Transfers recognised - capital	12 904	23 887	24 947	23 887	0	-4.44
Total sources of capital funds	12 904	23 887	24 947	23 887	0	-4.44
<u>Financial position</u>						
Total current assets	21 137	24 241	16 142	17 252	-40.51	6.44
Total non-current assets	287 180	217 762	232 253	288 734	24.58	19.56
Total current liabilities	(18 561)	(31 729)	(16 395)	(21 513)	-47.49	23.79
Total non-current liabilities	(24 794)	(14 288)	(24 797)	(26 099)	45.25	4.99
Community wealth/Equity	(264 963)	(195 985)	(207 203)	(258 374)	24.15	19.81
<u>Cash flows</u>						
Net cash from (used) operating	5 225	10 295	10 295	20 756	50.40	50.40
Net cash from (used) investing	(11 903)	(6 338)	(6 338)	(21 318)	70.27	70.27
Net cash from (used) financing	-	-	-	-	0	0
Cash/cash equivalents at the beginning of the year	3 041	9 718	9 718	2 479	-292.02	-292.02
Cash/cash equivalents at the year end	9 718	13 675	13 675	3 041	-349.69	-349.69

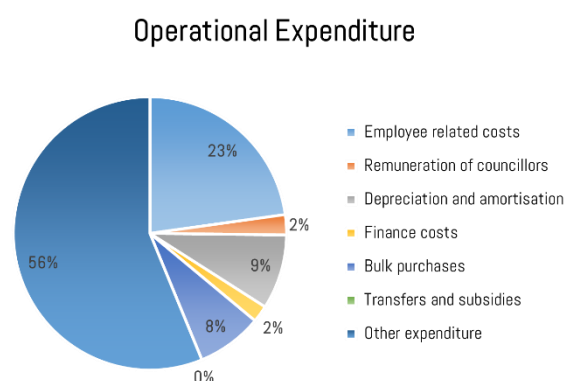
Financial Summary						
R'000						
Description	2021/22	2022/23			2022/23% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Cash backing/surplus reconciliation						
Cash and investments available	3 041	9 718	9 718	2 479	-292.02	-292.02
Balance - surplus (shortfall)	3 041	9 718	9 718	2 479	-292.02	-292.02
Asset register summary (WDV)						
Asset register summary (WDV)	287 180	-	-	-	0	0
Depreciation & asset impairment	12 207	7 219	7 229	12 258	41.11	41.03
Repairs and Maintenance	1 621	3 003	1 693	1 579	-90.17	-7.21
Free services						
Cost of Free Basic Services provided	2 767	3 207	3 207	3 325	3.57	3.57
Revenue cost of free services provided	4 744	5 344	5 344	5 038	-6.07	-6.07
<i>Variations are calculated by dividing the difference between actual and original/adjustments budget by the actual.</i>						

Table 141: Financial Performance 2022/23

The following graphs indicate the various types of revenue and expenditure items in the municipal budget for 2022/23:



Graph 8.: Revenue



Graph 9.: Operating Expenditure

5.1.2 Revenue Collection by Vote

The table below indicates the revenue collection performance by vote:

Vote Description	2021/22	2022/23			2022/23% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
	R'000					
Vote 1 - Mayoral & Council	-	-	-	-	0	0
Vote 2 - Municipal Manager	-	-	-	-	0	0
Vote 3 - Corporate Services	1 056	1 146	2 215	1 299	13.36	-41.36
Vote 4 - Budget & Treasury	44 154	51 390	51 617	56 138	9.24	8.76
Vote 5 - Planning and Development	-	-	-	-	0	0
Vote 6 - Community and Social Services	1 703	1 626	1 623	1 615	-0.67	-0.49
Vote 7 - Sport and Recreation	2	4	1	1	-86.38	-41.32
Vote 8 - Housing	16	15	12	11	-24.86	-8.22
Vote 9 - Public Safety	24 456	36 583	26 859	54 286	48.39	102.11
Vote 10 - Road Transport	2 054	1 149	1 150	1 140	-0.77	-0.85
Vote 11 - Waste Management	3 039	3 290	3 388	3 002	-8.76	-11.40
Vote 12 - Waste Water Management	3 271	3 391	3 483	2 751	-18.86	-21.00
Vote 13 - Water	4 313	4 997	4 491	3 451	-30.93	-23.16
Vote 14 - Electricity	16 939	19 733	18 575	15 373	-22.09	-17.24
Total Revenue by Vote	101 005	123 323	113 414	139 067	12.77	22.62

Variations are calculated by dividing the difference between actual and original/adjustments budget by the actual.

Table 142: Revenue by Vote

5.1.3 Revenue Collection by Source

The table below indicates the revenue collection performance by source for the 2022/23 financial year:

Description	2021/22	2022/23			2022/23 % Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
	R'000					
Property rates	4 657	5 334	5 516	5 180	-2.90	-6.10
Property rates – penalties and collection charges	-	231	336	337	45.90	0.18
Service charges - electricity revenue	15 637	18 449	17 290	14 764	-19.97	-14.61

Description	2021/22	2022/23			2022/23 % Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
	R'000					
Service charges - water revenue	3 088	3 416	2 911	2 882	-15.64	-0.99
Service charges - sanitation revenue	2 079	2 071	2 157	2 225	7.43	3.15
Service charges - refuse revenue	2 030	2 139	2 237	2 528	18.21	13.04
Service charges - other	-	-	-	-	-	-
Rentals of facilities and equipment	1 754	1 755	1 768	1 732	-1.31	-2.05
Interest earned - external investments	-	857	939	1 093	27.52	16.41
Interest earned - outstanding debtors	-	1	33	5	232.18	-86.11
Fines	23 990	35 642	26 688	54 092	51.76	102.68
Licences and permits	467	942	171	194	-79.36	13.62
Agency services	194	210	209	185	-11.94	-11.38
Transfers recognised - operational	31 828	25 082	24 811	29 825	18.91	20.21
Transfers recognised - capital	12 904	23 887	24 947	23 887	-	-4.25
Other revenue	2 377	3 308	3 402	139	-95.79	-95.91
Gains on disposal of property, plant and equipment (PPE)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	101 005	123 323	113 414	139 067	12.77	22.62

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.

Table 143: Revenue by Source

5.1.4 Operational Services Performance

The table below indicates the operational services performance for the 2022/23 financial year:

Financial Performance of Operational Services - Operating Cost						
R'000						
Description	2021/22	2022/23			2022/23 % Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Water	5 866	5 299	6 018	6 345	19.73	5.43
Wastewater (Sanitation)	4 008	3 413	3 262	3 406	-0.23	4.41
Electricity	13 300	15 514	13 992	12 807	-17.45	-8.47

Financial Performance of Operational Services - Operating Cost						
R'000						
Description	2021/22	2022/23			2022/23 % Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Waste Management	6 675	2 924	2 875	6 163	110.74	114.33
Housing	72	25	8	5	-78.59	-29.66
Component A: sub-total	29 922	27 176	26 155	28 726	5.70	9.83
Roads and Stormwater	14 372	11 302	12 981	14 338	26.86	10.45
Component B: sub-total	14 372	11 302	12 981	14 338	26.86	10.45
Planning	711	831	887	773	-7.02	-12.92
Component C: sub-total	711	831	887	773	-7.02	-12.92
Libraries	1 338	1 448	1 389	1 506	3.98	8.41
Cemeteries	10	172	96	654	280	580.63
Social Services: Other	2	21	4	1	-96.69	-82.78
Component D: sub-total	1 349	1 642	1 489	2 161	31.60	45.07
Environmental Protection	-	-	-	-	0	0
Component D: sub-total	-	-	-	-	0	0
Public Safety	4 538	31 054	24 138	53 543	72.42	121.82
Fire Services and Disaster Management	51	107	89	54		
Component E: sub-total	4 590	31 161	24 227	53 596	72.00	121.22
Sport and Recreation	262	533	484	238	-55.31	-50.81
Component F: sub-total	262	533	484	238	-55.31	-50.81
Financial Services	22 274	18 937	14 268	17 403	-8.10	21.97
Administration	27 612	10 097	8 610	11 669	15.57	35.53
Office of the MM	3 497	3 086	3 030	3 689	19.54	21.74
Office of the Mayor	6 441	5 116	4 846	5 261	2.85	8.58
Component G: sub-total	59 823	37 235	30 754	38 022	2.11	23.63
Total Expenditure	111 028	109 879	96 978	137 852	25.46	42.15

Variations are calculated by dividing the difference between actual and original/adjustments budget by the actual.

Table 144: Operational Services Performance

5.2 Financial Performance Per Municipal Function

5.2.1 Water Services

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	4 313	4 997	4 491	3 451	-30.93
Expenditure:					
Employees	1 513	1 707	1 584	1 567	-8.16
Repairs and Maintenance	577	371	926	839	126.09
Other	3 776	3 221	3 507	3 938	22.25
Total Operational Expenditure	5 866	5 299	6 018	6 345	19.73
Net Operational (Service) Expenditure	(1 553)	(302)	(1 526)	(2 893)	857.31
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 145: Financial Performance: Water Services

5.2.2 Wastewater (Sanitation) Provision

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	3 271	3 391	3 483	2 751	-18.86
Expenditure:					
Employees	976	965	1 032	1 021	5.79
Repairs and Maintenance	72	213	135	93	-56.37
Other	2 960	2 236	2 096	2 292	2.51
Total Operational Expenditure	4 008	3 413	3 262	3 406	-0.23
Net Operational (Service) Expenditure	(737)	(23)	221	(654)	2785.21
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 146: Financial Performance: Wastewater (Sanitation) Services

5.2.3 Electricity

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	16 939	19 733	18 575	15 373	-22.09
Expenditure:					
Employees	–	454	403	235	-48.11
Operational cost	216	196	138	138	-29.79
Other	13 084	14 865	13 451	12 434	-16.35
Total Operational Expenditure	13 300	15 514	13 992	12 807	-17.45
Net Operational (Service)	3 639	4 219	4 583	2 566	-39.18
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 147: Financial Performance: Electricity

5.2.4 Waste Management

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	3 039	3 290	3 388	3 002	-8.76
Expenditure:					
Employees	837	719	891	869	20.81
Operational cost	72	361	121	82	-77.40
Other	5 766	1 844	1 863	5 212	182.67
Total Operational Expenditure	6 675	2 924	2 875	6 163	110.74
Net Operational (Service)	(3 636)	366	513	(3 161)	-963.95
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 148: Financial Performance: Waste Management

5.2.5 Housing

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	16	15	12	11	-24.86
Expenditure:					
Employees	-	-	-	-	0
Operational cost	6	6	6	5	-15.45
Other	66	19	1	-	-100
Total Operational Expenditure	72	25	8	5	-78.59
Net Operational (Service)	(56)	(10)	5	6	-158.73
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 149: Financial Performance: Housing

5.2.6 Roads and Stormwater

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	2 054	1 149	1 150	1 140	-0,77
Expenditure:					
Employees	9 365	6 888	8 633	8 971	30,24
Operational cost	379	622	494	522	-15,97
Other	4 629	3 792	3 855	4 844	27,73
Total Operational Expenditure	14 372	11 302	12 981	14 338	26,86
Net Operational (Service)	(12 318)	(10 153)	(11 832)	(13 198)	29,99
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 150: Financial Performance: Roads and Stormwater

5.2.7 Planning and Building Control

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	-	-	-	-	0
Expenditure:					
Employees	693	715	852	751	4.96
Operational cost	17	39	32	22	-44.53
Other	(0)	76	2	-	-100
Total Operational Expenditure	711	831	887	773	-7.02
Net Operational (Service)	(711)	(831)	(887)	(773)	-7.02
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 151: Financial Performance: Planning and Building Control

5.2.8 Libraries

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	1 686	1 597	1 596	1 595	-0.09
Expenditure:					
Employees	1 263	1 263	1 211	1 456	15.29
Operational cost	46	42	49	41	-0.67
Other	29	144	129	9	-93.86
Total Operational Expenditure	1 338	1 448	1 389	1 506	3.98
Net Operational (Service)	348	148	206	89	-39.78
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 152: Financial Performance: Libraries

5.2.9 Cemeteries

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	17	29	27	20	-32.53
Expenditure:					
Employees	-	-	-	-	0
Operational cost	-	-	-	-	0
Other	10	172	96	654	280
Total Operational Expenditure	10	172	96	654	280
Net Operational (Service)	7	(143)	(69)	(634)	343.36
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 153: Financial Performance: Cemeteries

5.2.10 Childcare; Aged Care; Social Programmes

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	1	-	-	-	0
Expenditure:					
Employees	-	-	-	-	0
Operational cost	2	18	3	2	-86.80
Other	-	3	1	(2)	-162.64
Total Operational Expenditure	2	21	4	1	-96.69
Net Operational (Service)	(0)	(21)	(4)	(1)	-96.69
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 154: Financial Performance: Childcare, Aged Care, Social Programmes

5.2.11 Public Safety (Traffic and Law enforcement)

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	24 456	36 583	26 859	54 286	48.39
Expenditure:					
Employees	3 146	3 476	3 485	3 152	-9.32
Operational cost	951	555	602	426	-23.26
Other	442	27 023	20 051	49 964	84.90
Total Operational Expenditure	4 538	31 054	24 138	53 543	72.42
Net Operational (Service)	19 918	5 528	2 721	744	-86.55
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 155: Financial Performance: Public Safety (Traffic and Law Enforcement)

5.2.12 Fire Services and Disaster Management

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	-	-	-	-	0
Expenditure:					
Employees	-	-	-	-	0
Repairs and Maintenance	20	83	33	18	-78.76
Other	32	24	56	36	49.77
Total Operational Expenditure	51	107	89	54	-49.96
Net Operational (Service) Expenditure	(51)	(107)	(89)	(54)	-49.96
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 156: Financial Performance: Fire Services and Disaster Management

5.2.13 Sport and Recreation

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				%
Total Operational Revenue (excluding tariffs)	2	4	1	1	-86.38
Expenditure:					
Employees	184	168	164	158	-6.01
Operational cost	52	72	83	62	-13.55
Other	26	292	237	18	-93.99
Total Operational Expenditure	262	533	484	238	-55.31
Net Operational (Service)	(259)	(529)	(483)	(238)	-55.08
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 157: Financial Performance: Sport and Recreation

5.2.14 Office of the Municipal Manager

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				%
Total Operational Revenue (excluding tariffs)	-	-	-	-	0
Expenditure:					
Employees	3 113	2 743	2 712	3 180	15.91
Operational cost	272	137	112	318	132.32
Other	112	206	206	191	-7.12
Total Operational Expenditure	3 497	3 086	3 030	3 689	19.54
Net Operational (Service)	(3 497)	(3 086)	(3 030)	(3 689)	19.54
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 158: Financial Performance: Office of the Municipal Manager

5.2.15 Administration

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	1 749	1 701	1 775	1 720	1.09
Expenditure:					
Employees	2 383	3 500	2 427	2 106	-39.84
Repairs and Maintenance	2 849	2 868	2 698	2 560	-10.74
Other	22 379	3 729	3 486	7 004	87.83
Total Operational Expenditure	27 612	10 097	8 610	11 669	15.57
Net Operational (Service) Expenditure	(25 863)	(8 395)	(6 835)	(9 949)	18.51
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 159: Financial Performance: Administration

5.2.16 Office of the Mayor

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	-	-	-	-	0
Expenditure:					
Employees	1 300	4 069	4 072	4 706	15.63
Repairs and Maintenance	291	484	386	321	-33.68
Other	4 850	562	388	235	-58.23
Total Operational Expenditure	6 441	5 116	4 846	5 261	2.85
Net Operational (Service) Expenditure	(6 441)	(5 116)	(4 846)	(5 261)	2.85
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 160: Financial Performance: Office of the Mayor

5.2.17 Financial Services

Description	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	42 365	49 689	49 842	54 418	9.52
Expenditure:					
Employees	6 176	7 691	6 883	6 734	-12.45
Repairs and Maintenance	9 770	6 255	4 073	8 346	33.42
Other	6 327	4 990	3 312	2 323	-53.45
Total Operational Expenditure	22 274	18 937	14 268	17 403	-8.10
Net Operational (Service) Expenditure	20 092	30 752	35 574	37 015	20.37
<i>Variances are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 161: Financial Performance: Financial Services

5.3 Grants

5.3.1 Grant Performance

The Municipality had a total amount of R50.34 million for infrastructure and other projects available that was received in the form of grants from the National and Provincial Governments during the 2022/23 financial year.

The performance in the spending of these grants is summarised as follows:

Grant Performance						
R'000						
Description	2021/22	2022/23			2022/23 % Variance	
	Actual	Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
<u>Capital Transfers and Grants</u>						
National Government:	41 908	47 193	47 093	51 925	10.03	10.26
Equitable share	18 461	20 139	20 139	20 139	0	0
Department of Water Affairs	7 496	17 360	17 360	17 360	0	0
Municipal Infrastructure Grant (MIG)	4 908	6 870	6 870	6 870	0	0
Expanded Public Works Programme (EPWP)	1 898	1 074	1 074	1 074	0	0
Integrated National Electrification Programme	-	-	-	-	0	0
COVID-19 Support Grant	7 264	-	-	4 471	0	0
Finance Management Grant (FMG)	1 881	1 750	1 650	2 010	14.88	21.85
Provincial Government:	2 380	1 739	2 628	1 734	-0.30	-34.03
Municipal Service Delivery and Capacity Building	-	-	-	-	0	0
Proclaimed roads	49	50	50	43	-13.04	-13.05
Community Development Workers Operating Grant	110	94	123	95	1.38	-22.69
Library Grant	1 684	1 595	1 595	1 595	0	0
SMME Booster Grant	-	-	-	-	0	0
Municipal Finance Improvement Programme	500	-	-	-	0	0
Financial Management Support Grant	1	-	(140)	-	0	-100
Human Settlements	-	-	1 000	-	0	-100
Department of Sport and Recreation	-	-	-	-	0	0
Municipal drought support grant	-	-	-	-	0	0
Allocation in Kind	37	-	-	-	0	0

Grant Performance						
R'000						
Description	2021/22	2022/23			2022/23 % Variance	
	Actual	Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Municipal Drought Support Grant	400	-	-	-	0	0
District Municipality	-	-	-	-	0	0
Grant mSCOA	400	-	-	-	0	0
Covid-19 Support Grant	43	36	36	53	45.84	45.84
Other Grant Providers	-	-	-	-	0	0
Private Enterprise - COVID-19	43	36	36	53	45.84	45.84
SETA	44 731	48 968	49 757	53 711	9.69	7.95
Total Capital Transfers and Grants	41 908	47 193	47 093	51 925	10.03	10.26

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.

Table 162: Grant Performance for 2022/23

5.3.2 Level of Reliance on Grants & Subsidies

Financial year	Total grants	Total	Percentage
	and subsidies received	Operating Revenue	
	R'000	R'000	%
2021/22	44 731	88 101	50.77
2022/23	53 711	115 181	46.63

Table 163: Reliance on Grants

5.3.3 Three Largest Assets

The following table indicates the details of the three largest assets within the Municipality:

Asset 1		
Name	WSIG: Construction of bulk sewer line in Matjiesfontein	
Description	Construction of bulk sewer line	
Asset Type	Sanitation Infrastructure	
Key Staff Involved	Technical Department	
Staff Responsibilities	Manager Infrastructure	
Asset Value as at 30 June 2023	2021/22 R million	2022/23 R million

	2 378	15 180
Asset 2		
Name	MIG: 435154 - New Paved Streets - Matjiesfontein	
Description	Roads	
Asset Type	Civil structures: Roads	
Key Staff Involved	Technical Department	
Staff Responsibilities	Manager Infrastructure	
Asset Value as at 30 June 2023	2021/22 R million	2022/23 R million
	786	4 540
Asset 3		
Name	Goldnerville New Gabions and Channel	
Description	New Stormwater Channels	
Asset Type	Infrastructure Stormwater Management	
Key Staff Involved	Technical Department	
Staff Responsibilities	Manager Infrastructure	
Asset Value as at 30 June 2023	2021/22 R million	2022/23 R million
	1 713	1 434

Table 164: Three Largest Assets

5.3.4 Sources of Finance for Capital Expenditure

The following table indicates the sources of finance used for capital expenditure during the financial year:

Details	2021/22	2022/23				
	<i>Audited outcome</i>	Original Budget (OB)	Adjustment Budget	Actual	Adjustment to OB Variance	Actual to OB Variance
Source of finance						
Description	R'000				%	
Grants and subsidies	12 904	23 887	24 947	23 887	4,44	0
Own funding	-	152	173	173	14.02	14.02
Total	12 904	24 039	25 120	24 060	4.50	0.09
Percentage of finance						
Grants and subsidies	100	99.37	99.31	99.28	-0.06	-0.09
Own funding	-	0.63	0.69	0.72	9.11	13.92

Details	2021/22	2022/23				
	<i>Audited outcome</i>	Original Budget (OB)	Adjustment Budget	Actual	Adjustment to OB Variance	Actual to OB Variance
Source of finance						
Description	R'000				%	
Capital expenditure						
Description	R'000				%	
Water and sanitation	-	17 460	17 557	17 352	0.56	-0.62
Electricity	-	-	-	-	0	0
Housing	-	-	-	-	0	0
Roads and storm water	-	6 527	6 526	6 527	0	0
Other	-	52	36	182	-30.13	249.95
Total	-	24 039	24 120	24 060	0.34	0.09
Percentage of expenditure						
Water and sanitation	-	72.63	72.79	72.12	0.22	-0.71
Electricity	-	-	-	-	0	0
Housing	-	-	-	-		
Roads and storm water	-	27.15	27.06	27.13	-0.34	-0.09
Other	-	0.22	0.15	0.76	-30.37	249.63

Table 165: Sources of Finance for Capital Expenditure

5.3.5 Grants made by the Municipality

The following table indicates the grants made by the Municipality during the financial year:

All organisations or person in receipt of grants provided by the Municipality	Nature of Project	Conditions attached to funding	Value 2021/22 (R'000)	Total Amount committed over previous and future years
Indigent households	Repairs and maintenance on electrical and plumbing equipment in private houses and indigent burials	None	12	400

Table 166: Grants Made by the Municipality

5.4 Asset Management

5.4.1 Repairs and Maintenance

Description	2021/22	2022/23			
	Actual (Audited Outcome)	Original Budget	Adjustment Budget	Actual	Budget variance
		R'000			
Repairs and Maintenance Expenditure	1 621	3 003	1 693	1 579	-6.73

Table 167: Repairs & Maintenance

5.5 Financial Ratios Based on Key Performance Indicators

5.5.1 Liquidity Ratio

Description	Basis of calculation	2021/22	2022/23
		Audited outcome	Pre-Audited outcome
Current Ratio	Current assets/current liabilities	1.05	0.80
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.90	0.69
Liquidity Ratio	Cash and equivalents/Trade creditors and short-term borrowings	0.15	0.12

Table 168: Liquidity Financial Ratio

5.5.2 IDP Regulation Financial Viability Indicators

Description	Basis of calculation	2021/22	2022/23
		Audited outcome	Pre-Audited outcome
Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure	38.8%	24.1%
Total Outstanding Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.1%	9.1%
Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3.57	3.94

Table 169: Financial Viability National KPAs

5.5.3 Employee Costs

Description	Basis of calculation	2021/22	2022/23
		Audited outcome	Pre-Audited outcome
Employee costs	Employee costs/ (Total Revenue - capital revenue)	35.13%	27.42%

Table 170: Employee Costs

5.5.4 Repairs and Maintenance

Description	Basis of calculation	2021/22	2022/23
		Audited outcome	Pre-Audited outcome
Repairs and maintenance (R&M) as a percentage of total revenue excluding capital revenue	R&M/ (total revenue excluding capital revenue)	1.84	1.37

Table 171: Repairs and Maintenance Ratio

Component B: Cash Flow Management and Investments

Cash flow management is critical to the Municipality as it enables the organisation to assess whether enough cash is available at any point in time to cover the council's commitments. Cash flow is rigorously managed and monitored on a regular basis.

5.6 Cash Flow

Description	2021/22	2022/23		
	Audited Outcome	Original Budget	Adjusted Budget	Actual
	R'000			
Cash flow from operating activities				
Receipts				
Property Rates	4 579	4 792	4 792	4 817
Service Charges	21 797	23 225	23 225	21 795
Government Grants	30 777	37 982	37 982	48 677
Interest	280	673	673	415
Other receipts	8 484	9 082	9 082	69 545
Payments				
Suppliers and employees	(60 231)	(64 685)	(64 685)	(123 812)
Finance charges	(461)	(773)	(773)	(682)
Transfers and Grants	-	-	-	-
Net cash from/(used) operating activities	5 225	10 295	10 295	20 756
Cash flows from investing activities				
Receipts				
Proceeds on disposal of PPE	(0)	-	-	-
Decrease (Increase) in non-current debtors	151	-	-	95
Decrease (increase) other non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
Payments				
Capital assets	(12 054)	(6 338)	(6 338)	(21 413)
Net cash from/(used) investing activities	(11 903)	(6 338)	(6 338)	(21 318)
Cash flows from financing activities				
Receipts				
Repayment of other financial and cash equivalents	-	-	-	-

Description	2021/22	2022/23		
	Audited Outcome	Original Budget	Adjusted Budget	Actual
	R'000			
Increase/(decrease) in consumer deposits	-	-	-	-
Payments				
Repayment of borrowing	-	-	-	-
Net cash from/(used) financing activities	-	-	-	-
Net increase/ (decrease) in cash held	(6 677)	3 957	3 957	(562)
Cash/cash equivalents at the year begin:	9 718	3 041	3 041	3 041
Cash/cash equivalents at the year-end:	3 041	6 998	6 998	2 479

Table 172: Cash Flow

5.7 Gross Outstanding Debtors Per Service

Financial year	Rates	Trading services	Economic services	Housing rentals	Other	Total
		(Electricity and Water)	(Sanitation and Refuse)			
R'000						
2021/22	248	4 006	(45)	569	11	4 789
2022/23	214	2 928	(38)	1 430	111	4 645
Difference	(34)	(1 078)	7	862	100	(144)
% growth year on year	-13,9	-26,9	-15,2	151,6	945,2	-3,0

Note: Figures exclude provision for bad debt

Table 173: Gross Outstanding Debtors per Service

5.8 Total Debtors Age Analysis

Financial year	Less than 30 days	Between 30-60 days	Between 60-90 days	More than 90 days	Total
	R'000				
2021/22	1 661	457	370	8 177	10 666
2022/23	1 646	485	474	9 427	12 033
Difference	(15)	28	104	1 250	1 366

Financial year	Less than 30 days	Between 30-60 days	Between 60-90 days	More than 90 days	Total
	R'000				
% growth year on year	-0,93	6,05	28,14	15,28	12,81

Note: Figures exclude provision for bad debt.

Table 174: Outstanding Debtor Age Analysis

5.9 Borrowing and Investments

5.9.1 Municipal Investments

Actual Investments		
R'000		
Investment type	2021/22	2022/23
	Actual	Actual
Deposits – Bank	3 041	2 479
Total	3 090	2 479

Table 175: Municipal Investments

5.9.1 Municipal Borrowing

Actual Investments		
R'000		
Investment type	2021/22	2022/23
	Actual	Actual
Financial Leases	3	2
Total	3	2

Table 176: Municipal Borrowing

Chapter 6

Component A: Auditor-General Opinion 2021/22

6.1 Auditor-General Report 2021/22

Details	
Audit Report Status:	Adverse opinion
Issue raised	Corrective steps implemented
<p>Property, plant, and equipment:</p> <p>The AG was unable to obtain sufficient appropriate audit evidence for property, plant, and equipment, due to inadequate information presented in the fixed assets register. The AG was unable to confirm the physical assets by alternative means. The AG was also unable to obtain sufficient and appropriate audit evidence of the adjustments on the balances previously disclosed due to insufficient supporting information. Consequently, The AG was unable to determine whether any adjustments relating to property, plant, and equipment of R190 796 446 (2021: 202 678 338) as disclosed in note 7, depreciation and amortisation of R9 117 123 (2021: 10 988 220) as disclosed in note 32, Impairment losses as disclosed in note 33 of R1 535 793 (2021: 739 600) and contracted services of the prior year (2021) as disclosed in note 36 of R7 477 323 to the financial statements were necessary.</p> <p>Also, the Municipality did not account for its infrastructure asset additions at the appropriate purchase price, in accordance with GRAP 17, Property, Plant, and Equipment. The Municipality did not maintain proper records management so that additions are recorded at amounts evidenced by supporting documentation. Consequently, property, plant and equipment are overstated by R5 653 244.</p> <p>In addition, the Municipality did not write off expenditure on projects which were discontinued and where no future economic benefits are expected as required by GRAP 17, Property, Plant, and Equipment. Consequently, property, plant and equipment are overstated by R1 306 213 and loss on disposal of property, plant and equipment is understated by the same amount.</p> <p>Furthermore, the Municipality did not disclose in note 7.5 infrastructure assets under construction valued at R5 218 686, for which there was no capital expenditure for three years, as required by GRAP 17.</p>	<p>Corrective measures are as follows:</p> <ul style="list-style-type: none"> 📄 Review and update Asset Register 📄 Correction of the WIP projects
<p>Revenue from exchange transactions:</p> <p>Service charges</p> <p>The AG was unable to obtain sufficient and appropriate audit evidence to confirm the value of consumed services provided and amount due to the Municipality due to faulty conventional water and electricity meters. The AG was unable to confirm the service charges through alternative means. Consequently, The AG was unable to determine if any adjustments to</p>	<p>Investigate faulty meters, as well as meter readings</p>

Details	
revenue from exchange transactions: service charges of R22 834 044 as disclosed in note 24, receivables from exchange transactions amounting to R5 220 521 as disclosed in note 3, and impairment losses amounting to R21 723 900 as disclosed in note 33 were required to the financial statements.	
<p>Revenue from exchange transactions:</p> <p>Interest, dividends and rent on land earned</p> <p>The Municipality did not correctly calculate interest charged on outstanding debtor accounts in accordance with the GRAP 9, Revenue from exchange transactions, as the Municipality only raised interest on the current outstanding balance and not the accumulated balance in the current financial year. Consequently, the interest, dividends and rent on land earned as disclosed in note 28 is understated by R7 101 002 and Receivables from exchange transactions is understated with the same amount in the current year. Additionally, there was an impact on the surplus for the period and on the accumulated surplus</p>	Investigate the entire population. Implement appropriate verification controls
<p>Revenue from non-exchange transactions:</p> <p>Fines, penalties, and forfeits</p> <p>The Municipality did not record all the provincial traffic fines, as required by GRAP 23, Revenue from non-exchange transactions, due to the Municipality not performing the required reconciliations. The AG was unable to determine the impact on the amount of fines revenue as it was impracticable to do so.</p> <p>Additionally, the Municipality did not record revenue of traffic offences at the full amount. Consequently, fines, penalties and forfeits in note 20 and Statutory receivables from non-exchange transactions in note 5 are understated by R2 071 878. Additionally, there was an impact on the surplus for the period and on the accumulated surplus</p>	None
<p>Revenue from non-exchange transactions:</p> <p>Transfers and subsidies</p> <p>The Municipality only disclosed in note 22 the amount received from the National Treasury instead of its DoRA equitable share allocation as required by GRAP 23, Revenue from non-exchange transactions. Consequently, the disclosure included in transfers and subsidies in note 22 is understated by R7 103 000.</p>	Adjust the Annual Financial Statements (AFS)
<p>Revenue from non-exchange transactions:</p> <p>Property rates</p> <p>The Municipality incorrectly levied agricultural properties incorrectly and afforded rebates not due to these properties as required by GRAP 23, Revenue from non-exchange transactions. Consequently, the amounts disclosed in note 19 to the financial statements for property rates levies and rates rebates are overstated by R9 349 507 and R8 385 324, respectively. This also impacts the comparative figures, but it was impractical to determine the extent of the misstatement. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.</p>	<p>List of possible properties being considered for re-evaluation will be drawn up and kept on record.</p> <p>It will be ensured that there is correct compliance with the property rates regulations as promulgated per GN R195 in Government Gazette 33016 of 12 March 2010.</p> <p>AFS will be adjusted with the misstatements identified (see Annexure A and B) attached for the final calculations</p>
Revenue from non-exchange transactions:	None



Details	
<p>Surcharges and taxes</p> <p>The Municipality did not appropriately recognise in note 23 the VAT portion of capital grants spending as required by GRAP 17, Property, Plant, and Equipment, resulting in the overstatement of R1 035 394 of the unspent conditional grants and receipts, transfers and subsidies, property plant and equipment and surcharges and taxes by the same amount. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.</p>	
<p>Receivables from exchange transactions:</p> <p>The Municipality did not apportion the outstanding balances between the amounts recoverable in the next twelve months and the amount not recoverable in the next twelve months, as required in terms of GRAP 1, Presentation of Financial Statements, which resulted in the current portion of accounts receivable disclosed in note 3 being overstated by R1 029 149 and the non-current portion understated by the same amount.</p>	None
<p>Statutory receivables from non-exchange transactions:</p> <p>The AG was unable to obtain sufficient and appropriate audit evidence that receivables from non- exchange transactions, disclosed in note 5 to the financial statements, had been appropriately recorded, as the Municipality did not submit a full age analysis listing of the traffic fines receivable. The AG was unable to confirm through alternative means. Consequently, The AG was unable to determine if any adjustment was required to be made to the fines receivables disclosed at R5 482 713 in note 5 to the financial statements.</p>	Corrections to be made
<p>Statutory receivables from exchange transactions:</p> <p>The AG was unable to obtain sufficient and appropriate audit evidence to confirm the Value Added Tax (VAT) receivable as the Municipality had not submitted all VAT returns by 30 June 2022. Alternative procedures could not be performed to confirm the reliability of the VAT receivable. Consequently, The AG was unable to confirm if any adjustments were required to the statutory receivables from exchange transactions disclosed in note 4 of the financial statements at R6 175 830.</p>	Adjustment of AFS
<p>Payables from exchange transactions:</p> <p>The Municipality did not appropriately account for the 1% National Treasury payments towards the outstanding audit fees payable in accordance with GRAP 1, Presentation of Financial Statements. Consequently, payables from exchange transactions as disclosed in note 13 understated by R2 698 841 (2021: 1 997 330), operational costs in note 40 is understated by R2 679 414 (2021: 2 908 263) and transfers and subsidies are understated by R5 378 255 (2021: 2 096 077).</p> <p>The Municipality inappropriately capitalised in note 7 the VAT input from its capital spending as part of the asset purchase prices, contrary to GRAP 17, Property, Plant, and Equipment requirements. Consequently, property, plant and equipment and payables from exchange transactions are overstated by R1 523 602 (2021: 1 523 602).</p>	Management takes note of the recommendation and will review the current business process to explore ways to improve it as well as document any undocumented procedures. These procedures will be supported by system generated evidence

Details	
<p>Inventory:</p> <p>The AG was unable to obtain sufficient and appropriate audit evidence for Inventory as the Municipality did not have an adequate system of records management to account for inventory consumed due to bulk water meters not working effectively during the financial year. The AG was unable to confirm the inventory by alternative means. Consequently, The AG was unable to determine whether adjustments relating to Inventory of R306 365 (2021: 640 536) disclosed in note 2, the inventory consumed of R2 591 486 (2021: 2 293 690) as disclosed in note 37 and material losses as disclosed in note 40.4 and note 47.1.10 of R1 809 150 (2021: 1704 341) to the financial statements were necessary.</p>	<p>Review of the entire Inventory / Stores Management System with remedial actions and recommendations to address all prior year and current year audit findings.</p> <p>Management will put together an action plan to address the deficiencies with the measurement of water</p> <p>Corrections to be made.</p> <p>Adjustment of AFS</p>
<p>Provisions:</p> <p>The Municipality did not value the rehabilitation of landfill sites provision in note 17 of the annual financial statements based on the obligation to rehabilitate by the next financial year as required by the licence to operate and GRAP 19, Provisions, Contingent Liabilities and Contingent Assets. Consequently, provisions and property, plant and equipment were understated by R1 778 529.</p>	<p>Adjust Financial Statements. Correction of interest cost</p> <p>Review of AFS</p>
<p>Contracted services</p> <p>The Municipality inappropriately recognised wages paid under the Expanded Public Works Programme as contracted services in note 36 instead of the employee related costs as required by GRAP 25, Employee Benefits. This has resulted in the overstatement of contracted services in note 36 by R1 238 978 and the understatement of employee related costs in note 30 by the same amount. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.</p>	<p>Corrections to be made</p> <p>Management will enhance their understanding of the financial reporting framework to ensure that journals are correctly allocated and classified.</p> <p>Correction to Cash flow Statement as per Management comments</p>
<p>Impairment losses</p> <p>The AG was unable to obtain sufficient and appropriate audit evidence could not be obtained over the Impairment losses as disclosed in note 33.2 of the financial statements as the amounts disclosed within this note does not agree with the impairment disclosed in note 3, receivables from exchange transactions, note 5, statutory receivables from non-exchange transactions. Consequently, I am unable to determine if any adjustments relating to the impairment note of R21 723 900 (2021: 16 913 999) were necessary.</p>	<p>Adjustments to disclosure notes in AFS. Adjustments in AFS, included note 5.2 All accounts will be reviewed and linked to the correct mSCOA Guides</p>
<p>Change in accounting estimates:</p> <p>The Municipality did not disclose all changes in estimates made in the financial statements as required by GRAP 3, Accounting Policies, Changes in Accounting Estimates and Errors. The change in estimate adjustments made to the provisions to decommissioning, restoration, and similar liabilities as disclosed in note 17 of the financial statements has not been disclosed in note 44: change in accounting estimates. Consequently, the change in estimates disclosure is understated with R11 980 598 (2021: 5 819 889) in the financial statements.</p>	<p>Already adjusted in the AFS of 2021/22 to be submitted to Auditor-General</p>
<p>Financial instruments:</p> <p>The Municipality did not make all the qualitative and quantitative disclosures required by GRAP 104; Financial Instruments as disclosed in note 49. Some financial instruments were incorrectly recorded and not in accordance with the reporting requirements. The AG was unable to</p>	<p>Management adjusts the financial statements with the misstatements identified</p>

Details	
determine the full extent of the omitted disclosure as it was impractical to do so.	
<p>Principal-agent disclosures:</p> <p>The Municipality did not appropriately disclose the principal-agent arrangements to which it is a party, as required by GRAP 109, Accounting by Principals and Agents as no separate disclosure was included within the financial statements. The AG was unable to determine the full extent of the omitted disclosure as it was impractical to do so.</p>	None
<p>Segment reporting:</p> <p>The Municipality did not appropriately account for the segment report as disclosed in note 57 and as required by GRAP 18, Segment Reporting as various calculation differences were identified from the supporting schedules, the reporting segments was not linked to the general information disclosed in the financial statements and various reconciliations was not performed. The AG was unable to determine the full extent of the omitted disclosure as it was impractical to do so.</p>	Corrections to be made
<p>Statement of comparison of budget and actual amounts:</p> <p>The Municipality did not appropriately disclose the statement of comparison of budget and actual amounts as required by GRAP 24, Presentation of Budget Information in Financial Statements, as various disclosure misstatements were identified that do not provide a fair presentation which will assist users in understanding the material departures from the approved budget. The AG was unable to determine the full extent of the omitted disclosed as it was impracticable to do so.</p>	Adjustment of AFS
<p>Cash flow statement:</p> <p>Net cash flows from operating activities</p> <p>The Municipality did not correctly prepare and disclose the net cash flows from operating activities as required Standards of GRAP 2, Cash flow statements. This was due to multiple errors in determining cash flows from operating activities. The AG was not able to determine the full extent of the errors in the net cash flows from operating activities as it was impracticable to do so. Consequently, The AG was unable to determine whether any adjustments to cash flows from operating activities as stated at R6 541 151 in the financial statements were necessary.</p>	Correction to Cash flow Statement as per Management comments. Adjustment of AFS
<p>Cash flow statement:</p> <p>Net cash flows from investing activities:</p> <p>The Municipality did not correctly prepare and disclose the net cash flows from investing activities as required Standards of GRAP 2. This was due to multiple errors in determining cash flows from investing activities. The AG was not able to determine the full extent of the errors in the net cash flows from investing activities as it was impracticable to do so. Consequently, The AG was unable to determine whether any adjustments to cash flows from investing activities as stated at R136 288 in the financial statements were necessary.</p> <p>Additionally, sufficient and appropriate audit evidence could not be obtained for sub-notes to the Cash flow statement with the heading "Allocation for Cash" or "Calculation of cash flow" included in notes 2to</p>	Correction to Cash flow Statement as per Management comments. Adjustment of AFS

Details	
9, note 1 to 31 and note 33 to 41 to the financial statements. These disclosures are not required by GRAP, and no accounting policy related to these disclosures was developed and included in the financial statements.	
<p>Corrections of errors</p> <p>The AG was unable to obtain sufficient and appropriate audit evidence for the prior year adjustments disclosed in note 42 and 43 due to the status of the accounting records. The AG was unable to confirm the disclosures of these adjustments by alternative means. Consequently, The AG was unable to determine whether any adjustment was necessary to the prior year adjustments as disclosed in the financial statements.</p>	None
<p>Unspent conditional grants</p> <p>During 2021, The AG was unable to obtain sufficient appropriate audit evidence for unspent conditional grants due to the status of the accounting records. The AG was unable to confirm the liability by alternative means. Consequently, The AG was unable to determine whether any adjustments were necessary to the corresponding figures of the unspent conditional liability opening balance of R8 401 013 as disclosed in note 14 of the financial statements. My audit opinion in the financial period ended 2020-21 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effect of this matter on the comparability of the unspent conditional grants for the current period.</p>	<p>Management adjusts the financial statements with the misstatements identified.</p> <p>Adjustment of AFS.</p> <p>Correction to Cash flow Statement as per Management comments</p>
<p>Operational Costs</p> <p>The Municipality inappropriately recognised in the prior financial year change in estimate adjustment on the non-current provisions, as contributions to provisions under operational cost as disclosed in note 40 to the financial statements rather than property, plant and equipment, as required by GRAP 19, <i>Provisions, Contingent Liabilities and Contingent Assets</i>. Consequently, the operational cost was overstated by R5 819 889 in the 2021 year, with property, plant and equipment being understated by the same amount. My opinion on the current year financial statements is modified because of the effect of this matter on the comparability of the operational costs as well as the property, plant and equipment for the current year.</p>	<p>Issue 1</p> <ul style="list-style-type: none"> 🔍 Controls will be reviewed, and the population will be investigated. Correcting journals will be processed where necessary. 🔍 Correction AFS <p>Issue 2</p> <ul style="list-style-type: none"> 🔍 Corrections to be made 🔍 Management will enhance their understanding of the financial reporting framework to ensure that journals are correctly allocated and classified

Table 177: AG Report 2021/22

Component B: Auditor-General Opinion 2022/23

6.2 Auditor-General Report 2022/23

Details	
Audit Report Status:	Adverse opinion
Issue raised	Corrective steps implemented
<p>Property, plant and equipment</p> <p>The Auditor General was unable to obtain sufficient appropriate audit evidence for property, plant, and equipment, due to inadequate information presented in the fixed assets register. I was unable to confirm the physical assets by alternative means. I was also unable to obtain sufficient and appropriate audit evidence of the adjustments to the comparative figures which also impacts the current year balances due to insufficient supporting information. Consequently, I was unable to determine whether any adjustments relating to property, plant, and equipment of R265 748 621 (2022: R263 528 149) as disclosed in note 7, depreciation and amortisation of R12 257 598 (2022: R12 207 183) as disclosed in note 32, Impairment losses as disclosed in note 33 of R50 307 929 (2022: R23 471 777) in the financial statements were necessary</p> <p>Also, the Municipality did not disclose all projects under construction as part of work in progress, as required by GRAP 17, Property, plant and equipment, due to the Municipality including a project that was under construction to be part of completed assets. Consequently, work in progress as disclosed in note 7.3 and delayed projects as disclosed in note 7.4 is understated by R 7 757 885, and completed projects is overstated with R 7 757 885 in the current year, while it was impracticable to quantify the impact in the prior periods</p> <p>Furthermore, the Municipality did not recognise all additions made to infrastructure assets in accordance with GRAP 17, Property, plant and equipment, as additions to property, plant and equipment were identified which were not recorded in the financial statements. Consequently, property, plant and equipment as disclosed in note 7 and payables from exchange transactions as disclosed in note 14 was understated by R1 709 567 in the financial statements. The work in progress disclosure included in note 7.3 was further also understated with this amount.</p> <p>Furthermore, the Municipality recorded a disposal of land linked to Reconstruction and Development Programme (RDP) houses in property, plant and equipment while the land has been transferred in prior periods and will not consist of a current year disposal in accordance with GRAP 17, Property, plant and equipment. Consequently, property, plant and equipment as disclosed in note 7 is understated and loss of disposal of property, plant and equipment as disclosed in note 41 is overstated with R4 411 483 in the financial statements.</p> <p>In addition, the Municipality recorded land that does not meet the recognition criteria in accordance with GRAP 17, Property, plant and equipment. The land recorded belonged to other governmental entities. Consequently, property, plant and equipment as disclosed in note 7 was</p>	<p>In terms of "Movable Asset Register not completely recorded". A review of the internal control system on the moveable assets of the Municipality By Whom: Finance/Infrastructure Department By When: 31 June 2024</p> <p>In terms of "Incorrect Classification". Fixed Asset Register to be adjusted By Whom: Finance Department By When: August 2024</p> <p>In terms of "Disposals": Adjust the Fixed Asset Register. By Whom: Finance/Infrastructure/Community services Department By When: 30 June 2024</p> <p>In terms of "Land belonging to other government entities", the finding has been resolved. Matjiesfontein/Hospital) Management will adjust the Fixed Assets Register, Erf 104 will be removed from the Asset Register By Whom: Finance Department By When: June 2024</p> <p>Erf 6 is the property of Laingsburg Municipality see attached the wined report, register in name of Municipality By Whom: None By When: June 2024</p> <p>Erf 104, Matjiesfontein was the property of Laingsburg Municipality but it was transfer to Private owner- see wined report, the necessary adjustment will be complete in asset register By Whom: Finance Department By When: June 2024</p> <p>In terms of "Internal Control deficiencies in the recording of start date for depreciation of additions".</p>

Details	
<p>overstated and accumulated surplus understated by R2 214 406 in the financial statements.</p> <p>Lastly, the Municipality did not recognise properties held in accordance with GRAP 16, investment property. Properties that were held for capital appreciation and/or to earn rental income were incorrectly recognised as property, plant and equipment. Investment property as disclosed in note 9 was understated by R1 681 847 while property, plant and equipment as disclosed in note 7 was overstated by the same amount</p>	<p>A review of the internal control system on the moveable assets of the Municipality</p> <p>By Whom: Finance</p> <p>By When: April 2024 to June 2024</p> <p>In terms of "Fixed Asset Register deficiencies".</p> <p>Investigate the whole population</p> <p>By When: Management</p> <p>By Whom: August 2024</p> <p>In terms of "Addition to PPE (WIP) not completely recorded in the fixed Asset Register".</p> <p>Adjust the WIP.</p> <p>By Whom: Finance/Infrastructure Department</p> <p>By When: Final AFS</p>
<p>Revenue from non-exchange transactions</p> <p>Fines, penalties, and forfeits</p> <p>The Municipality did not record revenue from traffic offences in accordance with GRAP 23 Revenue from non-exchange transactions, these fines were not recorded at the full amount as per the supporting documentation and/or were not recorded at all. Consequently, fines, penalties and forfeits in note 20 and statutory receivables from non-exchange transactions in note 5 are understated by R6 825 501 (2022: R2 071 878). Additionally, there was a consequential impact on the surplus for the period, statutory receivables from non-exchange transactions, impairment losses and on the accumulated surplus.</p>	<p>Investigation and monitoring to be done.</p> <p>By Whom: N Hendrikse</p> <p>By When: June 2024</p> <p>Oversee that system is maintained.</p> <p>By Whom: N Hendrikse</p> <p>By When: January 2024</p> <p>Processes to be adjusted.</p> <p>By Whom: N Hendrikse</p> <p>By When: May 2024</p> <p>Correction in AFS</p> <p>By Whom: G Bothma</p> <p>By When: Final AFS</p>
<p>Revenue from exchange transactions</p> <p>Service charges</p> <p>The Auditor General was unable to obtain sufficient and appropriate audit evidence to confirm the value of consumed services provided as the conventional water and electricity meters were faulty. I was unable to confirm the service charges through alternative means. Consequently, I was unable to determine if any adjustments to revenue from exchange transactions: service charges of R22 124 527 (2022: R22 540 182) as disclosed in note 24, receivables from exchange transactions amounting to R 5 017 566 (2022: R5 375 591) as disclosed in note 3, and impairment losses amounting to R 48 536 969 (2022: R21 935 984) as disclosed in note 33 were required to the financial statements.</p>	<p>The financial statements will be amended with the current and the prior period disclosures.</p> <p>Accounting for the free water and electricity will be carried out monthly.</p> <p>By Whom: GS Bothma</p> <p>By When: Adjusted AFS, November 2023</p>
<p>Receivables from exchange transactions</p> <p>The Auditor General could not obtain sufficient and appropriate audit evidence on a credit journal adjustment processed through receivables</p>	<p>No recalculation for 'Impairment Provision' has been done at this stage as the projected misstatement on accounts like the first item, is not material</p>



Details	
<p>from exchange transactions and debited to accumulated surplus as the adjustment was not adequately supported with initiating supporting documents. Consequently, I was unable to determine if any adjustments to note 3 relating to receivables from exchange transactions stated at R5 017 566 and note 19 relating to accumulated surplus stated R259 073 502 was appropriate and could not be confirmed through alternative means</p>	
<p>Statutory receivables from exchange transactions</p> <p>The Auditor General was unable to obtain sufficient and appropriate audit evidence to confirm the value added tax (VAT) receivable as the Municipality had not maintained appropriate records to reconcile the VAT receivable disclosed. Alternative procedures could not be performed to confirm the reliability of the VAT receivable. Consequently, I was unable to determine if any adjustments were required to the statutory receivables from exchange transactions disclosed at R7 229 602 (2022: R 6 615 286) in note 4 of the financial statements.</p>	<p>Laingsburg Municipality to submit VAT return on or before due dates</p> <p>By When: E Hermanus</p> <p>By Whom: Monthly</p>
<p>Statutory receivables from non-exchange transactions</p> <p>The Auditor General could not obtain sufficient and appropriate audit evidence on a credit journal adjustment processed through statutory receivables from non-exchange transactions and debited to accumulated surplus as the adjustment was not adequately supported with initiating supporting documents. Consequently, I was unable to determine if any adjustments to note 5 relating to statutory receivables from non-exchange transactions stated at R4 283 469 and note 19 relating to accumulated surplus stated R259 073 502 was appropriate and could not be confirmed through alternative means.</p>	<p>No recalculation for 'Impairment Provision' has been done at this stage as the projected misstatement on accounts like the first item, is not material</p>
<p>Inventories</p> <p>The Auditor General was unable to obtain sufficient and appropriate audit evidence for inventory as the Municipality did not have an adequate system of records management to account for inventory consumed due to bulk water meters not working effectively during the financial year. I was unable to confirm the inventory by alternative means. Consequently, I was unable to determine whether adjustments relating to inventory of R270 700 (2022: R306 365) disclosed in note 2, the inventory consumed of R2 542 020 (2022: R2 591 486) as disclosed in note 37 and material water losses as disclosed in note 40.2 and note 47.1.10 of R1 603 339 (2022: R1 809 150) to the financial statements were necessary</p>	<p>The populations for the account numbers were checked and errors were discovered that could be corrected.</p> <p>By Whom: N Quinn</p> <p>By When: March 2024</p> <p>Starting on the 1st of August 2023, all day-to-day inventory consumed items are purchased through the stores programs and received and issued automatically by the financial system.</p> <p>From the 1st of November 2023, a permanent store employee has been employed, which will lead to improved control over inventory used and accurate recording and accounting for each stock item counted.</p> <p>By Whom: N Quinn and K Gertse</p> <p>By When: 1 January 2024</p> <p>Issue 1 and 3:</p> <p>Starting on the 1st of August 2023, all day-to-day inventory consumed items are purchased through the stores programs and received and issued automatically by the financial system.</p> <p>From the 1st of November 2023, a permanent store employee has been employed, which will lead to improved control over inventory used and accurate recording and accounting for each stock item counted.</p>

Details	
	<p>Issue 2:</p> <p>Management will put plans in place to address the deficiencies identified By Whom: N Quinn and K Gertse, J Komanisi By When: March 2024</p> <p>Management will put plan in place to address the deficiencies identified. By Whom: J Komanisi By When: February 2024 with the draft budget</p>
<p>Payables from exchange transactions</p> <p>The Municipality recorded unallocated receipts relating to traffic fines incorrectly as advance payments within the payables from exchange transactions note and not as statutory receivables from non-exchange transactions in accordance with GRAP 1, Presentation of financial statements. The Municipality did not reduce the statutory receivable from non-exchange transactions for fines with the receipts received. Consequently, payables from exchange transactions as disclosed in note 14 and statutory receivables from non- exchange transactions as disclosed in note 5 is overstated with R 4 380 645 in the financial statements</p>	<p>A proper reconciliation will be done. By Whom: Traffic Department By When: February 2024</p>
<p>Provisions</p> <p>The Municipality did not value the rehabilitation of landfill sites provision in note 18 as require by GRAP 19, Provisions, Contingent Liabilities and Contingent Assets as the Municipality did not adhere to the operating licence of the landfill site to rehabilitate once the site is fully utilised Consequently, provisions as disclosed in note 18 were understated by R1 643 083 (2022: R4 921 198), property, plant and equipment as disclosed in note 7 is overstated by R3 727 923 (2022: R 2 460 599), Interest, dividends and rent on land earned as disclosed in note 34 is understated by R 2 084 840 (2022: R2 460 599). In addition, I could not obtain sufficient and appropriate audit evidence over amounts disclosed in note 18.2, as the Municipality did not support the amount and disclosure made with the licence to operate. Consequently, I was unable to determine if the amounts disclosed of R26 134 142 (2022: R24 739 847) is appropriate</p>	<p>Extend useful life By Whom: Infrastructure Department By When: March 2024</p>
<p>Impairment losses</p> <p>The Auditor General was unable to obtain sufficient and appropriate audit evidence over the impairment losses as disclosed in note 33.2 of the financial statements as the amounts disclosed within this note does not agree with the impairment disclosed in note 3, receivables from exchange transactions and note 5, statutory receivables from non-exchange transactions. Consequently, am unable to determine if any were necessary relating to the impairment note disclosed at R48 536 969 (2022: R21 935 984).</p>	<p>Note 33 in the Annual Financial Statements has been improved to align to the Provision Accounts. Note 33 in the Annual Financial Statements has been improved to align to the Provision Accounts. By Whom: Consultant By When: 30 April 2024</p>
<p>Reclassification of annual financial statements</p> <p>The Auditor General was unable to obtain sufficient and appropriate audit evidence for the prior year adjustments disclosed in note 42 relating to reclassification of annual financial statements due to the status of the accounting records. I was unable to confirm the disclosures of these adjustments by alternative means. Consequently, I was unable to</p>	<p>Adjust AFS By Whom: Consultant By When: June 2024</p>

Details	
determine whether any adjustment was necessary to the prior year adjustments as disclosed in the financial statements.	
<p>Correction of error</p> <p>The Auditor General was unable to obtain sufficient and appropriate audit evidence for the prior year adjustments disclosed in note 43 relating to correction of error due to the status of the accounting records. They were unable to confirm the disclosures of these adjustments by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the prior year adjustments as disclosed in the financial statements</p>	<p>The AFS is amended with the findings above.</p> <p>By Whom: Consultant By When: 30 June 2024</p>
<p>Cash flow statement</p> <p>Net cash flows from operating activities</p> <p>The Municipality did not correctly prepare and disclose the net cash flows from operating activities as required by GRAP 2, Cash flow statements. This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from operating activities as stated at R20 755 604 in the financial statements were necessary</p>	<p>Management will conduct an in-depth investigation on these transactions again and the appropriate corrections will be made.</p> <p>Management will urgently contact the Vendor about completing the detection of the difference in the balances as mentioned above</p> <p>By Whom: G Bothma/ E Hermanus By When: 30 March 2024/ 31 January 2024</p>
<p>Commitments</p> <p>Commitments were not accounted for in terms of GRAP 1, Presentation of financial statements, as the Municipality recorded rate-based contracts for consulting engineers as part of commitments. Consequently, commitments as disclosed in note 48 is overstated by R4 209 819, in the financial statements.</p>	<p>Training and capacitation on the financial reporting requirements for the disclosure of commitments in the AFS.</p> <p>Adjustment of the financial statements of the disclosure note for commitments.</p> <p>By Whom: Management By When: June 2024</p>
<p>Unauthorised expenditure</p> <p>The Municipality did not include all unauthorised expenditure in note 46.1 to the financial statements, as required by section 125(2)(d) of the MFMA, as the Municipality incorrectly calculated the unauthorised expenditure in the current year by using the pre-adjusted trial balance votes resulting in an understatement of R4 129 761 in the financial statements</p>	<p>If agreed, Management will adjust note 46.1 in the AFS as undertaken in the answer to Comaf 64</p> <p>By Whom: Consultant By When: Afs 2023/24</p>
<p>Change in accounting estimates</p> <p>The Municipality did not disclose all changes in estimates made in the financial statements as required by GRAP 3, Accounting Policies, Changes in Accounting Estimates and Errors. The change in estimate adjustments made to the provisions to decommissioning, restoration, and similar liabilities as disclosed in note 18 of the financial statements has not been disclosed in note 44: change in accounting estimates. Consequently, the change in estimates disclosure is understated with R3 129 739 (2022: R4 239 128) in the financial statements. Statement of comparison of budget vs actual amounts</p>	<p>Extend useful life</p> <p>By Whom: Infrastructure Department By When: March 2024</p>
<p>Statement of comparison of budget vs actual amounts</p> <p>The Municipality did not appropriately disclose the statement of comparison of budget and actual amounts as required by GRAP 24, Presentation of Budget Information in Financial Statements, as various</p>	<p>The amendment will be calculated in the meantime and applied in amended AFS when permitted.</p> <p>By Whom: Consultant and G Bothma By When: August 2024</p>

Details	
disclosure misstatements were identified that do not provide a fair presentation which will assist users in understanding the material departures from the approved budget. I was unable to determine the full extent of the omitted disclosure as it was impracticable to do so.	
<p>Financial Instruments</p> <p>The Municipality did not make all the qualitative and quantitative disclosures required by GRAF 104, Financial Instruments as disclosed in note 49. Some financial instruments were incorrectly recorded, including the capital risk management, the credit risk management disclosure and liquidity risk management disclosure. The disclosure was not in accordance to the reporting requirements. I was unable to determine the full extent of the omitted disclosure as it was impractical to do so.</p>	<p>Adjust AFS By When: Consultants By Whom: AFS 2023/24</p>
<p>Operational costs</p> <p>During 2022, the Municipality did not accurately record operating expenditure occurred as required in GRAP 1, Presentation of financial statements as disclosed in note 40. Consequently, audit fees of the prior year are overstated by R2 587 406 in the financial statements.</p>	<p>Made corrections By Whom: GS Bothma By When: AFS 2023/24</p>

Table 178: AG Report 2022/23



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