



ANNUAL REPORT

2023/24



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CHAPTER 1

Component A: Executive Mayor's Foreword

It's an honour to present the 2023/24 Annual Report for Laingsburg Municipality in terms of the Local Government: Municipal Systems Act (32 of 2000) and the Local Government Municipal Finance Act (56 of 2003).

The Annual Report gives an account of work that was undertaken during the past financial year.

Reflecting on the past year, there has been work done on the ground to address the needs of our people as stipulated in our Integrated Development Plan (IDP). This reflection must strengthen our purpose as we continue to collaborate with our stakeholders towards fulfilment of our strategic objectives.

Our focus extends beyond the present, aiming to create a town, where not only the current generation but also our children and their descendants, can enjoy a multitude of opportunities for a successful fulfilling lives.

To shape the Laingsburg of tomorrow, we recognize the need to lay a solid foundation today. This involves building safe communities and achieving service delivery excellence.

We present the Annual Report in our efforts to implement our Service Delivery and Budget Implementation Plan (SDBIP) 2023/24 the year under review. The Report serves as a reload of accounting mechanisms to our communities on the institutional achievements, challenges mitigation and remedial measures implemented to address the Auditor-General's Management Letter, while it reflects progress achieved in service delivery there are still undesirable challenges.

For the year under review, the Municipality had remained stagnant on a adverse audit outcome. The outcome has been stagnant for the past three (3) years. It is extremely critical for the Municipality to improve the audit option.

Despite all the challenges, the Municipality was able to complete capital projects to improve service delivery.

In our pursuit of long term sustainability, operations for the Town is paramount. This Report outlines our progress towards its crucial objectives.

I express my gratitude to all the officials who have invested countless hours and tirelessly works towards making Laingsburg a beacon of hope for all.

All our efforts during this period, we made possible by working together as a team, which includes the Chairpersons of Committee's, fellow Councillors, the entire Management Team, Staff Members and our Stakeholders.

Your constructive criticisms remain a pillar of our public participation and solid foundation for good governance and service delivery.



.....
COUNCILLOR AMANDA KLEINBOOI
EXECUTIVE MAYOR OF LAINGSBURG

DR. KLEINBOOI



Component B: Executive Summary

1.1 Municipal Manager's Overview

The Laingsburg Municipality prepared its Annual Report for the year under review in line with section 121 of the Local Government Municipal Finance Management Act, Act 56 of 2003 as well as accompanying circulars, templates and guidelines and the Municipal Systems Act (32 of 2000). The Report provides an overview of the performance and progress made by the Municipality in fulfilling its strategic objectives and priorities as aligned in the Integrated Development Plan (IDP), budget as well as Provincial and National strategically Directives.

This Report highlights all the programmes and projects we embarked on during this period to enhance service delivery.



The past year has proven to be particularly difficult for our Local Municipality due to various issues. Economic conditions controlling us as a country continued to impact negatively on the collection rate of revenue. The reality of unemployment and the inability of the economy to create meaningful employment has a negative impact on the Municipality. These factors and the financial challenges have compromised the Municipality's ability to perform against certain deliverables.

Over the past five (5) years, the Municipality has faced both challenges and successes, navigating a drought, load shedding and power outages. These trials tested the resilience of our Residents, Officials, Management Councillors And Stakeholders. Despite these adversities, the Municipality demonstrates resilience, ensuring the community of basic service delivery. The collective strength that emerged positioned us for a promising future.

We are however, making strides towards mitigating both strategically and operational risk focussed on improved audit outcomes. As the Municipality, we are also working to employing all measures to move from an adverse opinion we have obtained for the last three (3) years to an improved audit outcome that we will pride ourselves of.

We extended our deepest gratitude to all political leadership for corporation and oversight role on the work we done.

I would therefore like to thank all for having insured to make 2023/24 a success.

We still have a lot of work to do but we are making good progress, if we as a Municipality is focused to deliver basic services and improve the quality of life of all our valued citizens.

Our existence as a Municipality depends on the community and I would like to take this opportunity to express our sincere and profound appreciation on the constructive criticism from our community which serves as a stepping stone to realize our objectives.

J Booyesen

Municipal Manager

1.2 Municipal Overview

This report addresses the performance of the Laingsburg Municipality in the Western Cape with respect to its core legislative obligations. Local government must create a 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 2023/24 Annual Report reflects on the performance of the Laingsburg Municipality for the period 1 July 2023 to 30 June 2024. 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 **2023/24** financial year. This shows an **11.87%** increase in 2023/24.

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

Year	Number of Households	Total Population	African	Coloured	Indian	White	Other
2023/24	3314	11 582	715	9135	4	1677	51

Source: Stats SA Census, 2011

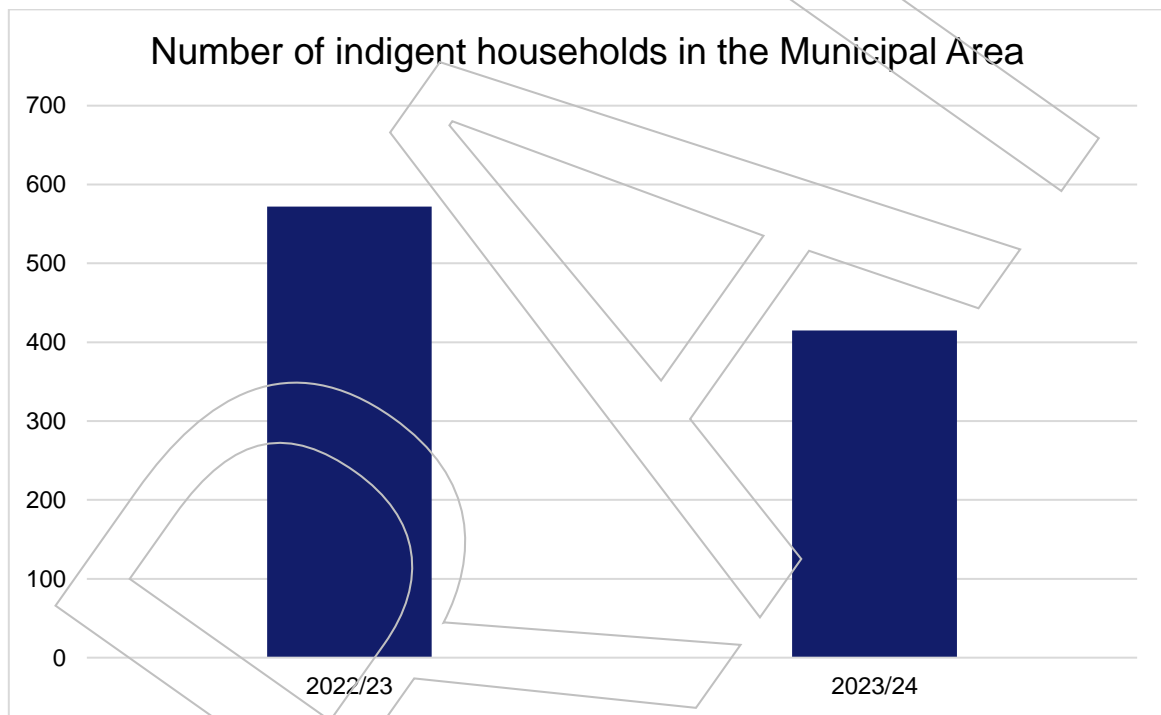
Table 1: Demographic Information of the Municipal Area – Total Population

1.3.2 Households

Households	2019/20	2020/21	2021/22	2022/23	2023/24
Number of households in the municipal area	2 862	2 862	2 862	3314	3314
Number of indigent households in the municipal area	784	653	546	572	415

Table 2: Total Number of Households

The graph below shows that the total number of indigent households decreased from 572 households in the 2022/23 financial year to 415 households in the 2023/24 financial year:



1.3.3 Socio Economic Status

Financial Year	Housing Backlog	Unemployment Rate	Households with no Income	HIV/AIDS Prevalence 2010	Urban/rural household split
2022/23	914	20.2%	123 HH	1%	91%/9%
2023/24	944	20.3%	123HH	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 11 582 with 3 314 households. The Municipality's main socio-economic challenges include the municipal inability to attract investors to the town, high unemployment and declining school enrolment. Agriculture has historically been the dominant sector in the region, but there has been strong growth in finance, insurance, real estate and business services which are 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 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:

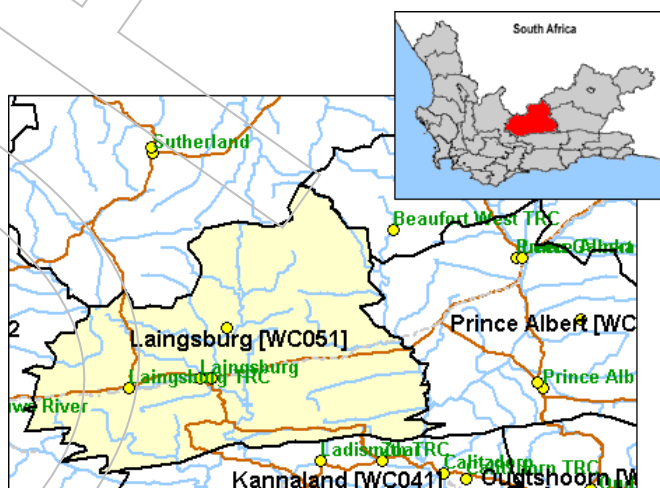


Figure 1.: Laingsburg Area Map

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-1700s. 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 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 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 parasites than patrons. Lord Randolph Churchill is still remembered for "borrowing" a hunting dog which he never returned.

Olive Schreiner lived in her 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, Matjesfontein 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, and thriller writer - sent his superb "Unofficial Despatches" from there.

All were 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 Bosluiskloof 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's economic sector
Construction	Although the construction industry only makes up 5.2% of the economic activities of Laingsburg, this sector is growing again
Finance	The finance sector consists mainly of private sector businesses and services, which are 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



Key Economic Activities	Description
	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 the economic activities of Laingsburg
Electricity, gas and water	This sector contributes 10.2% of the economic activities of Laingsburg

Table 5: Key Economic Activities

1.4 Service Delivery Overview

1.4.1 Basic Services Delivery Performance Highlights

Highlights	Description
The completion of the Matjiesfontein Waste water treatment works	This plant improved the municipal ability to deliver a reliable waste water service to the community of Matjiesfontein while protecting the environment for future generations
The Refurbishment of waste water pump stations	This upgrade ensures that the Laingsburg community gets an improved sanitation service and eliminates sewer spillages
Zoutkloof water augmentation	This project ensured the water supply to the community was reliable and consistent even during the peak season

Table 6: Basic Services Delivery Highlights

1.4.2 Basic Services Delivery Challenges

Service Area	Challenge	Actions to address
Waste management	Landfill site depleted	The municipality has applied for additional funding to assist with the combating of its challenges
Waste management	Illegal dumping by the community	
Water management	Community is wasteful in their water use	

Table 7: Basic Services Delivery Challenges

1.4.3 Proportion of Households with Access to Basic Services

Description	2022/23	2023/24
	%	
Electricity service connections	3187	3312
Water - available within 200 m of dwelling	3187	3312
Sanitation - Households with at least VIP service	93	93
Waste collection - kerbside collection once a week	3187	3312

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	2022/23	2023/24
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]	0%	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 2024 [(Total outstanding service debtors/annual revenue received for services) x 100]	46.96%	40.23%
Financial viability is 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 Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, impairment and Loss on Disposal of Assets)	0.6%	1.58%

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
HR Policies	All policies was reviewed and tabled to Council

Table 10: Municipal Transformation and Organisational Development Highlights

1.6.2 Municipal Transformation and Organisational Development Challenges

Description	Actions to address
Vacant posts	Critical posts were filled but still other vacancies needs to be filled

Table 11: Municipal Transformation and Organisational Development Challenges

1.7 Auditor-General Report

1.7.1 Audited Outcomes

Year	2020/21	2021/22	2022/23	2023/24
Opinion received	Qualified	Adverse	Adverse	To be announced

Table 12: Audit Outcomes

1.8 IDP/Budget Process 2023/24

The table below provides details of the key deadlines for the IDP/Budget process 2023/24:

Activity	Responsible person	Date
IDP Time Schedule	A. Abrahams	23 August 2023
Budget Process Plan	A. Groenewald	23 August 2023
Approved Draft 2023/24 IDP	Abrahams	29 March 2023
Approved Draft Budget 2023/24	Groenewald	29 March 2023
Submission of IDP and Budget to MEC, Provincial and National Treasury	A. Abrahams and A. Groenewald	31 March 2023
21 Days Public Comments on IDP and Budget	A. Abrahams and A. Groenewald	31 March -21 April 2023
IDP Roadshow	Mayor A. Kleinbooi	15-23 May 2023
Approved Final 2023/24 IDP	A. Abrahams	31 May 2023
Approved Final Budget 2023/24	A. Groenewald	31 May 2023
Submission of Final IDP and Budget to MEC, Provincial and National Treasury	A. Abrahams and A. Groenewald	31 May 2023
Service Delivery and Budget Implementation Plan (SDBIP) 2023/24	Mayor A. Kleinbooi	14 June 2023

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	2022/23	2023/24
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 and CDW's assist Municipal Officials in the IDP and Budget by mobilizing the community to attend Meetings, Roadshows and Imbizo's
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	It is difficult to call Community Meetings due to poor attendance, door-to-door campaigns with the assistance of CDW's and Ward Committee members were conducted. The municipality is also looking into other mechanisms to attract communities to attend meetings

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 2024, 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 2023/24 financial year:

Council Members	Capacity	Political Party
Councillor Amanda Kleinbooi	Executive Mayor	PA
Councillor Samuel Laban	Deputy Mayor	KDF
Councillor Mike Gouws	Speaker	ANC
Councillor Johanna Botha	Councillor	ANC
Councillor Aletta Theron	Councillor	DA
Councillor Lindi Potgieter	Councillor	DA
Councillor Juliet Pieterse	Councillor	DA

Table 17: Council 2023/24

Below is a table which indicates the Council meetings attendance for the 2023/24 financial year:

Meeting Dates	Council Meetings Attendance	Apologies for Non-Attendance
7 July 2023	General Council Meeting	0
18 July 2023	General Council Meeting	0
22 August 2023	Additional Agenda Meeting	0
26 October 2023	General Council Meeting	0
20 November 2023	Special Council Meeting	0
29 January 2024	General Council Meeting	0
29 February 2024	Council Budget Meeting	0
13 March 2024	Special Council Meeting	0
27 March 2024	Special Council Meeting	0
25 April 2024	General Council Meeting	0
4 June 2024	Council Budget Meeting	0
24 June 2024	General Council Meeting	0

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 2023/24 financial year

Portfolio Committee	Meeting dates	Apologies for non-attendance
MPAC meeting	13 September 2023	0
Council committee meeting	21 September 2023	0
MPAC meeting	21 November 2023	0
MPAC meeting	28 February 2024	0
MPAC meeting	12 June 2024	0

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
Alida Groenewald	Senior Manager Finance and Compliance services	Yes
John Komanisi	Senior Manager Infrastructure	Yes
Noeline Gouws	Manager Corporate services	Yes
Neil Hendrikse	Manager 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
CFO Forum	A. Groenewald and G. Bothma	Provincial planning, assistance and buy-in
Provincial Coordinating Forum	Mayor Kleinbooi, J. Booysen and A. Groenewald	Planning and developing of provincial programmes and projects
District Coordinating Forum	Mayor Kleinbooi, J. Booysen, A. Groenewald and J. Komanisi	District alignment, programmes and projects

Name of Structure	Members	Outcomes of Engagements/Topics Discussed
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, N Gouws	Joint Planning
District Public Participation Forum and Communication Forum	A. Abrahams, W. Adams, k. Mokgobo S. Gouws, M. Walters, R. Pedro	Public Participation and Communication
Provincial Public Participation and Communication Forum	A. Abrahams, W. Adams, K. Mokgobo, S. Gouws, M. Walters, R. Pedro	Public Participation and Communication
District EPWP	J. Komanisi, J. Mouton, K. Mauries, L. Tshikhovi	Progress Reports, implementation, assistance and guidance
Provincial EPWP	J. Komanisi, J. Mouton	Progress Reports, implementation, assistance and guidance
ICT Forums	R. Pedro	ICT Initiatives, assistance and programmes
District LED Forums	W. Adams, M. Walters	Local Economic Development
Provincial LED Forums	W. Adams, M. Walters	Local Economic Development
SDF Forum	N. Gouws, P. Buys, J. Willemse, H. Jansen, J. Lottering	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 details 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 GCIS	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

The below table indicates 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	23 May 2023	45
Ward 2 IDP Roadshow	22 May 2023	37
Ward 3 IDP Roadshow	18 May 2023	23
Ward 4 IDP Roadshow	15 May 2023	28

Table 23: Public Meetings

2.6.2 Ward Committees

The ward committees support the ward councillor who receives reports on development, participates in development planning processes, and facilitates 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	4 July 2023
Johan Verrooi	Deputy Chair / Health	1 August 2023
Benjamin Horn	Business	5 September 2023
Ilse Harmse / Emerentia Goliat	Elderly / Disabled	3 October 2023

Name of representative	Capacity representing	Dates of meetings held during the year
Ronelda Berg	Schools	7 November 2023
Fytjie Pietersen / Johannes Sas / Celeste Nel	Women / Safety	5 December 2023
Candice Buys	Youth	16 January 2024
Hestia de Bruyn / Lea Wagenstroom	Churches	6 February 2024
Mervyn Coakley	Merging Farmers	5 March 2024
Anna Maans	Secretary / Sport	2 April 2024
Beverley Vorster	Community Development Worker	7 May 2024
		4 June 2024

Table 24: Ward 1 Committee Meetings (1 July 2023 to 30 June 2024)

b) Ward 2: Matjiesfontein and Surrounding Farms

Name of representative	Capacity representing	Dates of meetings held during the year
Councillor Aletta Theron	Chairperson	14 July 2023
Katriena Mckeet	Secretary	10 August 2023
Lilly Witbooi	Elderly	7 September 2023
Ebrahiem Adams	Sport	5 October 2023
Antoinette Bothma	Deputy Chairperson	9 November 2023
Jacobus Stadler	Safety	27 November 2023
Susanna Maritz	Churches	29 January 2024
Katriena Bandjies	Women	22 February 2024
Kerneels Solomons	Youth	14 March 2024
Chantelle Alexander	Agriculture	15 April 2024
Gloria Coakley	Community Development Worker	22 May 2024
		25 June 2024

Table 25: Ward 2 Committee Meetings (1 January 2024 to 30 June 2024)

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	12 July 2023
Tania Klansie	Youth	23 August 2023
Francis van Wyk	Disabled	4 September 2023
Rika Hendricks	Agriculture	2 October 2023
Martha Jantjies	Women	1 November 2023
Marlene Gibello	Secretary	28 November 2023
Anthony Smith	Schools	23 January 2024
Chantelle Buys	Businesses	13 February 2024
Elize Fisher	Sport	4 March 2024
Wayne Willems	Safety	16 April 2024
Colleen Jantjies	Community Development Worker	8 May 2024
		11 June 2024

Table 26: Ward 3 Committee Meetings (1 July 2023 to 30 June 2024)



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	21 July 2023
Christiaan van der Westhuizen	Schools	17 August 2023
Jaqueline Loggenberg	Women	20 September 2023
Wilfred van Niekerk	Sport / Secretary	17 October 2023
Lewonia Jantjies	Disabled / Elderly	23 October 2023 (Community)
Tania Klansie	Taxes and Indigent Subsidy	21 November 2023
Sophia van Wyk	Churches	8 December 2023
Douglas Horn	Youth / Deputy Chair	18 January 2024
Dudley Grootboom	Safety	26 February 2024
Ricardo Louw	Labour	25 March 2024
Francina Hermanus	Community Development Worker	25 April 2024
		23 May 2024
		24 June 2024

Table 27: Ward 4 Committee Meetings (1 July 2023 to 30 June 2023)

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 acts 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 area's integrated development plan.

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

Ward Number	Committee established	Number of meetings held during the year	Committee functioning effectively	Actions to address
1	Yes	12	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy, Early childhood development
2	Yes	12	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy, Early School Dropouts
3	Yes	12	Yes	Unemployment, Housing, Youth Facilities, Teenage Pregnancy, Early School Dropouts, Begging
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 2023/24 financial year:

Name of representative	Capacity	Meeting dates
Simphiwo Piti	IDP Central Karoo District Municipality	
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	21 September 2023
Sophia Stadler	Department Social Development	22 November 2023
Sgt. J. Rooi	South African Police Services	29 February 2024
Johanna Botha	Central Karoo District Mayor	
Sophia van Wyk	Churches / Neighbourhood watch	
Stephanie Williams	Roggeveld Windfarm	
Madre Walters	Laingsburg Municipality Tourism Official	
Willem Adams	Laingsburg Municipality: LED Official	
Amanda Kleinbooi	Laingsburg Municipality: Mayor	
Douglas Horn	LADAAG / Ward Committees	
Samuel Laban	Laingsburg Municipality Deputy Mayor	
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 includes the top 10 risks of the Municipality:

Risk	Department	Division
Lack of Contingency Plan to ensure continued service delivery in case of emergency to ensure continued supply of electricity services	Infrastructure Services	Electricity
Unauthorised Access to Information due to lack of up-to-date security of all System Software	Finance and Compliance Services	Information Technology
Inspections not adequately performed	Town Planning	Building Control
Ineffective implementation of Town Planning By-Laws	Town Planning	Building Control
Unauthorised/ Invalid Changes to Programs	Finance and Compliance Services	Information Technology
Safety of Traffic Officers	Community Services	Traffic and Law Enforcement
Vacancies not timely filled	Corporate Services	Human Resources
Completed houses not transferred to beneficiary’s name at the Deeds Office	Corporate Services	Housing
Over-dependency on the Contractor appointed for electrical work	Infrastructure Services	Electricity
Pandemic 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
Wynne Phillips	Audit Committee Chairman	30 August 2023
Sam Ngwevu	Audit Committee Member	22 November 2023
Marius Andrews	Audit Committee Member	22 December 2023
Simon Qwina	Audit Committee Member	22 March 2024
		30 April 2024
		28 June 2024

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	Audit Committee Chairman	AC assumes the role of Performance Audit Committee
Mr. Marius Andrews	Audit Committee Member	
Mr. Sam Ngwevu	Audit Committee Member	

Name of representative	Capacity	Meeting dates
Mr. Simon Qwina	Audit Committee 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 were performed during the financial year under review:

Function	Date/Number
Annual Financial Statements (AFS) Review	No review (due to late submission)
Quarterly Performance Information Assessment – Quarter 1	None
Quarterly Performance Information Assessment – Quarter 2	None
Quarterly Performance Information Assessment – Quarter 3	None
Quarterly Performance Information Assessment – Quarter 4	None
Expenditure	None
Division of Revenue Act (DORA) Audit	Terminated
SCM: Contract Management	None
SCM: Deviations	None

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 the adoption of the policy Yes/No
Disaster Management Policy	April 2024	No

Table 35: By-laws and Policies 2023/24

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 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
Communication Strategy	Yes
Communication Policy	Yes
Customer satisfaction surveys	No
Functional complaint management systems	Yes
Newsletters	Yes (Bi-annually)

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 Sections 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	No
Financial Information (Sections 53, 75, 79 and 81(1) of the Municipal Finance Management Act)	
Draft Budget 2023/24	Yes
Adjusted Budget 2023/24	Yes
SDBIP 2023/24	Yes
Budget and Treasury Office Structure	No
Budget and Treasury Office delegations	No
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 2023/24	Yes
IDP Process Plan 2023/24	No
SCM contracts above R30 000	No
Reports (Sections 52(d), 71, 72 & 75(1)(c) and 129(3) of the Municipal Finance Management Act)	
Annual Report of 2023/24	No
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	No

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 2023/24 financial year:

Bid Specification Committee	Bid Evaluation Committee	Bid Adjudication Committee
16	17	21

Table 38: Bid Committee Meetings

The attendance figures of members of the Bid Specification Committee are as follows (whether or not a user department attends the Bid Specification Committee meeting depends on their need):

Member	Attendance %
Alida Groenewald	38
Anthonico Quinn	100
Antoinette v/d Merwe	13
Gert Bothma	19
Johan Mouton	56
John Komanisi	88
Keith Gertse	100
Lusani Tshikovhi	44
Neil Hendrikse	19
Noeline Gouws	13
Realdo Pedro	19

Table 39: Attendance of Members of the Bid Specification Committee

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

Member	Attendance %
Anthonico Quinn	12
Antoinette v/d Merwe	6
Arthur Abrahams	88
Elbenice Hermanus	12
Gaylord Pharo	24
Johan Mouton	65
Lusani Tshikovhi	65
Odette Noble	100
Realdo Pedro	18

Table 40: Attendance of Members of the Bid Evaluation Committee

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

Member	Attendance %
Alida Groenewald	100
Gert Bothma	81
John Komanisi	100
Neil Hendrikse	90
Keith Gertse	100

Table 41: Attendance of Members of the 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
T05 - 2022/23	10 July 2023	Supply and Delivery of High-Security Locks and Keys	Patch Industrial Supplies and Consulting (Pty) Ltd	Rates Contract
T07 - 2022/23	01 August 2023	The Compilation of the General Valuation Roll and Supplementary Rolls and Maintenance thereof for the financial years 01 July 2024 to 30 June 2029	DDP Property Valuers (Pty) Ltd	R999 215.00
T09 - 2022/23	25 August 2023	The Supply and Installation of Aerators at Laingsburg Wastewater Treatment Works	Lektratek Water Technology (Pty) Ltd	R1 447 832.42
T01 - 2023/24	10 October 2023	Replacement of existing water tower in Matjiesfontein	CJL Roads and Infrastructure (Pty) Ltd	R3 241 280.55
T02 - 2023/24	18 October 2023	Refurbishment of sewer pump stations in Laingsburg	Guerrini Marine Construction cc	R7 489 297.38
T03 - 2023/24	05 December 2023	Lease of Municipal Building (Erf 1647)	Pietersbult Wynverspreiders (Edms) Bpk	R18 400.00 pm
T06 - 2023/24	10 January 2024	Drilling and refurbishment of boreholes	Steyns Drilling cc	Rates Contract
T07 - 2023/24	26 March 2024	Professional services for the planning and implementation of integrated human settlements projects	EAS WC (Pty) Ltd	Rates Contract
T11 - 2023/24	26 March 2024	Supply and Installation of Back-Up Hosting Servers	Munsoft (Pty) Ltd	R611 705.70
T09 - 2023/24	03 June 2024	Provision of accounting support services for a period of three (3) years	Mubesko Africa (Pty) Ltd in consortium with Tsholo Consulting Solutions (Pty) Ltd	R6 802 637.00
T10 - 2023/24	20 May 2024	Construction of Bergsig Sports Facility Phase One	Umzali Civils (Pty) Ltd	R8 888 993.79
T12 - 2023/24	24 June 2024	Supply, delivery, installation and commissioning of prepaid vending solution	Utilities World (Pty) Ltd	Rates Contract
T14 - 2023/24	26 June 2024	Supply, delivery, installation, maintenance and financing of office automation equipment	Boland Kantoortoerusting cc	Rates Contract

Table 42: The Highest Bid Awarded by the Bid Adjudication Committee

c) Awards Made by the Accounting Officer

The award was made by the Accounting Officer for Tender T08 - 2023/24 to JVZ Construction (Pty) Ltd to the amount of R20 323 172.55.

d) Appeals Lodged by Aggrieved Bidders

Two (2) appeals were lodged during the 2023/24 financial year.

2.15.2 Deviation from Normal Procurement Processes

Reason for deviation	Number of deviations	Value of deviations	Percentage of total deviations value
Where it can be demonstrated that goods or services are produced or available from a single provider only;	1	R11 507.38	5
In any other exceptional case where it is impractical or impossible to follow the official procurement processes.	4	R198 614.84	95
Total	5	R210 122.22	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 the 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, concerning 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) require 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 and Development System Framework that was approved by Council in 2024.

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, 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 2023/24

a) The IDP and the Budget

The IDP and the budget for 2023/24 was approved by Council on **31 May 2023**. 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 using a municipal scorecard (Top Layer SDBIP) at the 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 processes of the Municipality are 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 **14 June 2023**.

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 **29 February 2024**. 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 2022/23 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 2022/23
- 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.

3.2 Introduction to Strategic and Municipal Performance For 2023/24

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.

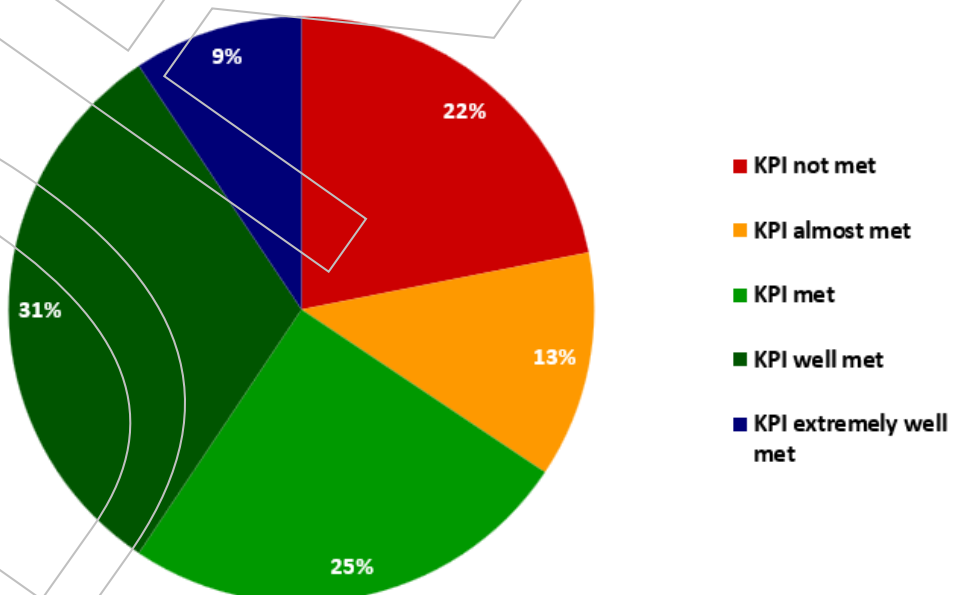
The following table explains the method by which the overall assessment of actual performance against targets set for the key performance indicators (KPI’s) of the SDBIP is measured:

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%

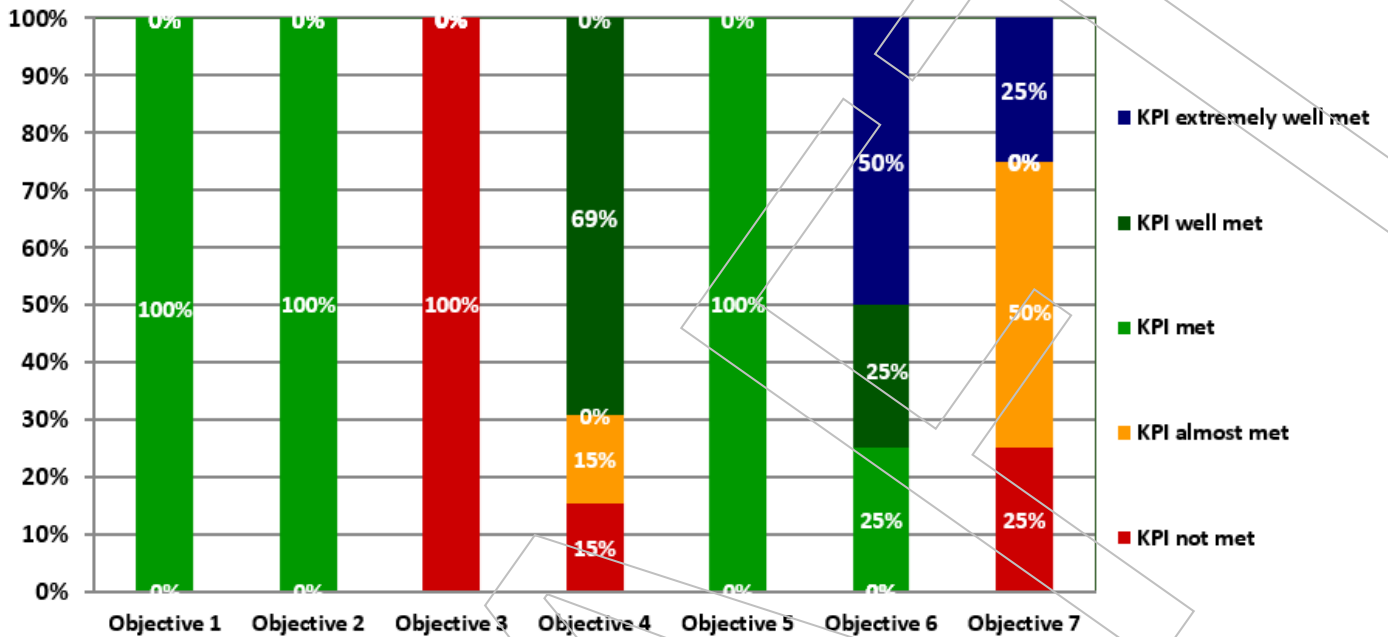
Figure 2.: SDBIP Measurement Categories

The graph below displays the overall performance per Strategic Objective for 2023/24:

Overall Performance



Performance per Objective



Graph 1: Top Layer SDBIP per Strategic 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	Promote Local Economic Development	Improve the living environment of all people in Laingsburg	Provision of infrastructure to deliver improved services to all residents and business	To create an institution with skilled employees to provide a professional service to its clientele guided by Municipal Values	To achieve financial viability in order to render affordable services to residents
KPI Not Met	0	0	4	2	0	0	1
KPI Almost Met	0	0	0	2	0	0	2
KPI Met	1	1	0	0	5	1	0
KPI Well Met	0	0	0	9	0	1	0
KPI Extremely Well Met	0	0	0	0	0	2	1
Total	1	1	4	13	5	4	4

Table 44: Top Layer SDBIP per Strategic Objective

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24	
					Q1	Q2	Q3	Q4	Annual	Actual	R
TL20	Review the Disaster Management Plan	Reviewed Disaster Management Plan	All	0	0	0	1	0	1	1	G

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
	and submit to Council by 31 March 2024	submitted to Council by 31 March 2024										

Table 45: Top Layer SDBIP – Developing a safe, clean, healthy, and sustainable environment for communities

b) Promote Local Economic Development

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
TL16	Create job opportunities through EPWP and LED projects by 30 June 2024	Number of job opportunities created by 30 June 2024	All	160	0	0	0	160	160	160		G

Table 46: Top Layer SDBIP – Promote local economic development

c) Improve the living environment of all people in Laingsburg

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
TL8	Provide free 50kWh electricity to indigent households as at 30 June 2024	Number of households receiving free basic electricity	All	411	456	456	456	456	456	334		R
Corrective Measures			Senior Manager: Finance and Administration: Due to more job creation during this period less households applied for indigency									
TL9	Provide free 6kl water to indigent households as at 30 June 2024	Number of households receiving free basic water	All	464	580	580	580	580	580	407		R
Corrective Measures			Senior Manager: Finance and Administration: Depends on applications received targets might be adjusted or revised									
TL10	Provide free basic sanitation to indigent households as at 30 June 2024	Number of households receiving free basic sanitation services	All	458	580	580	580	580	580	405		R
Corrective Measures			Senior Manager: Finance and Administration: More jobs created, target needs revision									
TL11	Provide free basic refuse removal to indigent households as at 30 June 2024	Number of households receiving free basic refuse removal services	All	470	580	580	580	580	580	415		R
Corrective Measures			Senior Manager: Finance and Administration: Due to lower renewals and applications target was not reached, needs revision									

Table 47: Top Layer SDBIP – Improve the living environment 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 2022/23	Target					Overall performance for 2023/24	
					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 2024	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2024	All	865	896	896	896	896	896	866	O
Corrective Measures			Senior Manager: Finance and Administration: Connections needs to be assessed and 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 and billed for the service as at 30 June 2024	Number of residential properties which are billed for water	All	1363	1 336	1 336	1 336	1 336	1 336	1 379	G2
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	1313	1 294	1 294	1 294	1 294	1 294	1 327	G2
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	1360	1 341	1 341	1 341	1 341	1 341	1 373	G2
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	95%	15.00%	40.00%	60.00%	95.00%	95.00%	96.00%	G2
TL25	95% of the approved project budget spent on the refurbishment of pump stations in Southkloof and Bergsig by 30 June 2024	% of budget spent by 30 June 2024	All	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	100.00%	G2



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
	[(Actual expenditure divided by the total approved project budget) x 100]											
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	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	20.00%	R	
Corrective Measures			Manager: Infrastructure Services: Project in EIA phase									
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	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	100.00%	G2	
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	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	72.00%	O	
Corrective Measures			Manager: Infrastructure Services: Report saving to DWS									
TL29	95% of the approved project budget spent on new sanitation 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	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	98.00%	G2	
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	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	30.00%	R	
Corrective Measures			Manager: Infrastructure Services: Project in EIA phase									
TL31	95% of the approved project budget spent on the new	% of budget spent by 30 June 2024	All	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	100.00%	G2	



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24	
					Q1	Q2	Q3	Q4	Annual	Actual	R
	stormwater infrastructure in Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]										
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	New KPI for 2023/24	15.00%	40.00%	60.00%	95.00%	95.00%	100.00%	G2

Table 48: Top Layer SDBIP – Provision of infrastructure to deliver improved services to all residents and business

e) 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 2022/23	Target					Overall performance for 2023/24	
					Q1	Q2	Q3	Q4	Annual	Actual	R
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	0%	0.00%	0.00%	0.00%	5.00%	5.00%	5.00%	G
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%	0.00%	0.00%	0.00%	0.40%	0.40%	0.40%	G
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	0	0	0	0	0	0	G
TL17	Develop a Risk Based Audit Plan for 2024/25 and submit	RBAP submitted to the Audit Committee by 30 June 2024	All	1	0	0	0	1	1	1	G

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
	to the Audit Committee for consideration by 30 June 2024											
TL19	Develop and distribute at least two municipal newsletters by 30 June 2024	Number of municipal newsletters developed and distributed	All	2	0	1	0	1	2	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

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24	
					Q1	Q2	Q3	Q4	Annual	Actual	R
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	0%	0.00%	0.00%	0.00%	75.00%	75.00%	96.57%	G2
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	0%	0.00%	0.00%	0.00%	45.00%	45.00%	45.00%	G
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	0%	0.00%	0.00%	0.00%	80.00%	80.00%	40.30%	B
TL14	Financial viability measured in terms of	Cost coverage ratio as at 30 June 2024	All	0%	0	0	0	0.35	0.35	1.58	B



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24		
					Q1	Q2	Q3	Q4	Annual	Actual	R	
	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 Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]											

Table 50: Top Layer SDBIP – To achieve financial viability in order to render affordable services to residents

g) Effective maintenance and management of municipal assets and natural resources

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24	
					Q1	Q2	Q3	Q4	Annual	Actual	R
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	15%	0.00%	0.00%	0.00%	10.00%	10.00%	12.00%	R
Corrective Measures			Manager: Infrastructure Services: Will verify during assessment								
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 Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	All	32%	0.00%	0.00%	0.00%	30.00%	30.00%	23.00%	B
TL23	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) × 100]	% of water samples compliant	All	95%	0.00%	0.00%	0.00%	95.00%	95.00%	90.00%	O
Corrective Measures			Manager: Infrastructure Services: Reservoir cleaned and pump levels adjusted								



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Target					Overall performance for 2023/24	
					Q1	Q2	Q3	Q4	Annual	Actual	R
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	60%	0.00%	0.00%	0.00%	95.00%	95.00%	90.00%	O
Corrective Measures			Manager: Infrastructure Services: New WWTW built								

Table 51: Top Layer SDBIP – Effective maintenance and management of municipal assets and natural resources

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	Yes
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
Licensing of dogs	Yes
Licensing and control of undertakings that sell food to the public	Yes
Local amenities	Yes
Local sport facilities	Yes

Municipal Function	Municipal Function Yes / No
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 52: 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 set by the Water Act for portable water and has 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 over the municipal catchment area showing recovery from the long gripping drought that crippled water supply not just to the community but also to the agricultural economy.

b) Highlights: Water Services

Highlights	Description
The winter rains were great this year and the region also received snow on the mountain caps that will assist through the summer in replenishing the raw water sources	The region is a summer rain region and winter rains are scarce. The winter rains received will assist in raising the underground water table and will result in reduced stress on the raw water system
Additional water sources that were drilled over the year will also assist in creating a buffer for the municipality	The additional boreholes will enable the municipality to have a diverse number of holes to use that will also result in less stress on the boreholes

Table 53: Water Services Highlights

c) Challenges: Water Services

Description	Actions to address
Funding and collection of water revenue is a problem and this has been highlighted by the fact that the prepaid water meters are starting to fail and needs to be replaced	Funding was received to buy new meters in the following financial year and the water was increased above inflation to close the gap of under-collection

Table 54: Water Services Challenges

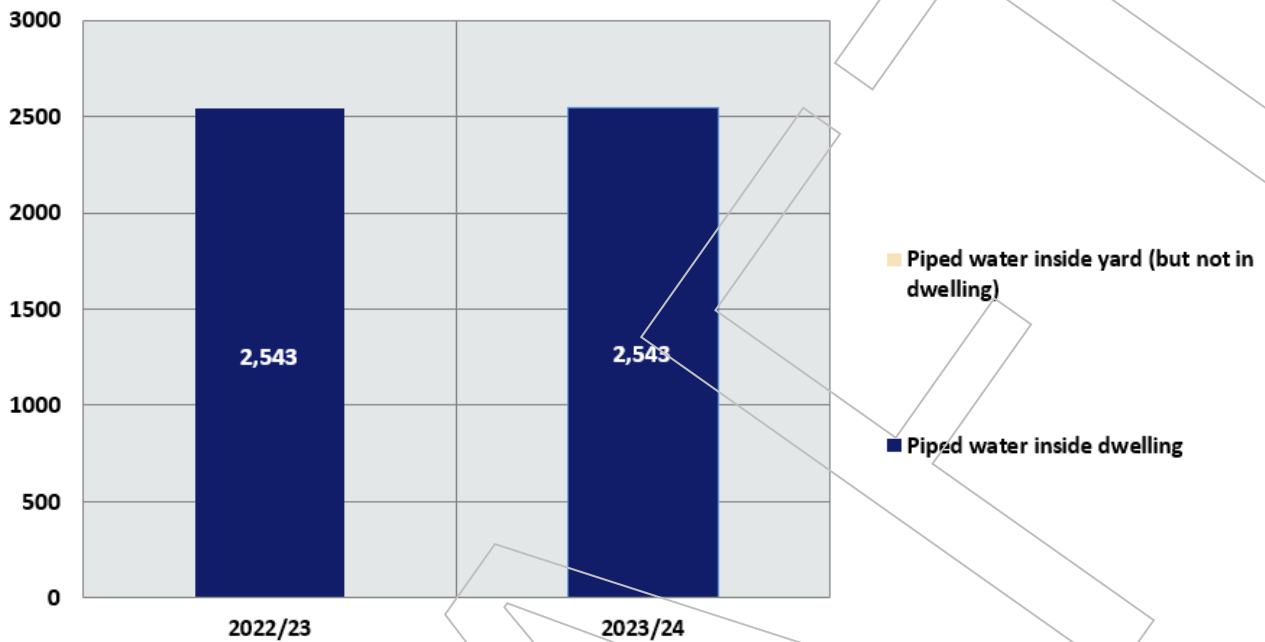
d) Water Service Delivery Levels

The table below specifies the different water service delivery levels per household for the financial years 2022/23 and 2023/24 in the areas in which the Municipality is responsible for the delivery of the service:

Water Service Delivery Levels		
Households		
Description	2022/23	2023/24
	Actual	Actual
	No.	No.
Water: (above min level)		
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
Minimum Service Level and Above sub-total	2 543	2 543
Minimum Service Level and Above Percentage	100	100
Water: (below min level)		
Using public tap (more than 200m from dwelling)	0	0
Other water supply (more than 200m from dwelling)	0	0
No water supply	0	0
Below Minimum Service Level sub-total	0	0
Below Minimum Service Level Percentage	0	0
Total number of households	2 543	2 543
Include informal settlements		

Table 55: Water Service Delivery Levels: Households

Water Service Delivery Levels



Graph 2.: Water Service Delivery Levels

e) Employees: Water Services

Employees: Water Services					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time 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
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 56: 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 a 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 being the Sewage Collection and Conveyance (Sanitation Services), which resides with the WSP function (Engineering). This unit consists of:

- Outfall Sewer Operations and Maintenance
- Sewer Pump Stations and
- Sewer Collection System.

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

- Laingsburg WWTW
- Matjiesfontein WWTW

Generally, the condition of wastewater management infrastructure is good to fair in some areas with old infrastructure. The Municipality has invested, and still investing in the 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 in the refurbishment and upgrade of all pump stations with Matjiesfontein now boasting with a new pump station.

b) Highlight: Wastewater (Sanitation) Provision

Highlights	Description
Replacement of elevated water tower in Matjiesfontein	This project will ensure that the water distributed in Matjiesfontein is of a very high and clean standard as the old tank was open and rusted.
Installation of new aerators at Laingsburg WWTW	This project will ensure that the wastewater is treated to a standard that is acceptable to be released back into the environment.
Upgrade of the sewer pump stations	The pump stations will assist in reducing the risk of spillage into the environment

Table 57: Wastewater (Sanitation) Provision Highlight

c) Challenge: Wastewater (Sanitation) Provision

Description	Actions to address
The honey sucker is old and needs to be replaced	The municipal honey sucker is old and needs to be replaced as it is used to serve the rural communities and when the pump stations are out of service.

Table 58: Wastewater (Sanitation) Provision Challenge

d) Wastewater (Sanitation) Provision Service Delivery Levels

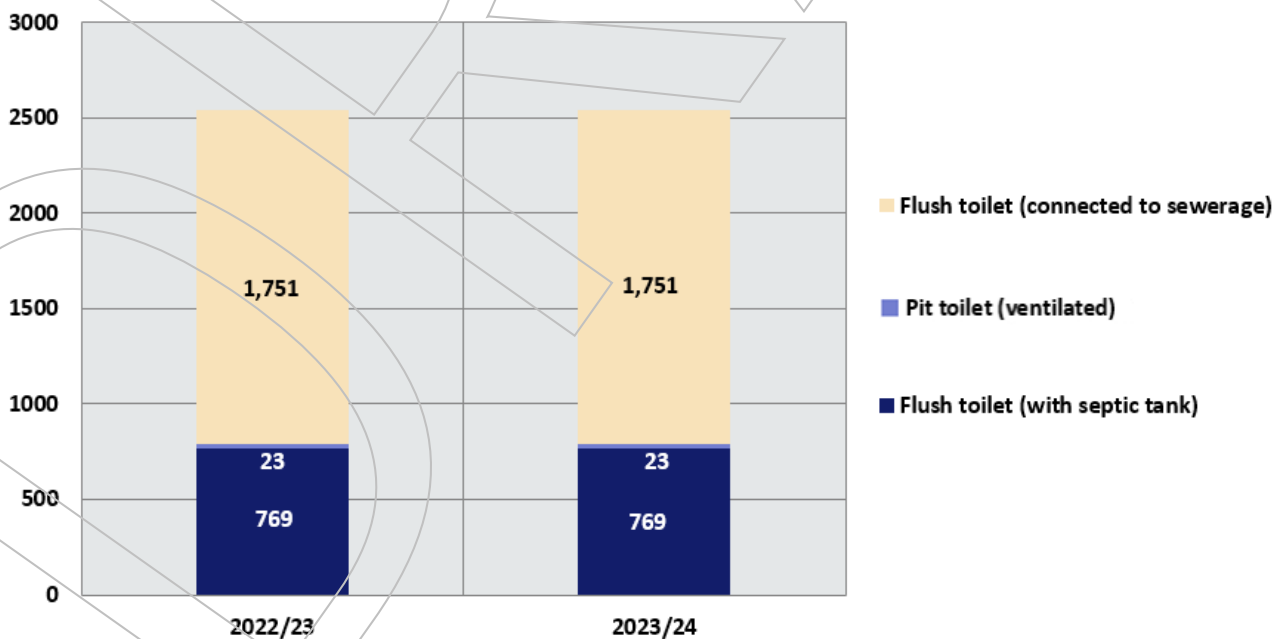
The table below specifies the different sanitation service delivery levels per household for the financial years 2022/23 and 2023/24 in the areas in which the Municipality is responsible for the delivery of the service:



Wastewater (Sanitation) Service Delivery Levels		
Households		
Description	2022/23	2023/24
	Actual No.	Actual No.
Sanitation/sewerage: (above minimum level)		
Flush toilet (connected to sewerage)	1 751	1 751
Flush toilet (with septic tank)	769	769
Chemical toilet	0	0
Pit toilet (ventilated)	23	23
Other toilet provisions (above minimum service level)	0	0
Minimum Service Level and Above sub-total	2 543	2 543
Minimum Service Level and Above Percentage	100	100
Sanitation/sewerage: (below minimum level)		
Bucket toilet	0	0
Other toilet provisions (below minimum service level)	0	0
No toilet provisions	0	0
Below Minimum Service Level sub-total	0	0
Below Minimum Service Level Percentage	0	0
Total households	2 543	2 543
Including informal settlements		

Table 59: Wastewater (Sanitation) Provision Service Delivery Levels

Waste Water (Sanitation) Service Delivery Levels



Graph 3.: Wastewater (Sanitation) Provision Service Delivery Levels



e) Employees: Wastewater (Sanitation) Provision

Employees: Sanitation Services					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time 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 60: Employees Wastewater (Sanitation) Provision

f) Capital Expenditure: Wastewater (Sanitation) Provision

Capital Expenditure 2023/24				
R'000				
Capital Project	Budget (R)	Adjustment Budget (R)	Actual Expenditure (R)	Variance from original budget (%)
Construction of bulk sewer line in Matjiesfontein	3 800 000	0	3 800 000	0
Upgrade sanitation connections - Matjiesfontein	1 790 000	700 000	1 090 000	39.10
Matjiesfontein WWTW	3 200 000	0	3 200 000	0
Totals	8 790 000	700 000	8 090 000	7.96

Table 61: 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 the 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 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
Solar street lights	The conversion of street lights to solar has not only resulted in lower energy usage but also resulted in a decrease in light failure
Allowing Solar installation and online application	The allowance of compliant solar installation assists in a reduction of energy demand and energy resilience
Submission of Cost of supply	The submission of a cost of supply study has given the municipality perspective on the cost drivers and allows for improved planning.

Table 62: Electricity Services Highlights

c) Challenges: Electricity Services

Description	Actions to address
Increase illegal inverter usage	The increased use of illegal inverter installation is resulting in an increased demand that results in penalty charges. This cost can be seen in the tariff increases

Table 63: 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	2022/23		2023/24
	Actual		Actual
	No.		No.
Energy: (above minimum level)			
Electricity (at least minimum service level)	228		228
Electricity - prepaid (minimum service level)	472		472
Minimum Service Level and Above sub-total	700		700
Minimum Service Level and Above Percentage	100		100
Energy: (below minimum level)			
Electricity (< minimum service level)	0		0
Electricity - prepaid (< minimum service level)	0		0
Other energy sources	137		137
Below Minimum Service Level sub-total	0		0
Below Minimum Service Level Percentage	0		0
Total number of households	837		837

Table 64: Electricity Service Delivery Levels



Electricity Service Delivery Levels

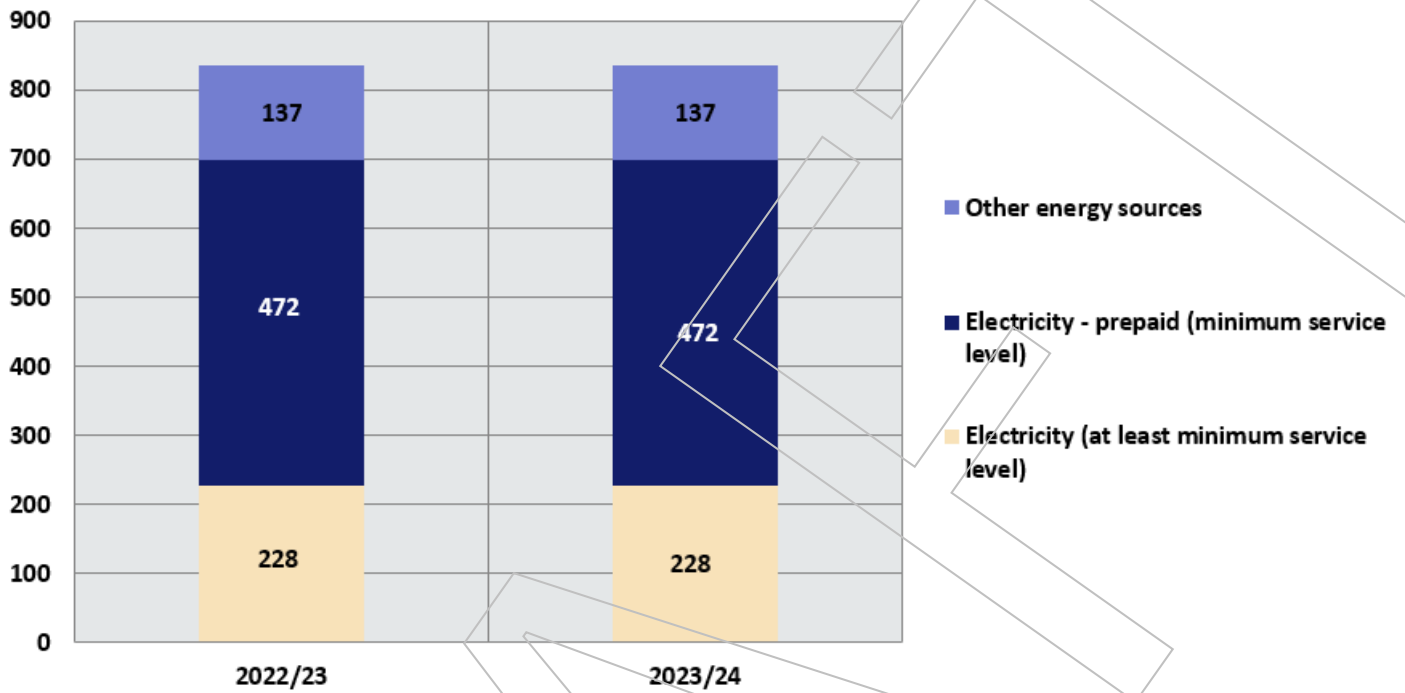


Table 65: Electricity Service Delivery Levels

e) Employees: Electricity Services

Employees: Electricity Services					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time 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 66: 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 environmental sustainability and are 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, and gutter clearing.
- Refuse removal - Entails domestic and business refuse removal and clearing of drop-off points as per the refuse collection schedule. Refuse bag distribution to households is also done. The Municipality also deals with illegal waste hot spots.
- Landfills and transfer stations - Waste is disposed of at the Landfills where it is covered on a daily basis. The 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 are 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 of the waste.

b) Highlights: Waste Management

Highlights	Description
New green areas	The town has added to its green areas by planting new plants

Table 67: Waste Management Highlights

c) Challenges: Waste Management

Description	Actions to address
Failure to fully implement recycling	The appointed recycler failed to attain the required documents from SAPS and this resulted in the failure of the project

Table 68: Waste Management Challenges

d) Waste Management Service Delivery Levels

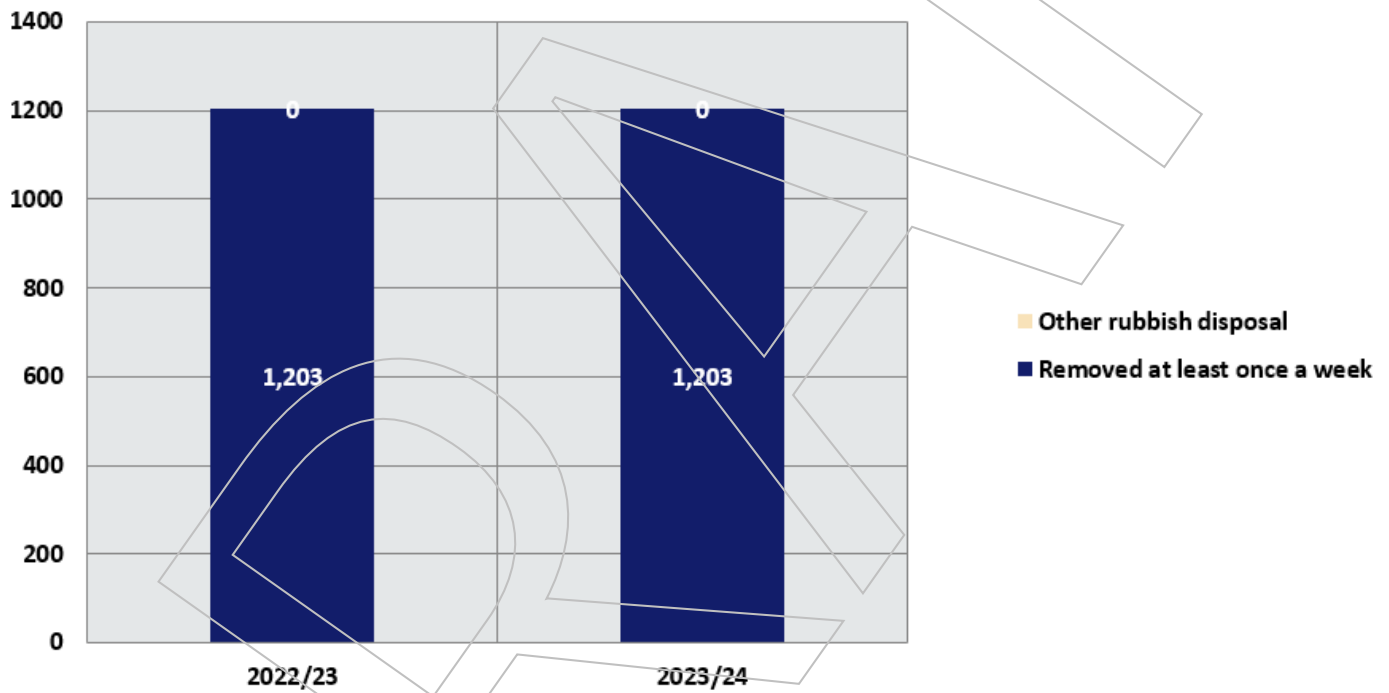
The table below specifies the different refuse removal service delivery levels per household for the financial years 2022/23 and 2023/24 in the areas in which the Municipality is responsible for the delivery of the service:

Waste Management Service Delivery Levels		
Description	Households	
	2022/23	2023/24
	Actual	Actual
	No.	No.
<i>Solid Waste Removal: (Minimum level)</i>		
Removed at least once a week	1 203	1 203
<i>Minimum Service Level and Above sub-total</i>	1 203	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

Waste Management Service Delivery Levels		
Description	Households	
	2022/23	2023/24
	Actual	Actual
	No.	No.
Other rubbish disposal	0	0
No rubbish disposal	0	0
Below Minimum Service Level Sub-total	0	0
Below Minimum Service Level Percentage	100	100
Total number of households	1 203	1 203

Table 69: Waste Management Service Delivery Levels

Waste Management Service Delivery Levels



Graph 4.: Waste Management Service Delivery Levels

e) Employees: Waste Management

Employees: Waste Management					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0-3	4	4	4	0	0
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	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time 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	8	8	8	0	0

Table 70: 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 of 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 **1210** housing units on the waiting list.

Financial year	Number of housing units on waiting list	% Housing waiting list increase/(decrease)
2022/23	1 137	20
2023/24	1 210	5

Table 71: Housing Waiting List

b) Highlights: Housing

Highlight	Description
New housing development	The municipality has received approval for its application to develop a housing development project

Table 72: Housing Highlights

c) Challenges: Housing

Description	Actions to address
Back yard rental	The residence has increasingly added backyard dwellings for rental to construction workers adding to the housing backlog

Table 73: 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 R4 160 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	%
2022/23	1 363	411	30	464	34	458	34	470	34
2023/24	1 379	304	30.1	407	29.5	405	29.4	415	30.1

Figures as of 30 June 2024

Table 74: 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
2022/23	411	50	496	454	0	0	498	50	601
2023/24	304	50	421	475	0	0	513	50	190

Figures as of 30 June 2024

Table 75: Free Basic Electricity Services to Indigent Households

Financial year	Water					
	Indigent Households			Non-indigent households		
	No. of HH	Unit per HH (kl)	Value R'000	No. of HH	Unit per HH (kl)	Value R'000
2022/23	464	6	1 033	899	0	0
2023/24	407	6	1010	972	0	0

Figures as of 30 June 2024

Table 76: Free Basic Water Services to Indigent Households

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



Sanitation						
Financial year	Indigent Households			Non-indigent households		
	No. of HH	R value per HH	Value R'000	No. of HH	Unit per HH per month	Value R'000
2023/24	405	168	816	922	0	0

Figures as of 30 June 2024

Table 77: 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 R'000	No. of HH	Unit per HH per month	Value R'000
2022/23	470	1	756	890	0	0
2023/24	415	1	722	958	0	0

Figures as of 30 June 2024

Table 78: 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 road 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 have been granted the access road into Matjiesfontein which was owned by the provincial roads department, and this will allow for the upgrade of this section of the 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 number of kilometres of 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
2022/23	0.91	0	0	0.91
2023/24	2.30	0	0	2.30

Table 79: 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
2022/23	27.8	1.1	0	0	27.8
2023/24	27.8	0.9	0	0	28.7

Table 80: 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		
2022/23	11 000	0	150
2023/24	4 000	0	200

The cost for maintenance includes stormwater

Table 81: Cost of Construction/Maintenance of Roads

b) Employees: Roads

Job Level	Employees: Roads					
	2022/23			2023/24		
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)	
	No.	No.	No.	No.	%	
0 – 3	5	9	7	2	0	
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	9	3	25	

Table 82: Employees: Roads

c) Capital Expenditure: Roads

Capital Expenditure 2023/24				
R'000				
Capital Project	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget (%)
Goldnerville - New Stormwater Channel	5 600	-5 600	0	100
New Paved Streets – Matjiesfontein Phase 2	1 200	0	1200	0
Total	6 800	-5 600	1 200	82.35

Table 83: 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)
2022/23	8.13	0	0	8.13
2023/24	8.40	0	0	8.40

Table 84: 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
2022/23	0	0	0
2023/24	200	0	120

Table 85: 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	2022/23	2023/24
Building plans application processed	4	10
Total surface (m ²)	555	1 500
Residential extensions	4	9
Rural applications	0	0
Land use applications processed	7	11

Table 86: 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
Identify the need for a TVET in Laingsburg and the buy-in of Southern Cape College	Identify training for unemployed youth
Training identified through the SANRAL Project	Teach 56 entrepreneurs in the construction
Empowerment of Women through the RWF Project	Woman receives training in Catering and Baking

Table 87: LED Highlights

c) Challenges: LED

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

Description	Actions to address
This office does not have a budget and must rely on info that is not credible/available	Forums, Workshops
	Community engagements in rural areas

Table 88: Challenges LED

d) LED Strategy

LED includes all activities associated with economic development initiatives. The Municipality is mandated to provide strategic guidance to the Municipality's IDP and economic development matters and work 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	
<ul style="list-style-type: none"> With the inception of the Green Energy programme in the Laingsburg Municipal Area, more opportunities were identified for the establishment of small, medium and micro business opportunities The SANSA project in Matjiesfontein enables the previously disadvantaged community to be at the forefront of tourism in the form of Township Tourism, SMME development and entrepreneurial development Identify suitable land through the Spatial Development Framework and Land Use Planning Act 	<ul style="list-style-type: none"> Create an environment for investors to create jobs and develop facilities Establish a market for investment Updating the Spatial Development Framework to be aligned with specific needs required e.g. access roads, infrastructure and essential services
Transport and service sector	
<ul style="list-style-type: none"> The upgrading of inner town transport routes which can accommodate more traffic Public facilities need to be upgraded to restore dignity and add value 	<ul style="list-style-type: none"> Establish Semi- Urban Transport Development Plan Identify public facilities to create a secure environment e.g. Taxi Rank, Assembly Points, Public Toilets
Human resources development	
<ul style="list-style-type: none"> Identify the need for a community education training centre Develop opportunities for the youth and unemployed through learnerships and training Encourage employers to create opportunities for self-development 	<ul style="list-style-type: none"> Invest in education and training through career development Engagement with CET and Higher Education Department Identify skills development opportunities
Integrated human settlement	
<ul style="list-style-type: none"> Improves land use integration to enhance the access of less fortunate communities to economic and social services Creates an environment where the house becomes an asset to be appreciated Suitable Housing for first-time homeowners and access for middle-class persons 	<ul style="list-style-type: none"> Leverage the living standards to become active in economic growth and opportunities Understand the concept of SDF and the Land Use Planning Act Create an environment for growth

Table 89: 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.	
2022/23	2		200	
2023/24	4		458	

Table 90: Job Creation Through EPWP Projects

f) Additional Service Delivery Statistics: LED Initiatives

Type of service	2022/23	2023/24
Small businesses assisted	2	5
SMME's trained	36	20
Community members trained for tourism / PACA	15	0
Local artisans and crafters assisted	1	7
Recycling awareness programmes	0	0

Table 91: 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
Upgrading of Laingsburg Library	Library upgrade is in progress
The procurement process of a modular library in Vleiland	Procurement process is in progress

Table 92: Libraries Highlights

c) Challenges: Libraries

Description	Actions to address
Shortage of space at the Thusong library	Submit application for funding for a modular library to DCAS
No library in Bergsig	Submit application for funding for a modular library to DCAS

Table 93: Libraries Challenges

d) Service Statistics for Libraries

Type of service	2022/23	2023/24
Library members	1 992	1 514
Books circulated	13 735	8 587
Exhibitions held	13	12
Internet users	506	551
Children programmes	15	17
Book group meetings for adults	0	0

Table 94: Service Statistics for Libraries

e) Employees Libraries

Employees: Libraries					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time 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	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	5	5	4	1	20

Table 95: Employees: Libraries

3.6.2 Cemeteries

a) Introduction to Cemeteries

The Municipality has three cemeteries within the town of Laingsburg. The cemeteries located in Kamro 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	2022/23	2023/24
Pauper burials	2	1

Table 96: Service Stats for Cemeteries

3.6.3 Childcare; Aged Care; and Social Programmes

a) Introduction to Childcare; Aged Care; and 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; and Social programmes

Description	Actions to address
Care bears programme in Bergsig	To apply for funding other than EPWP

Table 97: Childcare; Aged Care; and Social Programmes Highlights

c) Challenges: Childcare; Aged care; and Social programmes

Description	Actions to address
Limited space for aftercare as the space is shared with other organisations	To get funding and build or procure a building for the aftercare

Table 98: Childcare; Aged Care; and Social Programmes Challenges

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

Description	2022/23	2023/24
Trees planted	540 (Laingsburg and Matjiesfontein)	0
Veggie gardens established or supported	1	1
Soup kitchens established or supported	4	2
Initiatives to increase awareness of child abuse	0	0
Youngsters educated and empowered	0	0
Initiatives to increase awareness of disability	1 (APD)	1 (APD)
Initiatives to increase awareness of women	0	0
Women Empowered	0	0
Initiatives to increase awareness of HIV/AIDS	0	0
Initiatives to increase awareness of Early Childhood Development (ECD)	0	0
Initiatives to increase awareness of 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)	1	1

Table 99: Service Statistics for Childcare; Aged Care; and 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 a driving license. Furthermore, monitor hotspots/ dangerous areas in town and manage 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 by 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
Installation of surveillance and ANPR cameras	Safety within town and execution of warrant of arrests

Table 100: Public Safety Services Highlights

c) Challenges: Public safety

Description	Actions to address
Limited budget	To urgently address all financial shortages within the department
Limited Personnel	
Limited Patrol Vehicles	
Limited overtime	

Table 101: Public Safety Services Challenges

d) Service statistics For Public Safety

Details	2022/23	2023/24
Motor vehicle licenses processed	1 679	1 476
Learner driver licenses processed	238	306
Driver licenses processed	359	381
Driver licenses issued	605	636
R-value of fines collected	5 957 201	5 815 624
Operational callouts	87	84
Roadblocks held	48	48
Complaints attended to by Traffic Officers	95	101
Special Functions – Escorts	0	0
Awareness initiatives on public safety	5	4

Details	2022/23	2023/24
Operational callouts: Fire Services	42	46
Awareness initiatives on fire safety	1	1
Reservists and volunteers trained in firefighting	0	0

Table 102: Service Statistics for Public Safety

e) Employees: Public Safety

Employees: Public Safety					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	2	2	1	1	50
7 – 9	0	0	0	0	0
10 - 12	2	2	2	0	0
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0
19 - 20	0	0	0	0	0
Total	4	4	3	1	20

Table 103: Employees: Public Safety

3.8 Component F: Sport and Recreation

3.8.1 Introduction to Sport and Recreation

The Municipality consists of three sports fields which are situated in Laingsburg, Matjiesfontein and Vleiland. Furthermore, it also has two “kickabout” mini sports fields within the suburbs of Göldnerville and Bergsig.

a) Highlights: Sport and Recreation

Description	Actions to address
New sports field in Bergsig	In progress

Table 104: Highlights: Sport and Recreation

b) Challenges: Sport and Recreation

Description	Actions to address
Safety measures at sports fields to avoid vandalism	Secure and strengthen security

Table 105: Challenges: Sport and Recreation

c) Service Statistics for Sport and Recreation

Type of service	2022/23	2023/24
Community Parks		
Number of parks with play park equipment	5	5
Number of wards with community parks	4	4
Sports fields		
Number of wards with sports fields	2	2
Number of sports associations utilising sports fields	5	5
R-value collected from the utilisation of sports fields	0	0
Sports halls		
Number of wards with sports halls	2	2
Number of sport associations utilising sports halls	4	5
R-value collected from the rental of sports halls (R)	55 362.55	75 404.89

Table 106: Additional Performance Information for Sport and Recreation

d) Employees: Sport and Recreation

Employees: Sport and Recreation					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	3	0	0	3	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	0	0	3	0

Table 107: 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
Budget Control	Management must see this as a focus area and priority
Lack of capacity in BTO	Train and capacitate personnel
Unfunded Budget	Purposeful control in budget spending

Table 108: Challenges: Sport and Recreation

b) Employees: Financial Services

Employees: Financial Services					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	2	2	1	1	50
7 – 9	6	6	6	0	0
10 – 12	4	5	4	1	20
13 – 15	0	0	0	0	0
16 – 18	1	2	2	0	100
19 – 20	0	0	0	0	0
Total	13	15	13	2	13.33

Table 109: Employees: Financial Services

3.9.2 Human Resources (HR)

a) Introduction to HR

The Laingsburg Municipality's Mission and Vision provide 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
Municipal Staff Regulations	MSR was implemented on 1 July 2023
Performance Management	Cascading performance management from the highest level to the lowest
Vacancies	Filling of vacant post

Table 110: Highlights: HR

c) Challenges: HR

Description	Actions to address
Shortage of Staff	Appoint staff in the Human Resources Division

Table 111: Challenges: HR

d) Employees: HR

Employees: Human Resources					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	0	0	0	0	0
4 – 6	2	3	3	0	0
7 – 9	2	2	2	0	0
10 - 12	1	3	3	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	8	8	0	0

Table 112: 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 is 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
Local and District ICT Steering Committees	Has been established needs to operate actively

Table 113: Highlights: ICT Services

b) Challenges: ICT Services

Description	Actions to address
Staff capacity	A challenge to service the entire Municipality’s ICT needs, leading to delays in addressing the needs and implementation of new technology
Disaster Recovery site	Lacks a backup system which can pose a challenge if unforeseen incidents occur
ICT budget constraints	ICT not having its own budget creates issues of not always having the financial capacity to buy new equipment or equipment to maintain PC’s, laptops and other network infrastructure

Table 114: Challenges: ICT Services



c) Employees: ICT Services

Employees: ICT Services					
Job Level	2022/23		2023/24		
	Employees	Posts	Employees	Vacancies (full-time 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 115: Employees: ICT Services

3.9.4 Procurement Services

a) Introduction to Procurement Services

Supply chain management (SCM) is a vital function in Laingsburg Local Municipality, ensuring the efficient and timely procurement of goods and services necessary for effective service delivery. By optimising the procurement process, the municipality can reduce costs, improve quality, and enhance transparency.

SCM plays a crucial role in supporting the municipality's constitutional mandate of providing essential services to its residents. This includes ensuring that capital spending targets are met through the efficient allocation of resources for infrastructure projects. Moreover, all divisions and departments within the municipality rely on SCM to achieve their objectives, from procuring materials for road repairs to acquiring supplies for social services programs.

In essence, SCM is a cornerstone of effective governance in Laingsburg Local Municipality, enabling the municipality to deliver quality services to its community while managing resources efficiently.

Despite the capacity constraints of the supply chain management unit, which currently consists of only three employees, we are committed to optimising processes and improving systems. This approach enables us to enhance service delivery while maintaining strict adherence to all relevant legislation.

b) Challenges: Procurement Services

Description	Actions to address
Insufficient collaboration and coordination in procurement planning	Implement a cross-departmental procurement committee to ensure that procurement planning aligns with the Integrated Development Plan (IDP) and the Medium-Term Revenue and Expenditure Framework (MTREF). This will foster better collaboration between departments and ensure that



Description	Actions to address
	procurement is in line with available resources and strategic goals
Procuring goods and services without sufficient budget allocation available	Enforce strict adherence to budget allocation by requiring all procurement requests to be accompanied by a budget confirmation from the finance department
Procuring goods with no clear specifications from the user departments	Implement a pre-procurement meeting between the user department and the procurement team. During this meeting, both parties will agree on the specifications, ensuring that they are clear and achievable. This will provide clarity from the outset and reduce the risk of receiving goods or services that do not meet expectations
Workplace dynamics impeding efficient operations (e.g., unsigned orders, accumulating tasks)	Establish clear accountability and escalation procedures within the procurement process, with strict timelines for approvals. Regular audits and performance evaluations should be conducted to ensure that all stakeholders fulfil their responsibilities promptly and fairly. Evaluate and revise the delegation framework that outlines authorization and approval procedures

Table 116: Challenges: Procurement Services

c) Service Statistics: Procurement Services

Description	Total No	Monthly Average
Orders processed	1823	152
Extensions	1	0.083
Bids received (number of documents)	152	12.67
Bids awarded	14	1.17
Bids awarded ≤ R200 000	64	5.33
Appeals registered	3	0.25
Successful appeals	0	0

Table 117: 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 and sudden event with materially harmful or potentially materially harmful consequences for the Municipality which requires urgent action to address	0	0.00
Section 36(1)(a)(ii)- Where it can be demonstrated that goods or services are produced or available from a single provider only	1	11 507.38
Section 36(1)(a)(iii)- For the acquisition of special works of art or historical	0	0.00

Reason for Deviation	Number of Applications Considered and Approved	Value of Applications Approved (R)
objects where specifications are difficult to compile		
Section 36(1)(a)(v)- Exceptional case and it is impractical or impossible to follow the official procurement processes	4	198 614.84
Total	5	210 122.22

Table 118: Details of Deviations for Procurement Services

3.10 Component H: Service Delivery Priorities For 2024/25

The main development and service delivery priorities for 2024/25 form part of the Municipality's Top Layer SDBIP for 2024/25 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
TL15	Review the Disaster Management Plan and submit to Council by 31 March 2025	Reviewed Disaster Management Plan submitted to Council by 31 March 2025	All	1
TL16	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	All	48
TL17	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	All	95%
TL18	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	All	2

Table 119: Service Delivery Priorities for 2024/25– Developing a Safe, Clean, Healthy and Sustainable Environment for Communities

3.10.2 Promote Economic Development

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL33	Create job opportunities through EPWP and LED projects by 30 June 2025	Number of job opportunities created by 30 June 2025	All	66

Table 120: Services Delivery Priorities for 2024/25– Promote Economic Development

3.10.3 Improve the living environment 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 2025	Number of households receiving free basic electricity	All	370
TL9	Provide free 6kl water to indigent households as at 30 June 2025	Number of households receiving free basic water	All	480
TL10	Provide free basic sanitation to indigent households as at 30 June 2025	Number of households receiving free basic sanitation services	All	480

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL11	Provide free basic refuse removal to indigent households as at 30 June 2025	Number of households receiving free basic refuse removal services	All	480

Table 121: Services Delivery Priorities for 2024/25– Improve the living environment of all people in Laingsburg

3.10.4 Provision of infrastructure to deliver improved services to all residents and business

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL2	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	All	95%
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 2025	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025	All	896
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 2025	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 2025	Number of residential properties which are billed for sewerage	All	1 320
TL7	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	All	1 370
TL23	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	All	95%
TL24	95% of the approved project budget spent on new bridges in Göldnerville by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	All	95%
TL25	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	All	95%
TL26	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	All	95%
TL27	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2025	Development Planning Phase completed by 30 June 2025	All	1
TL28	95% of the approved project budget spent on Drilling and equipping of boreholes in	% of budget spent by 30 June 2025	All	95%

Ref	KPI	Unit of Measurement	Wards	Annual Target
	Soutkloof by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]			
TL29	95% of the approved project budget spent on Water Supply Infrastructure (Bulk Mains) within the Municipal area by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	All	95%

Table 122: Services Delivery Priorities for 2024/25– Provision of infrastructure to deliver improved services to all residents and business

3.10.5 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	Develop a Risk Based Audit Plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2025	RBAP submitted to the Audit Committee by 30 June 2025	All	1
TL30	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2025 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2025	All	5%
TL31	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 [(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 2025	All	0.40%
TL32	The number of people from employment equity target groups employed (to be appointed) by 30 June 2025 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2025	All	0
TL34	Develop and distribute at least two municipal newsletters by 30 June 2025	Number of municipal newsletters developed and distributed	All	2
TL35	Review of the Leave Policy and submit to Council by 31 December 2024	Leave Policy reviewed and submitted to Council by 31 December 2024	All	1
TL36	Submit the Occupational Health and Safety Policy to Council by 31 December 2024	Occupational Health and Safety Policy submitted to Council by 31 December 2024	All	1
TL37	Submit the Employee Assistance Programme (EAP) Policy by 31 December 2024	Employee Assistance Programme (EAP) submitted to Council by 31 December 2024	All	1

Table 123: Service Delivery Priorities for 2024/25 - To Create an Institution with Skilled Employees to Provide a Professional Service to its Clientele Guided by Municipal Values

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 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors	% debtor payment achieved	All	75%

Ref	KPI	Unit of Measurement	Wards	Annual Target
	Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]			
TL12	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2025 [(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 2025	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 2025 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2025	All	75%
TL14	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(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 2025	All	0.3

Table 124: Services Delivery Priorities for 2024/25– To Achieve Financial Viability in Order to Render Affordable Services to Residents

3.10.7 Effective maintenance and management of municipal assets and natural resources

Ref	KPI	Unit of Measurement	Wards	Annual Target
TL19	Limit the % electricity unaccounted for to less than 10% by 30 June 2025 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% electricity unaccounted for by 30 June	All	10%
TL20	Limit unaccounted for water to less than 30% by 30 June 2025 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100]	% of water unaccounted	All	30%
TL21	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%
TL22	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2025 [(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 125: Services Delivery Priorities for 2024/25– Effective maintenance and management of municipal assets and natural resources

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
	2022/23	2023/24
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 2024 ((Total Actual Training Expenditure/ Total personnel Budget)x100)	0	1

Table 126: National KPIs– Municipal Transformation and Organisational Development

4.2 Component A: Introduction to The Municipal Workforce

The Laingsburg Municipality currently employs **70** (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 suitably 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 the "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	1	1	0	0	1	0

Table 127: 2023/24 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 128: 2023/24 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	0	0	0	0	0	0	1	2
Professionally qualified and experienced specialists and mid-management	1	2	0	1	0	1	0	0	5
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	2	16	0	0	1	20	0	0	39
Semi-skilled and discretionary decision-making	0	5	0	0	0	0	0	0	5
Unskilled and defined decision-making	0	13	0	0	0	5	0	0	18
Total permanent	4	37	0	1	1	26	0	1	70
Non-permanent employees	0	0	0	0	1	6	0	0	7
Grand Total	4	37	0	1	2	32	0	1	77

Table 129: 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	1	1	0	0	0	1	0	0	3
Finance	0	4	0	1	0	6	0	2	13
Corporate Services	0	3	0	0	0	6	0	0	9
Community Services	0	5	0	0	0	10	0	0	15
Infrastructure Services	3	24	0	0	1	2	0	0	30
Total permanent	4	37	0	1	1	25	0	2	70
Non-permanent	0	0	0	0	1	6	0	0	7
Grand Total	4	37	0	1	2	31	0	2	77

Table 130: Department – Race

4.2.2 Vacancy Rate

The approved organogram for the Municipality had **76** posts for the 2023/24 financial year. The actual positions filled are indicated in the table below by functional level. **10** posts were vacant at the end of 2023/24, 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)	7	0
Admin Officers (T4-T13)	46	4
General Workers (T3)	16	4
Total	70	8
Functional area	Filled	Vacant
Office of the Municipal Manager	3	0
Finance	13	0
Corporate Services	9	0
Community Services	15	2
Infrastructure Services	30	6
Total	70	8

Table 131: 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	2	Librarian & Superintendent-Technical Services
Total	2	2	

Table 132: 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 turnover rate over the last two years:

Financial year	Total employees at the end of the financial year	New appointments	No Terminations during the year	Turn-over Rate
2022/23	78	0	3	33%
2023/24	77	9	7	9.03%

Table 133: 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	2022/23	2023/24
Office of the Municipal Manager	0	0
Finance	0	0
Corporate Services	0	0
Community Services	0	0
Infrastructure Services	4	0
Total	4	0

Table 134: Injuries

4.3.2 Sick Leave

The number of sick leave days 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 a decrease when comparing it with the 2023/24 financial year.

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

Year	Total number of sick leave days taken within the year
2022/23	527
2023/24	509

Table 135: 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 management 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 onboarding Policy	14 June 2023
Probation Policy	14 June 2023

Approved policies	
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 136: HR Policies and Plans

4.4 Component C: Capacitating the Municipal Workforce

Section 68(1) of the MSA states that a 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 the start of the year (2023/24)	Number of Employees that received training (2023/24)
MM and S57	Female	0	0
	Male	1	1
Legislators, Senior Officials and Managers	Female	7	7
	Male	5	5
Associate Professionals and Technicians	Female	0	0
	Male	0	0
Professionals	Female	1	1
	Male	2	2
Clerks	Female	19	14
	Male	7	7
Service and Sales Workers	Female	3	0
	Male	2	2

Management level	Gender	Number of employees identified for training at the start of the year (2023/24)	Number of Employees that received training (2023/24)
Craft and related Trade Workers	Female	0	0
	Male	0	0
Plant and Machine Operators and Assemblers	Female	1	1
	Male	5	4
Elementary Occupations	Female	5	3
	Male	8	4
Subtotal	Female	36	26
	Male	30	25
Total		66	51

Table 137: 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 their 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 2023/24			
Management level	Gender	Total	
		Actual	Target
MM and S57	Female	0	0
	Male	1	1
Legislators, Senior Officials and Managers	Female	6	7
	Male	5	5
Associate Professionals and Technicians	Female	0	1
	Male	2	2
Professionals	Female	0	0
	Male	0	0
Clerks	Female	14	19
	Male	7	7
Service and Sales Workers	Female	0	1
	Male	2	2
Craft and related Trade Workers	Female	0	0
	Male	0	0
Plant and Machine Operators and Assemblers	Female	1	1
	Male	4	5

Training provided within the reporting period 2023/24			
Management level	Gender	Total	
		Actual	Target
Elementary Occupations	Female	3	5
	Male	4	8
Subtotal	Female	24	30
	Male	25	34
Total		49	64

Table 138: Skills Development

4.4.3 Skills Development - Budget Allocation

The table below indicates that a total amount of R82 464 was allocated to the workplace skills plan and that 47.95% of the total amount was spent in the 2023/24 financial year:

Year	Total personnel budget	Total Allocated	Total Spend	% Spent
2022/23	34 746 921	201 192	112 188	55.76
2023/24	33 125 095	82 464	39 536	47.95

Table 139: 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	1	1	1
Chief Financial Officer	1	1	1	1
Senior Managers	3	3	3	3
Any other Financial Officials	5	5	N/A	5
Supply Chain Management Officials				
Heads of Supply Chain Management units	1	1	N/A	1
Supply Chain Management Senior Managers	0	0	0	0
Total	11	11	5	11

Table 140: 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 expenditures 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 of 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 allowances 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	
2022/23	34 303	71 033	48.29
2023/24	36 799	87 371	42.23

Table 141: Personnel Expenditure

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

Financial year	2022/23		2023/24	
	Actual	Original Budget	Adjusted Budget	Actual
Description	R'000			
Councillors (Political Office Bearers plus Other)				
Basic salaries and wages	2 926	3 145	3 091	3 206
Motor vehicle allowance	53	55	53	53
Other allowances	290	281	309	298
Sub Total	3 172	3 481	3 453	3 557
% increase/ (decrease)	3.06	9.74	8.86	12.13
Senior Managers of the Municipality				
Salary	3 819	3 987	3 992	4 040
Contributions	565	622	616	616
Allowances	559	559	748	748
Other benefits	197	219	219	421
Performance bonus	0	0	0	0
Sub Total	5 140	5 387	5 575	5 826
% increase/ (decrease)	0.92	5.77	9.46	14.4
Other Municipal Staff				
Basic Salaries and Wages	18 537	20 110	19 344	19 297
Contributions	4 308	4 247	4 214	4 219
Allowances	1 646	2 022	2 065	2 079
Housing allowance	57	130	81	66
Overtime	1 148	1 297	1 325	1 320
Other benefits or allowances	643	632	418	535
Sub Total	26 339	24 438	27 447	27 516
% increase	6.44	14.92	10.92	11.2
Total Municipality	34 748	37 306	36 475	36 899
% increase/ (decrease)	5.27	13.01	10.50	11.78

Table 142: Personnel Expenditure



Chapter 5

This chapter provides details regarding the financial performance of the Municipality for the 2023/24 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 2023/24 financial year:

Financial Summary						
R'000						
Description	2022/23	2023/24		2023/24% Variance		
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Financial Performance						
Property rates	5 180	5 830	5 251	5 448	-7.02	3.61
Service charges	22 125	29 549	28 774	27 678	-6.76	-3.96
Investment revenue	1 093	995	1 470	2 043	51.27	28.03
Transfers recognised - operational	29 825	35 784	35 734	29 972	-19.39	-19.23
Other own revenue	56 347	34 139	34 479	2 715	-1157.34	-1169.85
Total Revenue (excluding capital transfers and contributions)	114 570	106 299	105 709	67 855	-56.66	-55.79
Employee costs	31 587	33 824	33 023	32 033	-5.59	-3.09
Remuneration of Councillors	3 318	3 527	3 505	3 607	2.20	2.81
Depreciation & asset impairment	12 258	5 919	5 929	0	0.00	0.00
Finance costs	2 767	957	957	0	-1 565 042.30	-1 565 042.30
Bulk purchases	10 737	13 604	12 711	11 873	-14.58	-7.06
Transfers and subsidies	12	210	212	0	0.00	0.00

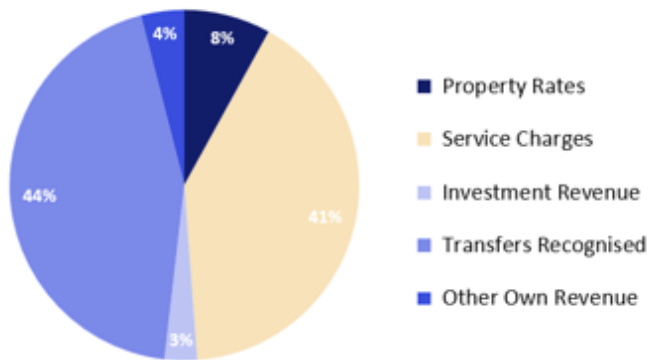
Financial Summary						
R'000						
Description	2022/23	2023/24		2023/24% Variance		
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Other expenditure	77 232	53 285	39 953	15 651	-240.46	-155.27
Total Expenditure	137 912	111 326	96 291	63 164	-76.25	-52.45
Surplus/(Deficit)	(23 342)	(5 027)	9 418	4 691	207.16	-100.75
Transfers recognised - capital	23 887	48 344	45 092	35 402	-36.56	-27.37
Gains and other operations	(708)	1 531	2 782	0	0.00	0.00
Surplus/(Deficit) for the year	1 252	41 786	51 728	40 094	-4.22	-29.02
Capital Expenditure & Funds Sources						
Capital Expenditure						
Transfers recognised - capital	23 887	48 344	45 092	35 402	-36.56	-27.37
Total sources of capital funds	23 887	48 344	45 092	35 402	-36.56	-27.37
Financial Position						
Total current assets	21 137	20 976	26 477	13 766	-52.38	-92.33
Total non-current assets	287 180	257 047	331 237	323 958	20.65	-2.25
Total current liabilities	(18 561)	(20 673)	(21 513)	(9 844)	-110.00	-118.54
Total non-current liabilities	(24 794)	(24 797)	(26 099)	(26 337)	5.85	0.90
Community Wealth/Equity	(264 963)	(232 553)	(310 102)	(301 543)	22.88	-2.84
Cash Flows						
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	0	0	0.00	0.00
Cash/cash equivalents at	3 041	9 718	9 718	2 479	-292.02	-292.02

Financial Summary						
R'000						
Description	2022/23	2023/24		2023/24% Variance		
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
the beginning of the year						
Cash/cash equivalents at the year-end	9 718	13 675	13 675	3 041	-349.69	-349.69
<u>Cash Backing/Surplus Reconciliation</u>						
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
<u>Asset Management</u>						
Asset register summary (WDV)	288 734	288 734	0	0	0	0.00
Depreciation & asset impairment	12 258	12 258	5 919	5 929	0	0.00
Repairs and Maintenance	1 579	1 579	1 792	1 732	1 370	-30.85
<u>Free Services</u>						
Cost of Free Basic Services provided	3 325	2 767	2 419	2 503	0	0.00
Revenue cost of free services provided	5 038	5 038	4 032	4 171	0	0.00
<i>Variations are calculated by dividing the difference between actual and original/adjustments budget by the actual.</i>						

Table 143: Financial Performance 2023/24

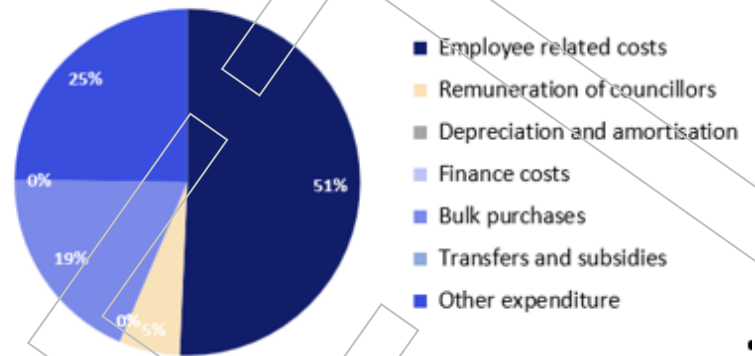
The following graphs indicate the various types of revenue and expenditure items in the municipal budget for 2023/24:

Total Revenue



Graph 5.: Revenue

Operational Expenses



Graph 6.: Operating Expenditure

5.1.2 Revenue Collection by Vote

The table below indicates the revenue collection performance by vote:

Vote Description	2022/23		2023/24		2023/24% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
	R'000					
Vote 1 - Mayoral & Council	0	0	0	0	0.00	0.00
Vote 2 - Municipal Manager	0	0	0	0	0.00	0.00
Vote 3 - Corporate Services	1 299	2 894	3 555	2 387	-17.51	-32.86
Vote 4 - Budget & Treasury	56 138	86 571	82 549	68 723	-20.62	-16.75
Vote 5 - Planning and Development	0	0	0	0	0.00	0.00
Vote 6 - Community and Social Services	1 615	1 865	1 852	1 483	-20.43	-19.90
Vote 7 - Sport and Recreation	1	1	2	4	261.80	93.74
Vote 8 - Housing	11	13	11	11	-16.24	-0.43
Vote 9 - Public Safety	54 286	28 471	28 781	420	-98.53	-98.54
Vote 10 - Road Transport	1 140	1 250	1 265	576	-53.92	-54.47
Vote 11 - Waste Management	3 002	3 652	4 246	3 098	-15.15	-27.03
Vote 12 - Waste Water Management	2 751	3 638	4 410	3 126	-14.06	-29.12
Vote 13 - Water	3 451	5 667	4 681	4 427	-21.89	-5.44
Vote 14 - Electricity	15 373	20 623	19 448	19 003	-7.85	-2.29
Total Revenue by Vote	139 067	154 643	150 801	103 258	-33.23	-31.53

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

Table 144: Revenue by Vote



5.1.3 Revenue Collection by Source

The table below indicates the revenue collection performance by source for the 2023/24 financial year:

Description	2022/23	2023/24			2023/24% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
	R'000					
Property rates	5 180	5 474	4 973	5 025	-8.21	1.03
Property rates - penalties & collection charges	238	356	278	423	18.77	52.16
Service Charges - electricity revenue	14 764	19 525	18 350	18 131	-7.14	-1.19
Service Charges - water revenue	2 882	5 408	4 422	3 936	-27.21	-10.99
Service Charges - sanitation revenue	2 225	2 209	3 008	2 844	28.73	-5.48
Service Charges - refuse revenue	2 528	2 408	2 994	2 767	14.90	-7.57
Service Charges - other	0	0	0	0	0.00	0.00
Rental of facilities and equipment	1 732	1 806	1 659	1 651	-8.59	-0.46
Interest earned - external investments	903	995	1 470	2 043	105.22	38.95
Interest earned - outstanding debtors	0	35	84	103	193.47	22.14
Fines penalties and forfeits	54 092	28 290	28 514	173	-99.39	-99.39
Licences and permits	194	181	284	256	41.36	-9.84
Agency services	185	221	221	197	-11.09	-11.09
Transfers recognised - operational	29 825	35 784	35 734	29 972	-16.24	-16.13
Transfers recognised - capital	23 887	48 344	45 092	35 402	-26.77	-21.49
Other revenue	139	3 606	3 717	336	-90.70	-90.97
Gains on disposal of PPE	0	0	0	0	0.00	0.00
Total Revenue (excluding capital transfers and contributions)	138 774	154 643	150 801	103 258	-33.23	-31.53

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

Table 145: Revenue by Source

5.1.4 Operational Services Performance

The table below indicates the operational services performance for the 2023/24 financial year:

Financial Performance of Operational Services - Operating Cost						
R'000						
Description	2022/23	2023/24			2023/24% Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Water	6 290	6 565	5 645	3 286	-49.95	-41.79
Wastewater (Sanitation)	3 326	3 378	3 154	1 623	-51.94	-48.53
Electricity	12 742	15 611	15 932	12 867	-17.58	-19.24

Financial Performance of Operational Services - Operating Cost						
R'000						
Description	2022/23	2023/24		2023/24% Variance		
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Waste Management	6 163	2 588	2 720	1 471	-43.16	-45.92
Housing	5	8	7	6	-18.55	-12.63
Component A: sub-total	28 526	28 150	27 458	19 253	-31.61	-29.88
Roads and Stormwater	14 338	13 068	13 074	10 836	-17.08	-17.12
Component B: sub-total	14 338	13 068	13 074	10 836	-17.08	-17.12
Planning	773	865	827	831	-4.01	0.42
Component C: sub-total	773	865	827	831	-4.01	0.42
Libraries	1 506	1 456	1 763	1 550	6.39	-12.13
Cemeteries	654	101	51	37	-63.29	-27.35
Social Services: Other	1	7	7	3	-54.35	-55.51
Component D: sub-total	2 161	1 564	1 822	1 590	1.62	-12.72
Environmental Protection	0	0	0	0	0.00	0.00
Component D: sub-total	0	0	0	0	0.00	0.00
Public Safety	51 772	28 584	18 200	4 018	-85.94	-77.92
Fire Services and Disaster Management	54	94	89	79	0.00	0.00
Component E: sub-total	51 825	28 678	18 289	4 097	-85.71	-77.60
Sport and Recreation	238	515	347	268	-47.90	-22.74
Component F: sub-total	238	515	347	268	-47.90	-22.74
Financial Services	23 448	21 954	22 411	13 513	-38.45	-39.70
Administration	7 038	9 746	6 259	5 173	-46.93	-17.36
Office of the MM	3 689	3 163	3 347	3 432	8.53	2.54
Office of the Mayor	7 032	5 153	5 239	4 202	-18.46	-19.79
Component G: sub-total	41 207	40 015	37 256	26 320	-34.23	-29.35
Total Expenditure	139 067	112 856	99 073	63 195	-44.00	-36.21

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

Table 146: Operational Services Performance



5.2 Financial Performance Per Municipal Function

5.2.1 Water Services

Description	2022/23		2023/24		
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	3 451	5 667	4 681	4 427	-21.89
Expenditure:					
Employees	1 567	1 847	1 489	1 596	-13.55
Repairs and Maintenance	839	975	777	855	-12.33
Other	3 883	3 743	3 379	834	-77.71
Total Operational Expenditure	6 290	6 565	5 645	3 286	-49.95
Net Operational (Service) Expenditure	(2 839)	(899)	(964)	1 141	-226.93
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 147: Financial Performance: Water Services

5.2.2 Wastewater (Sanitation) Provision

Description	2022/23		2023/24		
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	2 751	3 638	4 410	3 126	-14.06
Expenditure:					
Employees	1 021	1 192	1 126	1 152	-3.33
Repairs and Maintenance	93	142	140	106	-25.22
Other	2 213	2 045	1 888	365	-82.13
Total Operational Expenditure	3 326	3 378	3 154	1 623	-51.94
Net Operational (Service) Expenditure	(575)	260	1 257	1 503	478.69
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 148: Financial Performance: Wastewater (Sanitation) Services

5.2.3 Electricity

Description	2022/23	2023/24			Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	15 373	20 623	19 448	19 003	-7.85
Expenditure:					
Employees	235	470	470	405	-13.94
Operational cost	138	145	130	177	21.67
Other	12 369	14 995	15 331	12 285	-18.08
Total Operational Expenditure	12 742	15 611	15 932	12 867	-17.58
Net Operational (Service)	2 632	5 012	3 516	6 137	22.45
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 149: Financial Performance: Electricity

5.2.4 Waste Management

Description	2022/23	2023/24			Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	3 002	3 652	4 246	3 098	-15.15
Expenditure:					
Employees	869	646	973	916	41.92
Operational cost	82	127	114	88	-31.10
Other	5 212	1 815	1 633	467	-74.27
Total Operational Expenditure	6 163	2 588	2 720	1 471	-43.16
Net Operational (Service)	(3 161)	1 064	1 526	1 628	52.96
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 150: Financial Performance: Waste Management

5.2.5 Housing

Description	2022/23	2023/24			Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	11	13	11	11	-16.24
Expenditure:					
Employees	0	0	0	0	0.00
Operational cost	5	7	6	6	-3.25
Other	0	1	1	0	-100.00
Total Operational Expenditure	5	8	7	6	-18.55
Net Operational (Service)	6	5	3	4	-12.53
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 151: Financial Performance: Housing

5.2.6 Roads and Stormwater

Description	2022/23	2023/24			Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	1 140	1 250	1 265	576	-53.92
Expenditure:					
Employees	8 971	9 400	9 147	9 278	-1.30
Operational cost	522	520	459	450	-13.51
Other	4 844	3 148	3 468	1 108	-64.81
Total Operational Expenditure	14 338	13 068	13 074	10 836	-17.08
Net Operational (Service)	(13 198)	(11 818)	(11 809)	(10 260)	-13.19
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 152: Financial Performance: Roads and Stormwater

5.2.7 Planning and Building Control

Description	2022/23	2023/24			Variance to Budget
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	0	0	0	0	0.00
Expenditure:					
Employees	751	829	795	691	-16.59
Operational cost	22	34	30	21	-38.70
Other	0	3	3	119	4 581.33
Total Operational Expenditure	773	865	827	831	-4.01
Net Operational (Service)	(773)	(865)	(827)	(831)	-4.01
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 153: Financial Performance: Planning and Building Control

5.2.8 Libraries

Description	2022/23	2023/24			Variance to Budget
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	1 595	1 836	1 836	1 466	-20.13
Expenditure:					
Employees	1 456	1 269	1 530	1 473	16.06
Operational cost	41	52	58	40	-21.44
Other	9	136	176	36	-73.19
Total Operational Expenditure	1 506	1 456	1 763	1 550	6.39
Net Operational (Service)	89	379	72	(83)	-122.00
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 154: Financial Performance: Libraries

5.2.9 Cemeteries

Description	2022/23	2023/24			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	20	29	16	17	-39.87
Expenditure:					
Employees	0	0	0	0	0.00
Operational cost	0	0	0	0	0.00
Other	654	101	51	37	-63.29
Total Operational Expenditure	654	101	51	37	-63.29
Net Operational (Service)	(634)	(72)	(35)	(20)	-72.65
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 155: Financial Performance: Cemeteries

5.2.10 Childcare; Aged Care; Social Programmes

Description	2022/23	2023/24			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	0	0	0	0	0.00
Expenditure:					
Employees	0	0	0	0	0.00
Operational cost	2	3	5	4	46.75
Other	(2)	4	2	(1)	-120.29
Total Operational Expenditure	1	7	7	3	-54.35
Net Operational (Service)	(1)	(7)	(7)	(3)	-54.35
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 156: Financial Performance: Childcare, Aged Care, Social Programmes

5.2.11 Public Safety (Traffic and Law Enforcement)

Description	2022/23	2023/24			Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	54 286	28 471	28 781	420	-98.53
Expenditure:					
Employees	3 152	3 587	3 470	3 200	-10.78
Operational cost	426	634	241	464	-26.84
Other	48 193	24 363	14 489	354	-98.55
Total Operational Expenditure	51 772	28 584	18 200	4 018	-85.94
Net Operational (Service)	2 515	(113)	10 581	(3 598)	3 085.54
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 157: Financial Performance: Public Safety (Traffic and Law Enforcement)

5.2.12 Fire Services and Disaster Management

Description	2022/23	2023/24			Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	0	0	0	0	0.00
Expenditure:					
Employees	0	0	0	0	0.00
Operational cost	18	35	33	21	-39.10
Other	36	60	56	58	-2.95
Total Operational Expenditure	54	94	89	79	-16.24
Net Operational (Service)	(54)	(94)	(89)	(79)	-16.24
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 158: Financial Performance: Fire Services and Disaster Management

5.2.13 Sport and Recreation

Description	2022/23		2023/24		Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	1	1	2	4	261.80
Expenditure:					
Employees	158	177	177	166	-6.10
Operational cost	62	87	94	83	-5.38
Other	18	250	76	19	-92.40
Total Operational Expenditure	238	515	347	268	-47.90
Net Operational (Service)	(238)	(514)	(345)	(265)	-48.50
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 159: Financial Performance: Sport and Recreation

5.2.14 Administration

Description	2022/23		2023/24		Variance to Budget %
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	1 720	1 814	1 714	1 726	-4.84
Expenditure:					
Employees	2 106	3 277	2 282	2 198	-32.94
Operational cost	2 560	2 850	2 180	2 126	-25.41
Other	2 373	3 618	1 797	849	-76.55
Total Operational Expenditure	7 038	9 746	6 259	5 173	-46.93
Net Operational (Service)	(5 318)	(7 932)	(4 546)	(3 446)	-56.55
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 160: Financial Performance: Administration

5.2.15 Office of the Municipal Manager

Description	2022/23	2023/24			Variance to Budget
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	0	0	0	0	0.00
Expenditure:					
Employees	3 180	2 828	3 024	3 091	9.30
Operational cost	318	118	108	342	188.86
Other	191	217	215	0	-99.99
Total Operational Expenditure	3 689	3 163	3 347	3 432	8.53
Net Operational (Service)	(3 689)	(3 163)	(3 347)	(3 432)	8.53
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 161: Financial Performance: Office of the Municipal Manager

5.2.16 Office of the Mayor

Description	2022/23	2023/24			Variance to Budget
	Actual	Original Budget	Adjusted Budget	Actual	
	R'000				
Total Operational Revenue (excluding tariffs)	0	0	0	0	0.00
Expenditure:					
Employees	1 387	4 339	4 344	3 885	-10.46
Operational cost	321	406	506	259	-36.22
Other	5 324	408	389	58	-85.83
Total Operational Expenditure	7 032	5 153	5 239	4 202	-18.46
Net Operational (Service)	(7 032)	(5 153)	(5 239)	(4 202)	-18.46
<i>Variations are calculated by dividing the difference between the actual and original budget by the actual.</i>					

Table 162: Financial Performance: Office of the Mayor

5.2.17 Financial Services

Description	2022/23	2023/24			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000				
Total Operational Revenue (excluding tariffs)	54 418	84 757	80 835	66 996	-20.95
Expenditure:					
Employees	6 734	7 492	7 700	7 588	1.29
Operational cost	8 346	10 996	11 117	2 989	-72.81
Other	8 368	3 466	3 593	2 935	-15.30
Total Operational Expenditure	23 448	21 954	22 411	13 513	-38.45
Net Operational (Service)	30 969	62 803	58 424	53 483	-14.84

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

Table 163: 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	2022/23		2023/24		2023/24 % Variance	
	Actual	Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Capital Transfers and Grants						
National Government:	51 925	80 469	77 167	63 779	-20.74	-17.35
Equitable share	20 139	21 520	21 520	21 520	0.00	0.00
Department of Water Affairs	17 360	34 133	31 832	21 737	-36.32	-31.71
Municipal Infrastructure Grant (MIG)	6 870	14 959	13 958	14 102	-5.73	1.03
Expanded Public Works Programme	1 074	1 173	1 173	489	-58.33	-58.33
Integrated National Electrification Programme	0	0	0	0	0.00	0.00
Allocation in kind	4 471	6 884	6 884	4 818	-30.01	-30.01
Finance Management Grant	2 010	1 800	1 800	1 113	-38.15	-38.15
Provincial Government:	1 734	3 621	3 621	1 591	-56.06	-56.06
Municipal Service Delivery and Capacity Building	0	0	0	0	0.00	0.00

Grant Performance						
R'000						
Description	2022/23	2023/24			2023/24 % Variance	
	Actual	Budget	Adjusted Budget	Actual	Original Budget	Adjusted Budget
Proclaimed roads	43	50	50	50	0.00	-0.01
Community Development Workers Operating Grant	95	76	76	76	0.00	0.01
Library Grant	1 595	1 835	1 835	1 465	-20.16	-20.16
SMME Booster Grant	0	0	0	0	0.00	0.00
Municipal Finance Improvement Programme	0	0	0	0	0.00	0.00
Financial Management Support Grant	0	0	0	0	0.00	0.00
Human Settlements	0	1 660	1 660	0	-100.00	-100.00
Department of Sport and Recreation	0	0	0	0	0.00	0.00
Municipal drought support grant	0	0	0	0	0.00	0.00
Allocation in kind	0	0	0	0	0.00	0.00
District Municipality:	0	0	0	0	0.00	0.00
Grant mSCOA	0	0	0	0	0.00	0.00
Covid-19 Support Grant	0	0	0	0	0.00	0.00
Other grant providers:	53	38	38	4	-89.63	-89.63
Private Enterprise - Covid-19	0	0	0	0	0.00	0.00
Seta	53	38	38	4	-89.63	-89.63
Total Operating Transfers and Grants	53 711	84 128	80 826	65 374	-22.29	-19.12

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

Table 164: 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	
2022/23	53 711	115 181	46.63
2023/24	65 374	67 855	96.34

Table 165: 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 2024	2022/23 R million	2023/24 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 2024	2022/23 R million	2023/24 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 2024	2022/23 R million	2023/24 R million
	1 713	1 434

Table 166: 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	2022/23	2023/24				
	<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	23 887	48 344	45 092	35 402	-6.73	-26.77
Own funding	0	0	0	0	0.00	0.00
Total	23 887	48 344	45 092	35 402	-6.73	-26.77
Percentage of finance						
Grants and subsidies	100.00	100.00	100.00	100.00	0.00	0.00
Own funding	0	0.00	0.00	0.00	0.00	0.00
Capital expenditure						
Description	R'000				%	
Water and sanitation	15 183	34 133	33 946	18 582	-0.55	-45.56
Electricity	3 104	0	596	0	0.00	0.00
Housing	0	0	0	0	0.00	0.00
Roads and storm water	0	6 611	5 580	0	-15.59	-100.00
Other	3 029	7 600	7 680	182	1.05	-97.61
Total	21 316	48 344	47 802	18 764	-1.12	-61.19
Percentage of expenditure						
Water and sanitation	71.23	70.60	71.01	99.03	0.58	40.26
Electricity	14.56	0	1.25	0	0.00	0.00
Housing	0	0	0	0	0.00	0.00
Roads and Stormwater	0	13.67	11.67	0	-14.64	-100.00
Other	14.21	15.72	16.07	0.97	2.20	-93.83

Table 167: 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 2023/24 (R'000)	Total Amount committed over previous and future years
Indigent households	Repairs and maintenance on electrical and plumbing equipment in	None	0	400

All organisations or person in receipt of grants provided by the Municipality	Nature of Project	Conditions attached to funding	Value 2023/24 (R'000)	Total Amount committed over previous and future years
	private houses and indigent burials			

Table 168: Grants Made by the Municipality

5.4 Asset Management

5.4.1 Repairs and Maintenance

Description	2022/23	2023/24			
	Actual (Audited Outcome)	Original Budget	Adjustment Budget	Actual	Budget variance
		R'000			
Repairs and Maintenance Expenditure	1 579	1 792	1 732	1 370	-20.91

Table 169: Repairs & Maintenance

5.5 Financial Ratios Based on Key Performance Indicators

5.5.1 Liquidity Ratio

Description	Basis of calculation	2022/23	2023/24
		Audited outcome	Pre-Audited outcome
Current Ratio	Current assets/current liabilities	0.80	1.40
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.69	0.72
Liquidity Ratio	Cash and equivalents/Trade creditors and short-term borrowings	0.12	0.68

Table 170: Liquidity Financial Ratio

5.5.2 IDP Regulation Financial Viability Indicators

Description	Basis of calculation	2022/23	2023/24
		Audited outcome	Pre-Audited outcome
Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure	24.1%	127.5%
Total Outstanding Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	9.0%	12.8%
Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3.94	2.50

Table 171: Financial Viability National KPAs

5.5.3 Employee Costs

Description	Basis of calculation	2022/23	2023/24
		Audited outcome	Pre-Audited outcome
Employee costs	Employee costs/ (Total Revenue - capital revenue)	27.42%	47.21

Table 172: Employee Costs

5.5.4 Repairs and Maintenance

Description	Basis of calculation	2022/23	2023/24
		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)	1.37	2.02

Table 173: 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	2022/23	2023/24		
	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	113 135
Payments				
Suppliers and employees	(60 231)	(64 685)	(64 685)	(123 812)
Finance charges	(461)	(773)	(773)	(682)
Transfers and Grants	0	0	0	0
Net cash from/(used) operating activities	5 225	10 295	10 295	20 755

Description	2022/23	2023/24		Actual
	Audited Outcome	Original Budget	Adjusted Budget	
	R'000			
Cash flows from investing activities				
Receipts				
Proceeds on disposal of PPE	0	0	0	0
Decrease (Increase) in non-current debtors	151	0	0	95
Decrease (increase) other non-current receivables	0	0	0	0
Decrease (increase) in non-current investments	0	0	0	0
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	0	0	0	0
Increase/(decrease) in consumer deposits	0	0	0	0
Payments				
Repayment of borrowing	0	0	0	0
Net cash from/(used) financing activities	0	0	0	0
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 174: 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						
2022/23	294	2 778	(57)	1 405	111	4 531
2023/24	307	3 905	540	1 348	114	6 213
Difference	13	1 127	597	(58)	3	1 682
% growth year on year	4.3	40.5	-1 045.8	-4.1	2.8	37.1

Note: Figures exclude provision for bad debt

Table 175: 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				
2022/23	1 661	457	370	8 177	10 666
2023/24	1 646	485	474	9 427	12 033
Difference	(15)	28	104	1 250	1 366
% growth year on year	-0.93	6.05	28.14	15.28	12.81

Note: Figures exclude provision for bad debt.

Table 176: Outstanding Debtor Age Analysis

5.9 Borrowing and Investments

5.9.1 Municipal Investments

Actual Investments		
R'000		
Investment type	2022/23	2023/24
	Actual	Actual
Deposits – Bank	2 479	0
Total	2 479	0

Table 177: Municipal Investments

5.9.1 Municipal Borrowing

Actual Investments		
R'000		
Investment type	2022/23	2023/24
	Actual	Actual
Financial Leases	2	2
Total	2	2

Table 178: Municipal Borrowing

Chapter 6

Component A: Auditor-General Opinion 2022/23

6.1 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 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</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". A review of the internal control system on the moveable assets of the Municipality By Whom: Finance By When: April 2024 to June 2024</p>

Details	
<p>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>In terms of "Fixed Asset Register deficiencies". Investigate the whole population By When: Management By Whom: August 2024</p> <p>In terms of "Addition to PPE (WIP) not completely recorded in the fixed Asset Register". Adjust the WIP. By Whom: Finance/Infrastructure Department By When: Final AFS</p>
<p>Revenue from non-exchange transactions Fines, penalties, and forfeits 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. By Whom: N Hendrikse By When: June 2024</p> <p>Oversee that system is maintained. By Whom: N Hendrikse By When: January 2024</p> <p>Processes to be adjusted. By Whom: N Hendrikse By When: May 2024</p> <p>Correction in AFS By Whom: G Bothma By When: Final AFS</p>
<p>Revenue from exchange transactions Service charges 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. Accounting for the free water and electricity will be carried out monthly. By Whom: GS Bothma By When: Adjusted AFS, November 2023</p>
<p>Receivables from exchange transactions The Auditor General could not obtain sufficient and appropriate audit evidence on a credit journal adjustment processed through receivables 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>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>Statutory receivables from exchange transactions 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</p>	<p>Laingsburg Municipality to submit VAT return on or before due dates By When: E Hermanus By Whom: Monthly</p>



Details	
<p>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>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 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 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> <p>Issue 2:</p> <p>Management will put plans in place to address the deficiencies identified</p> <p>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.</p> <p>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</p>	<p>A proper reconciliation will be done.</p> <p>By Whom: Traffic Department By When: February 2024</p>



Details	
<p>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>Provisions</p> <p>The Municipality did not value the rehabilitation of landfall 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</p> <p>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 determine whether any adjustment was necessary to the prior year adjustments as disclosed in the financial statements.</p>	<p>Adjust AFS By Whom: Consultant By When: June 2024</p>
<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. 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</p>	<p>Management will conduct an in-depth investigation on these transactions again and the appropriate corrections will be made. Management will urgently contact the Vendor about completing the detection of the difference in the balances as mentioned above By Whom: G Bothma/ E Hermanus By When: 30 March 2024/ 31 January 2024</p>

Details	
activities as stated at R20 755 604 in the financial statements were necessary	
<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</p> <p>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</p> <p>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</p> <p>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 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>	<p>The amendment will be calculated in the meantime and applied in amended AFS when permitted.</p> <p>By Whom: Consultant and G Bothma</p> <p>By When: August 2024</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, 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</p> <p>By When: Consultants</p> <p>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</p> <p>By Whom: GS Bothma</p> <p>By When: AFS 2023/24</p>

Table 179: AG Report 2022/23

Component B: Auditor-General Opinion 2023/24

6.2 Auditor-General Report 2023/24

To be inserted when AG Report is received

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