TABLING OF THE DRAFT ANNUAL REPORT FOR 2024/2025 (5/14/1/1) (DIRECTOR: ECONOMIC, SOCIAL & INTEGRATED DEVELOPMENT SERVICES)

Purpose of report

To submit to the Council the 2024-2025 Draft Annual Report for consideration.

Background

In terms of the Municipal Systems Act, 2000 (Act 32 of 2000), section 46 (1) and (2) and the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), Section 127,129,130, determines that an annual report must be tabled before Council.

The Municipal Systems Act, 2000 (Act 32 of 2000), section 46(1) and (2) reads as follows:

*"**46. Annual performance reports.—***

(1) A municipality must prepare for each financial year a performance report reflecting—

(a) the performance of the municipality and of each external service provider during that financial year;
(b) a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and
(c) measures taken to improve performance.

(2) An annual performance report must form part of the municipality's annual report in terms of Chapter 12 of the Municipal Finance Management Act.

[S. 46 substituted by. s. 6 of Act No. 44 of 2003.]
(Date of commencement of s. 46: 1 July, 2001.)"

The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) Section 127,129,130 reads as follows:

*"**127. Submission and tabling of annual reports.***

(1) The accounting officer of a municipal entity must, within six months after the end of a financial year, or on such earlier date as may be agreed between the entity and its parent municipality, submit the entity's annual report for that financial year to the municipal manager of the entity's parent municipality.
(2) The mayor of a municipality must, within seven months after the end of a financial year, table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control.
(3) If the mayor, for whatever reason, is unable to table in the council the annual report of the municipality, or the annual report of any municipal entity under the municipality's sole or shared control, within seven months after the end of the financial year to which the report relates, the mayor must—
(a) promptly submit to the council a written explanation referred to in section 133 (1) (a) setting out the reasons for the delay, together with any components of the annual report listed in section 121 (3) or (4) that are ready; and
(b) submit to the council the outstanding annual report or the outstanding components of the annual report as soon as may be possible.

(4) The Auditor-General may submit the financial statements and audit report—

(a) of a municipality directly to the municipal council, the National Treasury, the relevant provincial treasury, the MEC responsible for local government in the province and any prescribed organ of state, if the mayor fails to comply with subsection (2) or (3); or

(b) of a municipal entity directly to the parent municipality, the National Treasury, the relevant provincial treasury, the MEC responsible for local government in the province and any prescribed organ of state, if the accounting officer of the entity fails to comply with subsection (1).

(5) Immediately after an annual report is tabled in the council in terms of subsection (2), the accounting officer of the municipality must—

(a) in accordance with section 21A of the Municipal Systems Act—
*(i) **make public the annual report**; and*
*(ii) invite the **local community to submit representations** in connection with the annual report; and*
*(b) submit the **annual report to the Auditor-General**, the relevant **provincial treasury** and the **provincial department responsible for local government** in the province.*

(6) Subsection (5), with the necessary modifications as the context may require, is also applicable if only components of the annual report are tabled in terms of subsection (3).

(Date of commencement of s. 127: 1 July, 2005.)

130. Council meetings are open to public and certain public officials.—

(1) The meetings of a municipal council at which an annual report is to be discussed or at which decisions concerning an annual report are to be taken, must be open to the public and any organs of state, and a reasonable time must be allowed—

(a) for the discussion of any written submissions received from the local community or organs of state on the annual report; and
(b) for members of the local community or any organs of state to address the council.

(2) Representatives of the Auditor-General are entitled to attend, and to speak at, any council meeting referred to in subsection (1).
(3) This section, with the necessary modifications as the context may require, is also applicable if only components of the annual report were tabled in terms of section 127 (3).

(Date of commencement of s. 130: 1 July, 2005.)"

Comments of the Municipal Manager

The recommendation as submitted to Council, is supported.

Recommendation / Aanbeveling

That the Draft Annual Report for 2024-2025 be approved in principle by Council and that the report be advertised for public comment for oversight purposes.

Dat die Konsep Jaarverslag vir 2024-2025 in beginsel deur die Raad goedgekeur word en dat dit adverteer word vir publieke kommentaar vir oorsigdoeleindes.

This item served before an Ordinary Meeting of Council on 10 December 2025
Hierdie item het gedien voor 'n Gewone Vergadering van die Raad op 10 Desember 2025
Eenparig Besluit / Unanimously Resolved

That the Draft Annual Report for 2024-2025 be approved in principle by Council and that the report be advertised for public comment for oversight purposes.

Dat die Konsep Jaarverslag vir 2024-2025 in beginsel deur die Raad goedgekeur word en dat dit adverteer word vir publieke kommentaar vir oorsigdoeleindes.

DRAFT

ANNUAL REPORT 2024-2025

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LIST OF ACRONYMS

A & PC	Audit and Performance Committee
ACVV	Afrikaanse Christelike Vrouevereniging
AET	Adult Education and Training
AG	Auditor-General
AGSA	Auditor-General South Africa
ALD	Alderman
AMR	Automated Meter Reading
ANC	African National Congress
AP's	Access Points
APR	Annual Performance Report
ASC	Audit Steering Committee
B&B	Bed and Breakfast
BCC	Business Continuity Committee
BESS	Battery Energy Storage System
BSCC	Breede Sonderend Catchment Collaborative
BSP	Biodiversity Stewardship Programme
CA (SA)	Chartered Accountant South Africa
CBD	Central Business District
CBO	Community–Based Organisation
CCG	CCG Systems
CCTV	Closed-circuit Television
CDWP	Community Development Workers Programme
CFO	Chief Financial Officer
CIGFARO	Chartered Institute of Government Finance Audit and Risk Officers
CLLR	Councillor
CLW	Community Liaison Worker
CRR	Capital Replacement Reserve
CWDM	Cape Winelands District Municipality
DA	Democratic Alliance
DCAS	Department of Cultural Affairs and Sport
DCF	District Coordinating Forum
DEADP	Department of Environmental Affairs, Development and Planning
DEDAT	Department of Economic Development and Tourism
DEPT	Department
DLG	Department of Local Government
DPPCOM	District Public Participation Committee
DR	Disaster Recovery
DSD	Department of Social Development
ECD	Early Childhood Development
EE	Employment Equity
ECA	Electronic Communications Act

EPWP	Expanded Public Works Programme
ERP	Enterprise Resource Planning
FARMCO	Fraud and Risk Management Committee
FF PLUS	Freedom Front Plus
FMS	Financial Management System
FY	Financial Year
GDPR	Gross Domestic Product Region
GIS	Geographic Information System
GRAP	Generally Recognised Accounting Practice
GV	General Valuations
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome
HR	Human Resources
ICASA	Independent Communications Authority of South Africa
ICT	Information Communication and Technology
IDP	Integrated Development Plan
IEC	Independent Electoral Commission
IGR	Inter-Governmental Relations
IGNITE	IGNITE system
IMPS	Institute for Municipal Public Safety
INCA	Infrastructure Consortium of Africa
INEP	Integrated National Electricity Programme
IPP	Independent Power Producer
IRDP	Integrated Residential Development Programme
IWM	Integrated Waste Management Plan
JDMA	Joint District and Metro Approach
JOC	Joint Operations Centre
KG	Kilogram
KL	Kilolitre
KM ^{2}	Square Kilometers
KPA	Key Performance Area
KPI	Key Performance Indicator
KV	Kilovolt
KVA	Kilo-volt-amperes
KWH	Kilowatt-hour
LCSF	Law Enforcement Cluster Safety Forum
LED	Local Economic Development
LGSETA	Local Government Sector Education Training Authority
LIP	Langeberg Independent Party
LIZS	Langeberg Municipal Integrated Zoning Scheme
LTA	Local Tourism Association
LUPA	Land Use Planning Act
LIZS	Langeberg Municipal Integrated Zoning Scheme
m	meters
MAF	Municipal Accounts Forum
MAYCO	Mayoral Committee

MBRR	Municipal budget and reporting regulations
MDRG	Municipal Disaster Response Grant
MERO	Municipal Economic Review and Outlook
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
mm	millimeter
MMC	Members of the Mayoral Committee
MOU	Memorandum of Understanding
MPAC	Municipal Public Accounts Committee
MPLC	Municipal Party Liaison Committee
MPRA	Municipal Property Rates Act
MR	Mister
MRF	Materials Recovery Facility
MS	Municipality Services
MS Office	Microsoft office
MSA	Municipal Systems Act
MSD	Municipal Service Delivery
mSCOA	Municipal Standard Chart of Accounts
MTREF	Medium-Term Revenue and Expenditure
MVA	Megavolt-amperes
N/A	Not Applicable
NDPG	Neighbourhood Development Partnership Grant
NEM	National Environmental Management
NEMA	National Environmental Management Act
NFF	National Firefighters Framework
NFPA	National Fire Protection Association
NGO	Non-Governmental Organisation
NMD	Notified Maximum Demand
NO	Number
NPE	National and Provincial Elections
NPO	Non-Profit Organisation
NQF	National Qualifications Framework
NT	National Treasury
NU	Non-Urban
OEM	Original Equipment Manufacturer
OPEX	Operational Expenditure
PA	Patriotic Alliance
PAIA	Promotion of Access to Information Act
PAYE	Pay-As-You-Earn
PCF	Premier’s Coordinating Forum
PDM	Peoples Democratic Movement
PMS	Performance Management System
POE	Proof of Evidence
SAPS	South African Police Service

SDBIP	Service Delivery and Budget Implementation Plan
SLA	Service Level Agreement
SOP	Standard Operating Procedures
SMME	Small, Medium and Micro Enterprises

CHAPTER 1

MAYOR'S FOREWORD & EXECUTIVE SUMMARY

COMPONENT A: EXECUTIVE MAYOR'S FOREWORD

1.1 EXECUTIVE MAYOR'S FOREWORD

This Annual Report reflects Langeberg Municipality's performance for the 2024/2025 financial year. Looking back on the financial year under review, we can proudly proclaim that, through a range of targeted interventions and strategic policy directives, the municipality made remarkable progress and remained focused on our vision: to create a safe and healthy environment for delivering sustainable quality services.

The Langeberg Municipality has taken great care to identify and respond to the needs of our community, as captured in our Integrated Development Plan (IDP). The projects undertaken during the 2024/2025 financial year put us on a path to achieving our mission: to create an efficient and cost-effective municipality through good governance practices, sustainable services, a safe and secure environment, sound financial management practices and a conducive environment for local economic development.

Key Policy Developments:

Our policies and strategies are regularly revised to ensure relevance and to improve good governance and accountability.

The Langeberg Municipality strives to progress and grow from being one of the best municipalities to being the best municipality. We align our strategic objectives to the provincial growth and development strategy and, focus on the following goals:

1. To ensure efficient administration for good governance.
2. To provide infrastructure for sustainable and affordable basic services.
3. To promote a safe and secure environment.
4. To promote and facilitate investment and local economic development.
5. To provide sustainable and accountable financial management.

Key Service Delivery Improvements:

A three-year Medium-Term Revenue and Expenditure Framework (MTREF) budget ensures the identified projects are implemented. This includes upgrades to electrical infrastructure, road and stormwater infrastructure, water supply infrastructure, wastewater treatment works, solid waste facilities, and recreational facilities.

Sewage blockages and power failures were the top complaints received through our customer call centre. They are receiving ongoing attention to improve service delivery.

For effective service delivery, the municipality expanded the staff capacity at the 24/7 Customer Call Centre to address service issues. The municipality also established a dedicated fire emergency line. The Fire and Disaster Management emergency response capabilities have been enhanced with the purchase of a new 4 x 4 fire engine.

The Spatial Development Framework 2024-2029 was adopted to identify available land for future development.

A Safety Plan was developed for the Langeberg area to support the establishment of neighbourhood watches and rural safety forums, while doing safety projects in conjunction with South African Police Services (SAPS).

The municipality installed surveillance cameras and fencing at pump stations, reservoirs, water treatment works, and wastewater treatment works to protect public infrastructure from criminal activities.

Public Participation:
The Public Participation Policy in Langeberg Municipality encourages citizens to actively participate in municipal affairs through various means. The Ward Committee System is the main vehicle for public participation processes, disseminating information and actively engaging with the community to allow input regarding decision-making, service delivery, policy formulation, budgeting processes, and organisational performance. However, challenges such as poor attendance at scheduled meetings, postponement of meetings, community hostility, political intolerance, poor input, and feedback from wards hinder inclusivity and consensus of decisions that may result in skewed development needs. To address these issues, alternative communication channels and feedback mechanisms are available to those unable to attend meetings, such as Facebook Messenger, replying to a municipal bulk SMS, written submissions, completing a contact form on the municipal website and participating in questionnaires distributed by ward committee members.

Future Actions:
The 2025-2026 IDP outlines the Council's development plans for the Langeberg municipal area, including budget priorities, land management, social development, economic development, and institutional transformation.

The IDP and budget focus on fostering economic development through strategic partnerships with government and non-governmental sectors, prioritising and investing in infrastructure, supporting small businesses, creating jobs, and developing skills, particularly focused on youth and women.

The municipality is also focusing on sustainable renewable energy generation to increase bulk electricity supply and infrastructure development. The Municipal Embedded Generation regulations have been updated to allow customers to install larger alternative energy systems and receive compensation for exporting energy into the grid. Council plans to embark on a process to procure energy from Independent Power Producers (IPPs) to reduce our reliance on Eskom as the sole supplier of energy. We encourage new developments to make use of renewable energy.

Agreements/Partnerships:
This Municipality will continue to work in partnership with other stakeholders in the social development sector, including the following:

- National and Provincial Government Departments,
- NGOs,
- NPOs,
- CBOs,
- The private sector and other structures.

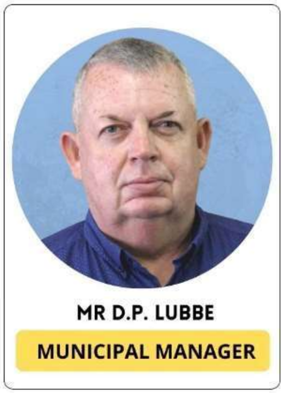
Langeberg Municipality aims to improve cooperation, integration and utilisation of resources to jointly address the social ills that are gripping our communities. Co-operatively implementing programmes that empower the poor and most vulnerable people, particularly women, children, youth, the disabled, elderly persons, and rural dwellers throughout our area.

I remain grateful to Council, the Deputy Executive Mayor, the Mayoral Committee, and the Municipal Manager, all of whom continue to guide our staff, resources, and operations.

ALDERMAN SCHALK VAN EEDEN
EXECUTIVE MAYOR

COMPONENT B: EXECUTIVE SUMMARY

1.2 MUNICIPAL MANAGERS OVERVIEW



The Langeberg Municipality's Annual Performance Report evaluates how effectively the Municipality met the targets set in the Integrated Development Plan (IDP) and the approved budget. This report is a tool for maintaining transparency and keeping the community and stakeholders informed.

Legislative Framework

Under Section 121 of the Municipal Finance Management Act (MFMA), the Annual Report serves to:

- Record the Municipality's activities during the financial year.
- Report on performance relative to the budget.
- Promote accountability to the community.

Langeberg Municipality is a Category B (local) municipality, governed by Sections 155 and 156 of the Constitution (Act No. 200 of 1993) and Chapter 3 of the Municipal Systems Act (Act No. 32 of 2000).

Local Government Mandate

As per Section 152 of the Constitution, Local Government is mandated to:

- Run a democratic and accountable government.
- Provide sustainable services to communities.
- Promote social and economic development.
- Foster a safe and healthy environment.
- Encourage community involvement.

Langeberg Municipality does not currently operate any municipal entities. However, we maintain collaborative relationships with regional service providers and district level structures to ensure efficient service delivery. Powers and functions are shared where appropriate, particularly in areas such as disaster management as well as fire and rescue services.

Sector Departments and Shared Functions

The Municipality works closely with sector departments, including the Departments of Health, Social Development and Human Settlements. Shared functions include joint planning for infrastructure development, health outreach programs, and housing initiatives. These partnerships enhance service delivery and ensure alignment with provincial and national priorities.

Internal Management Changes

In relation to Section 56/57 managers changes, the Director of Engineering Services was appointed on July 1, 2024. Following the sudden passing of the CFO in December 2024, an Acting CFO was appointed effective from January 2025, to ensure continuity in financial leadership. The candidate was appointed full-time on July 1, 2025, after the necessary recruitment and selection processes in terms of the applicable regulations were followed. The stability in leadership has contributed to consistent performance and strategic continuity.

Audit Outcomes

For the 2024–2025 financial year, Langeberg Municipality achieved a clean audit for the **seventh** consecutive year and the **fourteenth** overall, as confirmed by the Auditor-General of South Africa (AGSA). A clean audit is an unqualified audit finding with no findings on compliance with laws and regulations and performance information.

Alignment of Services to IDP and Council Priorities

The Municipality ensures transparency and accountability through alignment between:

- The IDP

- The Budget
- The Service Delivery and Budget Implementation Plan (SDBIP)
- Performance agreements and quarterly Performance Assessments
- Risk Management Strategy, Policy and Plan
- In-year reports (MFMA Sections 71 and 72)
- Annual Financial Statements
- Annual Performance Report

Service Delivery Performance

Performance is measured against IDP objectives using the SDBIP, forming the "golden circle of reporting. Planning, service delivery, performance measurement and risk management are aligned to national, provincial and local goals. The Municipality maintained collaboration with other government entities and adhered to its schedules throughout the year.

Risk Management

Risk management is integral to achieving the Municipality's vision and strategic goals. An integrated risk management approach is embedded in daily operations, enabling the identification and control of risks within acceptable limits.

Key elements include:

- Oversight by the Council.
- Daily implementation by the Municipal Manager.
- Regular updates to the Fraud and Risk Management Committee.
- Active involvement of all officials in risk management.
- Functional internal audit and risk management unit.
- Regular reviews by the Audit and Performance Committee.

The risk register was continuously updated throughout the year to align with IDP goals.

Administrative Policies Responding to Economic Pressures

In response to global economic challenges, the Municipality adopted cost-containment measures, including:
- Restrictions on attending external conferences outside the Western Cape Province and also outside the RSA boundaries.
- Approval may only be granted by the Municipal Manager upon motivation.
- Preference for using municipal venues for meetings and events.

Demarcation and Function Assignment

No changes resulting from demarcation or reassignment of functions occurred during the 2024–2025 financial year. The Municipality continues to operate within its defined servicing area of jurisdiction, functions and responsibilities as stipulated in the applicable legislation.

Financial Health

The Municipality maintained a healthy financial position, with liquidity and solvency ratios within acceptable thresholds. Our capital investment strategy, supported by a strong Capital Replacement Reserve (CRR), ensures long-term sustainability and resilience against economic pressures. Capital funding from internal and external resources totalled R 126 585 992 million, with 68% from internal capital investment (Capital Replacement Reserve-CRR) and 32% come from national, provincial and district grants.

Service Delivery Improvements

Total expenditure for the 2024–2025 financial year was R126 585 992,53, allocated to infrastructure and service improvements:

Service Area	Expenditure (R)
Water Services	13 785 764,71
Sanitation Services	38 086 192,76
Solid Waste Management Services	4 547 213,00
Roads and Stormwater Services	27 256 920,74
Electricity Services	14 299 972,31
Civil Engineering	112 096,80
Community Facilities	5 438 095,67
Fire Services	7 106 659,25
Parks and Amenities	1 088 380,22
ICT Services	8 452 163,45
Economic Development Services	334 472,84
Economic, Social and Integrated Development Services	220 798,00
Traffic, Licensing and Law Enforcement	1 649 925,39
Property Building and Maintenance	1 111 085,42
Admin Support	409 312,35
Financial Services	2 686 939,62

Revenue Trends and Borrowings

Revenue collection remained stable, with the majority sourced from service charges, property rates, and grants. No new borrowings were undertaken during the 2024–2025 financial year, reflecting prudent financial management. The Municipality continues to monitor revenue trends to ensure sustainability and responsiveness to economic shifts.

Conservation Measures

To support environmental sustainability, Langeberg Municipality has implemented internal conservation measures. These include:

- Installation of energy-efficient lighting in municipal buildings.
- Water-saving fixtures in public facilities.
- These efforts complement broader community initiatives aimed at promoting responsible resource use.

As we reflect on the 2024–2025 financial year, Langeberg Municipality has made significant strides in enhancing service delivery, strengthening governance, and maintaining financial sustainability. Despite facing unforeseen challenges, including the loss of valued colleagues, our administration remained resilient and committed to upholding the principles of transparency, accountability, and community-centred development. We continue to align our operations with the Integrated Development Plan (IDP), ensuring that every initiative contributes meaningfully to the well-being of our residents. Through strategic partnerships, prudent financial management and a culture of continuous improvement, we are building a municipality that is responsive, inclusive, and future-ready.

I extend my sincere gratitude to the Council, management team, staff and community stakeholders for their unwavering support and dedication. Together, we will continue to advance the vision of Langeberg Municipality and deliver on our mandate with integrity and purpose.

MR. D P LUBBE
MUNICIPAL MANAGER

1.3 MUNICIPAL FUNCTIONS, POPULATION AND ENVIRONMENTAL OVERVIEW

1.3.1 Municipal Function:

Langeberg Municipality is a Category B: Local Municipality, sharing municipal executive and legislative authority with the Cape Winelands District Municipality within the Western Cape Province. The municipal area covers approximately 4 517.4 km^2, which includes the towns of Robertson, Montagu, Ashton, Bonnievale and McGregor, as well as rural areas adjacent to and between these towns.

The Municipality has legislative and executive authority with respect of the powers and functions conferred on it in terms of the Constitution of the Republic of South Africa Act No. 108 of 1996 and other appropriate legislation. The municipal functions and powers are prescribed in Chapter 3 of the Municipal Systems Act.

Table 1: The Core Functions Applicable to Langeberg Municipality Include the Following:

Municipal/Entity Functions		
Municipal Functions	**Function Applicable to Municipality**	**Function Applicable to Entity**
Constitution Schedule 4, Part B functions:		
Air pollution	Yes	No
Building regulations and town planning	Yes	No
Childcare facilities	No	No
Electricity services	Yes	No
Gas reticulation	No	No
Firefighting and disaster management services	Yes	No
Local tourism and local economic development	Yes	No
Municipal airports	Yes	No
Municipal planning	Yes	No
Municipal health services	No	No
Municipal public transport	No	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	No
Pontoons, ferries, jetties, piers, and harbours, excluding the regulation of international and national shipping and matters related thereto	No	No
Stormwater management systems in built-up areas	Yes	No
Trading regulations	Yes	No
Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes	No
Beaches and amusement facilities	No	No
Billboards and the display of advertisements in public places	Yes	No
Cleansing	Yes	No
Control of public nuisances	Yes	No
Control of undertakings that sell liquor to the public	Yes	No
Facilities for the accommodation, care, and burial of animals	No	No

Municipal/Entity Functions		
Municipal Functions	**Function Applicable to Municipality**	**Function Applicable to Entity**
Constitution Schedule 4, Part B functions:		
Fencing and fences	Yes	No
Housing administration	Yes	No
Irrigation services	Yes	No
Law enforcement	Yes	No
Licensing of dogs	No	No
Licensing and control of undertakings that sell food to the public	No	No
Local amenities	Yes	No
Local sport facilities	Yes	No
Libraries	Yes	No
Markets	No	No
Municipal cemeteries	Yes	No
Funeral parlours and crematoria	No	No
Municipal abattoirs	No	No
Municipal parks and recreation	Yes	No
Municipal roads	Yes	No
Noise pollution	Yes	No
Pounds	No	No
Public places	Yes	No
Refuse removal, refuse dumps and solid waste disposal	Yes	No
Street trading	Yes	No
Street lighting	Yes	No
Traffic and parking	Yes	No

1.3.2 Population Details:

This section reflects the latest available information primarily sourced from Statistics South Africa, administrative data from sector departments, the Municipal Review and Outlook (MERO), Global Insight Regional Explorer, and Quantec. The data sourced from sector departments are the most recent that is available. The Statistics South Africa 2022 Census contains the latest survey data available at municipal level. Langeberg's population is projected to grow from 127 458 in 2024 to approximately 137 666 by 2029 with an annual growth rate of around 1.3 percent. This growth reflects a steady interest in the area as a residential option. Addressing this growth effectively will be key to maintaining the quality of life for residents.

Sex Ratio

The overall sex ratio in Langeberg reflects a balanced demographic pattern. The municipality has a gender distribution of approximately 49.2 percent male and 50.7 percent female, leading to a sex ratio of 101. This implies that for every 100 men, there are approximately 101 women in the total population. Projections suggest that this trend will remain stable over the next few years, with minimal variation anticipated through 2029. Fluctuations in the sex ratio could be influenced by various factors, including migration patterns and employment trends in sectors that attract more males. Understanding these demographic dynamics is crucial for economic analysis, as it highlights potential shifts in labour force participation, work force composition, and societal patterns, providing valuable insights for strategic economic planning.

Age Cohorts

Langeberg's age cohort distribution reveals a diverse demographic landscape The population aged 0-14 is projected to grow slightly from 34 317 (26.9%) in 2024 to 36 769 by 2029 indicating a need for expanded educational resources and childcare services. The working-age group of 15-64 is expected to stabilise, suggesting a robust labour force. However, the significant increase in the elderly population (65+) necessitates targeted policies addressing healthcare and social support. This demographic shift indicates potential socio- economic challenges, including increased healthcare costs and a greater demand for age-appropriate services, which will require strategic planning to foster an inclusive environment for all age groups.

Racial Composition

The racial composition of the Langeberg municipal area, as delineated in the demographic data, elucidates a diverse population of 127 458 individuals. The Coloured population stands out as the largest demographic group, comprising 70.6 percent individuals and plays a substantial role in shaping the socio-economic landscape. The Black African population, totalling 19.4 percent individuals, also constitutes a significant segment, contributing to the overall diversity. Meanwhile, the White population, at 9.6 percent individuals and the Indian or Asian population, with 0.3 percent individuals, reflect additional layers of diversity within the municipal area. This heterogeneous demographic composition holds implications for economic dynamics, including labour market participation, consumer behaviour, and community development initiatives, necessitating a nuanced approach in formulating policies and strategies to address the distinct needs of each racial group within the Langeberg region.

Population Density

Population density in Langeberg serves as a critical indicator of urban development and resource allocation. As of 2024, Langeberg's density is anticipated to be approximately 28.2 people per square kilometre, reflecting its growing population. As urbanisation in Langeberg continues, it may spur economic activities but also pose challenges related to congestion and environmental sustainability. These density figures highlight the importance of targeted development strategies to manage the implications of increasing urban concentration, ensuring that Langeberg remains a viable and attractive place for residents and businesses alike.

- Stellenbosch 209 831 people
- Drakenstein 311 600 people
- Breede Valley 202 831 people
- **Langeberg 127 458 people**
- Witzenberg 162 121 people

Household Size

The mean household size is anticipated to exhibit stability, maintaining an average of 3.7 individuals per household between 2022 and 2027. Factors influencing this persistent trend encompass, among others, diminished fertility rates, an ageing demographic structure, divorce rates, cultural norms influencing intergenerational co-residence and socio-economic dynamics impacting patterns in employment, education, and the housing markets.

Table 2: Overview of Informal Neighbourhoods Within Langeberg Municipality

Settlement Type	Households	Serviced	Not Serviced
Informal settlements			
Nkanini Nkqubela	1 217	0	1 217
Kanana Nkqubela	505	505	0
Small Nkanini (Lawaai)	118	0	118
Behind Môreson Heyl Gronde, Robertson North,	190	0	190
Keurkloof/ Oppie Koppie/ Droëheuwel, Robertson North,	615	0	615
Gravelgat, Robertson North,	45	0	45
McGregor	38	32	6
Boekenhoutskloof, Bonnievale	647	577	70
Riemvasmaak Cogmanskloof, Ashton	130	0	130
Duiwels Piek, Ashton	29	0	29
Nkandla 1, Zolani, Ashton	473	0	473
Karpad, Zolani, Ashton	164	0	164
Mandela Square, Montagu	248	0	248
Mountain View, Montagu	100	0	100
Van Wyk Street, Montagu	20	0	20
Total	4 539	1 105	3 434
Source: Langeberg Municipality department: Human Settlements Administration			

Housing and Household Services

In Langeberg, the dominant type of dwelling is a formal brick structure on a separate stand or yard, with 33 630 households residing in such structures, a figure higher than the Cape Winelands average of 88 percent. However, Langeberg also sees significant variation in dwelling types, with about 4500 households living in informal dwellings either in backyards or outside of formal housing areas. This number underscores socio economic inequality within the municipality, with a notable proportion still living in informal conditions. In comparison to Cape Winelands, where informal housing comprises about 11.7 percent of households. This discrepancy highlights the potential need for more targeted housing interventions, particularly in urbanising or economically disadvantaged areas. The prevalence of informal housing points to a need for more affordable housing solutions and increased investment in infrastructure and community development projects to improve living standards.

Service access levels within the municipal area were generally on par with that of the district. Access to piped water inside the dwelling/yard or communal/neighbour's tap recorded a figure of 94 percent, access to a flush or chemical toilet at 91 percent, access to electricity (including a generator) for lighting at 99 percent and the removal of refuse at least weekly by the local authority at 99 percent of households.

Table 3: Socio-Economic Status

Socio Economic Status				
Year	**Housing Backlog as a proportion of current demand**	**Unemployment Rate**	**Proportion of Population in Low-skilled Employment**	**HIV/AIDS Prevalence**
2022-2023	9 242	11.1%	45.3%	3 822
2023/2024	13 887	15.2%	32.1%	4 251
2024/2025	15 478	7.1%	29.7%	4 527

1.3.3 Environmental Overview

The natural environment forms the basis on which our economic and social systems depend. Surrounded by the magnificent scenery of the Riviersonderend, Langeberg and Waboom Mountains with the Breede River with its tributaries and fertile land. The large heritage building stock, factories and infrastructure, including Route 60 and Route 62, are sustainably exploited to continue to provide and enhance the livelihoods of its residents. Agricultural activities, especially winemaking, also form the basis of its vibrant tourism industry.

The Langeberg municipal area faced ongoing challenges in job creation, with a noticeable decline in formal employment opportunities, leading to increased pressure on the labour market. However, there was a significant rise in informal employment, particularly within agriculture and trade sectors. This surge in informal employment had a considerable impact on reducing the unemployment rate, which saw a decrease of 1.5 percentage points in 2023, to 7.1 percent.

The workforce in the Langeberg municipal area is largely composed of informal (33.7%), low-skilled (29.7%) and semi-skilled (24.5%) workers, while skilled employees accounted for only 12.1 percent. This imbalance in skills distribution highlights a significant gap in the availability of highly skilled labour, which could impact economic growth and productivity. The high percentage of informal and lower-skilled workers underscores the need for targeted workforce development programs, vocational training and educational initiatives to enhance skills, improve employability and create more opportunities for upward mobility within the labor market. Addressing the socio-economic disparities within Langeberg necessitates a comprehensive strategy that prioritises inclusive growth, focusing on education, skills development, and job creation to enhance economic mobility and resilience.

Langeberg Municipality is confronted with environmental and infrastructural risks that have the potential to hinder its socio-economic development. The climate is slowly changing due to human-induced greenhouse gas emissions. Langeberg faces several environmental threats, including from deteriorating ecosystem functioning, water security concerns, floods, and wildfires.

In the context of Gross Domestic Product at the regional level (GDPR), the Langeberg municipal area's economy in 2023 was primarily driven by the finance sector, which accounted for 24 percent of economic activity, followed by manufacturing at 16 percent and trade at 15 percent. These sectors played a crucial role in sustaining economic growth despite several challenges. However, contractions in both primary and secondary sectors, along with a decline in the general government sector, posed significant hurdles. Key contributing factors to these economic setbacks included persistent load-shedding, rising inflation, and escalating fuel costs, all of which exerted pressure on local businesses and industries. The agricultural sector, a key player in regional exports, also faced difficulties due to unfavourable weather conditions and logistical challenges at the Port of Cape Town. Nevertheless, its resilience remains evident as it continued to make substantial contributions to the local economy, reinforcing its significance despite the prevailing difficulties.

Table 4: Natural Resources Within Langeberg Municipal Area

Natural Resources	
Major Natural Resource	**Relevance to Community**
Mountain Catchment Areas	Water source and biodiversity, scenic value - heritage and tourism.
Rivers	Water source - urban and farmland, recreation, and tourism. Flood risk - no development in floodplains. River Maintenance Management Plans in preparation.
Biodiversity of Natural Areas & Municipal Nature Reserves	Climate change resilience, heritage, scenic value, recreation and tourism.
Productive Agricultural land	Food security, a major employer.
Mineral Deposits	Building materials and industry, employment.
Source: Langeberg SDF 2025, Section 2.1.1	

1.4 SERVICE DELIVERY OVERVIEW

One of the objectives of local government is to ensure the provision of services to communities in a sustainable manner. Access to adequate housing encompasses essential services such as potable water, basic sanitation, safe energy sources and refuse removal, contributing to the establishment of a decent standard of living for households.

Shared Services:

The Cape Winelands District Municipality and Langeberg Municipality share the function of fire and disaster management services. The Langeberg Municipality has service level agreements with organisations in the municipal area to assist in social development, local tourism, and animal control. In 2024–2025, the Langeberg Municipality did not share any of its functions with any other municipal entity.

Other municipal services are discussed in detail in Chapter 3 of the Annual Performance Report.

1.4.1 Basic Service Delivery Performance Highlights

Langeberg Municipality contributes to the decent standard of living of 33 630 households in the municipal area by providing access to basic services as per the Constitution.
Service access levels within the municipal area were generally on par with that of the district. Access to piped water inside the dwelling/yard or communal/neighbour's tap recorded a figure of 94 percent, access to a flush or chemical toilet at 91 percent, access to electricity (including a generator) for lighting at 99 percent and the removal of refuse at least weekly by the local authority at 99 percent of households.

Basic Service Delivery Challenges

The uncontrollable growing of structures illegally occupying land is a national concern which significantly impact the Langeberg Municipality's housing backlog, service delivery, and a challenge to create compact liveable urban environments. Some areas are unable to be reached with municipal vehicles to collect waste. Some of these areas share an on-site toilet and water facility.

Sewage blockages and power failures were the top complaints received through our customer call centre which receive ongoing attention to improve service delivery.

The implementation of Eskom load shedding at higher stages impacted the day-to-day operation of delivering quality services to our communities. The pump station downtime at the wastewater treatment works compromise water and wastewater quality and increases the risk of sewer spillage. Water cannot be pumped to the reservoir resulting in low reservoir levels as well as low water pressure. The pumping of raw water from the Breede River to specifically Montagu is a major challenge.

With load shedding the landlines to the call centre are down and municipal offices can only offer limited administrative services. Traffic offices are unable to conduct vehicle testing and appointments need to be rescheduled. After scheduled load shedding, other complications such as cable theft, damage or faults to electricity infrastructure or nuisance tripping resulted in even further electrical downtime.

Eskom has limited capacity available. More capacity will come at a great cost to Langeberg Municipality. Eskom has a limited budget available for upgrades. Langeberg Municipality is in the process of increasing its Notified Maximum Demand (NMD) by another 3MVA at an estimated cost of approximately R25 million. Eskom's upstream network that supplies the Langeberg region is constrained and any capacity beyond the 3MVA will require significant upstream upgrades with associated costs estimated to exceed R200 million.

The municipality is also focusing on sustainable renewable energy generation with the Municipal Embedded Generation regulations updated to allow customers to install larger alternative energy systems and receive compensation for exporting energy into the grid. As part of the longer-term plan, alternative generation capacity, preferably from renewable sources will be procured from Independent Power Producers (IPP's) to reduce our reliance on Eskom as the sole supplier of energy. New developments should make use of renewable energy. The municipality also plan to install solar infrastructure at municipal buildings and replace street lights with LED lights.

The ageing electrical infrastructure is systematically being upgraded/replaced as budget allows, to ensure continued operation and service delivery. The capital project "Replacement and Repairs Network" consisted of various strategic network upgrades and strengthening initiatives as part of the implementation of the Electrical Master Plan. An emergency project to replace copper overhead lines with aluminium, to reduce theft, has been initiated and is executed as budget allows.

Insufficient water supply can also occur due to vandalism, theft, illegal water connections at standpipes and flood damage at pump stations and reservoirs. Water storage capacity needs to be increased. Ageing water network infrastructure results in failing pumps and bulk pipelines causing disruptions and placing enormous pressure on service delivery. Water resources are scarce and alternative sources need to be investigated to ensure sustainable water provision.

Air, land, and water pollution are worsened by, among others, illegal dumping and littering of waste. There is a shortage of landfill airspace at the Ashton Waste Disposable Facility and a lack of permanent security at Waste Disposal Facilities resulting in vandalism and illegal waste pickers. With a lack of by-law enforcement, illegal dumping, littering of waste and misuse or theft of wheelie bins remain a time-consuming and costly operation.
Safeguarding infrastructure from vandalism and theft remain an ongoing challenge. Security measures (fencing/cameras) are upgraded at municipal buildings, pump stations, reservoirs, and Water Treatment Works.

1.4.2 Proportion of Households with Access to Basic Services

All formal households have access to electricity, water, wastewater, and waste management services.

The table below illustrates the 7 registered informal settlements comprising of 2 700 households that have access to water, sanitation, electricity services, and waste management services, with weekly collections at a centralised point.

Table 5: Informal Settlements with Access to Basic Services

Informal Settlements with Access to Basic Services					
Informal Settlement	**Number of Structures**	**Sanitation Facility**		**Water Facility**	
		Flush Toilets	**Chemical Toilets**	**Standpipes**	**Tanks**
Nkqubela (Nkanini & Kanana)	957	0	0	5	0
Robertson North	177	0	0	6	0
McGregor	35	28	0	18	0
Boekenhoutskloof, Bonnievale	577	577	0	15	0
Cogmanskloof, Ashton	168	0	0	0	2
Zolani, Ashton	471	0	0	0	2
Mandela Square, Montagu	315	12	0	1	0
Source: Langeberg Municipality departments: Human Settlements Administration and Civil Engineering					

Table 6: Proportion of Households with a Minimum Level of Basic Services

Proportion of Households with Minimum Level of Basic Services			
	2022-2023	**2023/2024**	**2024/2025**
Electricity service connections	99%	99%	99%
Water - available within 200m from the dwelling	94%	94%	94%
Sanitation - Households with at least VIP service	91%	91%	91%
Waste collection - kerbside collection once a week	99%	99%	99%

Free Basic Services

Langeberg Municipality provides a package of free basic services to households that are financially vulnerable and struggle to pay for services. As per the Constitution, it is the responsibility of the local sphere of government to provide services that satisfy the basic needs of its citizens. The Municipal Systems Act 32 of 2000 in turn defines basic municipal services as those necessary to ensure an acceptable and reasonable quality of life and, if not provided, would endanger public health, safety, or the environment.

The municipality provides a Grant-in-Aid package of free basic services to qualifying households. To qualify for an indigent subsidy, the occupants of a household must earn a combined income of less than R4 400 per month (increased from R4 190 in 2023/2024). As per the indigent policy, an indigent household will receive:

- Provision of 6kl free basic water per indigent household per month

- Provision of free basic sanitation to indigent households
- Provision of 50kwh free basic electricity per indigent household per month
- Provision of free basic refuse removal to indigent households

Graph 1: Number of Indigent Households in Langeberg Municipality

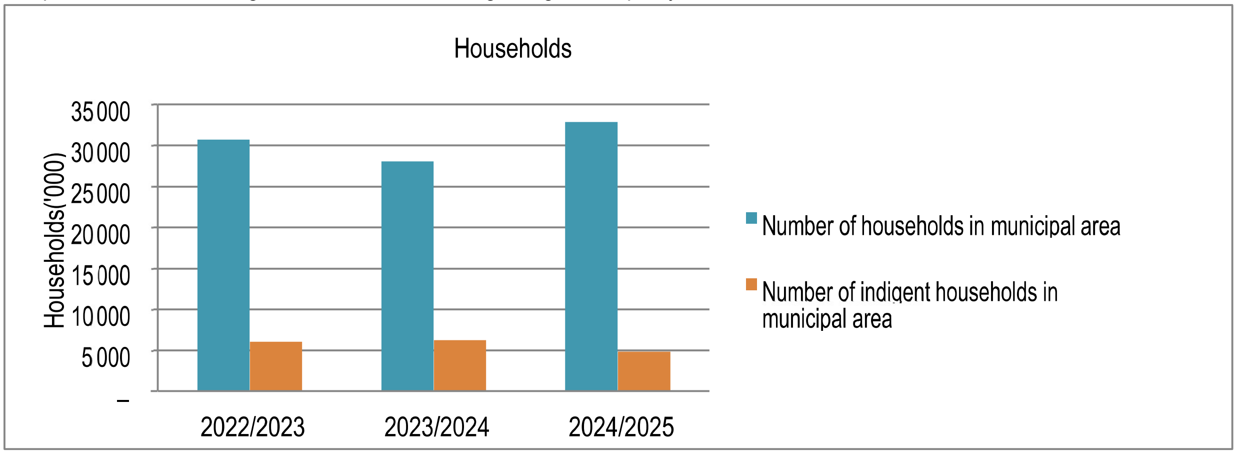


Table 7: Basic Service Provision to Households in The Langeberg Municipality

Basic Service Provision to Households in The Langeberg Municipality								
	Basic Water		Basic Sewer		Basic Electricity		Basic Refuse	
	Formal Households	Indigent free services	Formal Households	Indigent free services	Formal Households	Indigent free services	Formal Households	Indigent free services
30 June 2022	15 055	5 688	15 337	5 703	18 568	5 848	15 403	5 709
30 June 2023	14 907	6 034	15 059	6 033	17 669	6 040	15 206	6 043
30 June 2024	14 830	6 234	15 418	6 091	18 515	6 181	16 085	6 219
30 June 2025	14 905	4 741	15 793	4 589	17 923	4 797	16 260	4 712

1.5 FINANCIAL HEALTH OVERVIEW

The current ratio (current assets/current liabilities) of the organisation on 30 June 2025 was 1.5:1, as opposed to the ratio of 1.8:1 for the previous financial year (2023-2024). The current ratio of 1,5:1 means that the municipality can meet its short-term obligations. Langeberg Municipality has a long-term financial plan which includes strategies and policies that will maximise the probability of the municipality's financial sustainability into the future. This is by forecasting future cashflows and affordable capital expenditure based on the municipality's historic performance and the environment in which it operates. In addition, the municipality has a revenue management, expenditure management and cost containment programme. Included in the programme is a focus on expenditure management and cost containment to ensure that available resources are optimised for quality service delivery. To conserve resources within the administrative offices, there remains a focus towards savings on non-priority spending not linked to service delivery, telephone costs, overtime, congresses, meetings outside of the municipal area and fuel usage. Langeberg Municipality has not defaulted on any payments to its creditors, i.e. Eskom *(bulk electricity purchases)*, SARS *(VAT and PAYE)*, bulk water purchases, third-party payments *(pension and medical aid funds)* or any other trade creditors.

1.5.1 Statement of Financial Performance Overview

The actual surplus of R41 million for the 2024-2025 (2024 :49million).

Financial Overview

Financial Overview: 2024-2025			
Details	**Original budget**	**Adjustment Budget**	**Actual**
Income:			
Grants	193 878 000	224 489 000	197 281 000
Taxes, Levies and Tariffs	849 603 000	847 192 000	942 377 000
Other	66 840 000	76 166 000	117 545 000
Sub Total	1 110 321 000	1 147 847 000	1 257 203 000
Less: Expenditure	(1 109 354 000)	(1 145 317 000)	(1 215 342 000)
Net Total*	967 000	2 530 000	41 861 000
* Note: Surplus/(Deficit)			

1.5.2 Financial Viability Highlights

The year-to-date capital expenditure was R 126 585 993 against a year-to-date budget of R173 284 396 which brings a negative 27 percent variance.

1.5.3 Financial Viability Challenges

There are no immediate financial risks facing the municipality. However, consumer debt remains a challenge and several initiatives in terms of the credit control and debt collection policy were implemented to improve the collection rate. Consumer debt (services charges, property rates and levies) have increased from R110 million in 2023-2024 financial year to R189 million in the current financial year. The consumers are struggling to meet their obligations in terms of payment for services due to the tough economic conditions that South Africans, at large, are facing. The worsening of economic climate puts pressure not only on the world economy but also filters down to households in municipalities. Langeberg Municipality's debtors' collection period in days (before impairment) increased from 44.37 days in June 2024 to 66.46 days in June 2025. The continued decrease in grant allocations from national, provincial and district government result in the municipality being reliant on internal funding to finance its capital programme.

Table 9: Financial Viability Challenges and Interventions

Key Responsibilities	Challenges	Development Focus
Budget and Support Services Asset and Stores; Management Auxiliary Services; Financial Statements; Financial Reporting Budgets.	Improving the current turnaround time in populating financial information for financial reporting purposes.	• Implement CCG system to its full capacity, to timely generate financial information for improved financial reporting and population of Financial Statements; Regularly testing of the network and reconciling all monthly requisitions. * Appointment of new service provider • Awareness campaign to educate all on the new service provider.

<u>Income</u> Income/revenue Credit Control	Debt collection: Outstanding debts of more than 90 days are increasing. The high rate of staff turnover in the financial directorate, negatively affects productivity. Trained staff are lost, - many within a short space of time. Implementation of manual capturing of timesheets on system. Indigent applications and approval turnaround time with a backlog of approved indigents.	• Third Party Vending Project –on-going. • Debt collection (long outstanding) by external service provider – on-going – Contract was terminated, new service provider appointed. • Implementation of auxiliary services • New RMM will address real time interaction between the Prepaid Vending System and RMM . • General Valuation – GV is already implemented currently working to complete the first Supplementary valuation. • Supplementary valuation role has been completed, scheduled for distribution. • The verification system Gensize are not integrated with the FMS. Duplicate work with the capturing of application on Gensize and capture on FMS. New RMM will address the real time integration between the 2 systems. No duplications when capturing of the applications. • Closely monitor liquidity levels over the MTREF and implement measures to reverse the downward trend in cash reserves. Strengthen internal controls around debtors, with targeted collection campaigns, particularly in electricity and water revenue. • Reassess revenue growth assumptions to ensure they are realistic in relation to actual economic conditions and historical performance. • Build uncommitted reserves to support future CRR funding and reduce over dependence on conditional grants or borrowing. • Review electricity and water revenue projections to ensure they align with actual billing and usage trends. • Update the indigent register to reflect accurate subsidy allocations and improve targeting of free basic services.

Key Responsibilities	Challenges	Development Focus
Expenditure Expenditure Payroll/Salaries	The manual handling of invoices causes difficulties in tracking the documents for approval and document management in general. The manual handling of time sheets causes difficulties in tracking the documents for approval and document management in general.	• An automated electronic system should be implemented for the signing and verification of invoices; Implementation of an electronic time sheet system, importing of time sheet information electronically to CCG system.
Supply Chain Management	Capacity constraints of the Supply Chain department delaying processing of requisitions during high volume periods (at the beginning of a financial year and before the cut-off date for requisitions). Verification of false information supplied by suppliers.	• Updating of the Suppliers Database to ensure that no duplicate suppliers are registered thereon. • Training development opportunities to SCM staff.

1.5.4 Operating Ratios

The operating ratios as depicted below compare favourably with the current treasury norms. The employee cost (including councillor remuneration) constitute 25 percent of the total operating expenditure (2024-2025) which is within the treasury norm of 25 percent to 40 percent range. This means that the salary bill of the municipality is well within the required treasury norms.

Operating Ratios

Operating Ratios	
Detail	**Percentage**
Employee Cost	25%
Repairs & Maintenance	3%
Finance Charges & Impairment	7%

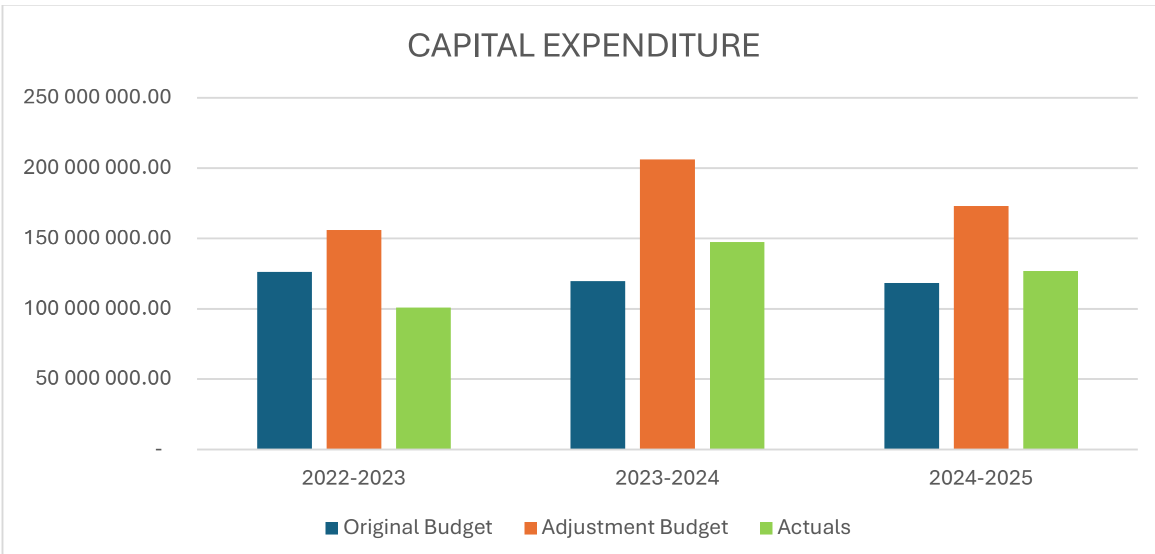
Langeberg Municipality's spending on repairs and maintenance amounts to 3 percent of the carrying value of property, plant and equipment and investment properties for the 2024-2025 financial year compared to 4 percent for the 2023-2024 financial year. While the percentage is below the treasury norm of 8%, it is anticipated to grow in line with the Long-term Financial Plan of the municipality. Finance charges and impairment expenditure represent 7 percent of total operating expenditure for 2024-2025 compared with 3 percent in 2023-2024.

1.5.5 Capital Expenditure

Table 11: Total Capital Expenditure

Total Capital Expenditure: 2022 to 2025			R'000
Detail	**2022/2023**	**2023/2024**	**2024/2025**
Original Budget	126 294	119 424	118 427
Adjustment Budget	156 086	206 196	173 284
Actual	100 867	147 338	126 586

Graph 2 Total Capital Expenditure



1.5.5.1 Comment on Capital Expenditure

The actual expenditure on capital projects decreased from R147 million in the 2023-2024 financial year to R126 million in the 2024-2025 financial year. Actual expenditure as a percentage of the 2024-2025 final adjustment budget amounted to 73 percent compared with 71 percent for the 2023- 2024 financial year.

The Municipality also received the Municipal Disaster Response Grant late during the financial year and this resulted in the increased under-spending of the capital budget due to the limited time frame available to spend the grant. The funds were rolled over to the 2025-2026 financial year to ensure completion of the project.

1.5.6 Municipal Standard Chart of Accounts (mSCOA)

Langeberg Municipality continues to implement mSCOA.

1.6 ORGANISATIONAL DEVELOPMENT OVERVIEW

The organisational structure was reviewed and adopted by Council on 30 May 2024. All posts that are filled are graded by the TASK evaluation process.

1.6.1 The Key Organisational Development Highlights include:

- Identifying future critical positions and leadership roles from the Workforce Plan;
- Verifying processes and systems which will attract a sustainable pool of talent for current objectives and future organisation needs;
- Managing the retention of talent;
- Linking high-potential employees with key future roles in the organisation;
- Pinpointing, through assessment, optimal development opportunities for talent;
- Accomplishing consistently high levels of performance from employees;
- Ensuring relevant roles for all stakeholders in the development and management of talent;
- Monitoring and reporting on Talent Management key result areas and indicators.

1.6.2 Municipal Transformation and Organisational Development Challenges

TASK has been implemented to all job positions.

In July 2024 scorecards were created for all employees. The final assessment of all employees also took place in August 2024. Moderation took place during November 2024. During January 2025, the mid-year assessment took place where every employee was evaluated by his/her supervisor. During May 2025, employees were allowed to amend their Key Performance Areas (KPAs) for the new financial year 2025-2026.

Personal Development Plans have been developed, and HR is following up with user departments to ensure proper implementation of the plans. Directorates are encouraged to take ownership of the process to ensure that skills are retained/transferred, especially for critical skills and ageing staff.

1.6.3 MFMA Minimum Competencies

All Government Gazette 29967 targeted officials have successfully attained the prescribed minimum competencies.

Table 12: Financial Competency Development: Progress Report

Financial Competency Development: Progress Report*						
Description	A. Total number of officials Employed by municipality (Regulation 14(4)(a) and (c))	B. Total number of officials Employed by municipal entities (Regulation 14(4)(a) and (c)	Consolidated: Total of A and B	Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))	Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Financial Officials						
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	1	1	1
Senior Managers	3	0	3	3	3	3
Any other Financial Officials	2	0	2	2	2	2
Supply Chain Management Officials						
Heads of Supply Chain Management Units	1	0	1	1	1	1
Supply Chain Management Senior Managers	0	0	0	0	0	0
Total	8	0	8	8	8	8
* This is a statutory report under the National Treasury: Local Government: MFMA Competency Regulations (June 2007)						

1.7 AUDITOR GENERAL REPORT

The Auditor-General awarded the Municipality a clean audit for the 2024/2025 financial year.

The audit process includes the audit of Langeberg Municipality's financial affairs, the Municipality's tender processes, performance management systems, and legal compliance in the finest detail. An unqualified audit opinion is a report which indicates that the financial statements are sound and free from material misstatements.

This accomplishment symbolises Langeberg Municipality's great leadership, commitment to a clean administration, good governance, and sound financial management. The full audit report is available in Chapter 6 of this Annual Performance Report.

1.6.1 Audited Outcomes from the Auditor General SA

- 2024-2025: Clean audit (Unqualified audit opinion with no findings)
- 2023-2024: Clean audit (Unqualified audit opinion with no findings)
- 2022-2023: Clean audit (Unqualified audit opinion with no findings)
- 2021-2022: Clean audit (Unqualified audit opinion with no findings)
- 2020-2021: Clean audit (Unqualified audit opinion with no findings)
- 2019-2020: Clean audit (Unqualified audit opinion with no findings)
- 2018-2019: Clean audit (Unqualified audit opinion with no findings)

1.8 STATUTORY ANNUAL REPORT PROCESS

The statutory processes to follow to compile an Annual Report starts in July each year and continues until the end of March the following year, when Council accepts the Annual Report with the Oversight Report.

Table 13: Statutory Annual Performance Report Process

No	Activity	Timeframe
1	Consideration of the next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period.	July
2	Implementation and monitoring of approved Budget and IDP commences (In-year financial reporting).	
3	Finalise the 4th quarter Report for the previous financial year.	
4	Submit draft Annual Report to Internal Audit and Auditor-General.	
5	Municipal entities submit draft Annual Reports to Municipal Manager.	
6	Audit/Performance committee considers draft Annual Report of the Municipality and entities (where relevant).	August
8	Mayor tables the unaudited Annual Report.	
9	Municipality submits draft Annual Report including consolidated Annual Financial Statements and Performance Report to the Auditor General.	
10	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase.	
11	Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data.	September-November
12	Municipalities receive and start to address the Auditor General's comments.	November-January
13	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor-General's Report. The Annual Report was tabled in Council on 10 December 2025 - within 7 months after the end of the financial year.	
14	Audited Annual Report is made public, and representation is invited. Communities were invited to make comments on the AR on 12 December 2025. The advert was published at www.langeberg.gov.za	
15	Oversight Committee assesses Annual Report.	
16	Council adopts Oversight report.	February
17	Oversight Report is made public. The Annual Report was placed on the municipal website within 5 days after tabling in Council on XX XXX 2026.	
18	Oversight Report is submitted to relevant provincial councils. The Annual Report was submitted to Provincial Treasury on XX XXX 2026.	
19	Commencement of draft Budget/IDP finalisation for the next financial year. Annual Report and Oversight Reports to be used as input.	March

It is important to achieve the above deadlines, for legislative compliance and to ensure the smooth running of municipal planning, budgeting, service delivery implementation, and reporting cycles which all feed and depend on one another. The Municipal Annual Report also informs the planning process of other spheres of government, thus influencing our equitable share of future government grants.

CHAPTER 2
GOVERNANCE

INTRODUCTION TO POLITICAL AND ADMINISTRATIVE GOVERNANCE

In terms of Section 40 of the Constitution, the South African government is constituted as national, provincial, and local spheres of government which are distinctive, interdependent, and interrelated. All spheres of government must comply, adhere to the principles of the Constitution, and must conduct their activities within the provisions of the Act. The Municipality represents the local sphere of government.

The purpose of this Annual Report is to promote accountability to communities, to highlight those decisions taken by the Council and matters relating to administrative structures throughout the 2024/2025 financial year. To ensure good governance, nine major characteristics should be applied within the political and administrative structures of the Municipality namely:

- participation
- rule of law
- transparency
- responsiveness
- consensus
- equity/inclusiveness
- effectiveness/efficiency
- accountability
- sustainability

COMPONENT C: POLITICAL AND ADMINISTRATIVE GOVERNANCE

This chapter reports on how the Municipality met the requirements for managing its political and administrative structures, intergovernmental relations, public accountability, community participation, and corporate governance.

The Constitution S151 (3) states that the council of a municipality has the right to govern on its own initiative, the local government affairs of the local community. The Municipality makes a clear distinction between the politically elected structure, namely the Council, which is responsible for the oversight and legislative function, and the Administration.

The Council is chaired by the Speaker. The decision-making process is headed by the Executive Mayor together with the Mayoral Committee, who are full-time office bearers, involved in the day-to-day running of the Council from a political perspective.

The Administration is headed by the Municipal Manager, who is the organisation’s Accounting Officer. Powers have been delegated to the different functions within the organisation to ensure that roles, responsibilities, and decision-making are unambiguous.

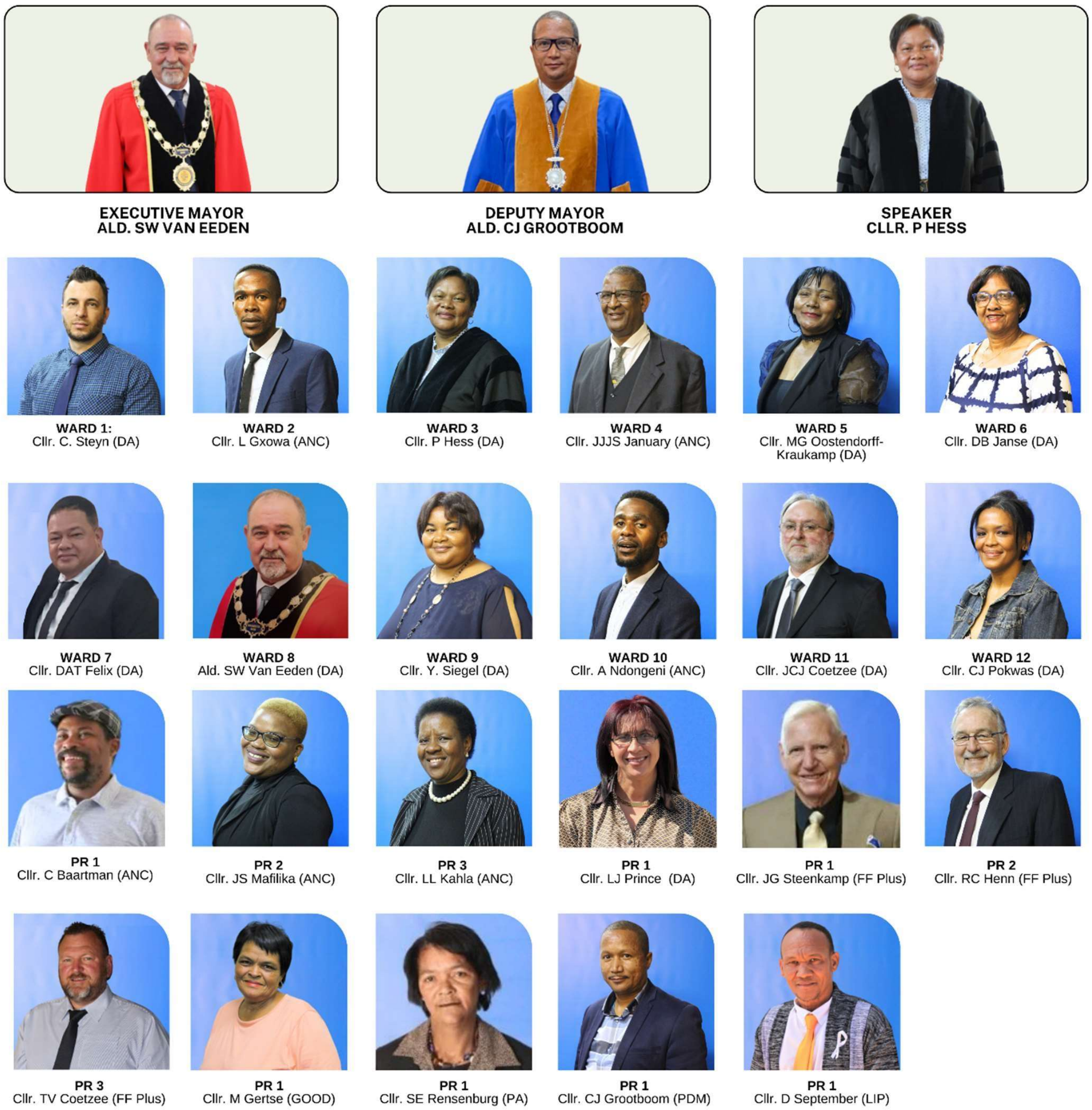
POLITICAL GOVERNANCE

In accordance with the Municipal Finance Management (MFMA) No. 56 of 2003, Section 52 (a), the mayor provides general political guidance over the fiscal and financial affairs of the Municipality. To assist the mayor with the exercise of political governance at Langeberg Municipality, a Portfolio Committee System is in place. An established Oversight Committee comprises non-executive councillors, with the specific purpose of providing the Council with comments and recommendations on the Annual Report. The Oversight Committee Report will be published separately in accordance with MFMA No. 56 of 2003, section 129 guidance. In addition, the Municipality also has an Audit and Performance Committee. This committee provides opinions and recommendations on financial processes and performances, as well as comments to the Oversight Committee on the Annual Report. Political decisions are made by the Executive Mayor, in terms of the powers delegated to him by law, and by the Council. General council meetings are held monthly or Special Council Meetings which is called when urgent decisions need to be made and cannot wait for the scheduled monthly meetings. The Council of the Municipality comprises twelve (12) Ward Councillors and eleven (11) proportional representatives.

To deepen democracy and contribute to the public participatory structure, a refined Ward Committee model is fully functional. The geographical area per ward is divided into 10 blocks. Each block is represented by a non-political Ward Committee Member. An established report was adopted by the council and monthly meetings are held.

POLITICAL STRUCTURE

Graph 3: Councillors for the period 1 July 2024 -30 June 2025



Please Note:

- Councillor (Cllr) JG Steenkamp served as Deputy Mayor from 1 July 2024 - 12 August 2024
- Alderman (Ald) CJ Grootboom served as Deputy Mayor from 12 August 2024 – 30 June 2025

POLITICAL DECISION-MAKING

Section 160(3) of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) prescribes the way the Council takes decisions. A quorum of all Councillors must be present to take any decision, and most of the votes cast result in a legal decision. The exception to this rule is that when any of the following issues are determined, it is determined by a decision taken with a supporting vote of a majority of all its members:

- The passing of by-laws;
- The approval of budgets;
- The imposition of rates and other taxes, levies, and duties; and
- The raising of loan.

Table 14: Council, Mayoral Committee and Portfolio Meetings for the period 1 July 2024 - 30 June 2025

Council, Mayoral Committee and Portfolio Meetings				
Meetings	**2023/2024**	**Attendance**	**2024/2025**	**Attendance**
Portfolio Committee Meetings	16	100%	17	96%
Mayoral Committee Meetings (Mayco)	4	98%	3	96%
Special Mayoral Committee Meetings	1	98%	1	100%
Statutory Council Meetings	2	82%	2	90%
Council Meetings	8	85%	10	90%
Special Council Meetings	2	90%	1	94%
Audit and Performance Committee Meetings	6	100%	6	100%
Municipal Public Accounts Committee (MPAC)	4	100%	3	90%
Special MPAC	1	100%	2	90%

Table 15: Councillors, Committees Allocated and Council Attendance for the period 1 July 2024 - 30 June 2025

Councillors, Committees Allocated and Council Attendance				
Council Members	**Committees Allocated**	***Ward and/ or Party Represented**	**Percentage Council Meetings Attendance**	**Percentage Apologies for non-attendance**
Cllr C Baartman	- Corporate Services - Community Services	PR	67%	33%
Cllr JCJ Coetzee	- Mayco - Engineering Services	Ward	91%	9%
Cllr T Coetzee	- Engineering Services - MPAC	PR	100%	0%
Cllr DAT Felix	- Mayco - Financial Services	Ward	100%	0%
Cllr M Gertse	- Community Services	PR	72%	28%

Councillors, Committees Allocated and Council Attendance				
Council Members	**Committees Allocated**	***Ward and/ or Party Represented**	**Percentage Council Meetings Attendance**	**Percentage Apologies for nonattendance**
Ald CJ Grootboom	- Mayco - Economic Social and Integrated Development Services	PR	100%	0%
Cllr L Gxowa	- Engineering Services	Ward	100%	0%
Cllr RC Henn	- Community Services - Economic, Social and Integrated Development Services	PR	100%	0%
Cllr P Hess	- Speaker	Ward	100%	0%
Cllr DB Janse	- Corporate Services - MPAC	Ward	100%	0%
Cllr JJJS January	- Engineering Services - MPAC	Ward	95%	5%
Cllr LL Kahla	- Economic, Social and Integrated Development Services	PR	100%	0%
Cllr JS Mafilika	- Financial Services	PR	90%	10%
Cllr A Ndongeni	- Economic, Social and Integrated Development Services - Community Services	Ward	80%	20%
Cllr MG Oostendorff - Kraukamp	- Economic, Social and Integrated Development Services - Community Services	Ward	100%	0%
Cllr CJ Pokwas	- Community Services - Financial Services	Ward	100%	0%
Cllr LJ Prince	- Engineering Services - Financial Services - MPAC	PR	100%	0%
Cllr S Rensenburg	- Corporate Services	PR	70%	30%
Cllr D September	- Corporate Services - Community Services	PR	100%	0%
Cllr Y Siegel	- Economic, Social and Integrated Development Services - Corporate Services	Ward	100%	0%

Councillors, Committees Allocated and Council Attendance				
Council Members	**Committees Allocated**	***Ward and/ or Party Represented**	**Percentage Council Meetings Attendance**	**Percentage Apologies for nonattendance**
Cllr C Baartman	- Corporate Services	PR	100%	0%
Cllr JG Steenkamp, JG	- Mayco - Economic, Social and Integrated Development Services	PR	100%	0%
Cllr C Steyn	- Mayco - Corporate Services	Ward	100%	0%
Ald SW van Eeden	- Mayco	Ward	100%	0%
Note: * Councillors appointed on a proportional basis do not have wards allocated to them*				

POLITICAL HEADS OF SECTION 80 COMMITTEES

Five (5) Section 80 committees are established, to advise the Executive Mayor on policy matters and any other matter to be considered by the Executive Mayor. They are assigned to focus on specific functional areas of the Municipality and can only make decisions on specific functional issues if delegations have been granted to them. The members are appointed by the Council. The chairpersons appointed by the Executive Mayor are full-time councillors and form part of the Mayoral Committee.

Table 16: Political Heads of Section 80 Committees for the Period 1 July 2024 - 30 June 2025

Political Heads of Section 80 Committees	
Cllr JG Steenkamp (Economic, Social and Integrated Development Services)	For the period 01 July 2024 – 12 August 2024
Ald CJ Grootboom (Economic, Social and Integrated Development Services)	For the period 12 August 2024 - 30 June 2025
Cllr. C Steyn (Corporate Services)	For the period 01 July 2024 - 30 June 2025
Cllr DAT Felix (Financial Services)	For the period 01 July 2024 - 30 June 2025
Cllr JCJ Coetzee (Engineering Services)	For the period 01 July 2024 - 30 June 2025
Cllr RC Henn (Community Services)	For the period 01 July 2024 – 12 August 2024
Cllr D September (Community Services)	For the period 12 August 2024 - 30 June 2025

Table 17: Economic, Social and Integrated Development Services Portfolio Committee for the period 1 July 2024 - 30 June 2025

Economic, Social and Integrated Development Services Portfolio Committee	
The Economic, Social and Integrated Development Services Portfolio Committee consists of five councillors under the leadership of MMC for Economic, Social and Integrated Development Services who held 6 meetings during the year under review.	
Cllr JG Steenkamp (Chairperson)	For the period 01 July 2024 – 12 August 2024
Ald Grootboom (Chairperson)	For the period 12 August 2024 - 30 June 2025
Cllr L Kahla	For the period 01 July 2024 - 30 June 2025
Cllr RC Henn	For the period 12 August 2024 - 30 June 2025
Cllr MG Oostendorff-Kraukamp	For the period 01 July 2024 - 30 June 2025
Cllr Y Siegel	For the period 01 July 2024 - 30 June 2025

Table 18: Corporate Services Portfolio Committee for the period 1 July 2024 - 30 June 2025

Corporate Services Portfolio Committee	
The Corporate Services Portfolio Committee consists of five councillors under the leadership of MMC for Corporate Services who held 5 meetings during the year under review.	
Cllr C Steyn (Chairperson)	For the period 01 July 2024 - 30 June 2025
Cllr DB Janse	For the period 01 July 2024 - 30 June 2025
Cllr D September	For the period 01 July 2024 - 30 June 2025
Cllr S Rensenburg	For the period 01 July 2024 - 30 June 2025
Cllr C Baartman	For the period 01 July 2024 - 30 June 2025

Table 19: Financial Services Portfolio Committee for the period 1 July 2024 - 30 June 2025

Financial Services Portfolio Committee	
The Financial Services Portfolio Committee consists of five councillors under the leadership of MMC for Financial Services who held 7 meetings during the year under review.	
Cllr DAT Felix (Chairperson)	For the period 01 July 2024 - 30 June 2025
Cllr J Steenkamp	For the period 01 July 2024 - 30 June 2025
Cllr JS Mafilika	For the period 01 July 2024 - 30 June 2025
Cllr C Pokwas	For the period 01 July 2024 - 30 June 2025
Cllr LJ Prince	For the period 01 July 2024 - 30 June 2025

Table 20: Engineering Services Portfolio Committee for the period 1 July 2024 - 30 June 2025

Engineering Services Portfolio Committee	
The Engineering Services Portfolio Committee consists of five councillors under the leadership of MMC for Engineering Services who held 5 meetings during the year under review.	
Cllr JCJ Coetzee (Chairperson)	For the period 01 July 2024 - 30 June 2025
Cllr T Coetzee	For the period 01 July 2024 - 30 June 2025
Cllr L Gxowa	For the period 01 July 2024 - 30 June 2025
Cllr JJJS January	For the period 01 July 2024 - 30 June 2025
Cllr LJ Prince	For the period 01 July 2024 - 30 June 2025

Table 21: Community Services Portfolio Committee for the period 1 July 2024 - 30 June 2025

Community Services Portfolio Committee	
The Community Services Portfolio Committee consists of five councillors under the leadership of MMC for Community Services who held 5 meetings during the year under review.	
Cllr RC Henn (Chairperson)	For the period 30 July 2024 - 12 August 2024
Cllr D September (Chairperson)	For the period 12 August 2024 - 30 June 2025
Cllr M Gertse	For the period 01 July 2024- 30 June 2025
Cllr MG Oostendorff-Kraukamp	For the period 01 July 2024- 30 June 2025
Cllr C Pokwas	For the period 01 July 2024- 30 June 2025
Cllr C Baartman	For the period 01 July 2024- 31 Augustus 2024
Cllr A Ndongeni	For the period 01 September 2024 - 30 June 2025

MAYORAL COMMITTEE AND PORTFOLIO CHAIRPERSONS

The Executive Mayor is supported by a Mayoral Committee. Each member of the Mayoral Committee has a portfolio with specific functions. The Executive Mayor may delegate specific responsibilities to each member of the Mayoral Committee. Any powers and duties delegated to the Executive Mayor by the Municipal Council must be exercised and performed by the Executive Mayor together with the other members of the Mayoral Committee.

Table 22: Mayoral Committee and Portfolio Chairpersons for the period 1 July 2024 - 30 June 2025

Mayoral Committee and Portfolio Chairpersons		
2023/2024	**2024/2025**	**Portfolio**
Ald SW van Eeden	Ald SW van Eeden	Executive Mayor
Cllr JG Steenkamp	Cllr JG Steenkamp (For the period 1 July 2024 to 12 August 2024) Ald C Grootboom (For the period 12 August 2024 - 30 June 2025)	Economic, Social and Integrated Development Services
Cllr C Steyn	Cllr C Steyn	Corporate Services
Cllr DAT Felix	Cllr DAT Felix	Financial Services
Cllr JCJ Coetzee	Cllr JCJ Coetzee	Engineering Services
Cllr RC Henn	Cllr RC Henn (For the period 1 July 2024 to 12 August 2024) Cllr D September (For the period 12 August 2024 - 30 June 2025)	Community Services

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

In terms of the provision of Section 79 of the Local Government Municipal Structures Act, 117 of 1998, five MPAC members were appointed to strengthen oversight within the Municipality and to determine the institutional functionality of the Municipal Council in terms of effectiveness. The committee met on 6 occasions during the year under review.

Table 23: Municipal Public Accounts Committee for the period 1 July 2024 - 30 June 2025

Municipal Public Accounts Committee (MPAC)	
For the period 01 July 2024 - 30 June 2025	
Cllr D September	Chairperson (For the period 1 July 2024 to 12 August 2024)
Cllr C Pokwas	Chairperson (For the period 12 August 2024 - 30 June 2025)
Cllr LJ Prince	Member of Committee
Cllr JJJS January	Member of Committee
Cllr DB Jansen	Member of Committee
Cllr T Coetzee	Member of Committee (from 1 July 2024 – 23 August 2024)
Cllr L Gxowa	Member of Committee (from 23 August 2024 – 30 June 2025)

INTERNAL AUDIT AND PERFORMANCE COMMITTEE

The Audit and Performance Committee is an independent advisory body established in terms of section 166 of the MFMA, which is responsible for the oversight of internal controls, risk management, performance information, financial reporting, and compliance with regulatory matters. The committee met on 6 occasions during the year under review.

Table 24: Internal Audit and Performance Committee for the period 1 July 2024 - 30 June 2025

<table>
<tr><th colspan="5">Internal Audit and Performance Committee</th></tr>
<tr><th>Name of Member</th><th>Capacity</th><th>Start Date</th><th>End Date</th><th>Meeting dates</th></tr>
<tr><td>Ms. K Talmakkies</td><td>Chairperson
Qualifications:
CA (SA)</td><td>01 March 2022</td><td>28 February 2025</td><td rowspan="2">Special Meeting:
27-Aug-2024

Ordinary Meeting:
16-Oct-2024

Special Meeting:
29-Nov-2024

Ordinary Meeting
11-Dec-2024

Ordinary Meeting
31-Mar-2025

Ordinary Meeting
24-Jun-2025</td></tr>
<tr><td>Mr. O Valley</td><td>Ordinary Member
Qualifications: BA Degree.
BA Honours (Psychology).
M. Admin
Courses in Research Methodology and Various Management Programmes.
Executive Management Course: Local Government</td><td>01 March 2022</td><td>28 February 2025</td></tr>
</table>

Internal Audit and Performance Committee				
Name of Member	**Capacity**	**Start Date**	**End Date**	**Meeting dates**
Mr. A Njeza	Ordinary Member Qualifications: Master of Law in the Law of Mineral and Petroleum Extract and Use Certificate in Forensic and Investigative Auditing LLB Degree Advocate of the High Court	03 June 2022	31 May 2025	
Mr. S Maharaj	Ordinary Member Qualifications: MBA CA (SA) Chartered Director (SA) Chartered Government Finance Officer Municipal Executive Financial Management Green Belt Digital Six Sigma Certified	01 November 2022	31 October 2025	
Mr. Y Rini	Chairperson Qualifications: Master of Commerce Post Graduate diploma in Accounting (CTA) BCom Accounting SAICA CA(SA) Certified Director Ethics and Governance Assessor	01 March 2025	29 February 2028	
Mr. P Govender	Ordinary Member Qualifications: BCom in Financial Accounting BCom Honours in Accounting Science -	01 March 2025	29 February 2028	

Internal Audit and Performance Committee				
Name of Member	**Capacity**	**Start Date**	**End Date**	**Meeting dates**
	Financial Accounting SAICA CA(SA)			
Mr. R Malaka	Ordinary Member Qualifications: B. Com Accounting Post Graduate Diploma in Applied Accounting Sciences Certificate in the Theory of Accounting (SAICA) Municipal Minimum Competency Level SAICA CA(SA)	01 March 2025	29 February 2028	
Mr. N Madikizela	Ordinary Member Qualifications: Post Graduate Diploma in Applied Accounting Sciences Post Graduate Diploma in Accounting Sciences BCom Accounting Municipal Financial Management Programme SAICA CA(SA)	01 June 2025	31 May 2028	

PERFORMANCE MANAGEMENT

The Municipal Systems Act, 32 of 2000, requires the Langeberg Municipality to establish a performance management system that is commensurate with its resources, best suited to its circumstances, and in line with the priorities, objectives, indicators, and targets contained in the IDP and SDBIP. For evaluating the performance of senior management, an evaluation panel was established in terms of Section 6.6 of the Performance Agreement. The committee met on 2 occasions during the year under review. The annual performance evaluations for the 2023/2024 financial year and the mid-year performance evaluations for the 2024/2025 financial year took place on 10 September 2024 and 25 February 2025, respectively.

Table 25: Performance Management Committee for the period 1 July 2024 - 30 June 2025

Performance Management Committee
Mr. DP Lubbe, Municipal Manager
Ald SW van Eeden, Executive Mayor
Mayoral Committee Members attending the evaluations for the portfolios they represent
Mr. A Mati, Chief Audit Executive – Attended the annual performance evaluation for 2023/24 Mr. D Engelbrecht, Acting Chief Audit Executive – Attended the mid-year performance evaluation for 2024/25
Mr. D McThomas, Municipal Manager from Breede Valley Municipality
Ms. K Talmakkies, Chairperson of the Audit and Performance Committee
Mr. B Harrison, Member of the Community – Attended the annual performance evaluation for 2023/24

WARD COMMITTEES AND COMMUNITY PARTICIPATION

The Municipality collaborates with Ward Committees to enhance public participation and effectively reach the community. This partnership involves disseminating information through ward committee members, engaging in consultations, and incorporating community input into municipal decision-making processes. These processes cover service delivery, the development of credible Integrated Development Plans (IDPs), policy formulation, budgeting, and organisational performance.

To facilitate this, the Ward Committees of Langeberg Municipality hold various meetings with the community, including IDP Community Input Meetings, Ward-based Planning Sessions, and ordinary Community Feedback Meetings. The Municipality is structured into twelve (12) Ward Committees, each comprising of approximately ten members and chaired by the respective Ward Councillor. Ward-based Planning reviews were successfully conducted in all twelve (12) wards.

Table 26: Ward Committees and Chairpersons for the period 1 July 2024 - 30 June 2025

Ward Committees and Chairpersons	
Ward Committee	**Chairperson**
Ward 1 – Robertson	Cllr C Steyn
Ward 2 – Robertson (Nkqubela)	Cllr L Gxowa
Ward 3 – Robertson	Cllr P Hess
Ward 4 – Bonnievale (Happy Valley)	Cllr JJJS Januarie
Ward 5 – McGregor	Cllr M Kraukamp
Ward 6 – Robertson	Cllr DB Janse
Ward 7 – Montagu	Cllr DAT Felix
Ward 8 – Bonnievale	Ald SW van Eeden
Ward 9 – Ashton	Cllr Y Siegel
Ward 10 – Ashton (Zolani)	Cllr A Ndongeni
Ward 11 – Ashton (Rural)	Cllr JCJ Coetzee
Ward 12 – Montagu	Cllr CJ Pokwas

COMMUNITY LIAISON WORKERS

The Langeberg Municipality embraces the use of Community Liaison Workers (CLW) to strengthen effective, participative democracy in the Municipality.

Table 27: Community Liaison Workers and their Linkage to Wards for the period 1 July 2024 - 30 June 2025

Community Liaison Workers (CLW)		
CLW	**Town/Area**	**Ward Deployed**
Mr. Wiaan Booysen	Robertson	1 & 3
Mr. Johannes Jansen	Robertson and Nkqubela	2 & 6
Mr. Andries Willemse	McGregor	5
Ms. Siyamthanda Nentsa	Bonnievale	4 & 8
Ms. Vuyolwethu Zweni	Zolani	10
Mr. Jaco Kühn	Ashton	9 & 11
Ms. Shani Pekeur	Montagu	7 & 12

Table 28: Committees (Other Than Mayoral / Executive Committee) and Purposes of Committees for the period 1 July 2024 - 30 June 2025

Committees (Other Than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	**Purpose of Committee**
Appeals Committee	To deal with appeals in terms of Section 62 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).
Fraud-and Risk Management Committee	To assist the Municipal Manager in fulfilling his fraud and risk management responsibilities in accordance with prescribed legislation and corporate governance principles. Assists the MM by reviewing the effectiveness of the Municipality's fraud and risk management systems, practices, procedures and providing recommendations for improvement.
Budget Steering Committee	To assist the Council in ensuring that the budget reflects the strategic outcomes embodied in the IDP and related strategic policies.
Business Continuity Committee (BCC)	The purpose of the Business Continuity Committee is to define precisely how Langeberg will manage incidents in the case of a disaster or other disruptive incident, and how it will recover its activities within set deadlines.
Strategic Management Team (SMT)	The Senior Management Team is the key force behind achievement of the municipality's strategic goals and implement all programmes approved by council.

2.2 ADMINISTRATIVE GOVERNANCE

INTRODUCTION TO ADMINISTRATIVE GOVERNANCE

The Municipal Manager, serving as the Accounting Officer and Head of Administration, and is the chief custodian of service delivery and the implementation of political priorities and decisions. Assisting the Municipal Manager is the Strategic Management Team (SMT), which includes the Executive Directors of the five municipal directorates. The SMT meets at least bi-weekly to discuss service delivery issues, review reports to be submitted to the Mayoral Committee or Council under delegated powers and address organisational management matters. Additionally, the SMT engages with the Mayoral Committee to expedite decision-making and enhance the service delivery process.

Macro Organisational Structure:

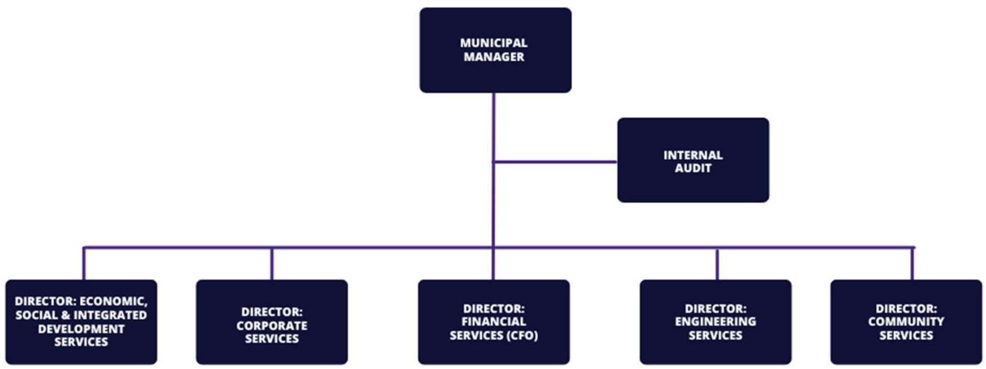


Table 29: Top Administrative Structure Tier 1 for the period 1 July 2024 - 30 June 2025

TOP ADMINISTRATIVE STRUCTURE TIER 1		
Position		**Functions**
	MUNICIPAL MANAGER Mr. DP Lubbe	• Accounting Officer of the Municipality • Guide compliance to political structures, political office bearers, officials of the Municipality, and any entity under sole or shared control of the Municipality. • Strategic Development • Sound Financial Management • Improvement of Communication and Stakeholder Management

Table 30: Top Administrative Structure Tier 2 for the period 1 July 2024 - 30 June 2025

<table>
<tr><td colspan="3">TOP ADMINISTRATIVE STRUCTURE
TIER 2</td></tr>
<tr><td colspan="2">Position</td><td>Functions</td></tr>
<tr><td></td><td>DIRECTOR: CORPORATE SERVICES
Mr. AWJ Everson
(Section 56)</td><td>• Legal Services
• Administrative Support
• Governance Support
• Human Resources
• Labour Relations
• Traffic Services</td></tr>
<tr><td></td><td>DIRECTOR: FINANCIAL SERVICES (CFO)
Mr. M Shude
(Section 56)

Passed away on 6 December 2024.

Mr. A Mati acted in the position as from 9 December 2024 till 30 June 2025.</td><td>• Budget Office
• Supply Chain Management
• Income Services
• Expenditure Services</td></tr>
<tr><td></td><td>DIRECTOR: ENGINEERING SERVICES
Mr. D Louwrens
(Section 56)</td><td>• Civil Engineering Services
• Electrical Engineering Services
• Solid Waste Management
• Project Management
• Statutory & Town Planning</td></tr>
<tr><td></td><td>DIRECTOR: ECONOMIC, SOCIAL & INTEGRATED DEVELOPMENT SERVICES
Mrs. CO Matthys
(Section 56)</td><td>• Special Projects & Rural development
• Integrated Development Plan
• Small, Medium, and Micro Enterprises (SMME) Development
• Information Technology
• Communications
• Performance Management
• Expanded Public Works Programme
• Local Economic Development</td></tr>
<tr><td></td><td>DIRECTOR: COMMUNITY SERVICES
Mr. M Mgajo
(Section 56)</td><td>• Community Facilities
• Parks and Amenities
• Fire and Disaster Management Services
• Human Settlements Administration
• Libraries</td></tr>
</table>

Table 31: Top Administrative Structure Tier 3 for the period 1 July 2024-30 June 2025

TOP ADMINISTRATIVE STRUCTURE TIER 3		
Department	**Officials**	**Designation**
Office of the Municipal Manager	Mr. A Mati	Chief Audit Executive
Corporate Services	Mr. GM Moelich	Snr Manager: Administrative Support
	Mr. AG Brönn	Manager: Governance Support
	Mr.TH Carstens	Manager: Human Resources
	Mr. E Jooste	Manager: Labour Relations
	Vacant	Chief: Traffic Services
Economic, Social & Integrated Development Services	Ms. AJ Swarts	Manager: IDP, Communication & PMS
	Ms., I Cook	Manager: LED & Rural Development
	Mr. UB Bakaco	Manager: ICT
Financial Services	Ms. L Nokama	Manager: Budget Office
	Mr. S Ngcongolo	Manager: Supply Chain Management
	Mr. U Nakasa	Manager: Income Services
	Mr. CJ Franken	Manager: Expenditure Services
Engineering Services	Mr. CGH Posthumus	Snr Manager: Civil Engineering Services
	Vacant	Manager: Electrical Engineering Services
	Mr. GM Slingers	Manager: Solid Waste Management
	Mr. NW Albertyn	Manager: Project Management
	Ms. TL Brunings	Manager: Town Planning
Community Services	Ms. LJH April	Manager: Community Facilities
	Ms. V Flepu	Manager: Parks & Amenities
	Mr. NE Mdluli	Chief: Fire & Disaster Management
	Ms. MB Brown	Manager: Human Settlements Administration
	Ms. FQ Gumede	Manager: Libraries

COMPONENT D: INTERGOVERNMENTAL RELATIONS

Section 3 of the Municipal Systems Act (MSA) requires that municipalities exercise their executive and legislative authority within the constitutional system of co-operative governance envisaged in the Constitution Section 41.

Langeberg Municipality strives to uphold its legislative authority and co-operative governance as required by the Constitution and other relevant legislation. In doing so, the Municipality maintains good co-operative and intergovernmental relations with the Cape Winelands District Municipality, neighbouring municipalities, provincial and national government, and other government agencies.

Maintaining good relations with other government spheres makes it possible to benefit from the various contributions to service delivery offered by government, by aligning municipal planning to the development objectives and targets of provincial and national sector departments. Such contributions include various grants, skills development, and capacity building rollouts which strengthen local government in its quest to improve service delivery. A few of the intergovernmental platforms are reflected below:

assisting and supporting one another,

- informing one another and consulting one another on matters of common interest,
- coordinating their actions and legislation with one another,
- adhering to agreed procedures,
- and avoiding legal proceedings against one another.

2.3 INTERGOVERNMENTAL RELATIONS

Table 32: IGR Engagements for the Directorate: Municipal Manager's Office

IGR Engagements for the Directorate: Municipal Manager's Office		
Forum / Meeting	**Date**	**Attended By**
Department of Infrastructure: Human Settlements	12/07/2024	Mr. D Lubbe
Department of Health and Wellness	16/07/2024	Mr. D Lubbe
Institute for Municipal Public Safety (IMPS) Conference	17-19/07/2024	Mr. D Lubbe
Municipal Demarcation Board	16/08/2024	Mr. D Lubbe
Minister's and Mayoral Technical Forum (MinMayTech)	19/08/2024	Mr. D Lubbe
Premier's Coordinating Forum (PCF)	20/08/2024	Mr. D Lubbe
SALGA Western Cape	26/08/2024	Mr. D Lubbe
Department of Cultural Affairs and Sport	04/09/2024	Mr. D Lubbe
Cape Winelands District Co-ordinating Forum (DCF)	11/10/2024	Mr. D Lubbe
Department van Local Government	25/10/2024	Mr. D Lubbe
SALGA WC Provincial Members' Assembly	7-8/11/2024	Mr. D Lubbe
SALGA Western Cape	14/11/2024	Mr. D Lubbe
Minister's and Mayoral Forum (MinMay)	19/11/2024	Mr. D Lubbe
Cape Winelands District Co-ordinating Forum (DCF)	22/11/2024	Mr. D Lubbe
Intergovernmental Relations (IGR) Concern Matters Meeting	25/11/2024	Mr. D Lubbe
Department of Water & Sanitation	20/01/2025	Mr. D Lubbe
SALGA WC Provincial Executive Committee (PEC) Engagement	29/01/2025	Mr. D Lubbe
Institute for Municipal Public Safety – Western Cape Conference	30-31/01/2025	Mr. D Lubbe
SALGA: Governance & Intergovernmental Relations Working Group	13/02/2025	Mr. D Lubbe
Western Cape Municipal Managers Forum	21/02/2025	Mr. D Lubbe
Premier's Coordinating Forum (PCF)	05/03/2025	Mr. D Lubbe
Department Water and Sanitation Services	06/03/2025	Mr. D Lubbe
General Support Steering Committee Meeting	12/03/2025	Mr. D Lubbe
Cape Winelands District Co-ordinating Forum (DCF)	14/03/2025	Mr. D Lubbe
Department of Infrastructure	01/04/2025	Mr. D Lubbe
PEC Lekgotla Engagement: Depart Infrastructure: Human Settlements	14/04/2025	Mr. D Lubbe
Dept Local Gov: WC Disaster Management and Fire Rescue Services	25/04/2025	Mr. D Lubbe
Provincial Treasury: 2025 Strategic Integrated Municipal Engagement	07/05/2025	Mr. D Lubbe

IGR Engagements for the Directorate: Municipal Manager's Office		
Forum / Meeting	**Date**	**Attended By**
SALGA Western Cape	08/05/2025	Mr. D Lubbe
Cape Winelands District Engagement	12/05/2025	Mr. D Lubbe
Enlit Africa Conference	20-22/05/2025	Mr. D Lubbe
South African Human Rights Commission	27/05/2025	Mr. D Lubbe
INCA: Summer School Programme	02-04/06/2025	Mr. D Lubbe
Minister's and Mayoral Forum (MinMay)	10/06/2025	Mr. D Lubbe

Table 33: IGR Engagements for the Directorate: Financial Services

IGR Engagements for the Directorate: Financial Services		
Forum / Meeting	**Date**	**Attended By**
Tariff Consultation meeting at Golden Valley Casino	18/07/2024	Mr. M Shude Ms. J Ladouce
New Government Debt Reporting Workshop	23/07/2024	Ms. T Nel Mr. B Cavernelis
Municipal Charts of Accounts (mSCOA) Working Group - Revenue Management, Customer Care, Credit Control & Debt Collection	19/08/2024	Ms. J Ladouce
PMM/LM District Coordination Meeting	20-21/08/2024	Ms. L Nokama
South African Institute of Chartered Accountants (SAICA) Summit Meeting	23/08/2024	Mr. M Shude
Provincial Treasury Local Government Supply Chain Management (SCM) Forum Meeting	29/08/2024	Mr. S Ngcongolo
Chief Financial Forum	20/09/2024	Mr. M Shude
PMM/LM District Coordination Meeting	25 – 26/09/2024	Ms. L Nokama Mr. U Nakasa
WCPT Municipal Finance Management Internship Programme - Finance Interns Verification Workshop	27/09/2024	Ms. L Nokama
Annual Western Cape Library Seminar	26 – 27/09/2024	Mr. U Nakasa
Municipal Accountants Forum (MAF) Q1	01/10/2024	Mr. U Nakasa
Landfill Tariffs Consultation Meeting	04/10/2024	Mr. M Shude
Chartered Institute of Government Finance Audit and Risk Officers (CIGFARO) 9th Annual Conference	07 – 10/10/2024	Mr. M Shude
Roll-out of the revised norms and standards for Tariff Setting under Section-10 of the Water Services Act	17/10/2024	Mr. M Shude
Revenue Management Masterclass	17 – 18/10/2024	Mr. U Nakasa Mr. B Cavernelis
SCM Workshop	22 – 23/10/2024	Ms. L Jass-Holmes
PMM/LM District Coordination Meeting	22 – 23/10/2024	Ms. L Nokama Mr. U Nakasa
SAICA – attendance of the Southern Region Public Sector	28/10/2024	Mr. M Shude

IGR Engagements for the Directorate: Financial Services		
Forum / Meeting	**Date**	**Attended By**
SAICA - attendance of the National Public Sector committee	07/11/2024	Mr. M Shude
Strategic Integrated Municipal Engagement (SIME)	18/11/2024	Ms. L Nokama
Supply Chain Management (SCM) Forum	19 – 20/11/2024	Mr. S Ngcongolo
47th Municipal Property Rates Act (MPRA) Focus Group Workshop – Teams Meeting	22/11/2024	Mr. U Nakasa
International Project Management Association's Global Project Leadership Conference	27 – 29/11/2024	Mr. S Ngcongolo
LGSETA Discretionary Grant briefing session for 2025/26	14/01/2025	Ms. L Nokama
Annual GRAP Update Workshop 2025	30 – 31/01/2025	Ms. L Nokama Mr. U Nakasa
WC: MIG: PMM/LM District Coordination Meeting	18/02/2025	Ms. L Nokama
Municipal Accountants Forum (Q3)	10/03/2025	Ms. L Nokama Mr. U Nakasa
WC: MIG: PMM/LM District Coordination Meeting	18/03/2025	Ms. L Nokama
CFO Forum Meeting	28/03/2025	Mr. A Mati
In-Year Monitoring and Budget Training	07 – 11/04/2025	Ms. S Tabata
WC: MIG: PMM/LM District Coordination Meeting	15/04/2025	Ms. L Nokama
Attendance of Enlite Africa Conference	20 – 23/05/2025	Mr. S Ngcongolo
SCM Procurement Workshop	28 – 30/05/2025	Ms. L Jass-Holmes
Fiscal Future Workgroup Meeting	05/06/2025	Mr. A Mati
CFO Forum Meeting	13/06/2025	Mr. A Mati
WC: MIG: PMM/LM District Coordination Meeting	24/06/2025	Ms. L Nokama

Table 34: IGR Engagements for the Directorate: Corporate Services

IGR Engagements for the Directorate: Corporate Services		
Forum / Meeting	**Date**	**Attended By**
CDWP -Local Coordinators Meeting MS Teams (Virtual Meeting)	10/07/2024	Mr. A Brönn
Langeberg MMR report back	12/07/2024	Mr. A Everson
Task Evaluation Committee	12/07/2024	Mr. T Carstens
Information Regulator – PAIA – Migration to new portal	12/07/2024	Mr. G Moelich
Stats SA SuperCross Training	19/07/2024	Mr. A Brönn
Department of Health	16/07/2024	Mr. A Everson
LCSF Law Enforcement Cluster Meeting	17/07/2024	Mr. A Everson
Review of Langeberg Safety Plan	24/07/2024	Mr. A Everson
SAPS – Gun free / Weapon safe Environment	25/07/2024	Mr. G Moelich
MPLC with IEC - NPE 2024	15/08/2024	Mr. G Moelich
Municipal Demarcation Board - Ward delimitation education and awareness meeting	16/08/2024	Mr. A Brönn

IGR Engagements for the Directorate: Corporate Services		
Forum / Meeting	**Date**	**Attended By**
Community Development Workers Staff Meeting	16/08/2024	Mr. A Brönn
Succession Planning Workshop	20/08/2024	Mr. A Everson
Langeberg Municipality 23-2024 ASC 1 (entrance meeting)	22/08/2024	Mr. A Everson
Notice Salary and Wage Mandate Meeting	26/08/2024	Mr. A Everson
A & PC Special Meeting: Review of 2023/24 Annual Financial Statements	27/08/2024	Mr. A Everson
LCSF Management Meeting	30/08/2024	Mr. A Everson
Cape Winelands TASK meeting	02/09/2024	Mr. T Carstens
Cape Winelands District Public Participation meeting -DPPCOM Forum Ms Teams	03/09/2024	Mr. A Brönn
Thusong Overberg / Bree Rivier Working Group - Provincial	04/09/2024	Mr. G Moelich
LCSF Law Enforcement Cluster Meeting	05/09/2024	Mr. A Everson
LM – ASC Meeting	12/09/2024	Mr. A Everson
Quarterly FARMCO Meeting	19/09/2024	Mr. A Everson
LCSF Forum Management Meeting	19/09/2024	Mr. A Everson
Task Evaluation Committee (Benchmarking)	25/09/2024	Mr. T Carstens
LM – ASC Meeting	01/10/2024	Mr. A Everson
Meeting: Department Agriculture, Land Reform & Rural Development Municipal Needs	02/10/2024	Mr. A Everson
Task Evaluation Committee (Benchmarking)	04/10/2024	Mr. T Carstens
Community Development Workers Staff Meeting	04/10/2024	Mr. A Brönn
LM – ASC Meeting	08/10/2024	Mr. A Everson
LM – General Support Steering Committee Meeting	08/10/2024	Mr. A Everson
Enhanced gap skills training	11/10/2024	Mr. T Carstens
Quarterly A & PC Meeting	16/10/2024	Mr. A Everson
Provincial Public Participation Forum Meeting with DLG	17/10/2024	Mr. A Brönn
Provincial Public Participation Forum Meeting with DLG	18/10/2024	Mr. A Brönn
CCG Systems	21/10/2024	Mr. T Carstens
SALGA Task Meeting	22/10/2024	Mr. T Carstens
LM – ASC Meeting	22/10/2024	Mr. A Everson
Task Evaluation Committee (Benchmarking)	23/10/2024	Mr. T Carstens
LCSF Law Enforcement Cluster Meeting	31/10/2024	Mr. A Everson
Community Development Workers Staff Meeting	04/11/2024	Mr. A Brönn
LM – ASC Meeting	05/11/2024	Mr. A Everson
Task Evaluation Committee (Benchmarking)	20/11/2024	Mr. T Carstens
Quarterly FARMCO Meeting	21/11/2024	Mr. A Everson

IGR Engagements for the Directorate: Corporate Services		
Forum / Meeting	**Date**	**Attended By**
LM – ASC Meeting	21/11/2024	Mr. A Everson
Task Evaluation Committee (Benchmarking)	22/11/2024	Mr. T Carstens
LM – IGR Meeting	25/11/2024	Mr. A Everson
MPLC Meeting with IEC	26/11/2024	Mr. G Moelich
Western Cape Thusong Centre Management meeting	27/11/2024	Mr. G Moelich
Western Cape Thusong Centre Management meeting	28/11/2024	Mr. G Moelich
LM 23-24 Draft Audit Report Discussion	28/11/2024	Mr. A Everson
Discussion of Langeberg Draft Audit report for 2023/2024 FY	29/11/2024	Mr. A Everson
Western Cape Record Management Forum	29/11/2024	Mr. G Moelich
Quarterly A & PC Meeting	11/12/2024	Mr. A Everson
Western Cape – Provincial Thusong Outreach Montagu	13/12/2024	Mr. G Moelich
Programme PEC Engagement with Cape Winelands District	29/01/2025	Mr. A Everson
CDWP - Community Development Workers Staff Meeting	05/02/2025	Mr. A Brönn
Archives Disaster Recovery Plan Meeting	12/02/2025	Mr. G Moelich
Local Community Development Workers Coordinator	12/02/2025	Mr. A Brönn
Thusong Outreach	12/02/2025	Mr. A Brönn
IEC – NPE 2024 Feedback	13/02/2025	Mr. G Moelich
Task Evaluation Committee (Benchmarking)	21/02/2025	Mr. T Carstens
Western Cape – Provincial Thusong Outreach Montagu	26/02/2025	Mr. G Moelich
Western Cape – Provincial Thusong Outreach Montagu	27/02/2025	Mr. G Moelich
LCSF Meeting	27/02/2025	Mr. A Everson
MPLC Meeting with IEC	28/02/2024	Mr. G Moelich
LM – General Support Steering Committee Meeting	12/03/2025	Mr. A Everson
LM – 2023/2024 Debrief Meeting	13/03/2025	Mr. A Everson
Langeberg Capacity Building: Masterclass on Sustainable Collaboration	14/03/2025	Mr. A Brönn
Quarterly FARMCO Meeting	18/03/2025	Mr. A Everson
Community Development Worker Programme (CDWP) Municipal Stakeholder Engagement	20/03/2025	Mr. A Brönn
CWDM Task Meeting	26/03/2025	Mr. T Carstens
Quarterly A & PC Meeting	31/03/2025	Mr. A Everson
Task Evaluation Committee (Benchmarking)	04/04/2025	Mr. T Carstens
Discussion: LM – 2024/25 (TIME) – Action Plan	07/04/2025	Mr. A Everson
Development of the Departmental SDBIP	10/04/2025	Mr. A Brönn
Task Evaluation Committee (Benchmarking)	11/04/2025	Mr. T Carstens
Montagu Nature Reserve Association	14/04/2025	Mr. G Moelich

IGR Engagements for the Directorate: Corporate Services		
Forum / Meeting	**Date**	**Attended By**
Cape Winelands District Public Participation Workshop	15/04/2025	Mr. A Brönn
Langeberg Regional Landfill Site Bi-lateral Meeting	22/04/2025	Mr. A Everson
HR Practitioners Forum	23/04/2025	Mr. T Carstens
2025 Strategic Integrated Municipal Engagement	07/05/2025	Mr. A Everson
Cape Winelands District Municipal Engagement	12/05/2025	Mr. A Everson
Mobile- Western Cape – Government Pensions Administration Agency	12/05/2025	Mr. G Moelich
LCSF Cluster Meeting	23/05/2025	Mr. A Everson
Task Evaluation Committee (Benchmarking)	25/04/2025	Mr. T Carstens
Ethical Leadership Workshop	15/05/2025	Mr. T Carstens
Provincial Audit Committee	22/05/2025	Mr. T Carstens
Provincial Audit Committee	23/05/2025	Mr. T Carstens
Provincial Public Participation Forum	29/05/2025	Mr. A Brönn
Provincial Public Participation Forum	30/05/2025	Mr. A Brönn
Task Evaluation Committee (Benchmarking)	30/05/2025	Mr. T Carstens
Municipal Staff Regulations Matters Engagement Meeting	03/06/2025	Mr. A Everson
Quarterly FARMCO Meeting	10/06/2025	Mr. A Everson
Task Evaluation Committee (Benchmarking)	30/05/2025	Mr. T Carstens
Task Evaluation Committee (Benchmarking)	13/06/2025	Mr. T Carstens
LM – IGR Meeting	20/06/2025	Mr. A Everson
Langeberg Workflow and Auto Attendant Review Session	23/06/2025	Mr. A Brönn
Quarterly A & PC Meeting	24/06/2025	Mr. A Everson
Consultation Ward Delimitation Process -Municipal Demarcation Board	25/06/2025	Mr. A Brönn

Table 35: IGR Engagements for the Directorate: Engineering Services

IGR Engagements for the Directorate: Engineering Services		
Forum / Meeting	**Date**	**Attended By**
Cape Winelands District Meeting – Regional Waste Disposal Facility	04/07/2024	Mr. G Slingers
Cape Winelands District Waste Management Officer's Forum	19/07/2024	Mr. G Slingers
Need for River Maintenance Management Plan (MMP) and Short-Term Actions for Flood Damage at Montagu Entrance	22/07/2024	Mr. C Posthumus
Municipal Infrastructure Forum	26/07/2024	Mr. C Posthumus
One-on-One SFD Development Inception Meetings - Department of Water and Sanitation	06/08/2024	Mr. D Louwrens
Waste Management Officer's Forum (WC)	15 & 16/08/2024	Mr. G Slingers

IGR Engagements for the Directorate: Engineering Services		
Forum / Meeting	**Date**	**Attended By**
Water conservation &Water Demand Management Meeting - Department of Water and Sanitation	16/08/2024	Mr. D Louwrens Mr. C Posthumus
ASC 1 – Entrance meeting – Auditor General South-Africa	22/08/2024	Mr. D Louwrens
Water Resource Management Charge for waste related activities – Water & Sanitation	26/08/2024	Mr. D Louwrens Mr. C Posthumus
Langeberg: Disaster Assessment Verification - July 2024 Severe Weather - Western Cape Disaster Management Centre Department of Local Government	28/08/2024	Mr. D Louwrens
Department of Infrastructure: Human Settlements	28/08/2024	Mr. C Posthumus
Guidelines on Interpreting Regulation 3630 schedule 2 – Department of Water & Sanitation.	30/08/2024	Mr. D Louwrens
Workshop on the Truck Stop Application Assessment Checklist - Cape Winelands DM	06/09/2024	Mr. D Louwrens
Department of Infrastructure: Human Settlements - Langeberg Municipality - Department of Infrastructure Western Cape Government	12/09/2024	Mr. D Louwrens
Workshop on Biodiversity and NEMA S30 & 31 Incidents	16/09/2024	Mr. C Posthumus
ASC 3 - Auditor General South-Africa	01/10/2024	Mr. D Louwrens
ASA 4 – Auditor General South Africa	08/10/2024	Mr. D Louwrens
Department of Environmental Affairs and Development Planning – Waste Management - Integrated Waste Management Capacity-building webinar (Municipal funding and financing)	17/10/2024	Mr. G Slingers
Roll-Out of the Revised Norms and Standards for Tariff Setting Under Section-10 of the Water Services Act (Worcester) – Department of Water & Sanitation	17/10/2024	Mr. D Louwrens Mr. C Posthumus
Integrated Waste Management Capacity-building webinar (Municipal funding and financing) - Department of Environmental Affairs and Development Planning	17/10/2024	Mr. D Louwrens
Cape Winelands District Meeting – Regional Waste Disposal Facility	01/11/2024	Mr. G Slingers
ASC meeting – Auditor General South-Africa	05/11/2024	Mr. D Louwrens
Department of Environmental Affairs and Development Planning Western Cape Government - Western Cape Recycling Action Group (WCRAG) Engagement for Q3 2024-25	06/11/2024	Mr. G Slingers
Asset Management Maturity Development & Capacity Assessments - Governance & Asset Management Provincial Treasury	12/11/2024	Mr. D Louwrens
Department of Environmental Affairs and Development Planning -	12/11/2024	Mr. G Slingers
Attend a training session on the Waste Calculator and the IPWIS		Ms. S Tutu Ms. J Davids

IGR Engagements for the Directorate: Engineering Services		
Forum / Meeting	**Date**	**Attended By**
Engagement on the WCIF 2050, the WCIS 2050 and the WCIIP 2050 – Western Cape Government	18/11/2024	Mr. D Louwrens
Municipal Infrastructure Forum - End of Year Workshop - Department of Local Government	22/11/2024	Mr. D Louwrens
Flood Damage – Keisie River Montagu	09/01/2025	Mr. D Louwrens
Regional Landfill Site Progress with Cape Winelands	14/01/2025	Mr. D Louwrens
Caledon Water Services – Infrastructure Develop Grant Programme by Western Cape Water Services Authorities	20 - 21/01/2025	Mr. D Louwrens
CWDM Infrastructure Planning Forum JDMA	28/01/2025	Ms. T Brunings
Department of Environmental Affairs and Development Planning - Air Quality Management Roles and Responsibilities of Municipalities as per the NEM: AQA.	06 - 07/02/2025	Ms. S Tutu
SALGA Work Session	10/02/2025	Mr. D Louwrens
PGWC water resilience strategy – Western Cape Government	11/02/2025	Mr. D Louwrens
Inception Meeting for Western Cape Municipalities: Municipal Disaster Response Grant:2024/2025 FY	11/02/2025	Mr. C Posthumus
Montagu Mandela Square – Urban Dynamics South Cape (Pty) Ltd	13/02/2025	Mr. D Louwrens
Monitoring and Evaluation – Langeberg & MDRG – Western Cape Disaster Management	17/02/2025	Mr. D Louwrens
WC MIG – District Co-ordination Meeting	18/02/2025	Mr. D Louwrens
Stakeholder Consultation Workshop – Framework to develop Model Bylaws for Implementation of non-sewered, decentralised and Off-grid Sanitation – Water Sanitation & Hygiene Research	20/02/2025	Mr. D Louwrens
SALGA – Provincial Consultation	21/02/2025	Mr. D Louwrens
Compliance Inspection Findings Letter – Inspection for Water Use Licence Issued in Terms of Section 40 – BOCMA	04/03/2025	Mr. D Louwrens
Water Services Advocacy & Policy Alignment Programme	04-07/03/2025	Mr. D Louwrens
Cape Winelands District Waste Management Officer's Forum	04/03/2025	Mr. G Slingers
Water & Sanitation Services Infrastructure Grant Management – Teams	05/03/2025	Mr. D Louwrens
Capacity Building Workshop on Procurement of Non-Compliant of Water and Electricity Meters - SALGA	12/03/2025	Mr. D Louwrens
Department of Environmental Affairs and Development Planning - Waste Management Officer's Forum (WC: WMOF)	13/03/2025	Mr. G Slingers
The Auditor-General of South Africa	13/03/2025	Mr. D Louwrens
Masterclass on sustainable collaboration - Department of Economic Development and Tourism	14/03/025	Mr. D Louwrens

IGR Engagements for the Directorate: Engineering Services		
Forum / Meeting	**Date**	**Attended By**
Department of Infrastructure - Municipal Engagements - Langeberg Municipality	14/03/2025	Mr. D Louwrens
Department of Infrastructure Municipal Engagement	14/03/2025	Ms. T Brunings
LG Circular C07 Of 2025: Application for Conditional Grant Funding from The Department of Local Government for the 2025/26 Financial Year - Department: Local Government	17/03/2025	Mr. D Louwrens
WC: MIG: PMM/LM District Coordination Meeting - Department: Local	18/03/2025	Mr. D Louwrens
Energy Performance Certificate (EPC) Working Session - SALGA	18/03/2025	Mr. D Louwrens
Local Labour Forum Meeting	19/03/2025	Mr. D Louwrens
CWDM Catch -up: MFMA Section 33 Process (SLA: Regional landfill site) – Cape Winelands District Municipality	19/032025	Mr. D Louwrens Mr. G Slingers
Briefing Session Leading up to Power and Energy Conference for 2025 for Cape Winelands District Municipalities	20/03/2025	Mr. D Louwrens
Disaster Risk Reduction	20/03/2025	Ms. T Brunings
Quarterly Western Cape Recycling Action Group (WCRAG) engagement for Q4 2024-25.	25/03/2025	Mr. G Slingers
National Workshop for the Water and Sanitation Services Infrastructure Grant Management (WSSIGM) Policy, Norms & Standards and Pricing Strategy	31/03/2025	Mr. D Louwrens
Information Session with Langeberg Local Municipality on Section 78 of the Municipal Systems Act (Act 32 0f 2000) - Water and Sanitation Services Support	01/04/2025	Mr. D Louwrens
National Large Power Users Forum - Eskom	04/04/2025	Mr. D Louwrens
2025/26 Budget Facility for Infrastructure - First Window: Information Session: Western Cape and Municipalities	08/04//2025	Mr. D Louwrens
CWDM RRAMS: Project Coordination Meeting	10/04/2025	Mr. C Posthumus
Training on PPA Guideline - SALGA	11/04/2025	Mr. D Louwrens
Langeberg: Regional Landfill Site Bi-lateral meeting - Cape Winelands District Municipality	22/04/2025	Mr. D Louwrens
WCSDF Intergovernmental Steering Committee	23/06/2025	Ms. T Brunings
Proposed Memorandum of Understanding for the Use of the Municipal Vehicle Donated by The DSD Funded NPO - Department of Social Development	24/04/2025	Mr. D Louwrens
MDRG: Scope variation and savings reallocations- 2023/24 and 2024/25 allocations - National Disaster Management Centre – Department of Cooperative Governance.	25/04/2025	Mr. D Louwrens
Strategic Integrated Municipal Engagement 2: Langeberg Municipality (HYBRID) – Western Cape Government	07/05/2025	Mr. D Louwrens

IGR Engagements for the Directorate: Engineering Services		
Forum / Meeting	**Date**	**Attended By**
Imperium Developments Intention to Engage with Langeberg Municipality on Development Opportunities - Imperium Developments	13/05/2025	Mr. D Louwrens
ENLIT Africa Conference - Cape Town – Moolman's Consultancy – Training and Development Institute	20-22/05/2025	Mr. D Louwrens
2025 Green Drop Audit - Langeberg Municipality (DWS)	22-23/05/2025	Mr. C Posthumus
Langeberg Water Master Planning (1)	26/05/2025	Mr. D Louwrens
FW: Invitation to a Stakeholders Engagement with Water and Services Authorities in WC, The South African Human Rights Commission and Wits University	27/05/2025	Mr. D Louwrens Mr. C Posthumus
BOCMA - Water Resources Assessment for Quaternary Catchments H30A-E	28/05/2025	Mr. D Louwrens
WC: MIG: Appraisal Meeting	05/06/2025	Mr. D Louwrens
Monthly MDRG Project Task - Team Meeting	05/06/2025	Mr. D Louwrens
Web-based platform for billing data and hydraulic models	12/06/2025	Mr. D Louwrens
Superblock Discussion - Department of Infrastructure Western Cape Government	13/06/2025	Mr. D Louwrens
Water & Sanitation Indaba Resolutions 2025	19/06/2025	Mr. D Louwrens
Capacity Building Workshop for all Municipalities on Technical Regulations Affecting Water Meters Sector - Salga	23/06/2025	Mr. D Louwrens
WC: MIG: PMM/LM District Coordination Meeting	24/06/2025	Mr. D Louwrens
Quarterly Western Cape Recycling Action Group (WCRAG) engagement for Q1 2025-26	26/06/2025	Mr. G Slingers

Table 36: IGR Engagements for the Directorate: Community Services

IGR Engagements for the Directorate: Community Services		
Forum / Meeting	**Date**	**Attended By**
Library Service Model – UCT Design School, Online Session UCT – University of Cape Town	02/07/2024	Ms. F Gumede
Status quo report on fire services	04/07/2024	Mr. N Mdluli
Urgent Severe weather briefing District JOC JOC – Joint Operations Centre	05/07/2024	Mr. N Mdluli
Severe weather JOC Meeting	07-11/07/2024	Mr. N Mdluli
Severe weather JOC Meeting	15/07/2024	Mr. N Mdluli
Library Service Model – UCT Design School, Online Session	16/07/2024	Ms. F Gumede
Library Manager 's – Online Meeting	17/07/2024	Ms. F Gumede
Need for River Maintenance Management Plan (MMP) and short-term actions for flood damage at Montagu entrance	22/07/2024	Ms. V Flepu Ms. N Mdalase

IGR Engagements for the Directorate: Community Services		
Forum / Meeting	**Date**	**Attended By**
Need for river maintenance plan and short-term actions for flood	22/07/2024	Mr. N Mdluli
Swellendam Region - Public Library Forum	26/07/2024	Ms. F Gumede, All libraries' staff
Department of Employment and Labour	29/07/2024	Mr. N Mdluli
DCAS - Request for funding, capital projects: Briefing meeting	31/07/2024	Ms. F Gumede
Heyl Grounds: Discussion to Sell	05/08/2024	Mr. M Mgajo Ms. M Brown
International Day for Disaster Risk Reduction	05/08/2024	Mr. N Mdluli
TRP Business plan – Teams Meeting	07/08/2024	Ms. M Brown
Provincial Fire Training Workgroup	08/08/2024	Mr. N Mdluli
Hazmat Workgroup Meeting	13/08/2024	Mr. N Mdluli
Langeberg Land for Conservation	14/08/2024	Ms. V Flepu
Chief Fire Officer's Committee Meeting	14/08/2024	Mr. N Mdluli
Breede Sonderend Catchment Collaborative Meeting	15/08/2024	Ms. V Flepu Ms. N Mdalase
Housing Technical Coordination Meeting	16/08/2024	Mr. M Mgajo Ms. M Brown
Department of Employment and Labour	20/08/2024	Mr. N Mdluli
Western Cape Provincial Disaster Management Advisory Forum	22/08/2024	Mr. N Mdluli
Langeberg: Disaster Assessment Verification - July 2024 Severe Weather	28/08/2024	Ms. V Flepu
Boekenhoutskloof Technical Meeting	29/08/2024	Ms. M Brown
Quarterly Disaster Management Meeting	30/08/2024	Mr. N Mdluli
Library Service Model workshop at Design School UCT	03/09/2024	Ms. F Gumede
TRP Budget	05/09/2024	Ms. M Brown
Passing Out Parade	06/09/2024	Mr. N Mdluli
Literacy Webinar 14: Book Knowledge	10/09/2024	Ms. F Gumede, All libraries' staff
Project implementation – Department of Infrastructure (Teams)	12/09/2024	Mr. M Mgajo Ms. M Brown
Lithium-ion Battery Fire Hazard Webinar _ Part 2	12/09/2024	Mr. N Mdluli
Volunteer unit meeting	17/09/2024	Mr. N Mdluli
YearBeyond Libraries Practice Interview Briefing Session 1	20/09/2024	Ms. F Gumede, All libraries' staff
YearBeyond Libraries Practice Interview Briefing Session 1	20/09/2024	Ms. F Gumede, All libraries' staff
Boekenhoutskloof Technical Meeting	25/09/2024	Ms. M Brown

IGR Engagements for the Directorate: Community Services		
Forum / Meeting	**Date**	**Attended By**
Worcester NEMA Workshop	27/09/2024	Mr. N Mdluli
Housing Technical Coordination Meeting	04/10/2024	Mr. M Mgajo Ms. M Brown
Introduction to new regional planner	24/10/2024	Ms. M Brown
Cape Winelands Disaster Management Advisory Forum	24/10/2024	Mr. N Mdluli
DLG and Santam Project-Langeberg/McGregor area	25/10/2024	Mr. N Mdluli
Literacy webinar 15: Book Knowledge Specialised: Comics and Graphic Novels	12/11/2024	Ms. F Gumede, All libraries' staff
Langeberg: Budgetary inputs – Department of Infrastructure	13/11/2024	Ms. M Brown
Quarterly Disaster Management Meeting	18/11/2024	Mr. N Mdluli
Library Manager online meeting	19/11/2024	Ms. F Gumede
Legal Deposit: A Strategic Tool for Building Tomorrow's Heritage	20/11/2024	Ms. F Gumede, All libraries' staff
Chief Fire Officer's Committee Meeting	20/11/2024	Mr. N Mdluli
Western Cape Provincial Disaster Management Advisory Forum	27/11/2024	Mr. N Mdluli
Breede Sonderend Catchment Collaborative Meeting	05/12/2024	Ms. N Mdalase
Request to move Location: Wakkerstroom West Library	12/12/2024	Ms. F Gumede Mr. S Marais Ms. S Cupido Ms. M Slingers
Heyl Grounds: Discussion to Sell	20/01/2025	Mr. M Mgajo Ms. M Brown
Fire Safety Workgroup Meeting	20/01/2025	Mr. N Mdluli
SALGA Municipal Fire Services Funding Model Western Cape	29/01/2025	Mr. N Mdluli
YearBeyond Libraries Briefing Session - 30 January	30-31/01/2025	Ms. F Gumede, All libraries' staff
Heyl Grounds: Discussion to Sell	04/02/2025	Mr. M Mgajo Ms. M Brown
YearBeyond Libraries Information Session 2025	06/02/2025	Ms. F Gumede, All libraries' staff
Chief Fire Officer's Committee Meeting	12/02/2025	Mr. N Mdluli
SAICE Fire Engineering Division Webinar	18/02/2025	Mr. N Mdluli
Meeting sport council initiation Robertson	18/02/2025	Mr. M Mgajo
Emergency Preparedness Webinar	19/02/2025	Mr. N Mdluli
Western Cape Provincial Disaster Management Advisory Forum	20/02/2025	Mr. N Mdluli

IGR Engagements for the Directorate: Community Services		
Forum / Meeting	**Date**	**Attended By**
Meeting sport council initiation McGregor	20/02/2025	Mr. M Mgajo Ms. L April
Clarification meeting for Q29,30 and 31	25/02/2025	Ms. N Mdalase
Meeting sport council initiation Bonnievale	27/02/2025	Mr. M Mgajo Ms. L April
Langeberg Municipality alien vegetation sites visit	06/03/2025	Ms. N Mdalase
DEA & DP, Cape Nature, BSP and SALGA sector plan training	10/03/2025	Ms. N Mdalase
Quarterly Disaster Management Meeting	13/03/2025	Mr. N Mdluli
Meeting Sport Council Elections	13/03/2025	Mr. M Mgajo Ms. L April
Department Infrastructure - Municipal Engagement	14/03/2025	Mr. M Mgajo Ms. M Brown
Uniti Meeting	18/03/2025	Mr. N Mdluli
Integrating Disaster Risk Reduction in Urban Planning Discussion	20/03/2025	Ms. V Flepu Ms. T Brunings
Johnson Controls NFF Transition	20/03/2025	Mr. N Mdluli
Local Government Fire Services extended Reference Group	31/03/2025	Mr. N Mdluli
National Human Settlement Office of Disclosure Awareness Campaign Program.	02/04/2025	Ms. M Brown
PEC Lekgotla engagement with Minister of Human Settlements	08/04/2025	Mr. M Mgajo Ms. M Brown
Provincial Fire Training Workgroup	10/04/2025	Mr. N Mdluli
Meeting Boland Rugby Union and Langeberg rugby clubs	16/04/2025	Mr. M Mgajo Ms. L April
Meeting Langeberg Sport Council (newly Elected)	18/04/2025	Mr. M Mgajo Ms. L April
Fire Safety Workgroup Meeting	22/04/2025	Mr. N Mdluli
Chief Fire Officer's Committee Meeting	02/05/2025	Mr. N Mdluli
International Firefighter's Day	03/05/2025	Mr. N Mdluli
Langeberg Human Settlements Co Ordination Meeting	09/05/2025	Ms. M Brown
DCAS pre-appraisal meeting Van Zyl Street sport ground upgrading	09/05/2025	Ms. L April
Library Managers Meeting	13/05/2025	Ms. F Gumede
Heyl Grounds: Discussion to Sell	14/05/2025	Ms. M Brown
Changing of permit processing fees for alien species regulations for a management authority in South Africa	19/05/2025	Ms. N Mdalase
Western Cape Provincial Disaster Management Advisory Forum	22/05/2025	Mr. N Mdluli

IGR Engagements for the Directorate: Community Services		
Forum / Meeting	**Date**	**Attended By**
Langeberg Municipality - CG/MRF 2024/2025 Municipal Support Services Meeting	28/05/2025	Ms. F Gumede Mr. S Marais Budget Office Staff
Quarterly Disaster Management Meeting	30/05/2025	Mr. N Mdluli
Libraries Information Session 2025	04/06/2025	Ms. F Gumede, All libraries' staff
Cape Winelands Disaster Management Advisory Forum	04/06/2025	Mr. N Mdluli
Protected Areas Advisory Committee meeting, Cape Nature	10/06/2025	Ms. N Mdalase
Superblock Discussion - Department Infrastructure	13/06/2025	Ms. M Brown
BSCC Terms of Reference Workshop	18/06/2025	Ms. N Mdalase
Meeting Langeberg Sport Council	18/06/2025	Ms. L April
Municipal Check handover DCAS	19/06/2025	Mr. M Mgajo Ms. L April
Understanding Mutual Aid within emergency services	26/06/2025	Mr. N Mdluli

Table 37: IGR Engagements for the Directorate: Economic, Social and Integrated Development Services

IGR Engagements for the Directorate: Economic, Social and Integrated Development		
Forum / Meeting	**Date**	**Attended By**
Department Public Works and Infrastructure	03/07/2024	Ms. T Danti
DEDAT- Langeberg MMR Report Back	12/07/2024	Ms. I Cook
Regional Tourism Liaison Committee	12/07/2024	Ms. A Wantza
Cape Winelands District IDP Forum	18/07/2024	Ms. A Swarts
SEDFA	19/07/2024	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
STATSSA - Super Cross Training	19/07/2024	Ms. A Swarts
Department of Social Development	22/07/2024	Ms. I Cook
Cape Winelands District Municipality	23/07/2024	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
Department of Public Works and Infrastructure	24/07/2024	Ms. I Cook
Department of Public Works and Infrastructure - EPWP Workshop	29/07/2024	Ms. T Danti
SEDFA	30/07/2024	Ms. O Richards-Liemens Mr. PJ Rosant

IGR Engagements for the Directorate: Economic, Social and Integrated Development		
Forum / Meeting	**Date**	**Attended By**
District Export Seminar	02/08/2024	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
SEDFA	07/08/2024	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
Cape Winelands District EPWP Forum	13/08/2024	Ms. I Cook
SEDFA	14/08/2024	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
Department of Agriculture	14/08/2024	Ms. I Cook
DEDAT and SALGA (LED master class)	20-22/08/2024	Ms. I Cook Ms. O Richards-Liemens
Western Cape Informal Traders Coalition	27/08/2024	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
Local Tourism Association Meeting	29/08/2024	Ms. A Wantza
Cape Winelands District Municipality - Mayoral Monday	02/09/2024	Ms. I Cook Ms. A Swarts
EPWP National Data Quality Forum	11/09/2024	Ms. T Danti
Regional Tourism Liaison Committee	13/009/2024	Ms. A Wantza
Cape Winelands District Communications Forum	12/09/2024	Ms. M Pieterse Mr. W Gordon
Department Agriculture, Land Reform and Rural Development	02/10/2024	Ms. CO Matthys Ms. I Cook
Department of Local Government	14/10/2024	Ms. I Cook Ms. A Wantza
Cape Winelands District Forum (EPWP)	15/10/2024	Ms. I Cook Ms. T Danti Mr. L Ngqakase
LED Forum	24/10/2024	Ms. I Cook
Langeberg Community Safety Forum	31/10/2024	Ms.CO Matthys Ms. I Cook
CDWYDP Workshop	01/11/2024	Ms. CO Matthys

IGR Engagements for the Directorate: Economic, Social and Integrated Development		
Forum / Meeting	**Date**	**Attended By**
Department of Local Government	04/11/2024	Ms. I Cook Ms. A Wantza
Cape Winelands District JDMA	11/10/2024	Ms. I Cook
Local Drug Action Com Meeting	13/11/2024	Ms. I Cook Ms. A Wantza
Provincial Com Tech Forum Meeting	13-15/11/2024	Ms. A Swarts
Department of Local Government	14/11/2024	Ms. I Cook Ms. A Wantza
Department Agriculture, Land Reform and Rural Dev and Dept of Agriculture	14/11/2024	Ms. CO Matthys Ms. I Cook
LED Forum	15/11/2024	Ms. I Cook
Regional Tourism Liaison Comm (RTLC)	15/11/2024	Ms. L Groenewald
Child Protection Indaba – teams	20/11/2024	Ms.CO Matthys
Local Gov C21/2024 – Strategic Integrated Municipal Engagement	18/11/2024	Ms. CO Matthys
Cape Winelands District Forum (EPWP)	26/11/2024	Ms. I Cook
Cape Winelands District Municipality	25/11/2024	Ms. I Cook
CWDM Local Tourism Association (LTA)	28/11/2024	Ms. L Groenewald Ms. A Wantza
Cape Winelands District Municipality Meeting	30/11/2024	Ms. I Cook Ms. A Wantza
CWDM Infrastructure Planning Forum Workshop	28/01/2025	Ms. CO Matthys
PEC Conference (SALGA)	29-30/01/2025	Ms. CO Matthys Ms. I Cook
Water Service Policy Alignment with National Treasury	06/02/2025	Ms. A Swarts
SEDFA	6,7,13,28/02/2025	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
WC Tourism Network Sessions	18-19/02/2025	Ms. I Cook
Local Government Innovation Summit	19-20/02/2025	Mr. B Bakaco
National Communication Forum	26/02/2025	Ms. A Swarts
Cape Winelands District Communications Forum	27/02/2025	M Pieterse, W J Gordon
Department of Social Development	28/02/2025	Ms. I Cook Ms. O Richards-Liemens
Department of Agriculture	04/03/2025	Ms. A Wantza

IGR Engagements for the Directorate: Economic, Social and Integrated Development		
Forum / Meeting	**Date**	**Attended By**
Water Services Advocacy and Policy Alignment Program workshops for Cape Winelands Region	06/03/2025	Mr. D Lakey Ms. A Swarts
EPWP National Data Quality Forum	13/03/2025	Ms. T Danti Mr. L Ngqakase
WC – Masterclass on sustainable collaboration with DEDAT	14/03/2025	Ms. CO Matthys Ms. I Cook Mr. PJ Rosant
Dept Police Oversight and com Safety – Chrysalis – agreement – EPWP work program-	18/03/2025	Ms. CO Matthys
Department Social Development	20/03/2025	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
National Home Builders Registration Council (HGBRC)	25/03/2025	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
LTA Forum Meeting – Rawsonville	26/03/2025	Ms. I Cook
LED Forum	28/03/2025	Ms. I Cook
CWD JDMA Project Leads Meeting	02/04/2025	Mr. D Lakey
Cape Winelands District Municipality (Skills Mapping)	03/04/2025	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
Department Environmental Affairs, Green Village	04/04/2025	Ms. CO Matthys
National Home Builders Reg Council (NHBRC)	07/04/2025	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
World Trade Market Expo	09/04/2025	Ms. L Groenewald
Cape Winelands District Gender Mainstreaming Workshop	10-11/04/2025	Ms. I Cook
Regional Tourism Liaison Committee (RTLC)	11/04/2025	Ms. L Groenewald
Department Social Development	23/04/2025	Ms. O Richards-Liemens
		Mr. PJ Rosant
Department Social Development	24/04/2025	Mr. CO Matthys Ms. I Cook
Cape Nature	02/05/2025	Ms. I Cook
BOCMA	04/05/2025	Ms. I Cook
CWDM Local Tourism Association (LTA)	20/05/2025	Ms. L Groenewald

IGR Engagements for the Directorate: Economic, Social and Integrated Development		
Forum / Meeting	**Date**	**Attended By**
2025 Strategic Integrated Municipal Engagement 2	07/05/2025	Mr. D Lakey Ms. A Swarts
SEDFA	19/05/2025	Ms. I Cook Ms. O Richards-Liemens Mr. PJ Rosant
Local Drug Action Committee Meeting	05/06/2025	Ms. I Cook Ms. A Wantza
DEDAT	10/06/2025	Ms. L Groenewald
Cape Winelands District Communications Forum	13/06/2024	Ms. M Pieterse, Mr. W J Gordon
LM Climate Change Adaptation Strategy	13/06/2025	Mr. CO Matthys
Provincial Communication Technical Forum	24/06/2025	Ms. M Pieterse Mr. W Gordon Ms. A Swarts

COMPONENT E: PUBLIC ACCOUNTABILITY AND PARTICIPATION

The MSA section 17 (2): requires a municipality to establish and organise its administration to facilitate a culture of accountability amongst its staff. Section 16 (1): states that a municipality must develop a system of municipal governance that compliments formal representative governance with a system of participatory governance. Section 18 (a) - (d): requires a municipality to supply its community with information concerning municipal governance, management, and development.

Accountability, Transparency and Rule of Law: Accountability is a key requirement for good governance and cannot be enforced without transparency and the rule of law. It means that stakeholders are provided with information on decisions that directly affect them and that legal frameworks are enforced impartially. Langeberg Municipality's political and administrative governance structures are held accountable through various measures, all of which are adhered to.

Table 38: Governance Structures and Measures of Accountability

Governance Structures and Measures of Accountability	
Governance Structures	**Measures of Accountability**
Council	Approved minutes are available on request. All Council proceedings are ruled by the Council's Rules of Order. The councillor conduct is ruled by the Code of Conduct for Councillors.
Mayoral Committee	Mayoral Committee Meetings are scheduled and minutes are kept. Mayoral Committee reports to Council.
Ward Committees	Ward Councillors have a duty to provide feedback to Ward Committees and to Council. Meetings are scheduled and minutes are kept.
Portfolio Committees	Responsible for oversight over administrative departments and report to Council bi-monthly. Meetings are scheduled and minutes kept.
Municipal Public Accounts Committee (MPAC)	The MPAC serves as an Oversight Committee - to determine the institutional functionality of the Municipal Council in terms of effectiveness. An Oversight Report is tabled to Council.
The Municipality reports its Annual Financial Statements to the Auditor General (AG)	The Auditor General delivers an AG Report and expresses an audit opinion.
The Municipality reports its Annual Financial status to its communities annually	The approved Annual Report is made available to the public on the Municipal website.
Municipal structures, employees, operations, procedures, and processes are ruled by legislation	Policies and Bylaws Legislation, Regulations and Codes are available.
Worker Representative Unions represent employees on organisational structures and observe the legality of labour practices procedures and processes	Representation on recruitment and selection panels: Interviews are recorded. Representation on Labour Forum: Minutes are recorded. Representation on Occupational Health and Safety Committee: Minutes are recorded.
Internal Auditing ensures the management of risk exposure and monitors adherence to legislation	The unit identifies municipal risk and generates a Municipal Risk Register. Internal Auditing reports are generated and tabled to the Audit and Performance Committee, which then reports to Council.

Governance Structures and Measures of Accountability	
Governance Structures	**Measures of Accountability**
The Audit and Performance Committee is responsible for the oversight of internal controls, financial reporting, and compliance with regulatory matters	Audit and Performance Committee approves the Internal Audit Plan and reports to Council.
Community participation in the development of Policies and Strategies	Participative processes were scheduled, and notices were posted on the municipal website.
IDP and Budgeting Participation	The final process plan was approved by Council on 31 August 2024.
Performance Management Evaluation Panel	An evaluation panel, established in terms of Section 6.6 of the Performance Agreement, evaluates the performance of employees. Performance Agreements are signed on acceptance.
Organisational and Service Delivery Performance Reporting to Council	Quarterly Performance Reports on the SDBIP are tabled to Council. Dates tabled: 1st Quarter: 30 October 2024 2nd Quarter (Mid-Year Report): 23 January 2025 3rd Quarter: 29 April 2025 4th Quarter: 30 July 2025
Municipal website promotes transparency	The Municipal website is updated continuously. All current events, news articles, as well as required legislative documents (including budgets, tenders, and vacancies) are updated on the website daily. An average of 40 975 visitors browsed the Municipal website monthly during the 2024/2025 financial year.

Effective and Efficient Governance means that governance structures and processes ensure community needs are met, with the best use of resources.

Table 39: Governance Structures and Measures of Effectiveness and Efficiency

Governance Structures and Measures of Effectiveness and Efficiency	
Governance Structure	**Measure of Effectiveness and Efficiency**
Portfolio Committees monitor Municipal service delivery and budget implementation	Quarterly Performance Reports on the SDBIP are tabled to Council. Dates tabled: 1st Quarter: 30 October 2024 2nd Quarter (Mid-Year Report): 23 January 2025 3rd Quarter: 29 April 2025 4th Quarter: 30 July 2025
Mayoral Committee ensures the mid-term assessment of performance, spending, and budget	Mid-Term Assessment Report tabled to Council on 23 January 2025. Adjustment Budget Tabled to Council on 28 February 2025. Adjusted SDBIP tabled to Council on 28 February 2025.
Audit and Performance Committee ensures oversight of internal auditing and risk management processes	Internal Audit Plan. Audit and Performance Committee reports tabled to Council. Risk Register. Number of fraud cases reported, and losses recovered.

Governance Structures and Measures of Effectiveness and Efficiency	
Governance Structure	**Measure of Effectiveness and Efficiency**
Performance Management Evaluation Panel	Performance Bonuses awarded. The performance management system is designed to reward outstanding performance. This linking increase overall organisational motivation and efficiency by focusing the executive management on the successful implementation of the IDP and Budget.

Equity and Inclusiveness: Society's well-being depends on ensuring that all its members have a stake in it and do not feel excluded from mainstream society. The political and administrative governance structures of the Municipality reflect equitable representation of the area's population. Different political parties are well-represented in Council, as well as both genders.

Consensus Orientation: To be consensus orientated means striving towards reaching a broad consensus on what is in the best interest of the whole community and how it can be achieved. Langeberg's orientation towards reaching broad consensus unfolds through its scheduled and consultative IDP, Budget and Ward-based Planning processes.

Responsiveness: In trying to serve all stakeholders within a responsible timeframe, the governance structures of the Municipality adhere to set Council schedules, approved process plans, and reporting cycles determined by provincial and national government spheres. This is maintained through administrative compliance monitoring and oversight.

Participation: Community participation in the governance structures of the Municipality is mainly achieved through the Ward Committees-system and consultative meetings with the community and all sectors.

Community participation, in the development or revision of policies and strategies, is achieved through scheduled consultation sessions or workshops or through website uploads for community review and comments.

RELATIONSHIPS WITH MUNICIPAL ENTITIES

No municipal entities have been established within the Langeberg Municipal area.

2.4 PUBLIC MEETINGS

Sustainability and Productivity: The Municipality's political and administrative governance structures remained productive throughout 2024/2025 and complied well with legislative requirements.

Equity and Inclusiveness: To facilitate inclusive participation in mainstream society, Ward Committees reached out to communities - creating opportunities to improve and/or maintain their well-being.

The table below reflects the Ward Committee Outreach Programmes in 2024/2025

Table 40: Ward Committee Outreach Programmes in 2024/2025

Ward	Date	Programmes
1-12	01-31/08/2024	Distribution of customer satisfaction surveys in wards 1 – 12 for their inputs.
	16/08/2024	Municipal Demarcation Board - Ward delimitation education and awareness meeting
	01/09 - 20/10/2024	Distribution of IDP questionnaires to wards 1 -12 for community inputs
	26 - 27/02/2024	Thusong Outreach Montagu
	20/03/2025	CDW Stakeholder Engagement
	17 - 28 /02/2025	Distribution of customer satisfaction surveys in wards 1 – 12 for their inputs.
	01/04 - 20/05/2025	Distribution of IDP questionnaires to wards 1 -12 for community inputs
	25/06/2025	Consultation meeting Ward Delimitation Process -Municipal Demarcation Board

IDP COMMUNITY INPUT MEETINGS

Table 41: IDP Community Input Meetings for the period 01 July 2024 - 30 June 2025

IDP Community Input Meetings Held				
Wards	Town	Ward Councillor	Date (1st Round)	Date (2nd Round)
1	Robertson	Cllr C Steyn	12/09/2024	15/04/2025
2	Robertson	Cllr L Gxowa	26/09/2024	10/04/2025
3	Robertson	Cllr P Hess	17/09/2024	24/04/2025
4	Bonnievale	Cllr JJJS January	14/10/2024	23/04/2025
5	McGregor	Cllr M Kraukamp	03/10/2024	07/04/2025
6	Robertson	Cllr DB Janse	07/10/2024	24/04/2025
7	Montagu	Cllr DAT Felix	08/10/2024	09/04/2025
8	Bonnievale	Cllr SW van Eeden	30/09/2024	30/04/2025
9	Ashton	Cllr Y Siegel	01/10/2024	14/04/2025
10	Zolani, Ashton	Cllr A Ndongeni	16/09/2024	22/04/2025
11	Robertson	Cllr JCJ Coetzee	18/09/2024	29/04/2025
12	Montagu	Cllr CJ Pokwas	19/09/2024	16/04/2025

WARD COMMITTEE MEETINGS

The tables below reflect the Ward Community Meetings held in 2024/2025:

Table 42: Ward Committee – Community (Feedback) Meetings for the period 01 July 2024 - 30 June 2025

Ward Committee – Community (Feedback) Meetings Held				
Ward	Date			
	July – Aug 2024	Sept – Dec 2024	Jan – March 2025	April – June 2025
1	12 August 2024	12 September 2024	10 March 2025	15 April 2025
2	06 August 2024	01 October 2024	04 March 2025	10 April 2025
3	15 August 2024	17 September 2024	20 March 2025	24 April 2025
4	08 August 2024	14 October 2024	13 March 2025	23 April 2025
5	01 August 2024	03 October 2024	06 March 2025	07 April 2025
6	07 August 2024	02 October 2024	05 March 2025	24 April 2025
7	21 August 2024	16 October 2024	19 March 2025	09 April 2025
8	19 August 2024	30 September 2024	17 March 2025	29 April 2025
9	23 August 2024	18 October 2024	14 March 2025	20 June 2025
10	14 August 2024	16 September 2024	12 March 2025	29 April 2025
11	26 August 2024	22 October 2024	18 March 2025	20 June 2025
12	5 August 2024	07 October 2024	03 March 2025	16 April 2025

Table 43: Public Meetings for the period 01 July 2024 - 30 June 2025

Public Meetings						
Nature and purpose of meeting	Date of events	Number of Participating Municipal Councillors	Number of Participating Municipal Administrators	Number of Community members attending	Issue addressed (Yes/No)	Dates and manner of feedback given to community
Ward 1						
Ward Community Feedback Meeting - Ward 1	12 Aug 24	1	4	14	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting - Ward 1	12 Sept 24	1	10	21	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting - Ward 1	10 Mar 25	1	2	54	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Feedback Meeting - Ward 1	15 April 25	1	18	10	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 2						
Ward Community Feedback Meeting - Ward 2	06 Aug 24	1	4	42	Yes	Verbal Reporting by Councillor and Ward Committee

Ward IDP Budget Meeting - Ward 2	08 Oct 24	1	4	35	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting - Ward 2	05 Mar 25	1	4	22	Yes	Verbal Reporting by Councillor and Ward Committee
Ward Community Feedback Meeting - Ward 2	24 April 25	1	4	45	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 3						
Ward Community Feedback Meeting -Ward 3	15 Aug 24	1	3	53	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 3	17 Sept 24	1	7	24	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 3	20 Mar 25	1	3	39	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Feedback Meeting -Ward 3	24 April 25	1	8	6	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 4						
Ward Community Feedback Meeting -Ward 4	08 Aug 24	1	2	44	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 4	14 Oct 24	1	9	27	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 4	13 Mar 25	1	2	34	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Feedback Meeting -Ward 4	23 Apr 25	3	6	45	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 5						
Ward Community Feedback Meeting -Ward 5	01 Aug 24	1	2	26	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 5	03 Oct 24	1	2	34	Yes	Verbal Reporting and PowerPoint Presentations

Ward Community Feedback Meeting -Ward 5	06 Mar 25	1	2	46	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Feedback Meeting -Ward 5	07 Apr 25	1	4	25	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 6						
Ward Community Feedback Meeting -Ward 6	06 Aug 24	1	3	17	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 6	10 Oct 24	1	5	25	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 6	04 Mar 25	1	3	14	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 6	24 Apr 25	1	3	15	Yes	Ward IDP Budget Meeting -Ward 6
Ward 7						
Ward Community Feedback Meeting -Ward 7	21 Aug 24	2	3	15	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 7	16 Oct 24	2	3	12	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 7	19 Mar 25	2	3	17	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 7	09 Apr 25	2	23	11	Yes	Verbal Reporting and PowerPoint Presentations
Ward 8						
Ward Community Feedback Meeting -Ward 8	19 Aug 24	1	2	10	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 8	30 Sep 24	2	7	11	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 8	17 Mar 25	1	2	29	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Feedback Meeting -Ward 8	29 Apr 25	1	5	11	Yes	Verbal Reporting by Councillor and Ward Committee

Ward 9						
Ward Community Feedback Meeting -Ward 9	13 Aug 24	1	2	29	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 9	08 Oct 24	3	11	35	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 9	11 Mar 25	2	2	50	Yes	Verbal Reporting by Councillor and Ward Committee
Ward Community Feedback Meeting -Ward 9	14 Apr 25	2	16	65	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 10						
Ward Community Feedback Meeting -Ward 10	14 Aug 24	01	02	60	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 10	16 Sept 24	03	07	35	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 10	12 Mar 25	01	02	19	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Feedback Meeting -Ward 10	29 Apr 25	04	22	90	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 11						
Ward Community Feedback Meeting -Ward 11	20 Aug 24	1	4	40	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 11	15 Oct 24	2	10	13	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 11	24 Mar 25	2	2	26	Yes	Verbal Reporting by Councillor and Ward Committee
Ward IDP Budget Meeting -Ward 11	29 Apr 25	3	13	20	Yes	Verbal Reporting by Councillor and Ward Committee
Ward 12						
Ward Community Feedback Meeting -Ward 12	22 Aug 24	2	3	18	Yes	Verbal Reporting by Councillor and Ward Committee

Ward IDP Budget Meeting -Ward 12	7 Oct 24	2	3	13	Yes	Verbal Reporting and PowerPoint Presentations
Ward Community Feedback Meeting -Ward 12	03 Mar 25	2	3	7	Yes	Verbal Reporting by Councillor and Ward Committee
Ward Community Feedback Meeting -Ward 12	16 Apr 25	2	23	5	Yes	Verbal Reporting by Councillor and Ward Committee

Sustainable Participation: The Ward Committee System provides Langeberg Municipality with a powerful governance structure through which public accountability and community participation are promoted and strengthened. Being fully capacitated and institutionalised in each of the twelve wards, the foundation has been laid to sustain a fully functional system for a continuous, two-way information flow and engagement between the Municipality and the community. The Ward Committee Chairpersons per ward are set out in the table below:

Table 44: Ward Committee Meetings held as from 1 July 2024 - 30 June 2025

Ward Committee Meetings		
Ward Committee	**Chairperson**	**Number Of Meetings Held**
Ward 1, Robertson	Cllr C Steyn	10
Ward 2, Robertson (Nkqubela)	Cllr L Gxowa	10
Ward 3, Robertson	Cllr P Hess	10
Ward 4, Bonnievale (Happy Valley)	Cllr JJJS Januarie	10
Ward 5, McGregor	Cllr M Kraukamp	10
Ward 6, Robertson	Cllr DB Janse	10
Ward 7, Montagu	Cllr D Felix	10
Ward 8, Bonnievale	Ald SW Van Eeden	10
Ward 9, Ashton	Cllr Y Siegel	10
Ward 10, Ashton (Zolani)	Cllr Ndongeni	10
Ward 11, Ashton (Rural)	Cllr JCJ Coetzee	10
Ward 12, Montagu	Cllr J Pokwas	10

BLOCK MEETINGS 2024/2025 IN WARD 1-12

Table 45: Block Meetings 2024/2025 in Ward 1 from 01 July 2024 - 30 June 2025

Ward 1 - Block Meetings Held					
Block	**Ward committee Member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	E Liebich	Yes	No	No	No
2	R Van Ryneveld	Yes	Yes	Yes	No
3	L Rosser	Yes	Yes	Yes	No
4	S Jones	Yes	No	Yes	Yes
5	C Rossouw new as from November 2024	-	-	Yes	No
6	M Macdonald	No	No	No	No
7	P Veldsman	Yes	Yes	Yes	Yes
8	S Davids	Yes	Yes	Yes	Yes
9	M Tiras	Yes	Yes	Yes	Yes
10	S Hopp	Yes	Yes	Yes	Yes

Table 46: Block Meetings 2024/2025 in Ward 2 from 01 July 2024 - 30 June 2025

Ward 2 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	M Nyamana	No	No	Yes	No
2	N Marareni	No	No	Yes	Yes
3	B Madonono	No	Yes	Yes	Yes
4	X Mxakakza	Yes	No	Yes	No
5	Z Sokutapa	No	Yes	Yes	No
6	S Khuselo	Yes	Yes	Yes	Yes
7	M Kopini	Yes	No	Yes	Yes
8	J Rum	Yes	Yes	Yes	Yes
9	N Siqangwe	No	No	Yes	No
10	G Silwana	Yes	Yes	Yes	Yes

Table 47: Block Meetings 2024/2025 in Ward 3 from 01 July 2024 - 30 June 2025

Ward 3 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	A Pretorius	Yes	Yes	Yes	No
2	T Beat	Yes	Yes	Yes	Yes
3	S Hartzenberg	Yes	Yes	Yes	Yes
4	H Arendse	Yes	Yes	Yes	Yes
5	J Windvogel	Yes	Yes	Yes	Yes
6	J Smith	Yes	Yes	Yes	Yes
7	C Jacobs	Yes	Yes	Yes	Yes
8	H Carolus new member May 2025	-	-	-	No
9	K Joseph	Yes	Yes	Yes	Yes
10	M Eyssen	Yes	Yes	Yes	Yes

Table 48: Block Meetings 2024/2025 in Ward 4 from 01 July 2024 - 30 June 2025

Ward 4 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	A Ross	Yes	Yes	Yes	Yes
2	W Kortje	Yes	No	Yes	Yes
3	J Human new member as from March 2025	-	-	-	Yes
4	S Conradie	Yes	Yes	Yes	Yes
5	B Siegelaar	Yes	Yes	Yes	Yes
6	L Pawuli	Yes	Yes	Yes	Yes
7	A Dampies	Yes	Yes	Yes	Yes
8	D Willemse	Yes	Yes	Yes	Yes
9	P Paulse	Yes	Yes	Yes	Yes
10	G Visser	No	Yes	No	Yes

Table 49: Block Meetings 2024/2025 in Ward 5 from 01 July 2024 - 30 June 2025

Ward 5 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	E Schiefner	Yes	Yes	Yes	Yes
2	J Le Roux	Yes	Yes	Yes	Yes
3	E Fillies	Yes	Yes	Yes	Yes
4	M Lee	Yes	Yes	Yes	Yes
5	C Davids	Yes	Yes	Yes	Yes
6	C De Vries	Yes	Yes	Yes	Yes
7	I Muller	Yes	Yes	Yes	Yes
8	L Davids	Yes	Yes	Yes	Yes
9	J Jacobs	Yes	Yes	Yes	Yes
10	F Brits	Yes	Yes	No	Yes

Table 50: Block Meetings 2024/2025 in Ward 6 from 01 July 2024 - 30 June 2025

Ward 6 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	T Cookson	Yes	Yes	Yes	Yes
2	C Carelse	Yes	Yes	Yes	Yes
3	P Eyssen	Yes	Yes	Yes	Yes
4	C Pieterse	Yes	Yes	Yes	Yes
5	S Adonis	Yes	Yes	Yes	Yes
6	M Pietersen	Yes	Yes	Yes	Yes
7	G Olckers	Yes	Yes	Yes	Yes
8	E George	Yes	Yes	Yes	Yes
9	E Verneel	Yes	Yes	Yes	Yes
10	S Van Wyk new as from Feb 2025	-	-	Yes	Yes

Table 51: Block Meetings 2024/2025 in Ward 7 from 01 July 2024 - 30 June 2025

Ward 7 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	G Delderfield	Yes	Yes	Yes	Yes
2	F De Kock	Yes	Yes	Yes	Yes
3	A Willemse	Yes	No	Yes	Yes
4	S Opperman new as from April 2025	-	-	-	Yes
5	Q Terblanche	Yes	Yes	Yes	Yes
6	C Plaatjies	Yes	Yes	Yes	Yes
7	D Bottrie	Yes	Yes	Yes	Yes
8	A Blaauw	Yes	Yes	Yes	Yes
9	J Oncke	Yes	Yes	Yes	Yes
10	D Jonkers	No	Yes	Yes	Yes

Table 52: Block Meetings 2024/2025 in Ward 8 from 01 July 2024 - 30 June 2025

Ward 8 - Block Meetings Held					
Block	**Ward Committee Member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	J Crous	Yes	Yes	Yes	Yes
2	D Gagiano	Yes	Yes	Yes	Yes
3	G September	Yes	Yes	Yes	Yes
4	F Klue	Yes	Yes	Yes	Yes
5	S Nobel	No	Yes	Yes	Yes
6	E Oerson new as from Nov 2024	-	No	No	Yes
7	F Erasmus	Yes	Yes	Yes	Yes
8	B Swarts	Yes	Yes	Yes	Yes
9	L De Lot	Yes	Yes	Yes	Yes
10	T Slingers	Yes	Yes	Yes	Yes

Table 53: Block Meetings 2024/2025 in Ward 9 from 01 July 2024 - 30 June 2025

Ward 9 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	D Geduld	Yes	Yes	Yes	Yes
2	S Douwrie	Yes	Yes	Yes	Yes
3	H Abrahams	No	Yes	Yes	No
4	P Januarie	No	Yes	Yes	No
5	C Fortuin	No	Yes	Yes	Yes
6	N Van Eck	No	Yes	Yes	No
7	S Buis	No	Yes	Yes	Yes
8	L Titus new as from Nov 2024	-	No	Yes	No
9	LP Du Toit	Yes	Yes	Yes	Yes
10	A Gertse	Yes	Yes	Yes	Yes

Table 54: Block Meetings 2024/2025 in Ward 10 from 01 July 2024 - 30 June 2025

Ward 10 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	N Kumeke	No	Yes	Yes	No
2	S November	Yes	Yes	Yes	No
3	S Nkomonye	No	Yes	Yes	No
4	N Ntlalombi	Yes	Yes	Yes	Yes
5	V Mrubata	Yes	Yes	Yes	Yes
6	K Mpiko	No	Yes	Yes	Yes
7	M Selani	Yes	Yes	Yes	Yes
8	B Xabela	Yes	Yes	Yes	No
9	A Matroos	No	No	Yes	No
10	N Mzini	Yes	Yes	Yes	Yes

Table 55: Block Meetings 2024/2025 in Ward 11 from 01 July 2024 - 30 June 2025

Ward 11 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	M Baartman	Yes	Yes	Yes	Yes
2	J Verhoog	Yes	Yes	Yes	Yes
3	D Arendorff new as from May 2025	-	-	-	No
4	F Adams new as from Feb 2025	-	-	Yes	No
5	R Fuller	Yes	Yes	Yes	Yes
6	A Jacobs	Yes	Yes	Yes	Yes
7	F Tredoux	No	No	Yes	Yes
8	K Kleinhans	Yes	Yes	Yes	Yes
9	E Du Toit	Yes	Yes	Yes	Yes
10	C Fourie new as from Oct 2024	-	No	Yes	Yes

Table 56: Block Meetings 2024/2025 in Ward 12 from 01 July 2024 - 30 June 2025

Ward 12 - Block Meetings Held					
Block	**Ward committee member**	**1st Quarter July-Sept 2024**	**2nd Quarter Oct-Dec 2024**	**3rd Quarter Jan-March 2025**	**4th Quarter April-June 2025**
1	S Herder	Yes	Yes	Yes	Yes
2	R Jones	Yes	Yes	Yes	Yes
3	E Hermanus	Yes	Yes	Yes	Yes
4	L Conradie	Yes	Yes	Yes	Yes
5	A Wewers	Yes	Yes	Yes	Yes
6	A Plaatjies	Yes	Yes	Yes	Yes
7	F Swart	Yes	Yes	Yes	Yes
8	A Klein	Yes	Yes	Yes	Yes
9	B Jakobus	Yes	Yes	Yes	Yes
10	C Appollis	Yes	Yes	Yes	Yes

COMMENTS ON THE EFFECTIVENESS OF THE PUBLIC MEETINGS HELD

Over the past year, significant strides were made to ensure meaningful public participation. Communities were informed of the Municipality budget projections and financial viability to deliver services and provide a platform whereby communities could give inputs on their needs and the challenges they faced.

All twelve wards of Langeberg Municipality successfully held ward IDP and budget meetings, including those in remote and rural areas. Additionally, all wards conducted community feedback meetings to report on progress in service delivery and capital projects. This process was complemented by geographical feedback meetings and initiatives within each ward.

2.5 IDP PARTICIPATION AND ALIGNMENT

Table 57: IDP Participation and Alignment Criteria

IDP Participation and Alignment Criteria*	Yes/No
Does the Municipality have impact, outcome, input, output indicators?	Yes
Does the IDP have priorities, objectives, KPIs, development strategies?	Yes
Does the IDP have multi-year targets?	Yes
Are the above aligned and can they calculate into a score?	Yes
Does the budget align directly to the KPIs in the Strategic Plan?	Yes
Do the IDP KPIs align to the section 57 Managers?	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Were the indicators communicated to the public?	Yes
Were the four quarter aligned reports submitted within stipulated time frames?	Yes
* Section 26 of Municipal Systems Act 2000	

COMPONENT F: CORPORATE GOVERNANCE

In Langeberg Municipality, the principals of good governance as set out in the King IV Report, are embraced and implemented within the Municipality. These principals relate amongst others to ethical governance, the implementation of controls to prevent fraud and corruption, and the management of risks.

2.6 RISK MANAGEMENT

Section 62 (i) (c) of the Municipal Finance Management Act (MFMA) No. 56 of 2003 requires a municipality to have and maintain an effective, efficient, and transparent system of risk management. By managing its risks, Langeberg Municipality maximises value by setting clear and realistic objectives, develop appropriate strategies, understands the intrinsic and associated risks of its actions, and directs resources towards managing such risks based on cost benefit principles. Langeberg Municipality's enterprise-wide integrated approach ensured that resources have been allocated to drive the risk management processes and procedures to ensure that risk management is integrated into the operational, strategic, and decision-making processes and procedures.

A culture of disciplined risk-taking has been reinforced through the development and implementation of an enterprise-wide risk management framework. This ensures that a systematic and formalised process to identify, assess, manage, monitor, report, and address risks on a continuous basis to mitigate against negative impact on the service delivery capacity and ability of the Langeberg Municipality and to optimise opportunities to enhance the achievement of strategy and objectives.

When properly executed risk management provides reasonable assurance that the Municipality will be successful in achieving its goals and objectives. The risk management policy, strategy, risk identification & assessment methodology, and combined assurance framework were reviewed by the Fraud and Risk Management Committee (FARMCO) and Audit & Performance Committee (A&PC) during the 2024/2025 financial year and are subject to Council consideration and approval. The risk management framework of the Municipality was aligned to the local government risk management framework.

The risk management process, to review and update the Municipality's risk register continuously took place during the 2024/2025 financial year with the objective to ensure the relevant risks impacting on the achievement of strategic objectives are accurately identified, assessed, and appropriately mitigated in a timely manner. The annual risk assessment was concluded in May 2025 whereby combined strategic and operational risk registers inclusive of all directorates were developed and monitored for continuous mitigation. All risks were linked to the strategic outcomes of the Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP). The Municipality has also undergone a process to review its IDP which also necessitated a review of its strategic objectives. As a result, the risk profile of the Municipality had to be reviewed to ensure that measures were put in place to mitigate previously and newly identified risks. Management will continue to review and monitor the risk profile of the Municipality on a continuous basis to ensure the achievement of the set goals and strategic objectives.

As part of the risk management process, it is required to report on mitigation measures for risks to the FARMCO on a quarterly basis. Furthermore, the reviewed risk registers and changes to the risk profile of the Municipality are reported quarterly to the A&PC, Municipal Public Accounts Committee (MPAC) and Council for oversight and accountability. Further enrolment of a combined assurance framework by enhancement of the usage of risk appetite and tolerance levels is planned with some of the components already included in current processes.

The following table illustrates the strategic risks identified that will be managed, monitored, and reported to oversight bodies to ensure the achievement of strategic and operational objectives:

Table 58: Langeberg Municipality's Strategic Risks for the period 1 July 2024 - 30 June 2025

No	Langeberg Municipality's Strategic Risk in 2024/2025
1	Protest action / Community unrest / Political instability
2	Underspending of capital budget
3	Ageing municipal infrastructure (networks and municipal buildings)
4	Risk of reputational damage to the municipality
5	Inherent risk of fraud
6	Vandalism and theft of municipal properties
7	Under-/unfunded mandate
8	Community safety challenges due to immigration
9	Effect of unstable electricity supply due to loadshedding or severe weather
10	Compromised water and wastewater quality
11	Impact of extreme weather conditions on water security
12	Shortage of landfill airspace within the Municipality
13	Unlawful land use in the municipal jurisdiction
14	Electricity losses due to illegal electricity connections
15	Limited disaster management capacity
16	Shortage of cemetery space in all towns
17	Occupational health and safety hazards and non-compliance with legal requirements
18	Limitations to attract and retain skilled staff
19	Increased strain on the financial viability and sustainability
20	Effect of reduction in conditional grants
21	Implementation of new ERP System
22	Risk of cybercrime
23	ICT continuity disruptions

2.7 ANTI-CORRUPTION AND FRAUD

The Langeberg Municipality has adopted a fraud prevention policy to guide all employees and even external stakeholders as a point of reference for their conduct in relation to the Municipality. This policy promotes ethical conduct and intends to assist in preventing, detecting, investigating, and sanctioning fraud and corruption.

A fraud prevention plan and strategy are also in place for the Municipality to provide a framework on the reporting, handling, and investigating of fraud allegations. Additionally, it outlines the activities to be undertaken to enhance employee awareness. As part of the Municipality's risk management processes, fraud risks are also considered to identify where the exposures to fraud exist within the Municipality's current operating system and procedures.

Appropriate prevention, detection, and corrective controls are developed and implemented based on identified fraud risk exposures through review and update of systems, policies, and procedures of the Municipality. The Municipality has a zero tolerance towards fraud and corruption and therefore all reported allegations are followed up on or investigated to apply the necessary sanctions and remedies, if applicable. The responsibility to drive employee awareness on fraud and corruption and other related fraud prevention activities resides with the Internal Audit Activity.

The Fraud and Risk Management Committee (FARMCO) and Audit and Performance Committee (A&PC) evaluates the effectiveness of the implementation of fraud prevention related policies and procedures and reports on fraud considerations in their quarterly meetings. Codes of Conduct are in place for municipal employees, service providers, and Councillors. Council also adopted the Code for Ethical Leadership in Local Government during the 2024/2025 financial year. Declaration of interests are required to be made by service providers, relevant officials, and Councillors. The Municipal Disciplinary Board has been established with members appointed and have been operational for the 2024/2025 financial year.

The inherent risk of fraud was included in the Municipality's risk register and the anti-corruption and fraud preventative measures include:

- Continuous promotion of ethical culture through awareness and ongoing training.
- Implementation of risk management policy and strategy, fraud prevention policy, and fraud prevention plan and strategy.
- Considering and incorporating fraud prevention considerations in other municipal policies, such as supply chain management policy and recruitment and selection policy.
- Provision of adequate and effective security measures at municipal buildings or facilities where required.
- Procedures of employee vetting before employment.
- The Municipality entered into a contract agreement with an independent service provider to maintain and operate an independent ethics and fraud hotline for the Municipality from which reports are generated and reported to the FARMCO quarterly.
- A risk-based internal audit strategic and operational plan.
- A functional Internal Audit Activity assuming risk management responsibilities, FARMCO, and A&PC.

The Municipality adopts a culture of zero-tolerance towards fraud and corruption and takes immediate steps against fraudulent and corrupt actions. In each instance where fraud is detected, the matter should be reported to the A&PC with recommendations as to how the adequacy and effectiveness of the applicable current control environment will be enhanced. The A&PC assesses the adequacy of the recommendations and make further recommendations where applicable. These recommendations form part of the Internal Audit Activity's follow-up process on audit findings and progress is reported quarterly to the A&PC. No details are stipulated on this due to the sensitivity of information relating to investigations and therefore by disclosing any particulars on A&PC recommendations, the confidentiality that is required in this regard may be compromised. During the 2024/2025 financial year, the A&PC consisted of four (4) members for the period 01 July 2024 to 28 February 2025 and five (5) members from 01 March 2025 to 30 June 2025. The A&PC convened six (6) meetings during the financial year for the purpose of providing oversight of internal controls, financial reporting, compliance with regulatory matters and approving the risk-based internal audit strategic plan.

The A&PC is an independent advisory body established in terms of section 166(1) of the MFMA to advise the municipal council, the political office-bearers, the accounting officer, and the management staff of the Municipality, on matters relating to section 166 (2) (a) – (e). This is further supplemented by the Local Government Municipal and Performance Management Regulations as well as the approved A&PC Charter which outlines its roles and responsibilities. The FARMCO and A&PC quarterly reports are submitted to the Municipal Public Accounts Committee and thereafter to Council for oversight. Langeberg Municipality has established a functional Internal Audit Activity as required by section 165 (1) of the MFMA and has conducted its activities in terms of section 165 (2) of the MFMA. The Internal Audit Activity is an independent department in the Office of the Municipal Manager at Langeberg Municipality and forms a significant part of governance within the Municipality, thus contributing to good governance and regulatory compliance.

The Internal Audit Activity is mandated to provide independent, objective assurance and consulting services, towards adding value and improving the Municipality's operations. The Internal Audit Activity has assisted with the development and maintaining of the Risk Management Policy, Risk Management Strategy and Fraud Prevention Policy in line with the National Treasury prescriptions. To ensure the Municipality's governance and risk management processes are sound and underpin the ethical values, vision and mission of the Municipality, governance, risk management, and general controls form an integral part of the reviews performed by the Internal Audit Activity. An integrated approach is followed by the Internal Audit Activity that ensures that information technology, governance, and risk management are considered and covered during audit engagements performed as per the approved risk based internal audit plans. The Internal Audit Activity conforms to the International Standards for the Professional Practice of Internal Auditing (Standards) (IPPF), as prescribed by The Institute of Internal Auditors (IIA). The internal audit documents were reviewed and updated during the 2024/2025 financial year to align with the Global Internal Audit Standards (GIAS) which became effective in January 2025. In the 2024/2025 financial year, audit follow-ups were regularly performed to update the consolidated audit action plan with all agreed management actions resulting from audit and other engagements. This audit action plan was submitted to the A&PC on a quarterly basis, highlighting all the implemented actions, not yet due actions and overdue actions. Management continues to allocate resources to implement internal audit recommendations.

2.8 SUPPLY CHAIN MANAGEMENT

The MFMA No. 56 of 2003, Sections 110-119, the Supply Chain Management (SCM) Regulations 2005 and relevant MFMA Circulars set out required processes and guidance manuals to help ensure that SCM arrangements provide appropriate goods and services, offer the best value for money, and minimise the opportunities for fraud and corruption. The Municipality adopted a SCM Policy, based on the model prescribed by National Treasury. Implementation of the policy ensures that legal requirements are met. Certain areas of underperformance were highlighted as risks and remedial action was taken and implemented. The SCM Unit operates under the Finance Directorate, and the Manager: SCM reports directly to the Chief Financial Officer. The Municipality has Bid Specification, Bid Evaluation and Bid Adjudication Committees to ensure that fair and just supply chain processes and outcomes are achieved.

Table 59: Bid Specification Committee for the period 1 July 2024 - 30 June 2025

Names	Department / Section
Line Manager	Manager responsible for the function involved, will serve as Chairperson
Ms. L.J Jass-Holmes	Practitioner: Supply Chain Management
When appropriate	External Specialist Advisor
Secundi	
Ms. P Kana	Supply Chain Management

The following table details the number of Bid Specification Committee meetings held for the financial year under review.
Table 60: Bid Specification Committee Meetings for the period 1 July 2024 - 30 June 2025

Period	Bid Specification Committee	No. of Meetings	No. of Items	No. of Agendas
1st Quarter	July 2024 – Sep 2024	16	28	16
2nd Quarter	Oct 2024 – Dec 2024	11	15	11
3rd Quarter	Jan 2025 – March 2025	13	17	13
4th Quarter	Apr 2025 – June 2025	5	6	5
Total		45	66	45

Table 61: Bid Evaluation Committee for the period 1 July 2024 - 30 June 2025

Names	Department / Section
Mrs. J Ladouce (1st Quarter)	Manager: Income Services (Chairperson)
Mr. T Carstens (2nd, 3rd, and 4th Quarter)	Manager: Human Resources (Chairperson)
Mrs. A Swarts	Manager: IDP, Communication & PMS
Ms. L Deutchen	Practitioner: Supply Chain Management
Secundi	
Mr. C Franken	Manager: Expenditure Services
Mr. U Nakasa	Manager: Income Services

NB. Mrs. J. Ladouce was the chairperson of the BEC for the first quarter of the 2024/2025 financial year, after which Mr. T Carstens was appointed and assumed the chairmanship position of the BEC to date.

The following table details the number of Bid Evaluation Committee meetings held for the financial year under review.

Table 62: Bid Evaluation Committee Meetings for the period 1 July 2024 - 30 June 2025

Period	Bid Evaluation Committee	No. of Meetings	No. of Items	No. of Agendas
1st Quarter	July 2024 – Sep 2024	3	9	3
2nd Quarter	Oct 2024 – Dec 2024	6	27	6
3rd Quarter	Jan 2025 – March 2025	8	31	8
4th Quarter	Apr 2025 – June 2025	8	23	8
Total		25	90	25

Table 63: Bid Adjudication Committee for the period 1 July 2024 - 30 June 2025

Bid Adjudication Committee in 2024/2025	
Name	**Position**
Mr. M Shude (July 2024 – December 2024)	Chief Financial Officer (Chairperson)
Mr. A. Mati (January 2025 – June 2025)	Acting Chief Financial Officer (Chairperson)
Mr. A.W.J. Everson	Director: Corporate Services
Ms. C.O. Matthys	Director: Economic, Social and Integrated Development Services
Mr. M. Mgajo	Director: Community Services
Mr. D Louwrens	Director: Engineering Services
Mr. S. Ngcongolo	Manager: Supply Chain Management
Secundi	
Mrs. L Jass-Holmes	Practitioner: Supply Chain Management

The following table details the number of Bid Adjudication Committee meetings held for the financial year under review.

Table 64: Bid Adjudication Committee Meetings for the period 1 July 2024 - 30 June 2025

Period	Bid Adjudication Committee	No. of Meetings	No. of Items	No. of Agendas
1st Quarter	July 2024 – Sep 2024	3	9	3
2nd Quarter	Oct 2024 – Dec 2024	6	27	6
3rd Quarter	Jan 2025 – March 2025	8	31	8
4th Quarter	Apr 2025 – June 2025	8	23	8
Total		27	125	27

2.9 POLICIES AND BY-LAWS

The Municipal Systems Act, 32 of 2000, Section 11(3) (m) provides municipal councils with the legislative authority to pass and implement by-laws for the betterment of the community within the boundaries of the legislation. The table below provides the policies and by-laws which have been passed by the Municipality in 2024/2025.

Table 65: Policies and Bylaws passed in the period 1 July 2024 - 30 June 2025

	Policy / Bylaw	Council Resolution
A4726	Council Approval: Review Housing and Selection Policy (17/5/4/4) (Director Community Services)	• This item served before an Ordinary Meeting of Council on 31 July 2024. • For the portfolio to take cognisance of the amendments made to the housing and selection policy to align it with both national and provincial frameworks. • The Portfolio notes the changes made to the policy prior to public participation and council approval.
A4743	Telephone Management Policy – FY 2024/25 (6/2/B) (Director: Economic, Social and Integrated Development Services)	• This item served before an Ordinary Meeting of Council on 31 July 2024. • That the Telephone Management Policy managing and regulating telephone usage of all relevant staff members be noted and supported by Council.
A4848	Council Approval: Housing Selection Policy (17/5/2) (Director Community Services)	• This item served before an Ordinary Meeting of Council on 31 July 2024. • Unanimously Resolved. • For Council to approve housing selection policy with the following amendments: o Paragraph 4.1 - Council to approve the Housing Section Policy with the removal of paragraph 4.1 second bullet that reads "Persons who previously owned property is recorded as property owners on the system in order to come into consideration for other housing programs." o Paragraph 6.4 - relates to quotas for groups historically not registered due to geographic isolation with emphasis on farm dwellers. It is the directorate's view that we remain with this section as the quotas are there to address systematic exclusion that might arise due to poor registration. See attached Circular C10/2015. o Paragraph 6.5 – Catchment areas to remain for future inclusions.
A4786	Implementation of the Supply Chain Management (SCM) Policy For 2023/2024 Financial Year (Director: Financial Services - CFO)	This item served before an Ordinary Meeting of Council on 18 September 2024. That the content of the report be noted.

	Policy / Bylaw	Council Resolution
A4803	Quarterly Report on The Implementation of The Supply Chain Management Policy: July 2024 to September 2024 (Director: Financial Services - CFO)	• This item served before an Ordinary Meeting of Council on 30 October 2024. • That the content of the report be noted.
A4828	Submission of Draft By-Law for Township Economies for Approval to Advertise for Public Comments	• This item served before an Ordinary Meeting of Council on 04 December 2024. • Unanimously Resolved. • It is recommended that the Council: o Approve the Draft By-Law for Township Economies for advertisement. • Authorise the Municipal Manager to proceed with the public participation process, including the publication of notices in local newspapers and on the municipal website. • Set a period of 60 days for the public to submit their comments and feedback.
A4841	Quarterly Report on The Implementation of the Supply Chain Management Policy: October 2024 to December 2024 (Director: Financial Services - CFO)	• This item served before a Statutory Meeting of Council on 23 January 2025. • Unanimously Resolved. • That the content of the report be noted.
A4885	Submission Of The 2025 / 2026 To 2027 / 2028 Operating / Capital Budget, IDP& Policy Documents (Acting Chief Financial Officer)	• This item served before an Ordinary Meeting of Council on 26 March 2025. • That the tabling of 2025/2026 to 2027/2028 MTREF Budget & IDP including the following, be approved: Operating / Capital Budget, Budget related policies • Integrated Development Plan (IDP) • DP Related Policy Documents • IT policies • Long term financial plan and Spatial Development Framework. • That all relevant documents be made available for public comment and be forwarded to all relevant National and Provincial departments. • That the Budget and IDP be referred to all wards for discussion and inputs.
A4904	Report: Approval Of Draft By-Law for Township Economies – Director: Economic, Social and Integrated Development Services	• This item served before an Ordinary Meeting of Council on 29 April 2025. • Unanimously Resolved. • That Council approve the Draft By-Law for Township Economies.
A4912	Quarterly Report on The Implementation of The Supply Chain Management Policy: January 2025 to March 2025 (Director: Financial Services -CFO)	• This item served before an Ordinary Meeting of Council on 29 April 2025. • Unanimously Resolved. • That the content of the report be noted.

	Policy / Bylaw	Council Resolution
A4922	Submission Of The 2025 / 2026 To 2027 / 2028 Operating / Capital Budget, IDP & Policy Documents (Chief Financial Officer)	• This item served before an Ordinary Meeting of Council on 28 May 2025. • Resolved. • That the 2025-2028 MTREF Budget & IDP tabled by the Executive Mayor at the Council Meeting on 28 May 2025 is approved. • That Council approved the following for the period 2025/2026 to 2027/2028: Operating / Capital Budget, IDP, SDF, all budget-related policies, IDP-related policy documents, ICT policies. • That all relevant documents will be made public and forwarded to all pertinent National and Provincial departments.
A4927	Policy For Fencing Across Municipal Roads and Pedestrian Pathways with the Purpose of Restricting Access for Safety Reasons (Manager: Town Planning)	• This item served before an Ordinary Meeting of Council on 25 June 2025. • Unanimously Resolved. • That a public participation process be followed to obtain input on the Draft Policy relating to the Fencing Across Municipal Roads and • Pedestrian Pathways with the Purpose of Restricting Access for Safety Reasons; whereafter the Policy be re-submitted to Council for approval.
A4941	Council Report: Updated Wheeling Policy (Director: Engineering Services)	• This item served before an Ordinary Meeting of Council on 25 June 2025. • Unanimously Resolved. • It is recommended that the Council: Approve the updated Wheeling Policy, incorporating the above changes. • Implement the updated policy with effect from 1 July 2025.

2.10 WEBSITE

The Municipality website, accessible at http://www.langeberg.gov.za, is available via mobile phones, computers, and with free access at all municipal libraries. This website serves as an integral part of Langeberg Municipality's communication infrastructure and strategy. It allows easy access to relevant information, serves as a tool for community participation, improves stakeholder involvement, and facilitates stakeholder monitoring and evaluation of municipal performance.

The website is continuously updated with legislative documentation as required by the

- Local Government Municipal Systems Act No 32 of 2000
- Local Government Municipal Financial Management Act (MFMA) No 56 of 2003; and
- Municipal Property Rates Act, no 6 of 2004.

These documents include the Integrated Development Plan (IDP), budget, public participation processes, annual report, policies, by-laws, property valuations, and supply chain documents. The Communication Department manages the website content uploads, archives content and provides user support. They also develop new interactive features to enhance the user experience. During the 2024/2025 financial year, an average of 40 975 visitors browsed the Municipal website monthly.

The table below reflects the documents required to be published on the Municipality's website and the Municipality's level of compliance with these requirements:

Table 66: Website Uploads for Community Reviews and Comments for the period 1 July 2024 - 30 June 2025

Municipal Website: Content and Currency of Material according to the MFMA s75			
Documents published on the Municipality's / Entity's Website	**Yes/ No**	**Publishing Date**	
Annual and adjustments budgets and all budget-related documents	Yes	20/08/2024 23/08/2024 13/09/2024 14/10/2024 31/10/2024 14/11/2024 05/12/2024 13/12/2024 15 /01/2025	24/01/2025 14/02/2025 28/02/2025 14/03/2025 14/04/2025 30/04/2025 15/05/2025 13/06/2025
All budget-related policies	Yes	03/06/2024	
The previous annual report (2023/2024)	Yes	04/12/2024 24/01/2025	
The annual report (2024/2025) published/to be published	XX	XX/XX/XXXX	
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act and resulting scorecards	Yes	25/07/2024 11/03/2025	
All service delivery agreements	No		
All long-term borrowing contracts	Yes	04/11/2022 ongoing	
All supply chain management contracts above R30 000	Yes	14/07/2025	
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14 (2) or (4) during 2024/2025	N/A	None	
Contracts agreed in 2024/2025 to which subsection (1) of section 33 apply, subject to subsection (3) of public-private partnership agreements	N/A	None	
Public-private partnership agreements referred to in section 120 made in 2024/2025	N/A	None	
All quarterly reports tabled in the council in terms of section 52 (d) during 2024/2025	Yes	12/07/2024 30/10/2024 24/01/2025	30/04/2025 30/07/2025

2.11 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

Community Liaison Workers (CLWs) conducted public satisfaction surveys in wards 1–12, using various methods to gather resident feedback. CLWs went door-to-door in specific blocks, while ward committee members gathered input within their respective blocks.

Surveys were also conducted during community events like meetings, indigent subsidy outreach, and housing outreach programs. Community Development Workers (CDWs) assisted the CLWs and ward committee members in conducting these surveys. Information was collected through multiple channels, including email submissions and in-person collection by CLWs.

A sample size of 180 residents per ward was chosen due to several challenges, including the reluctance of some residents to participate, concerns about the survey being linked to the Langeberg Municipality, and difficulties in reaching people during daytime hours in certain areas. In the surveys, "Sometimes" indicated that the problem occurred occasionally, "Never" meant the problem did not happen at all, and "Always" signified that the problem was continuous.

The tables below provide a summary report of the satisfaction surveys conducted in wards 1–12 from July 2024 to June 2025.

Table 67: Summary Report of Satisfaction Survey Conducted in Ward 1 for the period 1 July 2024 - 30 June 2025

WARD 1				
Free services from municipality				
	Yes	No		
Free service	141	39		
Water	141	39		
Electricity	141	39		
Indigenous subsidy	141	39		
Quality of water				
Poor	Good			
22	158			
Water Pressure				
Poor	Good			
23	157			
Stormwater blockages				
Sometimes	Never	Always		
62	93	25		
Water and electricity readings				
Water	Sometimes	Never	Always	Estimated
Electricity	41	1	128	10
Refuse Collection				
Poor	Good			
2	2			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	76	94	10	
Side walks				
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
0	94	81	5	
Sewerage blockages				
Sometimes	Sometimes	Sometimes		
60	60	60		
Courtesy and respect received from personnel				
Sometimes	Sometimes	Sometimes		
4	4	4		

Table 68: Summary Report of Satisfaction Survey Conducted in Ward 2 for the period 1 July 2024 - 30 June 2025

WARD 2				
Free services from municipality				
	Yes	No		
Free service	95	85		
Water	95	85		
Electricity	95	85		
Indigenous subsidy	95	85		
Quality of water				
Poor	Good			
172	108			
Water Pressure				
Poor	Good			
22	158			
Stormwater blockages				
Sometimes	Never	Always		
43	66	71		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	9	73	98	
Electricity	9	73	98	
Refuse Collection				
Poor	Good			
0	180			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	76	94	10	
Side walks	76	94	10	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
48	56	76	0	
Sewerage blockages				
Sometimes	Never	Always		
126	24	30		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
2	0	178		

Table 69: Summary Report of Satisfaction Survey Conducted in Ward 3 for the period 1 July 2024 - 30 June 2025

WARD 3				
Free services from municipality				
	Yes		No	
Free service	94		86	
Water	94		86	
Electricity	94		86	
Indigenous subsidy	94		86	
Quality of water				
Poor		Good		
17		163		
Water Pressure				
Poor		Good		
12		168		
Stormwater blockages				
Sometimes	Never		Always	
86	66		28	
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	41	1	128	10
Electricity	34	17	116	13
Refuse Collection				
Poor		Good		
11		169		
Cleaning of areas				
	Sometimes	Never	Always	
Streets	140	20	20	
Side walks	82	46	52	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
99	65	14	2	
Sewerage blockages				
Sometimes	Never		Always	
100	56		24	
Courtesy and respect received from personnel				
Sometimes	Never		Always	
23	2		153	

Table 70: Summary Report of Satisfaction Survey Conducted in Ward 4 for the period 1 July 2024 - 30 June 2025

WARD 4				
Free services from municipality				
	Yes	No		
Free service	115	65		
Water	115	65		
Electricity	115	65		
Indigenous subsidy	115	65		
Quality of water				
Poor	Good			
148	32			
Water Pressure				
Poor	Good			
20	160			
Stormwater blockages				
Sometimes	Never	Always		
30	4	146		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	2	163	10	5
Electricity	2	163	10	5
Refuse Collection				
Poor	Good			
0	180			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	17	27	136	
Side walks	15	106	59	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
13	58	73	36	
Sewerage blockages				
Sometimes	Never	Always		
53	112	15		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
0	15	165		

Table 71: Summary Report of Satisfaction Survey Conducted in Ward 5 for the period 1 July 2024 - 30 June 2025

WARD 5				
Free services from municipality				
	Yes	No		
Free service	49	131		
Water	49	131		
Electricity	49	131		
Indigenous subsidy	49	131		
Quality of water				
Poor	Good			
0	180			
Water Pressure				
Poor	Good			
3	177			
Stormwater blockages				
Sometimes	Never	Always		
21	154	5		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	1	179	0	0
Electricity	1	179	0	0
Refuse Collection				
Poor	Good			
0	180			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	13	1	166	
Side walks	13	1	166	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
173	0	7	0	
Sewerage blockages				
Sometimes	Never	Always		
7	169	4		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
0	0	180		

Table 72: Summary Report of Satisfaction Survey Conducted in Ward 6 for the period 1 July 2024 - 30 June 2025

WARD 6				
Free services from municipality				
	Yes	No		
Free service	95	85		
Water	95	85		
Electricity	95	85		
Indigenous subsidy	95	85		
Quality of water				
Poor	Good			
94	86			
Water Pressure				
Poor	Good			
83	97			
Stormwater blockages				
Sometimes	Never	Always		
45	111	24		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	43	62	71	4
Electricity	43	62	71	4
Refuse Collection				
Poor	Good			
3	177			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	60	44	76	
Side walks	60	44	76	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
32	42	48	58	
Sewerage blockages				
Sometimes	Never	Always		
44	126	10		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
0	0	180		

Table 73: Summary Report of Satisfaction Survey Conducted in Ward 7 for the period 1 July 2024 - 30 June 2025

WARD 7				
Free services from municipality				
	Yes		No	
Free service	158		22	
Water	158		22	
Electricity	158		22	
Indigenous subsidy	158		22	
Quality of water				
Poor		Good		
39		141		
Water Pressure				
Poor		Good		
39		141		
Stormwater blockages				
Sometimes	Never		Always	
24	132		24	
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	28	0	112	40
Electricity	34	34	112	0
Refuse Collection				
Poor		Good		
44		136		
Cleaning of areas				
	Sometimes	Never	Always	
Streets	35	34	111	
Side walks	35	34	111	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
142	30	8	0	
Sewerage blockages				
Sometimes	Never		Always	
18	162		0	
Courtesy and respect received from personnel				
Sometimes	Never		Always	
30	0		150	

Table 74: Summary Report of Satisfaction Survey Conducted in Ward 8 for the period 1 July 2024 - 30 June 2025

WARD 8				
Free services from municipality				
	Yes	No		
Free service	67	113		
Water	67	113		
Electricity	67	113		
Indigenous subsidy	67	113		
Quality of water				
Poor	Good			
122	58			
Water Pressure				
Poor	Good			
21	159			
Stormwater blockages				
Sometimes	Never	Always		
49	128	2		
	Sometimes	Never	Always	Estimated
Water	14	7	148	11
Electricity	0	141	38	2
Refuse Collection				
Poor	Good			
30	150			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	21	56	103	
Side walks	19	62	99	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
123	52	5	0	
Sewerage blockages				
Sometimes	Never	Always		
37	140	3		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
0	0	180		

Table 75: Summary Report of Satisfaction Survey Conducted in Ward 9 for the period 1 July 2024 - 30 June 2025

WARD 9				
Free services from municipality				
	Yes	No		
Free service	74	106		
Water	74	106		
Electricity	74	106		
Indigenous subsidy	74	106		
Quality of water				
Poor	Good			
62	118			
Water Pressure				
Poor	Good			
53	127			
Stormwater blockages				
Sometimes	Never	Always		
72	91	17		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	43	21	101	15
Electricity	44	33	96	7
Refuse Collection				
Poor	Good			
22	158			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	99	19	62	
Side walks	100	20	60	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
55	86	37	2	
Sewerage blockages				
Sometimes	Never	Always		
74	88	18		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
36	14	130		

Table 76: Summary Report of Satisfaction Survey Conducted in Ward 10 for the period 1 July 2024 - 30 June 2025

WARD 10				
Free services from municipality				
	Yes		No	
Free service	77		103	
Water	77		103	
Electricity	77		103	
Indigenous subsidy	77		103	
Quality of water				
Poor		Good		
144		36		
Water Pressure				
Poor		Good		
67		113		
Stormwater blockages				
Sometimes	Never		Always	
53	57		70	
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	2	10	151	17
Electricity	2	29	144	5
Refuse Collection				
Poor		Good		
1		179		
Cleaning of areas				
	Sometimes	Never	Always	
Streets	80	53	47	
Side walks	81	54	45	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
63	65	46	6	
Sewerage blockages				
Sometimes	Never		Always	
72	48		60	
Courtesy and respect received from personnel				
Sometimes	Never		Always	
13	11		156	

Table 77: Summary Report of Satisfaction Survey Conducted in Ward 1 for the period 11 July 2024 - 30 June 2025

WARD 11				
Free services from municipality				
	Yes	No		
Free service	10	170		
Water	10	170		
Electricity	10	170		
Indigenous subsidy	10	170		
Quality of water				
Poor	Good			
8	172			
Water Pressure				
Poor	Good			
4	176			
Stormwater blockages				
Sometimes	Never	Always		
34	141	5		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	14	120	36	10
Electricity	14	118	48	0
Refuse Collection				
Poor	Good			
7	173			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	60	15	105	
Side walks	51	24	105	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
76	93	6	5	
Sewerage blockages				
Sometimes	Never	Always		
23	157	0		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
5	3	172		

Table 78: Summary Report of Satisfaction Survey Conducted in Ward 1 for the period 12 July 2024 - 30 June 2025

WARD 12				
Free services from municipality				
	Yes	No		
Free service	153	27		
Water	153	27		
Electricity	153	27		
Indigenous subsidy	153	27		
Quality of water				
Poor	Good			
45	135			
Water Pressure				
Poor	Good			
45	135			
Stormwater blockages				
Sometimes	Never	Always		
23	134	23		
Water and electricity readings				
	Sometimes	Never	Always	Estimated
Water	36	36	108	-
Electricity	36	36	108	-
Refuse Collection				
Poor	Good			
43	137			
Cleaning of areas				
	Sometimes	Never	Always	
Streets	34	34	112	
Side walks	34	34	112	
Streetlights working conditions				
All are working	Most are working	Few are working	None are working	
120	60	-	-	
Sewerage blockages				
Sometimes	Never	Always		
18	162	-		
Courtesy and respect received from personnel				
Sometimes	Never	Always		
30	-	150		

Table 79: Comments received in Ward 1 - 12 from the Satisfaction Survey for the period 1 July 2024 - 30 June 2025

Ward	Comments
Ward 1	1. Waiting for proper feedback regarding the water restrictions in Robertson. 2. Streets are deteriorating and need a lot of attention. 3. Is recycling handled effectively? 4. Drinking on the street in Le Roux Street. 5. Poor lightning in Third Avenue 2 Robertson. 6. Repair roads in Park and Hager Avenues. 7. Install Speed humps at 20 Park Avenue. 8. Fix stormwater problem and repair pothole in Papawer Avenue. 9. Clean open space opposite 1 Park Avenue. 10. Cleaning of the swimming pool. 11. Regular monitoring of streetlight.
Ward 2	1. Dirty streets. 2. Too high rates. 3. Improve drainage system. 4. More streetlights. 5. Play parks for kids. 6. Earlier closing of taverns. 7. Cleaning of empty plots. 8. Asbestos roof needs to be replaced. 9. High crime rate. 10. Fixing of streetlights. 11. Illegal dumping. 12. Address regular sewerage blockage. 13. Cleaning of stormwater drains twice a month. 14. Burning houses. 15. Poor services. 16. Provide wheelie bins for Kanana. 17. Opening a shuttle police station. 18. Address issue of dirty water running in Nkqubela. 19. Fixing of streets. 20. Houses. 21. More work opportunities. 22. Basic services.

Ward 3	1. Proud of our municipal workers. 2. Good service. 3. Request subsidy Dahlia Street 20. 4. Clean up the yard along Pietersen Street 20. As well as along Afrika Street 16. 5. Water should be read every month and not estimated. 6. Repair sidewalks and roads in Ward 3. 7. Pay attention to a problem that takes a long time before attention is given Oktober Street 16. 8. Better parking facilities. 9. Streets need attention Rolbos Street 86. 10. Stop tap problem Paddy Street 25. 11. Request parkie Eerstelaan across from parkie Eerstelaan. 12. Repair potholes. 13. Old swimming pool needs something done is a dumping ground.
Ward 4	1. We have a problem with the accounts. We pay too much and wrong accounts are sent to us. 2. Big problem with the storm water blockage. 3. Streets are dirty. 4. Dirty water.
Ward 5	1. None.
Ward 6	1. Garbage is not removed from the plots and is starting to pose a health risk to children. 2. Roads full of holes. 3. Make streetlight brighter because they shine very dimly. 4. Close the small passage in Muller Street above sitting and smoking there. 5. Tar the streets properly. 6. Housing is a serious need for us. 7. Pay attention to meters that leak because they are repaired and a few days after repair the leak makes things worse. 8. Attention must be paid to astray pigs in the streets. 9. Garbage areas must be cleaned regularly. 10. Drinking water sometimes tastes bad. 11. Jones Street is full of potholes. 12. Malva Street lights are out of order. 13. Randrivier residents have a sewer problem. 14. People do not have access to sanitation facilities. 15. Put up road signs on De Hoop Road. 16. Need to pay more attention to lightning in the road.
Ward 7	1. Cleaning and fencing of Voortrekker Park. 2. Water leaks in Du Prees Street. 3. Repair of stormwater system. 4. Installing curbs – Du Preez Street. 5. Fix the street in Strydom Street 15 – poor condition and full of potholes. 6. Pokwas Street 15 – water is running out from the mountain with stones. 7. Installing curbs – Anderson Street 36. 8. Installing curbs – Afrika Street.

Ward 8	1. Uitsig needs to be upgraded. 2. Lights for the blind spots.
Ward 9	1. Youth submit CVs and ID copies for EPWP jobs but get opportunities. 2. Residents are highly satisfied with this service; however, it can be improved. 3. How can rural residents benefit from the services of the municipality. 4. Regular cleaning up behind Tienkie-Wienkie for children's safety. 5. Installing extra and better lighting in Middel Street. 6. Installing stormwater pipes and tarring Aalwyn Street. 7. The attitude of officials towards the public is poor. 8. Installing speed bumps and lighting in Middel Street. 9. Installing speed control measures in Disa Street. 10. Improved street lighting in Aalwyn Street. 11. Trash bins and water and outdoor toilets for informal settlements 12 shelters at bus stops and more public toilets. 12. Municipal services on farms.
Ward 10	1. Regular cleaning of streets. 2. Provide land for housing. 3. Provide services for Nkandla. 4. Cleaning of all stormwater channels in Nkandla. 5. Services for Nkandla. 6. Create more job opportunities for our youth. 7. Fix the issue of municipal accounts and the qualifying criteria for subsidy. 8. The water quality in Zolani is very bad. 9. Provide network pole for Bhekela. 10. The stormwater dam in Mabombo Street must be cleaned regularly. 11. Fixing of potholes. 12. Fixing of old streets.
Ward 11	1. Drum scrappers are a problem, and the situation must be addressed. 2. Bloekom Avenue 19 requested that the Eucalyptus tree on the road be pruned, it is already old and growing unsightly which is a danger to homes and road users. 3. The water unusable in Arabella. 4. Training for unemployed youth in the community. 5. Installation of bus shelters for school-going children. 6. Illegal dumping areas cleaned regularly. 7. Law Enforcement Officers must act against people who transport alcohol in the Wheelie bins. 8. Residents do not understand the bills. And do not receive bills by post. 9. Complaints are reported but do not receive attention, residents wait a long time for issues to be resolved Free internet for rural areas. 10. Installing bus stops for scholars in rural areas. 11. Installing adequate road signs on the R317 road. 12. Bringing services to rural areas such as: Housing, subsidy (calculation programs). 13. Regular cleaning of garbage dumping sites. 14. Upgrading streetlights to LED lights. 15. Limited tap water per erf for a certain allocation of time. 16. Training for unemployed youth in Excelsior.

Ward 12	1. Housing, projects, unemployment, recreational facilities, canopy. 2. Ditch cleaner Eike Laan, repair side roads. 3. Garbage dump between Swartolien and Salie Avenue. 4. Water meter leak. 5. Drain blockages. 6. Installation of curbs – Karee Avenue.

During the period 01 July 2024 until 30 June 2025, surveys were also conducted by the call centre operators via follow up phone calls and WhatsApp messages on the satisfaction with the service received based on logged complaints to the call centre. It is however regarded as community feedback and is reflected in the table below.

Table 80: Survey Results Per Section for the period 1 July 2024 - 30 June 2025

Survey Results per Section for Period From 01 July 2024 - 30 June 2025		
Task Section	**Surveys Done**	**Satisfied with Service**
Admin Support	21	3
Ambulance Services	4	1
Cemetries	4	0
Civil (Ashton)	2854	1020
Civil (Bonnievale)	2733	867
Civil (McGregor)	1031	402
Civil (Montagu)	2065	425
Civil (Robertson)	7697	2605
Communication	4	0
Community Facilities	5	2
Electrical (Ashton)	2079	866
Electrical (Bonnievale)	1348	650
Electrical (McGregor)	791	217
Electrical (Montagu)	1858	569
Electrical (Robertson)	3647	1144
Engineering Services	115	27
Financial Services	4	0
Fire & Disaster	12	2
Housing	4	0
Income Services	43	3
ITC	11	3
Law Enforcement	698	53
Mountain & Rescue	2	2
Municipal Health Services	5	0
Parks & Amenities	51	3
Parks & Amenities (Ashton)	138	34
Parks & Amenities (Bonnievale)	73	9

Survey Results per Section for Period From 01 July 2024 - 30 June 2025		
Task Section	**Surveys Done**	**Satisfied with Service**
Parks & Amenities (McGregor)	7	1
Parks & Amenities (Montagu)	151	8
Parks & Amenities (Robertson)	352	69
Provincial (Roads)	31	8
SAPS	17	4
Security Services	12	1
Solid Waste (Ashton)	186	47
Solid Waste (Bonnievale)	87	11
Solid Waste (McGregor)	40	6
Solid Waste (Montagu)	164	12
Solid Waste (Robertson)	727	204
SPCA	1	0
Sport Facilities	13	2
Town Planning	133	14
Traffic Services	378	27
Total	29 596	9 321

Table 81: Satisfaction Survey Undertaken for the period 1 July 2024 - 30 June 2025

Satisfaction Surveys Undertaken for the Period 1 July 2024 - 30 June 2025				
Subject matter of survey	**Survey method**	**Survey date**	**No. of people included in survey**	**Survey results indicating satisfaction or better (%)***
Overall satisfaction with:				
(a) Municipality	Customer Satisfaction Survey	July 2024 – June 2025	2160	84%
(b) Municipal Service Delivery	Customer Satisfaction Survey	July 2024 – June 2025	2160	79%
(c) Mayor	No surveys conducted	N/A	N/A	N/A
Satisfaction with:				
(a) Refuse Collection	Customer Satisfaction Survey	July 2024 – June 2025	2160	95%
(b) Road Maintenance	Customer Satisfaction Survey	July 2024 – June 2025	2160	48%
(c) Electricity Supply	Customer Satisfaction Survey	July 2024 – June 2025	2160	70%
(d) Water Supply	Customer Satisfaction Survey	July 2024 – June 2025	2160	69%
(e) Information supplied by the Municipality to the public	No surveys conducted	N/A	N/A	N/A
(f) Opportunities for consultation on municipal affairs	No surveys conducted	N/A	N/A	N/A
* The percentage indicates the proportion of those surveyed that believed that relevant performance was at least satisfactory				

CHAPTER 3

SERVICEDELIVERY PERFORMANCE

INTRODUCTION TO SERVICE DELIVERY PERFORMANCE

Performance Management is a local government legislative requirement by the Municipal Systems Act (MSA), 2000 which measures the implementation of the organisation's strategy. It is a management tool to plan, monitor, measure, and review performance indicators to ensure strategic goals are met with efficient, effective, and impactful service delivery by the municipality. The performance indicators are monitored via the Service Delivery and the Budget Implementation Plan (SDBIP) which are aligned to the Integrated Development Plan (IDP) and municipal budget as required by the MSA and the Municipal Finance Management Act (MFMA).

The IDP process and the performance management process must be seamlessly integrated. The IDP fulfils the planning stage of performance management. Performance management, in turn, fulfils the implementation management, monitoring and evaluation of the IDP. Local Government: Municipal Planning and Performance Management Regulations, 2001, states the framework of how the municipality's cycle and processes will be conducted and determine the roles of the different role players.

- Section 57 makes the employment of the Municipal Manager and Managers directly accountable to him subject to a separate performance agreement concluded annually before the end of July each year.
- Section 67 regards the monitoring, measuring, and evaluating of the performance of staff as a platform to develop human resources.

Legislative Requirements of the Annual Performance Report

In terms of section 46(1)(a) of the Local Government: Municipal Systems Act, a municipality must prepare an Annual Performance Report (APR) for each financial year that reflects the municipality's and any service provider's performance during the financial year. The APR must further indicate the following:

- Development of service delivery priorities,
- The performance targets set by the municipality,
- Performance in the previous financial year,
- Measures will be taken to improve targets not achieved.

Organisational Strategic Performance

Strategic performance assessments indicate 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 effective, efficient, and economical. Municipalities must develop strategic plans and allocate resources for implementation. 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 implement corrective measures timeously as and when required. The APR highlights the strategic performance in terms of the Municipality's Top-Layer Service Delivery and Budget Implementation Plan (SDBIP), high-level performance in terms of the strategic objectives of the Municipality, and performance on the National Key Performance Indicators prescribed in terms of section 43 of the Municipal Systems Act of 2000.

The Service Delivery Budget Implementation Plan (SDBIP)

The organisational performance is evaluated using a municipal scorecard (Top Layer SDBIP) at the organisational level and through the service delivery budget implementation plan (SDBIP) at the directorate and departmental levels. 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 will be implemented. It also allocates responsibility to directorates to deliver the services in terms of the IDP and budget. The MFMA Circular No.13 prescribes that:

- The IDP and budget must be aligned.
- The budget must address the strategic priorities.
- The SDBIP should indicate what the municipality is going to do during the next 12 months.
- The SDBIP should form the basis for measuring the performance against goals set during the budget /IDP processes.

The SDBIP needs to be prepared as described in the paragraphs below and submitted to the Executive Mayor within 14 days after the budget has been approved. The Executive Mayor needs to approve the SDBIP within 28 days after the budget has been approved. For each indicator, the scorecard will require that a responsible official, usually the respective line manager, be designated. While this official will not necessarily be accountable for performance on this indicator, they will be responsible for conducting measurements of that indicator, analysing and reporting first to their respective superior who in turn will report to the Municipal Manager and then the Executive Mayor on these for reviews. The municipal performance must be measured monthly and analysed at least quarterly. Municipal performance will be measured during the mid-year review where after the performance scorecard can be adjusted and action plans developed to address poor performance.

The Municipal Scorecard

The municipal scorecard (Top Layer SDBIP) must consolidate service delivery targets set by the Council / Senior management and provide an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities. Components of the top-layer SDBIP include:

- One-year detailed plan but should include a three-year capital plan.
    - The 4 necessary components include:
        - Monthly projections of revenue to be collected for each source.
        - Expected revenue to be collected NOT billed.
        - Monthly projections of expenditure (operating and capital) and revenue for each vote.
        - Section 71 format (Monthly budget statements).
- Quarterly projections of service delivery targets and performance indicators for each vote.
- Non-financial measurable performance objectives in the form of targets and indicators.
- Output NOT input / internal management objectives.
- Level and standard of service being provided to the community.
- Ward information for expenditure and service delivery.
- Detailed capital project plan broken down by ward over three years.

Update Actual Performance

The Top Layer SDBIP (TL SDBIP) will in most instances update automatically with the actual results reported in the departmental SDBIP. The SDBIP / PMS Officer needs to review the results, update the results that require a manual update and document the final performance comments in the relevant columns. The KPI Owners should report on the results of the KPI by properly documenting the information in the performance response fields and making reference to where the POE can be found. In the instance of poor performance, corrective measures should be identified and documented. The POE should prove that the KPI was delivered and that the expected outcome/impact has been achieved.

The actual performance should be monitored quarterly in terms of the objectives, KPI's and targets set. To measure the outcomes of the KPIs, the outputs and performance evidence (POEs) should be evaluated and documented. It is important to note that the municipal manager needs to implement the necessary systems and processes to provide the POEs for reporting and auditing purposes.

Quarterly Reviews

Every quarter, the Executive Mayor should engage in an intensive review of municipal performance against both the directorate's scorecards and the municipal scorecard, as reported by the Municipal Manager. These reviews will take place in October (for the period July to the end of September), January (for the period October to the end of December), April (for the period January to the end of March) and July (for the period April to the end of June).

The review in January will coincide with the mid-year performance assessment as per section 72 of the Municipal Finance Management Act. Section 72 determines that by 25 January of each year, the accounting officer must assess the performance of the municipality and report to the Council on inter alia its service delivery performance during the first half of the financial year and the service delivery targets and performance indicators set in the service delivery and budget implementation plan.

Many of the indicators in the municipal scorecard will only be measurable on an annual basis. The quarterly reviews should thus culminate in a comprehensive annual review of performance in terms of all the scorecards.
The Executive Mayor will need to ensure that targets committed to in the municipal scorecard are being met, where they are not, that satisfactory and sufficient reasons are provided and that the corrective action being proposed is sufficient to address the poor performance.
The review should also focus on reviewing the systematic compliance to the performance management system, by directorates, departments, Portfolio Councillors, and the Municipal Manager. The review will also include:

- An evaluation of the validity and suitability of the Key Performance Indicators and recommending any changes.
- An evaluation of the annual and 5-year targets to determine whether the targets are overstated or understated. These changes need to be considered.
- Changes to KPI‟s and 5-year targets for submission to the council for approval. (The reason for this is that the original KPI‟s and 5-year targets would have been published with the IDP, which would have been approved and adopted by the council at the beginning of the financial year.)
- An analysis to determine whether the Municipality is performing adequately or underperforming. It is important that the Executive Mayor not only pays attention to poor performance but also to good performance. It is expected that the Executive Mayor will acknowledge good performance, where directorates or departments have successfully met targets in their directorate/departmental scorecards.

Amendments to the TL KPI's

KPI's can only be adjusted after the mid-year assessment and/or after the adjustment budget has been approved. KPI's should be adjusted to be aligned with the adjustment estimate (incl. capital projects) and the reason for the adjustment in the indicator/target should be submitted in a report to Council. The KPI's can only be changed on the system after Council approval has been obtained.

COMPONENT G: BASIC SERVICES

3.1 WATER PROVISION

Highlights and Summary

Water Services Overview

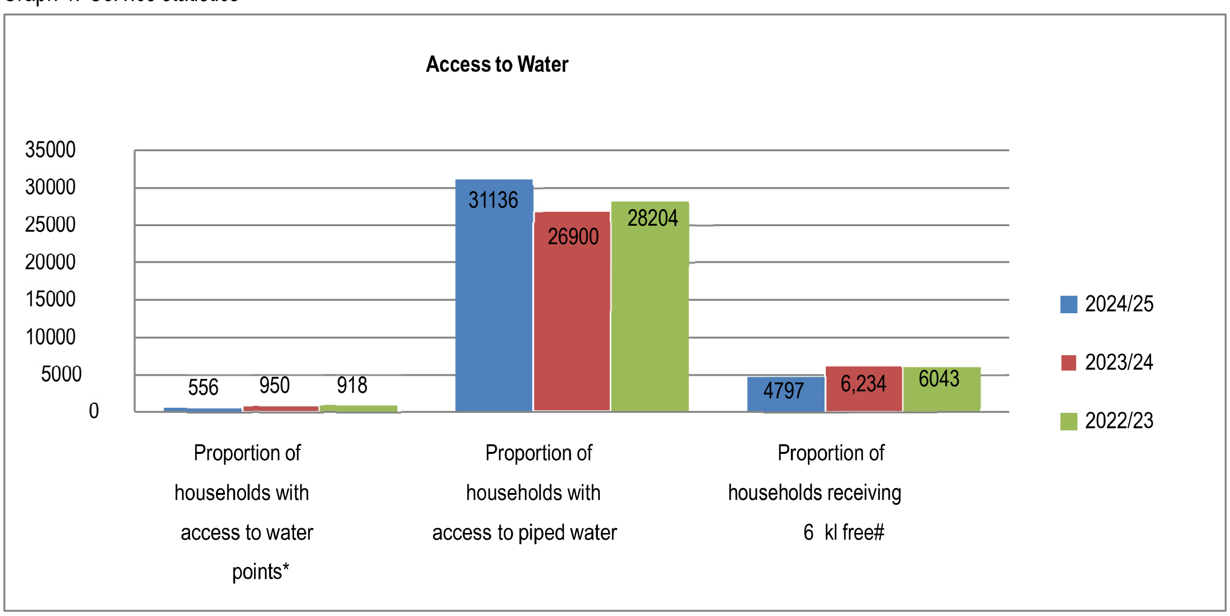
Approximately 94.24% of households in the Langeberg Municipality have access to at least a basic level of water service or higher. The remaining 5.76% of households receive a below-basic level of service. Water distribution data is categorised by user type for each system. All formal urban households within the Langeberg Municipality's Management Area benefit from water connections and comprehensive waterborne sanitation facilities. In informal areas, shared services are provided as a temporary solution.

The Municipality has consistently maintained a high standard of service for urban water consumers. Emergency requests are addressed around the clock by the Emergency and Customer Call Centre.

Detailed water balance models are utilised for each distribution system in the Municipality. These models track raw water abstraction volumes, treated water supply from Water Treatment Works (WTWs), System Input Volumes, Non-Revenue Water (NRW), and water losses. Additionally, flows at all WTWs and Wastewater Treatment Works (WWTWs) are monitored. For the period of 2024/2025, the combined water loss across all five towns is 10,59%, which is well within the acceptable standard of less than 20%.

The graph below indicates the proportion of households with access to water as at 30 June 2025.

Graph 4: Service statistics



The table below indicates the proportion of households with access to water as at 30 June 2025.

Table 82: Access to water

Access to Water			
	Proportion of households with access to water points	**Proportion of households with access to piped water**	**Proportion of households receiving 6 kl free**
2024/25	556	31136	4 797
2023/24	950	26900	6 234
2022/23	918	28204	6043

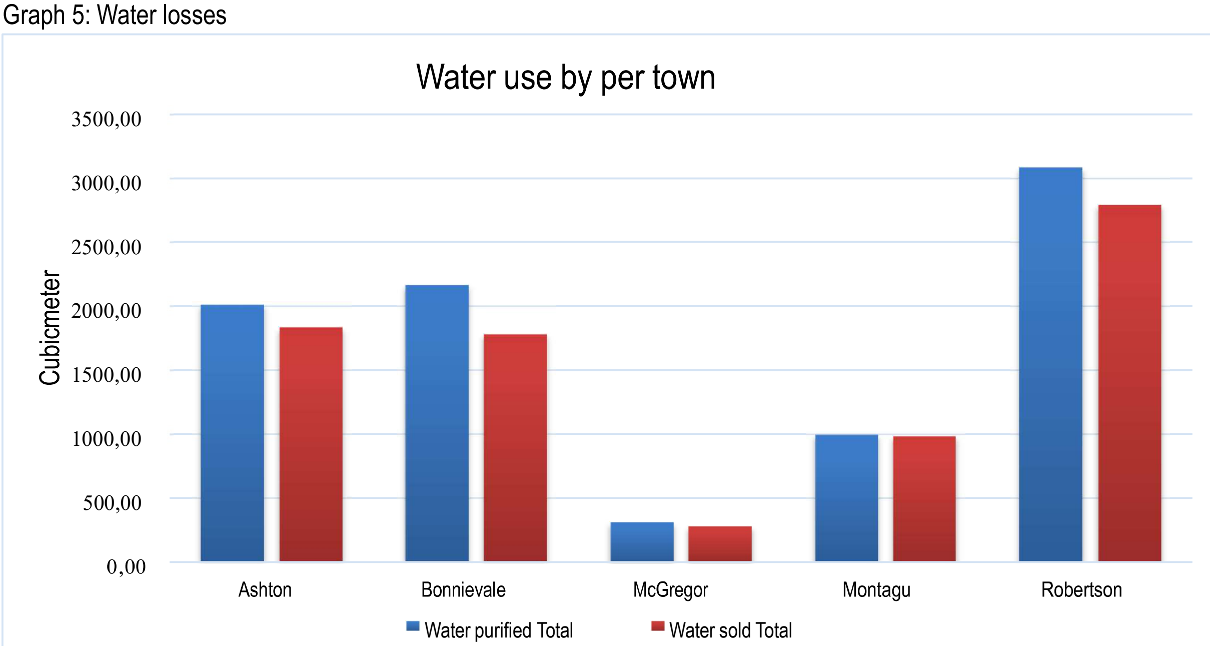
The table below indicates water losses per town for the period starting 1 July 2024 until 30 June 2025

Table 83: Water losses for each town

Water losses per town						
	Ashton	**Bonnievale**	**McGregor**	**Montagu**	**Robertson**	**All five towns**
Water purified Total	2012,76	2163,98	309,73	995,48	3079,82	8561,76
Water sold Total	1827,34	1777,49	279,11	980,44	2790,57	7654,95
Loss	185,42	386,49	30,62	15,04	289,25	906,81
% Loss	9,21%	17,86%	9,89%	1,51%	9,39%	10,59%

The graph below indicates water losses per town for the period starting 1 July 2024 until 30 June 2025.

Graph 5: Water losses



Service Delivery Levels

The table below indicates the different water service delivery levels per household.

Table 84: Water Services Delivery levels

Water Service Delivery Levels					
Description	Ref	2021/22	2022/23	2023/24	2024/25
		Actual No	Actual No	Actual No	Actual No
Water: (above min. level)					
Piped water inside the dwelling		20 786	20 957	21 526	21 257
Piped water inside yard (but not in dwelling)		7 046	7 194	7 296	9 879
Using public tap (within 200m from dwelling)		1 138	966	846	556
Other water supply (within 200m)					
Minimum Service Level and Above sub-total		28 970	29 117	29 668	31 692
Minimum Service Level and Above Percentage		94,43%	94,46%	94,52%	94,24%
Water: (below min. level)					
Using public tap (more than 200m from dwelling)					
Other water supply (more than 200m from dwelling		1 709	1 709	1 721	1 938
No water supply					
Below Minimum Service Level sub-total		1 709	1 709	1 721	1 938
Below Minimum Service Level Percentage		5,57%	5,54%	5,48%	5,76%
Total number of households*		30 679	30 826	31 389	33 630

The table below indicates the water service delivery level below the minimum.

Table 85: Households - Water Service Delivery Levels below the minimum

Households - Water Service Delivery Levels below the minimum				
Description	2021/22	2022/23	2023/24	2024/25
	Actual No.	Actual No.	Actual No.	Actual No.
Formal Settlements				
Total households	28 970	29 117	29 668	31 507
Households below minimum service level	1 709	1 709	1 721	250
Proportion of households below minimum service level	5,90%	5,87%	5,80%	0,79%
Informal Settlements				
Total households	2 650	2 650	2 712	2 123
Households to below minimum service level	1 709	1 709	1 721	1 688
Proportion of households to below minimum service level	64,49%	64,49%	63,46%	79,51%

Capital Expenditure

The water services section has spent 45,66% of the final adjustment budget on water infrastructure projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the water services section as at 30 June 2025.

Table 86: Capital expenditure-water services

Capital Expenditure 2024/2025: Water Services				
Capital Projects	**2024/2025**			
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**
Total All	R27,400,000,00	R30,192,729,00	R13,785,764,71	-49,69%
Diggers	R5,000,000,00	R4,618,643,00	R4,618,643,46	-7,63%
New WTW McGregor: CRR	R3,300,000,00	R3,300,000,00	R527,892,61	-84,00%
Security measures fencing/cameras at pump stations, reservoirs, and WTW	R2,500,000,00	R2,500,000,00	R2,753,335,73	10,13%
Breede River Pump station	R0,00	R3,066,119,00	R826,092,25	0,00%
Bulk Stormwater-Montagu	R0,00	R0,00	R0,00	0,00%
Replacement of bulk water meters	R600,000,00	R685,813,00	R307,106,10	-48,82%
Replacement of the siphon pipeline from the Robertson canal to Gum grove Dam	R4,000,000,00	R4,000,000,00	R0,00	-100,00%
Generators for WTW and pumps	R0,00	R4,408,678,00	R3,774,037,62	0,00%
Water Pipe Replacement (Bonnievale main supply to Lactalis, Bonnievale Winery and Uitsig)	R7,000,000,00	R7,613,476,00	R978,656,94	-86,02%
Installation of the Chlorination system at all WTW	R5,000,000,00	R0,00	R0,00	-100,00%

Operating Expenditure

Table 87: Financial Performance 2024/2025: Water Services

Financial Performance Per Function 2024/2025: Water Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 72,279,485,00	-R 76,229,093,59	-R 91,964,618,18	17,11%
Expenditure:				
Employees	R 13,824,803,00	R 14,180,456,72	R 17,565,913,11	19,27%
Repairs and Maintenance	R 8,848,816,00	R 11,869,776,01	R 7,700,200,06	-54,15%
Other	R 16,752,431,00	R 37,056,748,37	R 28,260,390,70	-31,13%
Total Operational Expenditure	R 39,426,050,00	R 63,106,981,10	R 53,526,503,87	-17,90%
Net Operational Expenditure	-R 32,853,435,00	-R 13,122,112,49	-R 38,438,114,31	65,86%

Employee Statistics

The Water and Sanitation Services Section has 115 posts on the organisational structure approved by the Council and the section had a 0% vacancy rate at the end of the 2024/2025 financial year.

Table 88: Employees: Water Services

Employees: Water and Sanitation Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	40	40	0	0%
4 - 6	18	18	0	0%
7 - 9	45	45	0	0%
10 - 12	11	11	0	0%
13 - 15	0	0	0	0%
16 - 18	1	1	0	0%
19 - 20	0	0	0	0%
Total	115	115	0	0%

Comment on water services performance overall (Major projects or efficiencies achieved by sanitation services during the year under review):

The following water and sewer projects were completed in the 2024/2025 financial year:

Security fencing:

To enhance security and reduce vandalism and theft, security fencing was installed at various water and sanitation infrastructure sites. A total of 1,808 meters of fencing was installed, amounting to R4,680,420.00 (excluding VAT). The breakdown is as follows:

Table 89: Completed Sewer Projects

No	Location	Type	Length of Fencing	Amount (VAT excl.)
1.	Robertson Water Treatment Works	Coated Wire Mesh	163 m	R 370 240.00
2.	Bonnievale Water Treatment Works	Coated Wire Mesh	256 m	R 643 210.00
3.	Van Zyl Street Lei Water Dam, Robertson	Coated Wire Mesh	132 m	R 297 540.00
4.	McGregor Sewer Pump Station	Coated Wire Mesh	130 m	R 314 400.00
5.	Zandvliet Pump Station, Ashton	Coated Wire Mesh	64 m	R 167 000.00
6.	Middle Reservoir, Bonnievale	Coated Wire Mesh	212 m	R 440 630.00
7.	Waterkant Street Dam, Robertson	Coated Wire Mesh	73 m	R 146 250.00
8.	Ashbury Lower Reservoir, Montagu	Coated Wire Mesh	239 m	R 506 000.00
9.	Ashbury Upper Reservoir, Montagu	Coated Wire Mesh	180 m	R 415 000.00
10.	Montagu Water Treatment Works	Coated Wire Mesh	230 m	R 500 000.00
11.	Ashton Double Reservoir	Coated Wire Mesh	6 m	R 12 000.00
12.	Nkqubela Sportsfield Sewer Pump Station	Hollowcore Concrete	48 m	R 299 150.00
13.	Zolani Sewer Pump Station	Hollowcore Concrete	75 m	R 569 000.00
Total				R4,680,420.00

Generators for WTW and pumps:
To ensure operational continuity during load shedding and power outages, backup generators were installed at key water treatment and pump stations, totalling R4,881,395.00 (excluding VAT):

Table 90: Generators for WTW and Pumps

No	Description	Generator size (kVA)	Amount (VAT excl.)
1	Ashton Train Bride Sewer Pumpstation	80	R 610 787.00
2	Ashton Double Reservoir	120	R 611 788.00
3	Ashton-Zolani Booster Pumpstation	300	R1 155 997.00
4	Robertson Gumgrove Dam	120	R 611 788.00
5	Robertson Res 2 Pumpstation	150	R 789 331.00
6	Robertson WTW	350	R1 101 704.00
Total			R4 881 395.00

Challenges within the water services section
The water services sector faces several significant challenges:

- Ageing Infrastructure: Much of the existing infrastructure is outdated and requires urgent refurbishment/upgrade.
- Reactive Maintenance: Maintenance is often conducted in response to issues rather than pro-actively.
- Chlorine Gas Supply Issues: The national shortage of 70kg chlorine gas cylinders affects water quality.
  - Load Shedding: Power outages disrupt water treatment processes and affect the water supply.
  - Outdated Master Plans: Current master plans do not reflect recent developments and needs.
- Capacity Shortages: There is a lack of sufficient resources and personnel.
- Funding Constraints: Limited financial resources hinder infrastructure improvements and maintenance.
- Vandalism and Theft: Damage and theft of infrastructure increase operational challenges and costs.

- Legal Compliance with Standards (Blue Drop, Green Drop & No Drop)
- Insufficient capacity at the Civil Engineering, No middle management level

Set out measures to be taken to improve performance or address challenges:
To address these challenges and improve performance, the following measures are being implemented:

- Ageing Infrastructure: Currently in the process of reviewing the water and sewer master plans. This will provide up to date capital cost to refurbish and upgrade existing water infrastructure needs. Pipe replacement study will form part of the master planning process.
- Reactive Maintenance: Systems are being developed to ensure more management. The organogram has also been reviewed but due to funding constraints cannot be implemented.
- Chlorine Gas Supply Issues: 70kg gas is readily available again. The reinstatement of chlorine gas at the WWTW are currently being done.
- Load Shedding: Investing in generators to ensure continuous water treatment during power outages. Generators are being installed at critical water infrastructure sites.
- Outdated Master Plans: The water master plan is currently being updated.
- Capacity Shortages: No middle management on structure. Current organogram has been reviewed to improve efficiency and capacity. The organogram however needs to be approved and funded.
- Funding Constraints: Various applications for funding are submitted for grant funding. Discussions also with CFO to investigate funding sources for backlog in infrastructure upgrades and refurbishment.
- Enhanced Security Measures: Increasing security to protect infrastructure from vandalism and theft by means of fencing is currently being done. Alternative security measures also being investigated and implementation is subject to available funding.
- Additional Funding: Securing extra funding to support the rehabilitation and upgrading of critical infrastructure.
- Replacement & Maintenance: Replacement of bulk water meters and ageing water pipes to improve water system.
- WTW: Upgrading of WTW in all five towns.
- Water supply: Investing in new reservoirs in Bonnievale(6Ml) & Robertson.

3.2 WASTEWATER (SANITATION) PROVISION:

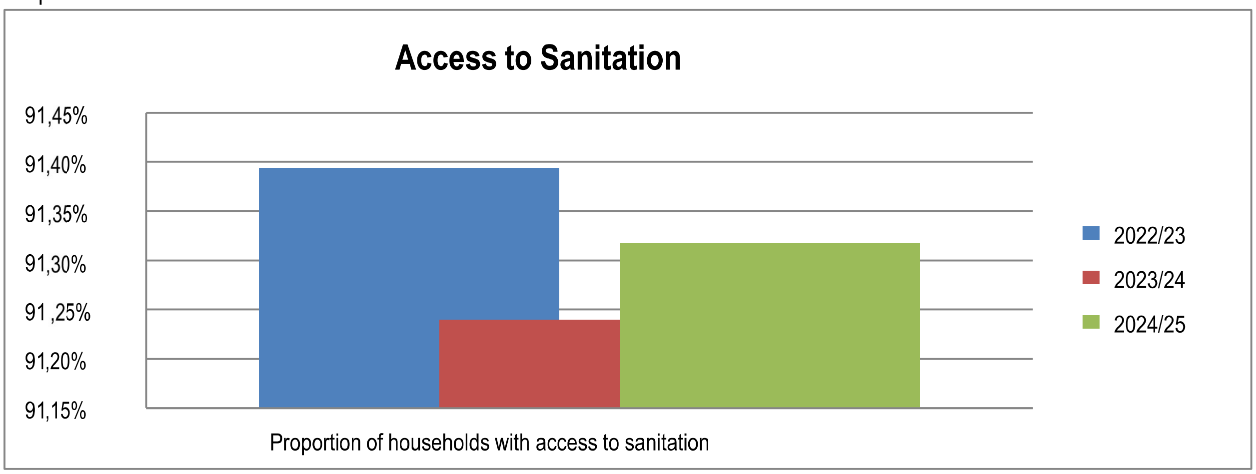
Highlights and Summary

In the Langeberg Municipality's Management Area, all formal urban households have access to comprehensive water-borne sanitation facilities. Informal areas receive shared services as an interim solution. Currently, 91.32% of households benefit from at least a basic level of water and sanitation services. Schools and medical facilities in the urban areas are provided with advanced water and sanitation services.

The Robertson Wastewater Treatment Works (WWTW) is operating beyond its capacity and is undergoing an upgrade to address this issue. The Municipality is dedicated to ensuring that all Wastewater Treatment Works (WWTWs) meet compliance standards and has implemented various initiatives to support this goal. Significant improvements are expected over the next few years.

The graph below indicates the proportion of households with access to sanitation as at 30 June 2025.

Graph 6: Service statistics



The graph below indicates the proportion of households with access to sanitation as at 30 June 2025

Table 91: Access to sanitation

Access to Sanitation	
	Proportion of households with access to sanitation
2022/23	91,39%
2023/24	91,24%
2024/25	91,32%

Service Delivery Levels

The table below indicates the different sanitation service delivery levels per household.

Table 92: Sanitation Service Delivery Levels

Sanitation Service Delivery Levels				
Description	Ref	2022/23	2023/24	2024/25
		Actual No.	Actual No.	Actual No.
Sanitation/sewerage: (above minimum level)				
Flush toilet (connected to sewerage)		19916	20201	22480
Flush toilet (with septic tank)		7557	7102	7986
Chemical toilet		48	48	48
Pit toilet (ventilated)		41	41	41
Other toilet provisions (above min. service level)		770		155
Minimum Service Level and Above sub-total		28332	27392	30710
Minimum Service Level and Above Percentage		91,39%	91,24%	91,32%
Sanitation/sewerage: (below minimum level)				
Bucket toilet		194	194	194
Other toilet provisions (below min. service level)		299	261	291
No toilet provisions		2175	2175	2435
Below Minimum Service Level sub-total		2668	2630	2920
Below Minimum Service Level Percentage		8,61%	8,76%	8,68%
Total households		31000	30022	33630

The table below indicates the sanitation service delivery level below the minimum.

Table 93: Households - Sanitation service delivery levels below the minimum

Households - Sanitation Service Delivery Levels below the minimum				
Description	2021/22	2022/23	2023/24	2024/25
	Actual No.	Actual No.	Actual No.	Actual No.
Formal Settlements				
Total households	28 193	28 332	27 392	31 507
Households below minimum service level	2 581	2 668	2 630	1 000
Proportion of households below minimum service level	9,15%	9,42%	9,60%	3,17%
Informal Settlements				
Total households	2 650	2 650	2 548	2 123
Households below minimum service level	2 650	2 650	2 548	1 968
Proportion of households below minimum service level	100,00%	100,00%	100,00%	92,70%

Capital Expenditure

The sanitation services section has spent 99,32% of the final adjustment budget on water infrastructure projects for the 2024/2025 financial year. The table below indicates the capital expenditure for sanitation services section as at 30 June 2025.

Table 94: Capital Expenditure 2024/2025: Sanitation Services

Capital Expenditure 2024/2025: Sanitation Services				
	2024/2025			
Capital Projects	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R36,040,000,00	R38,348,604,00	R38,086,192,76	5,68%
Installation of Chlorination system at all WWTW	R5,000,000,00	R0,00	R0,00	-100,00%
Equipment		R0,00	R5,525,62	0,00%
Pumpstation-Avalon Springs	R0,00	R0,00	R0,00	0,00%
Pumpstation-Montagu	R0,00	R200,285,00	R200,285,00	0,00%
Ashton Train Bridge Pumpstation and fencing	R0,00	R0,00	R0,00	0,00%
Sewer pipe replacement (Nqkubela)	R2,000,000,00	R0,00	R0,00	-100,00%
Bulk Sewer-Montagu	R0,00	R0,00	R0,00	0,00%
Construction and alterations to the sewer networks in Hospital Street, Robertson	R0,00	R250,000,00	R250,000,00	0,00%
Security measures fencing/cameras at pumpstations, reservoirs and WTW	R2,000,000,00	R2,000,000,00	R1,754,476,00	-12,28%
Upg Robertson WWTW - MIG	R21,822,609,00	R25,084,348,00	R25,084,347,81	14,95%
Upg Robertson WWTW - CRR	R5,217,391,00	R10,813,971,00	R10,791,558,33	106,84%

Operating Expenditure

Table 95: Financial Performance 2024/2025: Sanitation Services

Financial Performance Year 2024/2025: Sanitation Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 60,202,067,00	-R 60,432,395,00	-R 10,964,471,75	-449,06%
Expenditure:				
Employees	R 10,904,640,00	R 10,724,125,00	R 9,734,482,88	-12,02%
Repairs and Maintenance	R 7,629,223,00	R 11,623,188,00	R 9,407,276,48	18,90%
Other	R 8,970,023,00	R 14,702,342,03	R 7,625,256,06	-17,64%
Total Operational Expenditure	R 27,503,886,00	R 37,049,655,03	R 26,767,015,42	-2,75%
Net Operational Expenditure	-R 32,698,181,00	-R 23,382,739,97	R 15,802,543,67	306,92%

Employee Statistics

The sanitation services section has 115 posts on the organisational structure approved by the Council and the section had a 0% vacancy rate at the end of the 2024/2025 financial year.

Table 96: Employees: Water and Sanitation Services

Employees: Water and Sanitation Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	40	40	0	0%
4 - 6	18	18	0	0%
7 - 9	45	45	0	0%
10 - 12	11	11	0	0%
13 - 15	0	0	0	0%
16 - 18	1	1	0	0%
19 - 20	0	0	0	0%
Total	115	115	0	0%

Comment on wastewater services performance overall (Major projects or efficiencies achieved by sanitation services during the year under review):

During the year under review, significant investments were made to improve wastewater services and address long-standing infrastructure challenges. A total of R38.57 million (excluding VAT) was spent on major sanitation projects.

Table 97: Major Sanitation Projects

No	Description	Length	Amount (VAT excl.)
1	Nkqubela Sewer Pipe replacement	560	R2 700 000.00
2	Upgrade of Robertson WWTW		R35 875 906.00
Total			R38 575 906.00

Nkqubela (Robertson) Sewer Pipe replacement:

- A total of 1,320 meters of sewer pipe was replaced to improve flow efficiency and reduce frequent blockages.
- Breakdown of pipeline replacement:
- 560 meters of 250mm diameter pipe
- 760 meters of 315mm diameter pipe
- Project Cost: R2,700,000.00

Upgrade of Robertson Wastewater Treatment Works (WWTW):

- The upgrade of the Robertson Wastewater Treatment Works (WWTW) is in progress with a total investment of R100 million, of which R35 875 906 was spent during the 2024/2025 financial year.
- This project aims to increase the plant's capacity from 3.5 million litres per day to 7 million litres per day, with completion expected by December 2025.
- This upgrade will enhance treatment efficiency, improve compliance with environmental standards, and accommodate future population growth.

Challenges within the wastewater services section:

The sanitation services sector faces several challenges, including:

- Aging Infrastructure: Much of the existing infrastructure is outdated and requires urgent refurbishment/upgrade.
- Reactive Maintenance: Maintenance is often conducted in response to issues rather than pro-actively.
- High number of blockages: Blockages occur due to old infrastructure, misuse of infrastructure (discarding of unwanted material in the sewer system)
- Stormwater Ingress: In some areas there are stormwater ingress that has a huge impact on the sewer system.
- Chlorine Gas Supply Issues: The national shortage of 70kg chlorine gas cylinders affects water quality.
- Load Shedding: Power outages disrupt water treatment processes and affects water supply
- Outdated Master Plans: Current master plans do not reflect recent developments and needs.
- Capacity Shortages: There is a lack of sufficient resources and personnel.
- Funding Constraints: Limited financial resources hinder infrastructure improvements and maintenance.
- Vandalism and Theft: Damage and theft of infrastructure increase operational challenges and costs.
- Compliance: Legal Compliance with Standards (Blue Drop, Green Drop & No Drop).
- Insufficient capacity: Capacity shortages at the Civil Engineering Department, No Middle Management Level

Set out measures to be taken to improve performance or challenges:

To address these challenges and enhance performance, the following measures are being undertaken:

Aging Infrastructure: Currently in process of reviewing the water and sewer master plans. This will provide up to date capital cost to refurbish and upgrade existing water infrastructure needs. Pipe replacement study will form part of the master planning process.

- Reactive Maintenance: Systems are being developed to ensure more management. The organogram has also been reviewed but due to funding constraints cannot be implemented.

- High number of blockages: Currently in process of updating the sewer master plan that will indicate problematic areas to be upgraded. The implementation of the master plan is however dependant on the availability of funding. Community awareness is being done to educate users not to discard unwanted material in the sewer system.
- Stormwater Ingress: A detailed study needs to be done in to determine the extent and problem areas.
- Chlorine Gas Supply Issues: 70kg gas is readily available again. The reinstatement of chlorine gas at the WWTW are currently being done.
- Load Shedding: Investing in generators to ensure continuous water treatment during power outages. Generators are being installed at critical water infrastructure sites.
- Outdated Master Plans: The water master plan is currently being updated.
- Capacity Shortages: No middle management on structure. Current organogram has been reviewed to improve efficiency and capacity. The organogram however needs to be approved and funded.
- Funding Constraints: Various applications for funding are submitted for grant funding. Discussions also with CFO to investigate funding sources for backlog in infrastructure upgrades and refurbishment.
- Enhanced Security Measures: Increasing security to protect infrastructure from vandalism and theft by means of fencing is currently being done. Alternative security measures also being investigated and implementation is subject to available funding.
- Additional Funding: Securing extra funding to support the rehabilitation and upgrading of critical infrastructure.
- Possible Pollution: Pollution due to breakdown and dilapidated infrastructure or load shedding (spillages at pump stations and WWTW – no power due to load shedding).

3.3 ELECTRICITY SERVICES

Highlights and Summary

Langeberg Municipality purchases bulk electricity from Eskom at six points of supply at various voltage levels from 11kV to 132kV. The combined Notified Maximum Demand (NMD) of the Municipality is 76.7MVA. Reticulation to Langeberg Municipal customers is at 11,000 Volt, 400 Volt and 230 Volt.

Service Statistics

The table below indicate the different electricity service delivery levels per household.

Table 98: Electricity Service Delivery Levels

Electricity Service Delivery Levels			
Description	**2022/23**	**2023/24**	**2024/25**
	Actual No.	**Actual No.**	**Actual No.**
Energy: (above minimum level)			
Number of formal households with conventional electricity meters (at least min. service level)	1682,00	1795,00	1233,00
Number of formal households with prepaid electricity meters – (min. service level)	14251,00	16820,00	17923,00
Minimum Service Level and Above sub-total	15933,00	18615,00	19373,00
Minimum Service Level and Above Percentage	99,00%	99,03%	99,02%
Energy: (below minimum level)			
Number of informal households with electricity conventional electricity meters (< min. service level)	0,00	0,00	0,00
Number of informal households with prepaid electricity meters - (< min. service level)	161,00	182,00	191,00
Other energy sources			
Below Minimum Service Level sub-total	161,00	182,00	191,00
Below Minimum Service Level Percentage	1,00%	0,97%	0,98%
Total number of households	16094,00	18797,00	19564,00

The table below indicates the electricity delivery levels below the minimum.

Table 99: Electricity Service Delivery Levels Below the Minimum

Households - Electricity Service Delivery Levels below the minimum			
Description	**2022/23**	**2023/24**	**2024/25**
	Actual No.	**Actual No.**	**Actual No.**
Formal Settlements			
Number total households with electricity	15933,00	18615,00	19373,00
Number of households without electricity	161,00	182,00	191,00
Proportion of households below minimum service level	1,01%	0,98%	0,99%
Informal Settlements			
Total households	161,00	182,00	191,00
Households below the minimum service level			
Proportion of households below the minimum service level	0,00	0%	0%

Capital Expenditure

The electricity services section has spent 79,94% of the final adjustment budget on electrical projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the electricity services section as at 30 June 2025.

Table 100: Capital Expenditure 2024/2025: Electricity Services

Capital Expenditure Year 2024/2025: Electricity Services				
Capital Projects	**2024/2025**			
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**
Total All	R5 243 478,00	R17 889 052,00	R14 299 972,31	172,72%
Replace Safety Equipment - Electrical Services	R150 000,00	R474 231,00	R253 879,82	69,25%
Solar at Municipal buildings	R150 000,00	R150 000,00	R72 803,68	-51,46%
New Elect Connections	R400 000,00	R400 000,00	R349 350,40	-12,66%
Replace 66Kv Transformers at Robertson Main Substation	R0,00	R800 000,00	R0,00	0,00%
LM High Mast Lighting	R0,00	R434 783,00	R434 783,00	0,00%
LM High Mast Lighting	R0,00	R200 000,00	R16 312,00	0,00%
Electrification Bonnievale Boekenhoutskloof	R0,00	R2 937 533,00	R852 714,12	0,00%
Replacement and Repairs Network	R2 000 000,00	R9 949 027,00	R9 776 651,29	388,83%
Electrification Bonnievale Boekenhoutskloof-INEP	R2 543 478,00	R2 543 478,00	R2 543 478,00	0,00%

Operating Expenditure

Table 101: Financial performance 2024/2025: Electricity services

Financial Performance Year 2024/2025: Electricity Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 592,520,416,00	-R541,274,567,99	-R 603,710,454,67	1,85%
Expenditure:				
Employees	R 23,904,868,00	R 23,243,089,73	R 23,650,284,74	-1,08%
Repairs and Maintenance	R 564,501,00	R 4,229,315,03	R 4,210,682,46	86,59%
Other	R 549,427,794,00	R554,095,046,02	R 612,389,505,04	10%
Total Operational Expenditure	R 573,897,163,00	R581,567,450,78	R 640,250,472,24	10,36%
Net Operational Expenditure	-R 18,623,253,00	R 40,292,882,79	R 36,540,017,57	150,97%

Employee Statistics

The electricity services Section has 51 posts on the organisational structure approved by the Council and the section had a 9,52% vacancy rate at the end of the 2024/2025 financial year.

Table 102: Employees: Electricity services

Employees: Electricity Services					
Job Level	2023/2024	2024/2025			
	Employees	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	30	33	32	1	3,03%
4 - 6	3	8	7	1	12,50%
7 - 9	5	5	5	0	0,00%
10 - 12	12	15	12	3	20,00%
13 - 15	0	1	1	0	0,00%
16 - 18	1	1	0	1	100,00%
19 - 20	0	0	0	0	0,00%
Total	51	63	57	6	9,52%

Comment on electricity services performance overall (Major projects or efficiencies achieved by electricity services during the year under review)

The Electrical Engineering Services department faced significant pressure in meeting the growing electricity demand within the Langeberg Municipal area, especially as Eskom's capacity to supply additional power remains constrained due to transmission line limitations. In addition, the infrastructure is aged resulting in frequent failures as well as constant vandalism (damage to assets e.g. street light poles) and criminal activities (e.g. cable theft), putting strain on the budget and available funding. The capital project "Replacement and Repairs Network" consisted of various strategic network upgrades and strengthening initiatives as part of the implementation of the Electrical Master Plan.

The main achievements in 2024/2025 financial year were the following:

- Completion of electrification of Boekenhoutskloof residential area, with INEP grant funding
- Change of one of the main lines from Copper to Aluminium cable
- Install solar systems at some municipal buildings
- Plan and execute an Automated Meter Reading (AMR) pilot project for bulk users
- Confirm the technical specification and start the fabrication of a new 66kV transformer (roll-over of funding to the next financial year will be done for completion of this project)
- Approval of wheeling policy
- Execute a pilot wheeling project
- Payment of deposit for extra 3MVA from Eskom

Challenges within the electricity services section:

Electrical Engineering Services had a challenging year with the resignation of the Manager in September 2024. The Director of Engineering Services is acting as Manager of Electrical Engineering Services until a new Manager is appointed. This position is essential when considering that electrical supply is one of the key services for the well-being of a municipality, including normal living needs, effective business operation, and economic growth. It was advertised 3 times. Interviews took place but no appointment was made. The search for the appropriately qualified and experienced person will continue. The secretary at Electrical Engineering Services was also successful in her application for the position of Personal Assistant to the Director of Engineering, which happened in March 2025. An internal appointment was fortunately made in June 2025.

The following is a summary of the challenges that are experienced:

- Theft of overhead cables by a criminal syndicate as appropriate vehicles and equipment is used. Continuity of electricity supply is threatened by repeated copper line theft.
- The theft and vandalism of electrical infrastructure is a concern that drains municipal resources, reducing funds to maintain, upgrade and replace equipment.
- Electrical losses are increasing and are lately above the target of 7.5% with illegal connection as a main contributor.
- Unsafe connections and distribution in informal Insufficient areas (extensions over streets)
- Insufficient electrical capacity for new electrification.
- Conductors in Bonnievale require upgrading.
- Upgrading of distribution in Ashton & Zolani.
- Insufficient streetlights, especially at intersections and corridors.
- The ageing electrical infrastructure poses a risk to service delivery.
- Aging vehicles is a serious challenge as the workforce cannot operate without vehicles.

Set out measures to be taken to improve performance or challenges:

Electrical Engineering Services is planning to effectively address the electrical challenges and needs of Langeberg Municipality. The correct approach is important for long-term service delivery and electricity supply with a growing demand including the ability to provide electricity on a 24/7 basis. The use of professional services, available software and latest technologies are essential considerations for future improvement and growth.

The following as a summary of what Electrical Engineering Services are planning to do and are working on:

- Do a grid hosting capacity study which is needed for any change, upgrade, and expansion.
- Investigate options to increase electricity supply, including solar and BESS (battery energy storage system).
- Consider a tender for IPP towards the increase of electrical supply capacity.
- Consider a tender for BESS system to increase available electricity through peak shaving and arbitrage.
- Update and implementation of Electrical Master plan.
- Investigate the use of heat pump technology for water heating as it consumes 80% less power than electrical geysers.
- Install the 66kV transformer in Robertson.

- Improve Bonnievale distribution to Boekenhoutskloof low-income residential area.
- Investigate options to convert existing conventional meters to Smart Prepaid meters.
- Complete AMR for all bulk customers.
- Define the SCADA strategy for the future and upgrade SCADA system.
- Reduce electrical losses in all possible ways.
- Reduce unsafe and illegal connections.
- Vehicle procurement.
- Electrification of Robertson Heights.
- The infrastructure is systematically being upgraded/replaced as budget allows, to ensure continued operation and service delivery.
- Repair and replace the network (ageing infrastructure).
- Replace oil insulated switchgear (ongoing).
- Replace copper overhead lines to prevent theft.
- Audit electrical meters to minimise losses.
- Complete solar power at municipal buildings.
- Regular maintenance of current infrastructure.
- Replacement of safety equipment.
- Establishment of new electrical connections.
- Installation of streetlights around transport corridors and intersections.

The Municipality has embarked on a process to investigate, evaluate and procure alternative generation capacity, preferably from renewable sources. SALGA is providing guidance for the effective execution and the improvement of energy resilience of the Municipality. The Municipality is collaborating with the community and engaging private sector security to limit theft and vandalism to electrical infrastructure. An action plan to reduce illegal and unsafe connections will be implemented early in the next financial year.

3.4 SOLID WASTE MANAGEMENT

Highlights and Summary

The key responsibility of this department is to deliver a sustainable waste management service to keep areas clean and free of illegal dumping. Primary focus areas are the collection and disposal of waste, area cleaning, street cleaning, preventing waste and pollution.

Other responsibilities include:

- Provision and servicing of street litter bins.
- Litter picking and clearing of illegal dumping.
- Cleaning hawker areas.
- Overseeing and/or facilitating various cleaning programmes.

The 4th generation Integrated Waste Management Plan (IWMP) has been completed and the Integrated Waste Management By-law, which focuses on strategies to mitigate illegal dumping, has been reviewed. Its goal is the transformation of the current methodology of waste management, i.e., collection and disposal, to a sustainable practice focusing on waste avoidance and environmental sustainability.

Service Statistics

The table below indicate the different solid waste service delivery levels per household.

Table 103: Solid waste service delivery levels

Solid Waste Service Delivery Levels		Households		
Description	Ref	2022/23	2023/24	2024/25
		Actual No	Actual No	Actual No
olid Waste Removal: (formal households) Removed at least once a week (wheelie bins)		14949,00	16802,00	16260,00
Minimum Service Level and Above sub-total		14949,00	16802,00	16260,00
Minimum Service Level and Above percentage		98,97%	99,05%	98,99%
Solid Waste Removal: (informal households) Removed less frequently than once a week		155,00	161,00	166,00
Using communal refuse dump		0,00		
Using own refuse dump		0,00		
Other rubbish disposal		0,00		
No rubbish disposal		0,00		
Below Minimum Service Level sub-total		155,00	161,00	166,00
Below Minimum Service Level percentage		0,01	0,01	0,01
Total number of households		15104,00	16963,00	16426,00

The table below indicates the solid waste service delivery levels below the minimum.

Table 104: Solid Waste service delivery levels below the minimum

Households – Solid Waste Service Delivery Levels below the minimum			
Description	2022/23	2023/24	2024/25
	Actual No	Actual No	Actual No
Formal Settlements			
Total households	14949	16802	16260
Households below minimum service level	155	161	166
Proportion of households below minimum service level	1,04%	0,96%	1,02%
Informal Settlements			
Total households	155	161	166
Households are below minimum service level	0	0	0
Proportion of households below minimum service level	0,00%	0,00%	0,00%

Capital Expenditure

The waste management services section has spent 85,80% of the final adjustment budget on waste management projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the waste management services section as at 30 June 2025.

Table 105: Capital expenditure 2024/2025: Solid Waste management services

Capital Expenditure Year 2024/2025: Solid Waste Management Services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R5 300 000,00	R5 300 000,00	R4 547 213,00	-14,20%
Upgrading of Robertson Transfer station – Roof	R2 500 000,00	R2 500 000,00	R2 100 000,00	-16,00%
Replace Roll on Roll off Truck	R1 900 000,00	R1 900 000,00	R2 362 483,00	24,34%
Upgrading of Public Drop Off McGregor	R900 000,00	R900 000,00	R84 730,00	-90,59%

Operating Expenditure

Table 106: Financial Performance 2024/2025: Solid Waste Management Services

Financial Performance Year 2024/2025: Solid Waste Management Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R40,231,736,00	-R51,237,696,00	-R48,917,908,74	17,76%
Expenditure:				
Employees	R17,426,989,00	R17,516,989,67	R 18,470,863,63	5,65%
Repairs and Maintenance	R 1,297,256,00	R 2,902,541,04	R 2,446,370,07	46,97%
Other	R 11,156,278,00	R23,543,125,43	R 20,972,373,36	46,80%
Total Operational Expenditure	R 29,880,523,00	R43,962,656,14	R 41,889,607,06	28,67%
Net Operational Expenditure	-R 10,351,213,00	-R 7,275,039,86	-R 7,028,301,68	-47,28%

Employee Statistics

The solid waste management services section has 88 posts on the organisational structure approved by the Council and the section had a 1,14% vacancy rate at the end of the 2024/2025 financial year.

Table 107: Employees – Solid waste management services

Employees: Solid Waste Management Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 – 3	59	59	0	0,00%
4 – 6	21	21	0	0,00%
7 – 9	5	4	1	20,00%
10 - 12	2	2	0	0,00%
13 - 15	0	0	0	0,00%
16 - 18	1	1	0	0,00%
19 - 20	0	0	0	0,00%
Total	88	87	1	1,14%

Table 108: Table Annual reporting on the implementation of the Municipality's IWMP

Reporting on the Implementation of the Municipality's Integrated Waste Management Plan (IWMP): 2024/2025								
IWMP Goal	Description of Activity for Implementation	Activity implementation score (yes = 1, n=0, partial =0,5)	Actions undertaken	If not implemented – indicate reasons	Planned budget (R)	Actual expenditure (R)	Person/s Responsible for Monitoring	Frequency of Monitoring (Annually, Biannually, Quarterly, Monthly, Weekly, Daily)
Goal 1: Effective solid waste service delivery	- Appoint a service provider to conduct a community survey to identify the exact number and location of households not receiving waste collection services. -Plan and budget for effective (and appropriate) waste management service delivery based on the outcomes of the survey.	0	Implementation is scheduled for the upcoming implementation periods.	Funding restrictions to conduct a detailed study.	N/A	N/A	GM Slingers	Annually
Goal 1: Effective solid waste service delivery	Review and update the collection schedule to ensure efficient and cost-effective waste collection through route optimisation with the least possible unproductive travelling.	1	The waste management team reviews collection routes annually. Implementation to continue annually.	N/A	N/A	None	GM Slingers	Annually

Goal 1: Effective solid waste service delivery	Identify illegal dumping hotspots and add receptacles at these areas. The waste management officer should assess potential reasons causing the prevalence of illegal dumping by way of the following: -Identify illegal dumping hotspots. -Making key observations. -Conduct brief community surveys and interviews. -Identify the stream of waste (and where possible potential sources) that is predominant at the illegal dumping sites. -Provide appropriate infrastructure ensuring user-friendly waste disposal facilities – e.g. ramps allowing the emptying of wheelbarrows and wheelie bins into skips, even by children and the elderly. -Monitor and empty skips as required to prevent overfilling and waste subsequently being put on fire. -Launch waste awareness campaigns to educate the community on proper waste management and disposal practices.	1	Hotspots have been identified, and sufficient teams/manpower are available to address. The municipality submits monthly illegal dumping reports to the DEADP detailing hotspots. Annual awareness campaigns occur to inform the public. Newsletters address illegal dumping and provide information on proper waste disposal (Refer to Annexure 1). Note that this is ongoing and implementation will not cease after 2022 as indicated in the IWMP schedule.	N/A	N/A	None	GM Slingers	Annually
Goal 1: Effective solid waste service delivery	-Evaluate waste collection vehicles to ensure that they remain reliable, cost-effective and efficient. -Ensure that daily routine inspections be done on vehicles before waste collection commences. -Undertake preventative maintenance on vehicles where appropriate. -Plan and budget for future fleet, plant and equipment requirements allowing for routine replacement of vehicles that are not reliable. -Ensure that the landfill used for disposal is equipped with plant and tow cables to assist vehicles stuck in mud and do not allow waste collection vehicles to be pushed by bulldozers or landfill compactors. -Have access to backup vehicles under all circumstances.	1	A new roll-on roll-off truck was purchased. Implementation of this goal is continuous and will be implemented without an end date.	N/A	R 1 900 000,00	R 2 362 483,00	GM Slingers	Annually

Goal 2: Promote waste minimisation and recycling	-Conduct a survey to evaluate the participation rates of the separation at source programme of all areas; focusing on income areas where most recyclable material is generated. -Provide public recycling drop-off facilities in secured areas and have material removed regularly to prevent overflowing containers. -Establish buy-back centres in low-income areas. -Implement recycling competitions and other awareness programmes at schools. -Facilitate for municipalities to ringfence avoided landfill disposal costs for allocation to recyclers providing evidence of waste diverted from landfill.	1	The Ashton MRF is operational, and the Municipality provides clear bags for recyclables for free to households. The mobile swopshop is a success and visits more schools regularly.	N/A	N/A	N/A	GM Slingers	Annually
Goal 2: Promote waste minimisation and recycling	-Identify potential applications and markets for processed organic waste diverted from landfills. -Undertake a cost-benefit study to determine the financial viability of the alternative processing options. -Draft a plan documenting the initiatives to reduce organic waste sent to landfills the municipality can also review the Department Organic Waste template for guidance.	0,5	The draft OWDP item served before an Ordinary Meeting of Council on 28 February 2024, and the plan was approved by Council. At this stage, the budget requirements cannot be determined until a feasibility study is concluded in terms of OWDP implementation. The outcome of such a study will inform the budget requirements. This initial OWDP compiled for the LLM needs to be updated once the financial viability has been finalised to reflect the various suggested feasibilities and communication strategies required to formalise this plan and start implementation.	N/A	N/A	None	GM Slingers	Annually

Goal 2: Promote waste minimisation and recycling	-Review collection fleet and determine the need for new trucks to collect garden refuse bags. -Attract private sector interest in either setting up businesses for the processing and sale of organic waste independently, or alternative in PPP's. -Facilitate for municipalities to ringfence avoided landfill disposal costs for allocation to processors providing evidence of waste diverted from landfill. -Promote and market increased use of compost instead of chemical fertilisers. -Educate the communities and farmers on at-source composting.	1	The municipality implements chipping and composting. Further implementation will occur after finalisation of the OWDP (previous item)	N/A	R 607 083,00	R 753 342,00	GM Slingers	Annually
Goal 3: Ensure safe integrated management of hazardous waste	-Provide household hazardous waste containers at the public drop-off facilities and have such waste collected and disposed of by a legally compliant contractor. -Create public awareness about the environmental impact of inappropriate hazardous waste disposal, as well as any alternative collection and disposal systems available to them.	0,5	Public awareness is done, and provision of containers is scheduled for upcoming years as allowed by the IWMP schedule.	N/A	N/A	None	GM Slingers	Annually
Goal 3: Ensure safe integrated management of hazardous waste	-Identify major hazardous waste generators in the LLM and determine the types and volumes of hazardous waste generated. -Ensure that appropriate facilities are available for the safe storage, bulking, transport, and disposal of hazardous waste generated by industry. -Monitor the registration of and regular accurate reporting by major hazardous waste generators in the LLM.	1	Initial sources and quantities were identified with the IWMP development and is contained in the IWMP report. Implementation to continue.	N/A	N/A	None	GM Slingers	Annually
Goal 4: Improved waste education and public awareness	-Appoint a team to establish a plan for the implementation of waste awareness campaigns in the LLM. -Empower officials from relevant authorities for the monitoring and prosecution of polluters.	1	Mr Slingers and his delegated team are responsible. Note that implementation will continue beyond 2023.	N/A	N/A	None	GM Slingers	Annually

Goal 4: Improved waste education and public awareness	-Provide ongoing waste awareness campaigns for the public. -Provide waste minimisation education material on the monthly municipal bill. -Promote recycling and make the public aware of appropriate recyclable material drop-off facilities. -Launch recycling competitions at schools. -Place recycling information on notice boards at shops.	1	Schools are approached and educated as well as being actively involved such as the clean-up campaigns and the mobile swopshop.	N/A	N/A	None	GM Slingers	Monthly
Goal 4: Improved waste education and public awareness	-Initiate community-based waste management education and awareness programmes for rural councillors and communities. -Budget and ensure personnel in the waste management department go for regular training to ensure compliance and enforcement of waste management acts, regulations, and strategies. -Ensure that both public and private sector staff are appropriately trained for their respective jobs and that they attend refresher courses.	1	Training was done on waste management as per the municipality's Skills Development Plan.	N/A	Forms part of the municipality's Skills Development Plan.	N/A	GM Slingers	Monthly
Goal 4: Improved waste education and public awareness	-Send relevant officials on formal training courses (training the trainers) to ensure they are well equipped to train fellow staff members as well as the public on appropriate hazardous waste management. - Provide educational material to ensure that households are made aware of the effect of household hazardous waste. -Provide guidelines to households on how to properly dispose of hazardous waste at appropriate facilities provided and maintained by the LLM.	0,5	Information on hazardous materials and effects on food was included and distributed in the Langeberg newsletter.	N/A	N/A	None	GM Slingers	Annually

Goal 5: Ensure sound budgeting for integrated waste management	-Undertake a survey to determine the staff complement required and adjust the organogram accordingly. - Reallocate redundant staff to alternative positions where suitable trained and experienced to fill such positions. - Provide alternative training where feasible. - Fill vacant positions with suitable qualified and experienced staff. - Ensure for sound budgeting to fill vacancies in waste management department as per the finally approved organogram.	1	Annual review of the organogram/staff compliment takes place, and most vacant positions have been filled. Implementation to continue.	N/A	N/A	None	GM Slingers	Monthly
Goal 5: Ensure sound budgeting for integrated waste management	-Budget and plan for the rehabilitation of the McGregor landfill site. - Budget and plan for the closure and rehabilitation of the Montagu landfill site. -Appoint suitable qualified consultants and contractors to execute the work as per the contract amount and within the required timeframes.	1	External consultants have been appointed to compile the annual closure cost provisions report which indicates the latest expected rehabilitation costs of all landfills in the municipality. Note that implementation of this goal will be beyond the years indicated in the IWMP schedule.	N/A	N/A	None	GM Slingers	Annually
Goal 5: Ensure sound budgeting for integrated waste management	- Appoint suitable qualified consultants to design and plan the new MRF at the Ashton transfer station. - Budget and appoint a suitable qualified contractor for the construction and commissioning of the new MRF at the Ashton transfer station.	1	Construction of the new MRF was completed during the previous evaluation period.	N/A	N/A	N/A	GM Slingers	Annually
Goal 5: Ensure sound budgeting for integrated waste management	-Appoint a service provider to conduct a cost benefit analysis (feasibility) study to evaluate the effect that the disposal at the new regional landfill site in Worcester, together with associated transfer and transport costs, will have on the waste management operational costs.	1	The Municipality has had various engagements and meetings with consultants regarding use of the regional facility when it becomes operational.	N/A	N/A	None	GM Slingers	Annually

Goal 6: Improve regulatory compliance	-Approve and promulgate the by-laws. -Enforce the by-laws.	1	The new by-laws were published on 11 March 2022. Enforcement is ongoing.	N/A	N/A	None	GM Slingers	Annually
Goal 6: Improve regulatory compliance	-Review all landfill waste management licences to establish external audit dates. -Continue to conduct internal audits on a quarterly basis. -Appoint an external consultant to conduct annual external audits at all waste management facilities. -Undertake routine maintenance and based on recommendations from specialists, implement mitigating measures where required.	1	Consultants were appointed to conduct the required external audits. The external auditing took place as required. Internal auditing is done as required.	N/A	R 250 000,00	R 159 972,38	GM Slingers	Annually
Goal 6: Improve regulatory compliance	-Implement a system to accommodate and manage the waste pickers at the Ashton landfill site. -Implement waste separation at source where possible for recyclable waste not to be directed to landfills for recovery from source. -Develop a plan to budget for management of waste pickers. The plan should include provision of PPE, reporting to the waste officer/security, and assistance with the selling of recyclable materials. -Work with SMMEs and informal recyclers to offer an opportunity to further divert recyclables, while stimulating job creation. Community based organisations can also be approached.	0,5	The Ashton MRF is operational and separation at source is implemented.	N/A	N/A	None	GM Slingers	Annually
Goal 6: Improve regulatory compliance	- Appoint a suitable qualified consultant to assist with closure and rehabilitation of existing unlined cells, and development of new lined cells in accordance with the relevant legislation.	1	Completed previously. Further possible expansion planned for upcoming implementation years.	N/A	N/A	N/A	GM Slingers	Annually
Goal 7: Improve waste information management	-Ensure recycling company reports mass correctly. -Once the MRF is established next to the Ashton transfer station, develop recording system to ensure mass is captured correctly.	1	Completed previously.	N/A	N/A	None	GM Slingers	Completed

Goal 7: Improve waste information management	-Ensure all organic waste and garden refuse is recorded correctly upon arrival at the Robertson composting facility. -Record mass of compost sold to farmers.	1	Recorded and reported to IPWIS.	N/A	N/A	None	GM Slingers	Monthly
Goal 7: Improve waste information management	Implement an effective communication system: -Place an advert in the local paper instructing organisations to register. -Make registration forms available on the website. -Develop a database of industries operating in the LLM and track the registration and reporting status issue written notifications to the organisations that are not registered or reporting accurately.	0	Implementation to follow in upcoming implementation periods as allowed for in the IWMP schedule.	N/A	N/A	None	GM Slingers	Monthly

Actual budget expended on implementing the IWMP	R 3 275 797,38

Total number of actual activities implemented	20
Total number of activities required to be implemented as per the IWMP	24
Implementation score	83%

Comment on Solid Waste Management services performance overall (Major projects or efficiencies achieved by Solid Waste Management services during the year under review):

Waste Material Recovery Facility (MRF) Achieved Remarkable Milestone:
As part of Langeberg Municipality's commitment to sustainability and environmental responsibility, the R19 million Waste Material Recovery Facility (MRF) was opened for operation in May 2024. The facility has already delivered a high return on investment, generating R 1 519 320,00 through the sorting, baling, and sale of recyclable materials, a remarkable achievement.

The revenue generated is reinvested into the municipal budget, addressing critical infrastructure and service delivery priorities identified in the municipality's Integrated Development Plan (IDP). Since its inception, the MRF has created 26 jobs, including 24 temporary general workers, one temporary supervisor, and one forklift operator. This dedicated team, together with the support of our community in providing household and business recyclables, has enabled Langeberg Municipality to sort and bale over 1 464.42 tons of recyclable materials since May 2024, far exceeding the initial target of 100 tons per month. As a municipality, we are committed to reducing, reusing, and recycling waste to minimise the amount of waste reaching our landfill sites.

The MRF is located next to the transfer station on Abattoir Weg in Ashton and serves as a public drop-off point for the entire Langeberg Municipality, where residents can bring all recyclable materials. Additionally, the municipality collects recyclables from households and businesses on designated waste collection days. These recyclables are then transported to the MRF for sorting, baling, and distribution to companies that use them as raw materials for manufacturing new products.

Illegal Dumping and Littering:

Hotspots have been identified, and sufficient teams/manpower are available to address illegal dumping. The municipality submits monthly illegal dumping reports to the DEADP detailing hotspots. Annual awareness campaigns occur to inform the public. Newsletters address illegal dumping and provide information on proper waste disposal.

ILLEGAL DUMPING: REPORT IT. STOP IT.

Illegal dumping continues to impact the cleanliness and health of our communities. But when residents speak up, change happens.

After reporting a dumping issue in Ashton, Ms Sugene Gallant shared her appreciation:
"I would like to extend my sincere thanks for the excellent service and quick response I received. I truly appreciate your professionalism and efficiency. I'm very satisfied and impressed with how smoothly everything was handled."

HELP KEEP LANGEBERG CLEAN:

📞 Emergency Number: 0860 88 11 11
📧 Email: complaints@langeberg.gov.za
💬 WhatsApp: 065 211 7822
📲 Collab Citizen App: https://onelink.to/jjzt2k

The minimum fine for illegal dumping is R1 000 — but it could go up to R3 000. See it? Report it. Let's protect our public spaces together.

LANGEBERGER | APRIL 2025

ILLEGAL DUMPING IS A CRIMINAL OFFENCE

CLICK HERE TO READ IN AFRIKAANS AND ISIXHOSA

Langeberg Municipality urges all residents to take a stand against illegal dumping to protect our environment and community. Dumping waste illegally harms our surroundings and leads to high cleanup costs, which ultimately burden taxpayers.

What Is Illegal Dumping?
Illegal dumping happens when people discard waste in open spaces, on sidewalks, or in stormwater channels instead of using proper disposal sites. This practice destroys plant and animal life, contaminates soil, and worsens our already limited water supply.

How You Can Make a Difference

- Dispose of waste responsibly by using legal dumping sites.
- Keep waste with you until you can dispose of it properly.

Teach the Next Generation
Parents play a key role in raising awareness. Teach children early that littering is not only harmful but also against the law. Cleaner neighbourhoods mean healthier, happier communities for everyone.

Hold Offenders Accountable
Langeberg Municipality's Law Enforcement Unit investigates illegal dumping and issues penalties. If you provide details about an offender, such as their identity or evidence of their actions, the municipality can act. Fines for illegal dumping range from R1,500.00 to R3,000.00, depending on the case.

Report Illegal Dumping
Illegal dumping often goes unnoticed because it isn't reported. Together, we can change that. If you spot someone dumping waste unlawfully:

- Write down key details, such as their address or vehicle registration number.
- Take photos as evidence, if it's safe to do so.
- Report incidents to Langeberg Municipality's 24/7 Emergency Call Centre at 0860 88 1111 or email complaints@langeberg.gov.za.

By disposing of waste responsibly and reporting incidents, you're helping create a cleaner, safer Langeberg. Let's work together to protect our environment and improve our quality of life.

The municipality employed the following temporary workers:

Cleaning of Robertson (Nkqubela, Droeheuwel & Dorpsig, Burnholme, Panorama & Extention 15, Moreson and CBD Area)

- 4 x Temporary Supervisor
- 40 x Temporary General Workers

Cleaning of Ashton (Cogmanskloof and Conradie Dorp & Zolani)

- 2 x Temporary Supervisor
- 18 x Temporary General Workers

Cleaning of Montagu (Ashbury & Ou Woongebied and Bergsig)

- 2 x Temporary Supervisor
- 18 x Temporary General Workers

Cleaning of Bonnievale (Happy Valley, Mountain View & Informal Area)

- 2 x Temporary Supervisor
- 14 x Temporary General Workers

Cleaning of McGregor

- 1 x Temporary Supervisor
- 6 x Temporary General Workers

Swop Shop Project:

The mobile Swop-shop established in 2023 has gained traction and is regularly visiting schools and has to date collected 10 350 kg of recyclables with over 5000 students participating.

THE LANGEBERGER

INTERNAL NEWSLETTER OF THE LANGEBERG MUNICIPALITY
APRIL 2025

MOBILE SWOP-SHOP PROJECT GAINS MOMENTUM IN LANGEBERG

Since its launch on November 30, 2023, the mobile Swop-Shop project has made significant progress in the Langeberg region. The Langeberg Municipality, in collaboration with Broadlake, MMA Recruitment, and volunteers from Robertson Angels, kicked off the project with its first outreach at Dagbreek Primary School in Robertson.

What began as a trial phase has now expanded to include De Villiers Primary School, Logos Christian School, and the Herberg Children's Home. Soon, Vergesig Primary School will also join the initiative, pending confirmation of a suitable date.

To date, an impressive 10,350 kg of recyclable waste has been collected, thanks to the enthusiastic participation of 5,173 students. These learners have embraced the project by regularly bringing in bags of recyclable materials, demonstrating a strong commitment to protecting the environment.

The Swop-Shop operates on a bi-monthly schedule, visiting a different participating school every two weeks. On outreach days, the Langeberg Municipal Waste Department collects the recyclable materials and transports them to the Materials Recovery Facility in Ashton. There, the materials are sorted into categories: glass, paper, cardboard, plastic, and tin for appropriate disposal or repurposing.

This innovative initiative not only helps reduce waste and alleviate pressure on overflowing landfills but also empowers learners to become environmental ambassadors. As an added incentive, students receive small gifts from the Swop-Shop in exchange for the recyclables they bring in.

Community members are encouraged to get involved by donating items to the Swop-Shop, which is a registered Non-Profit Company (NPC).

For more information, please contact:

- Glenn Slingers at 023 616 8000, gslingers@langeberg.gov.za
- Dawie J van Rensburg at 083 286 2569, dawie.vrensburg@gmail.com

Other notable initiatives include:

- A successful school recycling challenge promoting innovation and environmental awareness among students.
- Comprehensive street cleansing and illegal dumping interventions across all municipal towns, supported by dedicated teams and equipment to maintain cleanliness and public health.
- Meaningful community volunteer activities such as Mandela Day clean-ups, demonstrating strong public private partnership and community spirit

Mandela day: community spirit Shines Bright in Langeberg:

In Robertson, over 800 residents participated in various volunteer activities, including picking up rubbish at designated sites, assisting at community soup kitchens, and setting up pop-up swap shops. The clean-up project was driven by the Langeberg Christian Commerce Community Network, with support from the Langeberg Municipality, South African Police Service, Secunet, Panorama Soup Kitchen, Môreson Soup Kitchen, AGS Church, and AFM Nkqubela Church. Residents conducted clean-ups in Môreson, Droeheuwel, Dorpsig, Panorama, Extension 15, and Nkqubela, collecting waste that was responsibly sent for recycling. As an incentive, participants could swap points earned for each rubbish bag filled with clothing, blankets, toys, or food items at the pop-up swap shop.

Street Cleansing

The Municipality uses funds from its own operational budget to appoint workers to do street cleansing on a weekly basis throughout all towns in the Municipality. There is a dedicated team to clear illegal dumping as soon as it is reported, and a front-end loader and two tipper trucks are available to collect and transport the illegal dumping to the Ashton Landfill for disposal.

Public clean-ups are regularly organised and involves ward councillors and the public.

Challenges within the solid waste management services section

- High cost of non-compliance and Rehabilitation of Waste Disposal Facilities,
- Growing informal settlements and Backyard dwellers,
- Waste collection in areas with inadequate infrastructure (Informal Areas),
- Misuse and theft of wheelie bins. An increase in the reporting of stolen has been noticed during this year,
- High cost for the transportation and disposal of waste to the Regional Waste Disposal Facility in Worcester,
- The closure, decommissioning and rehabilitation and construction of the McGregor Historical Waste Disposal Facility,
- Shortage of Landfill airspace,
- Illegal pickers at Ashton WDF and wheelie bin pickers,
- To increase green waste and food waste diversion from WDF's,
- Illegal dumping and littering of waste,
- A lack of hazardous waste facilities,
- Lack of Law Enforcement - (IWM By-law: 11 March 2022),
- Vandalised Waste Infrastructure,
- Ageing Fleet,
- Logistics, financing, and disposal at the regional CWD facility,
- Bessieskop WDF – requires height verification,
- Mc Gregor – High Rehabilitation and closure cost.

Set out measures to be taken to improve performance or challenges:

- A need to review Solid Waste Management organogram.
- Installed handrail at the open side of the elevated platform Transfer station - Health and Safety Non-Compliances.
- Compilation of IWM Annual Report and Landfill Closure Provision Annual Report.
- Conduct external landfill audits as per landfill license requirements.
- Install Groundwater Boreholes at Ashton, Montagu, and Bonnievale Waste Disposal facilities.
- Replace some of our ageing 19m³ Waste Compacting Compactors.
- Conduct a feasibility study in terms of Organic Waste Diversion Plan for implementation.
- Expansion of Swop Shop project to more schools in high-littering areas.
- Waste picker integration – The creation of a formally planned recycling system that values and improves the present role of waste pickers, builds on the strengths of their existing system for collecting.
- Develop a publicising program to encourage residents to put out recycling bags if they are full.
- Transportation of waste in containers to the Worcester Regional Waste Disposal Facility.
- Appoint suitable service providers to assist with clearing of illegal dumping, open spaces, sidewalks, and stormwater channels in the Langeberg Municipality.
- Improve hazardous and electronic waste awareness by providing educational material to households to make them aware of the effect of household hazardous waste.
- Upgrading of Robertson Transfer station – Roof.
- Upgrading of Mc Gregor drop off facility.
- Purchasing an additional skip truck to improve service delivery.
- The closure, decommissioning, rehabilitation, and construction of the McGregor Historical Waste Disposal Facility.
- The Supply and Installation of H25 Bailer at the Ashton New MRF.
- The Installation of Misting System at the Ashton New MRF.
- Upgrading of Transfer station (Robertson & Montagu).

3.5 HOUSING SERVICES

The Constitution of the Republic of South Africa states that every citizen has the right to access adequate housing and that the state must take reasonable legislative and other measures within its available resources to achieve the progressive realisation of this right. Though housing is a National and Provincial mandate Langeberg Municipality continues to collaborate with these spheres of government to find amicable solutions to address its housing backlog. The municipality facilitates the development of sustainable regional land use, and economic, spatial, and environmental frameworks that will support and guide the development of a diversified, resilient, and sustainable district economy. Rapid growth in informal housing remained an increasing challenge in 2024/2025. Limited housing opportunities, increased patterns of immigration, spikes in illegal occupation and land invasion put additional pressure on our growing housing backlog and service delivery.

Table 109: Housing backlog

Housing Backlog		
Town	**Number of Applicants on the Housing Database List**	**Date of First Application**
Ashton	1 653	20/03/1985
Zolani	1 742	20/03/1985
Bonnievale	2 804	17/08/2001
McGregor	1 103	09/09/2001
Montagu	1 610	11/07/1987
Nkqubela	2 780	17/09/2001
Robertson	3 616	22/05/2001
Other	170	
Total	15 478	

Table 110: Overview of Informal Neighbourhoods within Langeberg Municipality

Settlement Type	Households	Serviced	Not Serviced
Informal settlements			
Nkanini Nkqubela	1 217	0	1 217
Kanana Nkqubela	505	505	0
Small Nkanini (Lawaai)	118	0	118
Behind Môreson Heyl Gronde, Robertson North	190	0	190
Keurkloof/ Oppie Koppie/ Droëheuwel, Robertson North	615	0	615
Gravelgat, Robertson North	45	0	45
McGregor	38	32	6
Boekenhoutskloof, Bonnievale	647	577	70
Riemvasmaak Cogmanskloof, Ashton	130	0	130
Duiwels Piek, Ashton	29	0	29
Nkandla 1, Zolani, Ashton	473	0	473
Karpad, Zolani, Ashton	164	0	164

Settlement Type	Households	Serviced	Not Serviced
Informal settlements			
Mandela Square, Montagu	248	0	248
Mountain View, Montagu	100	0	100
Van Wyk Street, Montagu	20	0	20
Total	4 539	1 105	3 434
Source: Langeberg Municipality department: Human Settlements Administration			

Capital Expenditure

The housing services section had no capital projects for the 2024/2025 financial year.

Table 111: Capital Expenditure 2024/2025: Housing Services

Capital Expenditure Year 2024/2025: Housing Services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R -	R -	R -	0,00%
No capital project				

Operating Expenditure

Table 112: Financial performance 2024/2025: Housing Services

Financial Performance 2024/2025: Housing Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R35,443,723,00	-R45,658,532,00	-R33,556,508,33	-257,94%
Expenditure:				
Employees	R3,537,475,00	R3,472,880,87	R3,240,298,15	-9,17%
Repairs and Maintenance	R0,00	R0,00	R0,00	0,00%
Other	R44,344,217,56	R47,302,441,00	R10,136,542,22	-337,47%
Total Operational Expenditure	R47,881,692,56	R50,775,321,87	R13,376,840,37	-257,94%
Net Operational Expenditure	R12,437,969,56	R5,116,789,87	-R20,179,667,96	161,64%

Employee Statistics

The housing services section has 9 posts on the organisational structure approved by Council and the section had a 0,00% vacancy rate at the end of the 2024/2025 financial year.

Table 113: Employees: Housing Services

Employees: Housing services				
Job Level	2024/2025			
	Posts No.	Employees No.	Vacancies (full-time equivalents) No.	Vacancies (as a % of total posts) %
0 – 3	0	0	0	0%
4 – 6	7	7	0	0%
7 – 9	0	0	0	0%
10 - 12	1	1	0	0%
13 - 15	1	1	0	0%
16 - 18	0	0	0	0%
19 - 20	0	0	0	0%
Total	9	9	0	0%

Table 114: Comment on Housing Services Performance Overall Major Projects or Efficiencies Achieved by Housing Services During the Year Under Review:

Boekenhoutskloof	• Construction of the project was completed in March 2025. • The development comprises 577 serviced sites, of which 568 are designated for residential use and 9 are zoned for business and social amenities. • The project features A-grade infrastructure, including surfaced roads, as well as water, sewer, stormwater, and electrical networks. • The project is currently in its final phase, focused on securing tenure for the beneficiaries.
Outreach Program	• The program was presented in all towns over three weekends during February and March where applicants had the opportunity to verify and update information on the housing database. • 505 applications were updated and verified. • 11 new applications were processed during the outreach.
Title Deeds	• Nkqubela Kenana UISP 7 Transfers. • Nkqubela 172 IRDP 1 Transfers. • Title deed restoration Programme 5 transferred, 35 handed over for transfer and newly signed deeds of sales ready for transfer. • Handed over 68 title deeds.
Housing Consumer Education	• To empower housing consumers to understand their housing rights and • responsibilities, as well as different types of subsidies offered by the government. 162 consumers went through the program

Human Settlement Plan	• The Human Settlement Plan has been reviewed and approved by the Council in February 2025.

Challenges within the housing services section:

Priorities	How challenges were addressed
Illegal land invasion	In February 2025, the Council approved the draft Housing Selection Policy. The court issued four interdicts on high-risk sites, affecting both ongoing and planned housing developments. Annual outreach initiatives are conducted to verify and update applicant information. The Title Deed Restoration Program facilitates the transfer of ownership to beneficiaries of state-financed housing.

FREE BASIC SERVICES

To qualify the occupants in said households earn a combined income of less than R 4 400 per month. In accordance with credit control and debt collection policy, qualifying households are entitled to the following free basic services:

- Provision of 6kl free basic water per indigent household per month
- Provision of free basic sanitation to indigent households per month
- Provision of 50kwh free basic electricity per indigent household
- Provision of free basic refuse removal to indigent households

The table below indicate free basic services delivered per household.

Table 115: Free Basic Services Delivered Per Service

Free basic services delivered per service				
		2022/23	2023/24	2024/25
Serial No	Services	Number of consumers	Number of consumers	Number of consumers
1	Water	6 034	6 234	4 741
2	Electricity	6 040	6 181	4 797
3	Refuse	6 043	6 219	4 712
4	Sewerage	6 033	6 091	4 589

The table below indicates the number of households receiving free basic services.

Table 116: Free Basic Services to Low-Income Households

Free Basic Services to Low Income Households									
	Households earning less than R4 400 per month								
		Free Basic Water		Free Basic Sanitation		Free Basic Electricity		Free Basic Refuse	
	Total	Access	%	Access	%	Access	%	Access	%
2022/23	6 043	6 034	99,85%	6 033	99,83%	6 040	99,95%	6 043	100,00%
2023/24	6 234	6 234	100,00%	6 091	97,71%	6 181	99,15%	6 219	99,76%
2024/25	4 797	4 741	98,83%	4 589	95,66%	4 797	100,00%	4 712	98,23%

The table below indicates the cost to the municipality of free basic services delivered per service.

Table 117: Cost to the Municipality of Free Basic Services Delivered

Financial Performance Year 2024/2025: Cost to Municipality of Free Basic Services Delivered				
Services Delivered	**2024/2025**			
	Budget	**Adjustment Budget**	**Actual**	**Variance to Budget**
Water	R9,372,000,00	R8 867 523,00	R5,836,179,80	-60,58%
Waste Water (Sanitation)	R12,210,192,00	R10 235 293,00	R11,653,671,15	-4,78%
Electricity	R6,612,067,00	R4 883 378,00	R1,714,115,68	-285,74%
Waste Management (Solid Waste)	R18,410,798,00	R14 909 425,00	R10,762,911,00	-71,06%
Total	R46,605,057,00	R38 895 619,00	R29,966,877,63	-55,52%

Challenges within the housing services section:

- Challenges with the integration between the service provider for verification and the financial system.
- Not all indigent households apply for the benefit as per council resolution.
- Shortage of capacity (Employees) to conduct roadshows to indigent households that must apply for the benefit.

Set out measures to be taken to improve performance or challenges:

- In progress to embark on a prompt roadshow for indigent consumers.
- The municipality obtained assistance from the services provider to conduct roadshows on the indigent verification.

COMPONENT H: ROAD TRANSPORT

3.6 ROADS AND STORMWATER

ROADS

Highlights and Summary

The current condition of our roads necessitates significant rehabilitation efforts. Due to a backlog in funding for resurfacing and repairs, pothole incidents have increased, particularly during the rainy season. The persistent wet conditions not only complicate repairs but also accelerate the deterioration of road surfaces.

In response, a Pothole Repair Programme has been implemented as a short-term solution. This programme focuses on repairing potholes and cleaning stormwater channels across the towns. However, the total estimated capital required to address all road rehabilitation needs across the five towns is R16,000,000.

The table below indicates kilometres of gravel road infrastructure constructed, upgraded, and maintained.

Table 118: Gravel Road Infrastructure

Kilometres: Gravel Road Infrastructure				
	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to tar	Gravel roads graded/maintained
2022/23	15	0	8	15
2023/24	19	0	0,6	19
2024/25	19	0	0,2	16

The table below indicates kilometres of tarred road infrastructure constructed, updated, and maintained.

Table 119: Tarred Road Infrastructure

Kilometres: Tarred Road Infrastructure					
	Total roads tarred	New tar roads	Existing tar roads re-tarred	Existing tar roads re-sheeted	Tar roads maintained
2022/23	203	7,831	1	25	187
2023/24	203	0	0	12	3.8
2024/25	203	0,153	7	0	196

The table below indicates the cost of construction or maintenance for both gravel roads and tarred roads.

Table 120: Cost of Construction/Maintenance

Cost of Construction/Maintenance						R' 000
	Gravel			Tar		
	New	Gravel - Tar	Maintained	New	Re-worked	Maintained
2022/23	R -	R 21 671,10	R 526,44	R -	R 4 184,69	R2 879,67
2023/24	R -	R -	R 1 200,00	R -	R -	Rehabilitation project is currently in progress and project completion date is September 2024.
2024/25	R -	R -	R 950,00	R -	R 17 396,00	R4 315,00

Employee Statistics

The road services section has 82 posts on the organisational structure approved by Council and the section had a 3,66% vacancy rate at the end of the 2024/2025 financial year.

Table 121: Employees: Road Services

Employees: Road and Stormwater Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 – 3	46	46	0	0,00%
4 – 6	22	20	2	9,09%
7 – 9	11	10	1	9,09%
10 - 12	2	2	0	0,00%
13 - 15	0	0	0	0,00%
16 - 18	1	1	0	0,00%
19 - 20	0	0	0	0,00%
Total	82	79	3	3,66%

Operating Expenditure

Table 122: Financial Performance 2024/2025: Road Services

Financial Performance 2024/2025: Road and stormwater Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 27,288,860,00	-R 42,342,211,69	-R 41,363,140,41	34,03%
Expenditure:				
Employees	R 16,629,406,00	R 17,134,781,00	R 16,725,367,29	0,57%
Repairs and Maintenance	R 2,241,336,60	R 7,007,604,60	R 6,336,031,85	64,63%
Other	R 12,319,382,00	R 15,705,509,01	R 17,331,959,77	28,92%
Total Operational Expenditure	R 31,190,124,60	R 39,847,894,61	R 40,393,358,91	22,78%
Net Operational Expenditure	R 3,901,264,60	-R 2,494,317,08	-R 969,781,50	502,28%

STORMWATER

The table below indicates the kilometres of stormwater infrastructure upgraded, maintained and new stormwater constructed.

Table 123: Stormwater Infrastructure

Kilometres: Stormwater Infrastructure				
	Total Stormwater measures	New stormwater measures	Stormwater measures upgraded	Stormwater measures maintained
2022/23	166	25	14	140
2023/24	166	0	0	260
2024/25	166	0	0	260

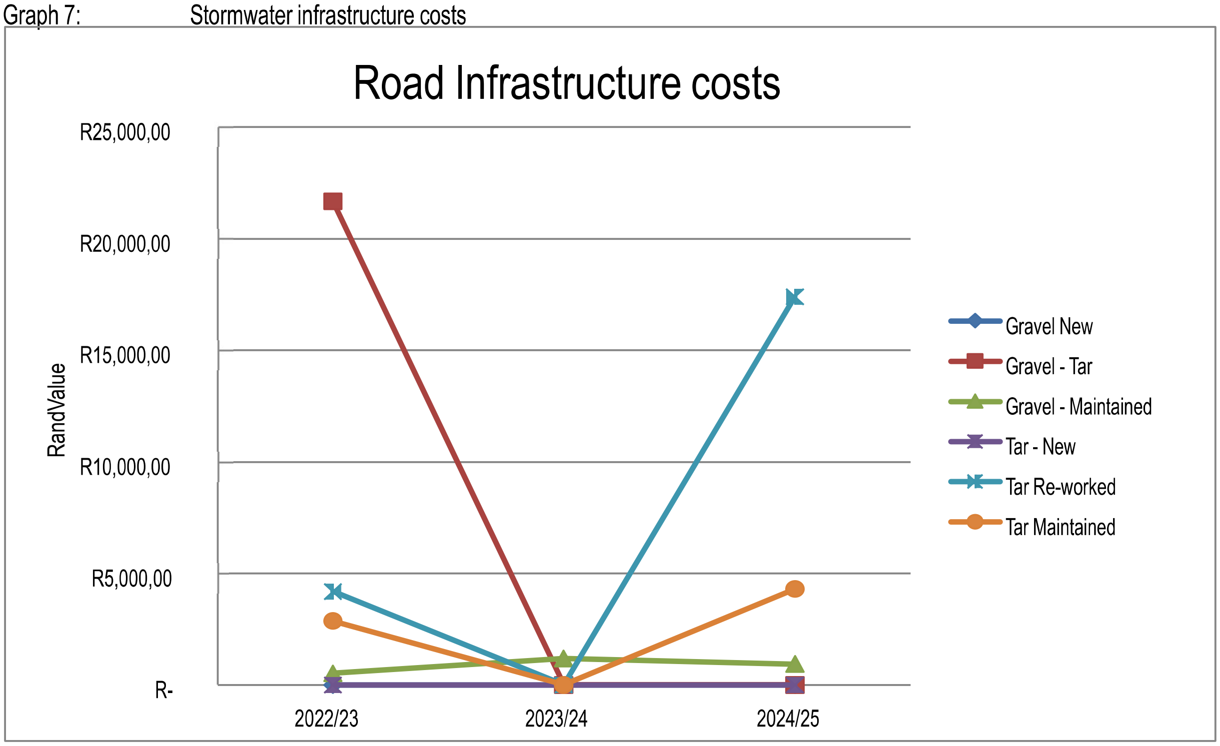
The table below indicates the cost of construction or maintenance for the stormwater, updated maintenance and new stormwater constructed.

Table 124: Cost of Construction/Maintenance

Cost of Construction/Maintenance			R' 000
	Stormwater Measures		
	New	Upgraded	Maintained
2022/23	R -	R -	R 112,16
2023/24	R -	R -	R 763,14
2024/25	R -	R -	R 1 070,00

The graph below indicates stormwater infrastructure costs upgraded, maintained and new stormwater constructed

Graph 7: Stormwater infrastructure costs



Employee Statistics

The stormwater services section has 82 posts on the organisational structure approved by Council and the section had a 3,66% vacancy rate at the end of the 2024/2025 financial year.

Table 125: Employees - Stormwater Services

Employees: Road and Stormwater Services				
Job Level	**2024/2025**			
	Posts	**Employees**	**Vacancies (full-time equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	46	46	0	0,00%
4 - 6	22	20	2	9,09%
7 - 9	11	10	1	9,09%
10 - 12	2	2	0	0,00%
13 - 15	0	0	0	0,00%
16 - 18	1	1	0	0,00%
19 - 20	0	0	0	0,00%
Total	82	79	3	3,66%

Operating Expenditure

Table 126: Financial Performance 2024/2025: Stormwater Services

Financial Performance 2024/2025: Road and stormwater Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 27,288,860,00	-R 42,342,211,69	-R 41,363,140,41	34,03%
Expenditure:				
Employees	R 16,629,406,00	R 17,134,781,00	R 16,725,367,29	0,57%
Repairs and Maintenance	R 2,241,336,60	R 7,007,604,60	R 6,336,031,85	64,63%
Other	R 12,319,382,00	R 15,705,509,01	R 17,331,959,77	28,92%
Total Operational Expenditure	R 31,190,124,60	R 39,847,894,61	R 40,393,358,91	22,78%
Net Operational Expenditure	R 3,901,264,60	-R 2,494,317,08	-R 969,781,50	502,28%

Capital Expenditure

The roads and stormwaters services section has spent 54,59% of the final adjustment budget on roads and stormwater services projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the roads and stormwater services section as at 30 June 2025.

Table 127: Capital Expenditure 2024/2025: Roads and Stormwater Services

Capital Expenditure Year 2024/2025: Roads and stormwater services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R20 391 826,00	R49 927 517,00	R27 256 920,74	33,67%
NDPG : Upgrading of bus route - August Street-Nkqubela	R869 565,00	R0,00	R0,00	-100,00%
Road Infra, Pumpstation, Water Reti- water bridge Tanner Street	R0,00	R4 599 551,00	R4 599 550,56	0,00%
Low water bridge in Graaf Street - Montagu West	R0,00	R18 769,00	R18 769,44	0,00%
Road Infrastructure-Middel Street Montagu West	R0,00	R4 430 119,00	R4 430 118,51	0,00%
R62 Road near bridge - Montagu	R0,00	R1 577 247,00	R762 197,57	0,00%
Road Infrastructure- Low water bridge Bath Street -Montagu West	R0,00	R673 934,00	R673 933,88	0,00%
Road Infrastructure-Kohler Street at bridge-Montagu	R0,00	R267 643,00	R267 643,04	0,00%
Paving of Barlinka Street, Montagu	R4 500 000,00	R4 500 000,00	R0,00	0,00%

Ashton road upgrade (Alwyn St, Industrial/ area, Zolani curbs)	R9 000 000,00	R9 000 000,00	R618 120,00	-93,13%
McGregor Low-water Bridge Road upgrade	R2 000 000,00	R1 550 000,00	R1 326 830,13	-33,66%
Jetting Tanker	R2 600 000,00	R3 654 665,00	R154 965,24	-94,04%
Rehabilitation of MR219 Bonnivale	R0,00	R2 863 611,00	R3 293 152,08	0,00%
Nkqubela diversion weir upgrade	R0,00	R3 278 213,00	R3 110 737,05	0,00%
The Rehabilitation/Upgrading of existing tar roads in Robertson	R0,00	R1 625 954,00	R1 625 954,00	0,00%
The Rehabilitation/Upgrading of existing tar roads in Montagu	R0,00	R757 208,00	R1 420 801,13	0,00%
The Rehabilitation/Upgrading of existing tar roads in Bonnievale	R0,00	R2 582 258,00	R2 582 258,00	0,00%
The Rehabilitation/Upgrading of existing tar roads in 5 towns	R1 422 261,00	R8 548 345,00	R2 371 890,11	66,77%

Comment on roads and stormwater services performance overall (Major projects or efficiencies achieved by roads and stormwater services during the year under reviewed):

During the 2024/2025 financial year, Langeberg Municipality made significant progress in restoring and upgrading its roads and stormwater infrastructure, despite facing numerous operational and financial challenges. The municipality successfully implemented several key capital projects totalling R18.66 million (VAT excl.), including

Table 128: Key Capital Projects

No	Description	Length	Amount (VAT excl.)
1	Nkqubela diversion weir upgrade	N/A	R3 110 737.05.00
2	Emergency Flood repair (Montagu)- roads and bridges	940	R11 370 333.00
3	McGregor Low-water Bridge Road upgrade	N/A	R1 316 046.00
4	Rehabilitation of MR219 Bonnievale (Municipal portion)	1 100m	R 2 863 611.00
Total			R18 660 727.00

Construction work on the selected road rehabilitation project began in September 2023 and was completed by the end of September 2024. The total contract value for this initiative was R 61 995 818.71 (VAT inclusive). In September 2023, severe flooding impacted all five towns, leading to significant infrastructure damage. To address this, disaster funding was sought, and in February 2024, MDRG funding was approved for the repair of damaged road and stormwater infrastructure, totalling R18,250,000. These projects were completed in the 2024/2025 financial year.

Challenges in Roads and Stormwater Services:

Road construction and maintenance involve substantial costs. Persistent challenges include addressing inherited backlogs, old equipment, and funding constraints. Insufficient capacity at the Civil Engineering offices as well as small teams to attend to high number of potholes. An estimated R300 million is required to rehabilitate the existing road network. Inaccessibility of sidewalks for people with disabilities is also a need that cannot be addressed due to the shortage of funding. There are numerous requests for the installation of traffic calming measures. This is also not being addressed due to capacity constraints and lack of funding. Below provides a summary of challenges:

- Aging Infrastructure: The road network has deteriorated to such an extent that total refurbishment is required. In many instances the entire roads have to be rebuild. Many roads cannot be fixed with pothole fixing.
- Reactive Maintenance: Due to capacity constraints proactive road repair is done and dependant on queries from the public.
- Stormwater Master Plans: The stormwater master plans are outdated and needs to be updated. Funding is required for this purpose.
- Old underground services: The old underground services result in breakages that has to be excavated. Many services are located under roads or are crossing the roads. This escalates the deterioration of the roads.
- Capacity Shortages: No middle management on structure. The road and stormwater maintenance teams are very small and cannot attend to the number of complaints. Current organogram has been reviewed to improve efficiency and capacity. The organogram however needs to be approved and funded.
- Funding Constraints: An estimated total of R 300 million is required for the refurbishment of roads.

Set out measures to be taken to improve performance or challenges:

To enhance performance and address challenges, additional funding is crucial for managing the backlog in road maintenance. Furthermore, the Pavement Management System needs to be updated to accurately assess the current condition of roads in the Langeberg Municipal area. The following projects started in the 2024/2025 financial year and will be completed in the 2025/2026 financial year:

- Bath and Cross Street intersection upgrading
- Paving of Barlinka Street, Montagu
- Paving of Industrial Street and Alwyn St in Ashton
- Curbing in Zolani

COMPONENT I: PLANNING AND DEVELOPMENT

3.7 TOWN PLANNING
Highlights and Summary

Land Use Planning
The Premier of the Western Cape province assented to Act No 3 of 2014: Western Cape Land Use Planning Act, 2014 (LUPA), which was published in Provincial Gazette Extraordinary, 7250, on 7 April 2014. LUPA regulations were published on 26 June 2015. Western Cape local authorities were exempted from certain provisions in Chapter IV of LUPA, to facilitate integrated public participation processes (Provincial Gazette Extraordinary, 8671, 27 October 2022).

The Langeberg Municipal Land Use Planning By-Law, May 2015, was published (PN 264/2015) on 30 July 2015. All land use applications are processed in terms of this bylaw.
The Langeberg Integrated Zoning Scheme By-Law, 2018 (LIZS) was published (PN 71/2018) on 18 May 2018. The LIZS is reviewed annually for required amendments and updates. Any proposed amendments must be submitted to the Council for a decision. The Western Cape Biodiversity Spatial Plan is incorporated into the Langeberg SDF and forms the basis for Spatial Planning Categories which are used to guide all development decisions. Key actions include the protection of floodplains and Critical Biodiversity Areas in all proposed developments. This also ensures that residents are protected from risks such as flooding and fire. In addition, river maintenance management plans and renewable energy technologies are promoted in all building plans and land use approvals.

The Langeberg SDF, 2025 sets out the spatial vision for the Langeberg Municipal area and identifies new development areas. The key challenge is to ensure that sufficient, well-located land is identified for future low-income housing, educational facilities, and economic development.

Applications for Land Use Development:
There were 327 building plans approved, predominantly for residential development. Larger buildings included new flats, agricultural shade netting, cellar additions, pack stores, pumphouses and irrigation buildings and additions and alterations to the Montagu and Robertson hospitals. Sixty-one (61) land use applications were approved, and sixty-three (63) new land use applications were received. The main type of application is the densification of residential areas through subdivisions and second dwellings, guest houses, and tourist facilities. Larger-scale developments include flats and the Lactalis solar farm to supply future additional electricity to the factory in Bonnievale.

The table below Indicates the land use development applications.

Table 129: Applications for Land Use Development

Applications for Land Use Development						
Detail	Formalisation of Townships		Rezoning		Built Environment	
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
Applications received	24	13	17	50	409	485
Determination made in year of receipt (Approval letters)	17	20	34	41	381	327
Determination made in following year	-	-	-		-	487
Applications withdrawn	2	2	-		14	3
Applications still in process at year's end	10	4	13	38	-	

Employee Statistics

The town planning services section has 14 posts on the organisational structure approved by the Council and the section had a 7,14% vacancy rate at the end of the 2024/2025 financial year.

Table 130: Employees: Town planning services

Employees: Town Planning Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 – 3	0	0	0	0,00%
4 – 6	4	4	0	0,00%
7 – 9	0	0	0	0,00%
10 – 12	8	7	1	12,50%
13 – 15	1	1	0	0,00%
16 – 18	1	1	0	0,00%
19 – 20	0	0	0	0,00%
Total	14	13	1	7,14%

Operating Expenditure

Table 131: Financial Performance 2024/2025: Town Planning Services

Financial Performance Year 2024/2025: Town Planning Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R2,730,066,00	-R1,999,785,00	-R2,694,948,82	-1,30%
Expenditure:				
Employees	R 7,952,097,00	R 7,845,034,00	R 6,392,036,47	-24,41%
Repairs and Maintenance	R 155,00	R 7,967,00	R 6,654,32	97,67%
Other	R 1,057,802,00	R 1,149,778,00	R 792,061,68	-33,55%
Total Operational Expenditure	R 9,010,054,00	R 9,002,779,00	R 7,190,752,47	-25,30%
Net Operational Expenditure	R 6,279,988,00	R 7,002,994,00	R 4,495,803,65	-39,69%

Capital Expenditure

The town planning services section had no capital projects for the 2024/2025 financial year.

Table 132: Capital Expenditure 2024/2025: Town Planning Services

Capital Expenditure Year 2024/2025: Town Planning Services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R -	R -	R -	0,00%
No capital project				

Comment on Town Planning Services' performance overall (Major projects or efficiencies achieved by Town Planning Services during the year under review):

The SDF 2025 was adopted by the Council on 28 May 2025 as part of the amendment of the IDP. The upgrading of the Mandela Square informal settlement in Montagu has been approved in terms of the Langeberg Land Use Planning Bylaw, 2015 and Provincial funding is awaited to implement this upgrading project. The GIS system has been implemented through the Ease of Doing Business programme and an internal viewer is available indicating municipal services. A public viewer is available which indicates property numbers and street addresses, zoning, and preliminary heritage information.

Challenges within the Town Planning Services Section:

The SDF 2025 includes an implementation plan which requires monitoring, budget allocation, and liaison with, and commitment from, other Directorates, Departments and implementing agents. Particularly important is the need for regular engagement with the Department of Education to ensure the long-overdue building of new schools on identified sites. Other key projects which require funding allocation and implementation include the preparation of River Maintenance Management Plans and an updated and more comprehensive Heritage Inventory for all towns and the rural landscape.

Set out measures to be taken to improve performance or challenges:

The organisational structure needs to be restructured to make the best use of resources and additional capacity needs to be provided through new posts. This will streamline the internal administration and ensure that officials can more effectively adhere to deadlines and other critical aspects of the Department's functions. Implement incentives (vehicle schemes, scarcity allowance) to ensure that the Building Inspector and Town Planning posts are attractive to prospective employees. Appoint a legal advisor, easily accessible to the Town Planning Department to assist in establishing clear and implementable Standard Operating Procedures and facilitate more efficient follow-through on compliance and enforcement cases.

The following measures are also to be taken:

- Monitoring by BCC, of implementation of projects identified in the adopted SDF 2025.
- Securing funding for annual renewal of Software licenses for ArcGIS.
- Esri service provider contract to be extended within Town Planning Dept, to maintain cadastre base plans and continuous updating of available sector and infrastructure master plans.

3.8 LOCAL ECONOMIC DEVELOPMENT

The Department of Local Economic Development and Rural Development plays a pivotal role in fostering economic growth and improving the quality of life within our community. This multifaceted department is responsible for a broad range of activities and collaborations that support local businesses, enhance tourism, and drive rural development.

Key Responsibilities and Functions:

Local Economic Development (LED):

The department is at the forefront of local economic development, striving to create a vibrant and sustainable economic environment. This involves supporting small businesses, fostering entrepreneurship, and driving initiatives that stimulate economic growth across the region.

Tourism Development:

Tourism is a vital component of our local economy. The department actively engages in tourism development by monitoring Local Tourism Associations (LTAs) that work on promoting and enhancing the area's tourism offerings. Additionally, the department is involved in recommending event applications to the Municipal Manager's office, aimed at boosting tourism and showcasing our region as a desirable destination.

Special Projects and Collaborations:

The department manages several special projects through strategic collaborations with various government departments, including:

- Department of Social Development: Working together to integrate social development initiatives with economic growth strategies.
- Department of Rural Development and Land Reform: Partnering to advance rural development projects and land reform efforts, which are crucial for the sustainable development of small-scale farmers.
- Department of Agriculture: Collaborating to support agricultural initiatives and promote rural economic activities.
- Department of Education: Engaging in the rollout of support for Early Childhood Development (ECD) centres, ensuring that educational resources and support reach our youngest learners.

Business Licensing and Compliance:

The department is responsible for processing business licenses, ensuring that local businesses operate within regulatory frameworks and supporting their compliance with municipal requirements.

Expanded Public Works Programme (EPWP):
The department reports on the creation and management of job opportunities through the EPWP. This initiative is essential for providing employment and contributing to local economic development.

Event Management for Tourism Promotion:
The department reviews and recommends event applications aimed at tourism development. These events are crucial for promoting the area as a tourist destination and contributing to the local economy. Through these diverse responsibilities and collaborative efforts, the Local Economic Development and Rural Development Department strives to drive sustainable economic growth, enhance tourism, and support the overall well-being of our community. By working closely with other government departments and stakeholders, the department continues to play a key role in shaping the economic and social landscape of our region.

Highlights and Summary

- Business Management Training: 80 local businesses received business management training across all towns, facilitated by SEDA (Small Enterprise Development Agency).
- Establishment of Business Forums: In collaboration with SEDA, the Local Economic Development (LED) department successfully established four business forums in various local towns.
- Youth Training on Job Preparedness: A job preparedness training program for youth, aged 18 to 35, was conducted in McGregor, Ashton, Montagu, Bonnievale, Robertson, and Nkqubela, with 51 participants.
- Ongoing Mentorship for SMMEs: SEDA continues to provide mentorship programs for SMMEs, supporting their growth and development.
- Contractor Development Programme: The LED department, in partnership with SEDA, launched a Contractor Development Programme, beginning with an orientation for 39 compliant local contractors. An ongoing mentorship program is in place for both startups and established contractors.
- Business Licenses Issued: A total of 11 business licenses were issued during the 2024/2025 financial year.
- Informal Trading Permits: The LED department issued 219 informal trading permits from July 2024 to June 2025, under the Informal Trading By-law.

The table below indicates Langeberg area economic activity by sector for the 2024/2025 financial year.

Table 133: Economic Activity by Sector

Economic Activity by Sector	**Billion**
Sector	**2024/2025**
Agriculture	2,3
Mining	0,0
Manufacturing	2,0
Electricity	0,1
Construction	0,4
Trade	1,2
Transport	0,5
Finance	1,4
Community services	1,9
Total	7,90

The table below indicates Langeberg area economic employment by sector for the 2024/2025 financial year.

Table 134: Economic Employment by Sector

Economic Employment by Sector	**Jobs**
Sector	**2024/25**
	No.
Agriculture	1 760
Mining	54
Manufacturing	4 860
Electricity	41
Construction	2 260
Trade	8 880
Transport	2 050
Finance	7 500
Community services	6 070
Households	1 310
Total	34 785

The table below indicates job creation by LED initiatives excluding EPWP projects.

Table 135: Jobs Created During 2024/2025 by LED Initiatives (Excluding EPWP projects)

Jobs Created during 2024/2025 by LED Initiatives (Excluding EPWP projects)	
Total Jobs created / Top 3 initiatives	**Jobs created**
	No.
Total (all initiatives)	
2024/2025	430
Initiative (2024/2025)	
SMME'S assisted during financial year	389
Informal trading	41

The table below indicates the job creation through EPWP projects.

Table 136: Job Creation Through EPWP Projects

Job creation through EPWP* projects		
Details	**EPWP Projects**	**Jobs created through EPWP projects**
	No.	**No.**
2022/23	17	902
2023/24	14	746
2024/25	14	690
Extended Public Works Programme		

Employee Statistics

The local economic development section has 7 posts on the organisational structure approved by Council and the section had a 0,00% vacancy rate at the end of the 2024/2025 financial year.

Table 137: Employees: Local Economic Development Services

Employees: Local Economic Development and Social Development Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0,00%
4 - 6	3	3	0	0,00%
7 - 9	2	2	0	0,00%
10 - 12	1	1	0	0,00%
13 - 15	0	0	0	0,00%
16 - 18	1	1	0	0,00%
19 - 20	0	0	0	0,00%
Total	7	7	0	0,00%

Operating Expenditure

Table 138: Financial Performance 2024/2025: Local Economic Development Services

Financial Performance 2024/2025: Local Economic Development Services				
Details	2024/2025			
	Original Budget	Adjustment	Actual	Variance to
Total Operational Revenue	R -	-R 175,386,00	-R 75,386,00	100,00%
Expenditure:				
Employees	R 1,376,708,00	R 1,380,520,87	R 1,118,030,48	-23,14%
Repairs and Maintenance	R -	R -	R -	0,00%
Other	R 1,198,497,00	R 1,228,607,00	R 1,015,433,69	-18,03%
Total Operational Expenditure	R 2,575,205,00	R 2,609,127,87	R 2,133,464,17	-20,71%
Net Operational Expenditure	R 2,575,205,00	R 2,433,741,87	R 2,058,078,17	-25,13%

Capital expenditure

The local economic development section has spent 94,07% of the final adjustment budget on local economic development projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the local economic development section as at 30 June 2025.

Table 139: Capital expenditure 2024/2025: Economic Development Services

Capital Expenditure Year 2024/2025: Economic Development Services				
Capital Projects	2024/2025			
	Budget	**Adjustment**	**Actual**	**Variance from**
Total All	R0,00	R355 560,00	R334 472,84	0,00%
Upgrading of Informal Trading	R0,00	R86 957,00	R65 920,00	0,00%
Upgrading of Robertson	R0,00	R268 603,00	R268 552,84	0,00%

Comment on local economic development performance overall (Major projects or efficiencies achieved by local economic development during the year under reviewed):

Targets/objectives for the 2024/2025 financial year:

- Upgraded Robertson Informal Trading area.
- Signed an agreement with SEDFA to improve business assistance to SMMEs / emerging businesses.

Photo: Upgrade of Robertson Informal Trading area

Table 140: Table 113: The Following Objectives Were Determined for The 2024/2025 Financial Year:

Objective	Activity	Target	Achievement
To facilitate and develop an entrepreneurial culture and skills development	Promote entrepreneurial skills in partnership with other Government Departments	40	177
To promote economic development	Sign SLA with organisations to roll out arts and culture development projects	7	1
To promote economic development	Implementation of the EPWP	400	690
To manage special projects including rural development	Annual review and update of MOU with the Local Tourism Associations	7	4
To manage special projects including rural development	Monthly reporting to the Municipal Manager on conditions in the SLA with tourism offices	10	12 reports to the Municipal Manager
To manage special projects including rural development	Implementation of Tourism Strategy	2	31 events approved for the 2024/2025 term that promote Langeberg as a tourist destination
To manage special projects including rural development	Implementation of social development initiatives according to approved business plan	10	14

Challenges Within the Local Economic Development Section:

Supporting Emerging Small Businesses:

- Challenge: Difficulty in growing and supporting emerging small businesses, particularly in securing start-up funding.
- Context: Small businesses are vital for local economic growth, but access to capital and support is a persistent issue.
- Challenge: Legalising spaza shops.
- Context: Legalising the above mentioned continues to be a struggle due to conflict with legislation and guidelines.

Lack of Entrepreneurial Skills:

- Context: This gap hampers the successful establishment and growth of new ventures.
- Challenge: There is a noticeable deficit in entrepreneurial skills among potential business owners.

Survivalist Businesses:

- Challenge: Many local businesses operate in survival mode rather than focusing on growth and expansion.
- Context: These businesses often struggle due to limited resources and support.
- Challenge: Mentoring to SMME’s to ensure sustainability.
- Context: Many businesses lack the proper guidance to make the project a sustainable success.

Low Skills and Illiteracy:

- Challenge: High levels of illiteracy and low skills affect the productivity and development potential of the local workforce.
- Context: This situation creates barriers to business operation and development.

High Cost of Business Operations:

- Challenge: The escalating cost of essential services, such as electricity, is placing a heavy burden on businesses.
- Context: High operational costs reduce profitability and discourage new business investments.

Land Availability for Small-Scale Farmers:
- Challenge: There is a need for adequate land to support small-scale farmers.
- Context: Access to land is crucial for the growth of the agricultural sector and local food security.

Registration and Compliance for Crèches:
- Challenge: Crèches face complex registration and compliance requirements within the municipal area.
- Context: These requirements can be burdensome and may deter the establishment of new childcare facilities.

Local Economic Growth and Job Creation:
- Challenge: There is a pressing need to stimulate local economic growth and create more job opportunities.
- Context: A growing economy with increased job opportunities is essential for improving living standards.

Undocumented Foreign Nationals:
- Challenge: The influx of undocumented foreign nationals is straining municipal infrastructure and the health system.
- Context: This challenge requires careful management to balance humanitarian needs with infrastructure capabilities.

EPWP System:
- Challenge: The Expanded Public Works Programme (EPWP) is progressing slowly.
- Context: The slow pace of the EPWP affects the timely delivery of public works projects and job creation including jobs where disabled persons could be employed.

Business Licence Processing Time:
- Challenge: The current processing time for business licenses is 21 days.
- Context: This timeframe can be seen as inefficient and may affect business operations and compliance.
- Challenge: Monitoring of Business Licenses.

Set out measures to be taken to improve performance or challenges:
- Linking of SMME’s to formal businesses
- Training provided to SMMEs
- Bigger businesses mentoring and supporting smaller SMMEs
- Attracting big brands to our area for industrial development
- Future upgrading of remaining informal trading areas (Zolani, Nkqubela, McGregor)
- Create business hubs in each town
- Support Arts & Culture as a source of income to artists
- Funding alternatives for upcoming SMME’s
- Contractor Development Training Programme
- Red Tape Reduction initiative
- Upgrading and regeneration of the CBDs in all towns
- Introducing mentorship programmes
- Develop safe, well-controlled truck stop
- Increasing the number of jobs created through the EPWP and managing and reporting on all EPWP projects
- Develop a stronger relationship with WESGRO
- Fast-track Business License applications
- Registration of spaza shops to enforce legislation and ensure formalisation
- Supply and Installation of surveillance cameras system at Robertson, Bonnievale and Montagu Trading areas
- Leverage opportunities with other spheres of government

Filling Vacancies:

- Measure: Ensure all vacancies within the department are filled in the new financial year.
- Goal: Enhance departmental capacity and effectiveness in addressing economic development challenges.

Establishment of Business Chambers:

- Measure: Focus on establishing and strengthening business chambers.
- Goal: Improve coordination between big businesses and address compliance issues more effectively.

Development of Business Hubs:

- Measure: Create and support business hubs to provide resources and guidance to small and emerging businesses.
- Goal: Offer a centralised platform for business support, networking, and development.

Enhancing Entrepreneurial Training Programs:

- Measure: Implement targeted training programs to build entrepreneurial skills.
- Goal: Equip aspiring entrepreneurs with the necessary skills to successfully start and grow their businesses.

Support for Small-Scale Farmers:

- Measure: Develop initiatives to allocate and manage land resources for small-scale farmers.
- Goal: Foster agricultural development and improve food security.

Simplification of Registration Processes:

- Measure: Review and streamline registration and compliance requirements for creches and other small businesses.
- Goal: Reduce administrative burdens and encourage new business establishments.

Cost Reduction Initiatives:

- Measure: Advocate for and implement strategies to reduce high operational costs, such as negotiating better rates for essential services.
- Goal: Lower the financial barriers for local businesses.

Efficient Management of EPWP:

- Measure: Improve the efficiency of the EPWP system through process optimisation and better resource allocation.
- Goal: Accelerate the delivery of public works projects and job creation.

Enhanced Infrastructure and Health Support:

- Measure: Collaborate with relevant authorities to manage the impact of undocumented foreign nationals on infrastructure and health services.
- Goal: Ensure sustainable infrastructure and health service provision while addressing humanitarian needs.

Reducing Business Licence Processing Time:

- Measure: Streamline and expedite the business license processing procedures.
- Goal: Decrease the waiting period and support timely business operations.

By addressing these challenges and implementing the outlined measures, the Local Economic Development Department aims to foster a more robust and dynamic local economy, ultimately benefiting businesses and residents alike.

COMPONENT J: COMMUNITY & SOCIAL SERVICES

3.9 LIBRARY SERVICES

Highlights and Summary

Langeberg Municipality manages 11 libraries and 4 dual-purpose libraries. With a membership record of 23 891 that have free access to books, the internet, social media, newspapers, magazines and other facilities and services such as convenient internet browsing, photocopying, scanning, and printing facilities. With venues to use as training facilities for the Municipality's Workplace Skills Plans.

- Libraries are a safe space where children and youth can attend recreational and literacy programs, such as games, watching movies, story times and receive assistance with school projects and homework from library staff, library partners, and volunteers.
- Libraries provide platforms for job searches and job applications searching via newspapers, the public noticeboard, and the internet where one can also create a CV.
- Partnerships with NGOs provide community empowerment programs such as starting an SMME, teaching a handicraft to unemployed youth for self-sustainability, Gender-Based Violence, drug and substance abuse awareness and intervention programs and youth career guidance.

Table 141: Libraries policy objective taken from IDP

Libraries Policy Objectives Taken from IDP						
Service Objectives	**Outline Service Targets**	**2023/2024**		**2024/2025**		
		Target	**Actual**	**Target**		**Actual**
Service Indicators		***Previous Year**		***Previous Year**	***Current Year**	
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Provides communities free access to books, the internet, social media, newspapers and magazines	Total Members	23301	22276	23301	22276	23891
Safe spaces for children and youth to attend recreational library programs, such as games, and watching movies both educational and motivational.	Books Circulation: Adults	95000	108792	97056	108792	109648
Assistance with school projects and homework by library staff and library partners and volunteers.	Children	65000	77823	77869	77823	73956
Provide platforms for job searches and job applications on-line and newspapers, creation of CVs, notice boards for Community News.	Total Books Circulated	160000	186615	174965	186615	183604

Libraries Policy Objectives Taken from IDP						
Partnerships with NGOs to provide community empowerment programs such as starting SMEs, Teaching.	Internet Users/ Usage	18000	24888	15663	24888	21086
Handicraft to unemployed youths for self-sustenance, Gender Based Violence, drug and substance abuse awareness and intervention programs and youth career guidance.						
Bonnievale 418, Roxy Girls Foundation partnership at Bonnievale area libraries to provide meaningful library programs to the community.	Library Community Outreach Programs	140	950	997	950	953
YearBeyond and the Department of CulturalAffairs and Sports collaboration initiatives to provide libraries "Yeboneers" ICT & Reading Champions Internship training experience for 6-8 months ending December 2023.	Library Exhibits/ Displays	144	584	517	584	646
	Gate Readings/ Foot Traffic Statistics	190000	221337	205912	221337	189596
	Library Activities	900	1463	978	1463	1433
	Library Activities Participants	12000	18145	19065	18145	23203
	DCAS & YearBeyond Yeboneers Internship Program	11	11	10	11	11

Gate counter readings were affected by gate counters being out of order during 2024/2025, Montagu, Mountain View, Sunnyside, and Zolani libraries.

Library Statistics

Table 142: Use of computers by patrons June 2025

	June 2025	Cumulative
Visits	13	167
Basic Training (including staff)	10	110
Assistance with Internet or MS Office related queries	16	185
Potentially malicious software removed manually	1	10
Hardware / Software related issues resolved	3	60

	June 2025	Cumulative
Deleted downloaded files and cleared sensitive and/or user-related cookies on browsers	0	13
Attempts to correct faulty hardware	2	38
Updated programs / anti-virus	1	19
Corrected minor setting changes done on user level	0	10
Added measures to prevent patrons from making setting changes	0	5
Uninstalled unnecessary applications	1	6

Table 143: Visits by patrons June 2025

Library	Adults			Total
	Student	Male	Female	
Ashbury	64	80	24	168
Ashton	2	191	31	224
Bonnievale	144	60	25	229
Happy Valley	21	104	37	162
Klaasvoogds	2	6	0	8
McGregor	4	14	3	21
Montagu	3	59	1	63
Mountain View	6	35	29	70
Nkqubela	47	134	88	269
Robertson	13	142	45	200
Sunnyside	8	8	6	22
Wakkerstroom-Wes	0	0	0	0
Zolani	13	11	5	29
Sum Total	327	844	294	1465
			Cumulative	21086

Employee Statistics

The libraries section has 35 posts on the organisational structure approved by the Council and the section had a 0,00% vacancy rate at the end of the 2024/2025 financial year.

Table 144: Employees: Libraries

Employees: Libraries				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0,00%
4 - 6	30	30	0	0,00%
7 - 9	4	4	0	0,00%
10 - 12	0	0	0	0,00%
13 - 15	1	1	0	0,00%
16 - 18	0	0	0	0,00%
19 - 20	0	0	0	0,00%
Total	35	35	0	0,00%

Operating Expenditure

Table 145: Financial performance 2024/2025: Libraries

Financial Performance Year 2024/2025: Libraries				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 10,950,221,00	-R 10,988,796,00	-R 10,990,714,55	0,37%
Expenditure:				
Employees	R 10,623,493,00	R 10,509,267,50	R 9,790,926,01	-8,50%
Repairs and Maintenance	R 7,100,00	R 23,866,00	R 4,241,53	-67,39%
Other	R 869,897,51	R 1,036,226,00	R 777,932,69	-11,82%
Total Operational Expenditure	R 11,500,490,51	R 11,569,359,50	R 10,573,100,23	-8,77%
Net Operational Expenditure	R 550,269,51	R 580,563,50	-R 417,614,32	231,77%

Capital expenditure

The libraries services section had no capital projects for the 2024/2025 financial year

Table 146: Capital Expenditure 2024/2025: Libraries

Capital Expenditure Year 2024/2025: Libraries				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All				
No capital project				

Comment on library services performance overall (Major projects or efficiencies achieved by libraries services during the year under reviewed):

Projects successfully implemented in 2024/2025:

Zolani Library: replacement of cut out clear view fence at the back of the library, the replacement of the stolen air-conditioner and replacement of a security cage for the outside air conditioner unit all. Zolani Library: The Electrical department decided to relocate the Distribution Board (DB) box that was constantly being vandalised, and copper wires were always being stolen costing the municipality thousand each time repairs to the DB box had to be made. The DB box was removed from outside the building and installed inside the Cape Access e-Centre section, hopefully this will be the best solution to the vandalism problem.

YearBeyond and DCAS Youth Internship Program:

The libraries dept. participation in the program for young people aged between 18 - 25 years from communities in the Langeberg enabling their placement in their community libraries. In 2022 we received 7 youths and in 2023 we received 11 youths. In 2024 we again received 11 deserving youths which were placed at the public libraries in all the towns.

Challenges within library services:

Vandalism at the ss Libraries

- Zolani Library is the most frequently targeted, especially during loadshedding.
- Copper wires repeatedly stolen from the DB box, affecting power supply and service delivery.
- Air-conditioner outside unit stolen in January 2025, despite being caged.
- Replacements installed in May 2025 after insurance payout.

Security Issues

- Poor visibility of Municipal Law Enforcement officers at library facilities.
- Lack of collaboration with security service providers.
- Security patrols have failed to apprehend culprits.
- Unauthorised access via clear view fence being cut or jumped over at strategic points.
- High risk of repeated theft and vandalism even after repairs or replacements.

Infrastructure Vulnerability

- Zolani Library is most vulnerable, followed by Happy Valley and Nkqubela Libraries.

Financial Constraints

- Insufficient funding makes solutions like alarm beams or night watchmen unaffordable.
- Future inability to afford insurance premiums for library assets if funding remains inadequate.
- Conditional Grants and Municipal Replacement Funding shortfalls are ongoing issues.
- Operations funding constraints may lead to reduced library opening hours.

Impact on Service Delivery

- Power outages at libraries and Cape Access e-Centre due to theft.
- Risk of reduced public access to libraries due to staff and budget constraints.
- Detrimental effects on library business plans and operations, with limited control by the department.

Set out measures to be taken to improve performance or challenges:

Neighbourhood Watch Forums, Municipal Law Enforcement's visibility to work hand in hand with Security Service Providers to patrol Municipal facilities during the day. Service providers can do extra patrols during the night. Community members must take ownership of the facilities because they are for their social and information benefit and must report offenders who are seen vandalising the municipal property by sending messages to the Law Enforcement or SAPS to alert them of unsavoury acts taking place.

Mountain View and Zolani libraries had to minimise opening hours, due to both libraries have only one permanent staff member each on site as a result of the vacant posts available at each library. Minimizing the opening hours helps the staff members to cope with the daily library admin work in the morning hours, they must then take a lunch break before opening the library to the public at 13:00. The 3 vacant posts cannot be filled due to funding constraints but may be filled in the future should the grants situation change for the better.

The libraries department currently has in total seven vacant posts that cannot be filled; Montagu library has 1 x Library Assistant's post, Mountain View library has 2 x Library Assistants' posts, Robertson library has 1 x Librarian's post and 1 x Library Assistant's post, then Zolani library 1 x Library Assistant's post. A decision was made that for libraries services delivery not to suffer because of staffing constraints as the result of the insufficient grants funding received from DCAS, the budgeted salaries for the vacant positions had to be used to supplement the libraries general operations business plan, taking this drastic measure has helped the libraries to sustain and provide an effective service delivery to the public. However, challenges still persist, because each year there is no improvement in the grants, inflation costs increase each passing year, Municipal services, the provision of 5% of the grants received form DCAS should have been paid to the municipality for managing the grants on behalf of the libraries department can no longer be made for the past 3 financial years, servicing of library equipment such as gate counters, appliances such as air conditioners, funding for the building maintenance requirements it is no longer possible to budget for it, the much needed cleaning materials to maintain the cleanliness of the libraries and stationary provision for the libraries is a challenge too. The 2025/2026 libraries general operations will be badly affected by the lack of funding.

Since 2022 the libraries department has been relying on the DCAS & Year Beyond. Org's Youth Internship Program (Yeboneers) to supplement the staffing shortages at the above-mentioned libraries, DCAS makes provision for the Yeboneers monthly stipends which is a bonus for the libraries, all we must do must is accommodate the Yeboneers at the libraries for a period of 08 – 10 months when the internship program ends. The EPWP office also assists the libraries department when possible if their business plan allows it, they allocate Individual Grant (IG) Library Assistants & IG Library Attendants to work at the libraries for a period of 06 - 12 months.

This opportunity is very beneficial for the libraries service delivery, however, please take note that temporal workers cannot be left to work on their own especially at Mountain View and Zolani library when the one permanent staff member must take leave, usually during such instances the library staff from a nearby library have to be rotated to go assist, sometimes it is not possible, e.g. if staff at the nearby library are not able to go assist due to not having a full staff compliment at the library because one or two staff members have also taken leave. The Western Cape Library Service is very strict concerning the management of their collections and the use of Sita Library Information Management System (SLIMS); temporal workers don't have the necessary experience required to work on SLIMS because it requires one to have adequate training and work experience and temps must not man the library on their own, because they are not familiar with municipal processes and procedures.

3.10 SOCIAL DEVELOPMENT

The department manages several special projects through strategic collaborations with various government departments, including:

- Department of Social Development: Working together to integrate social development initiatives with economic growth strategies.
- Department of Rural Development and Land Reform: Partnering to advance rural development projects and land reform efforts, which are crucial for the sustainable development of small-scale farmers.
- Department of Agriculture: Collaborating to support agricultural initiatives and promote rural economic activities. - Department of Education: Engaging in the roll-out of support for Early Childhood Development (ECD) centres, ensuring that educational resources and support reach our youngest learners.

Highlight and summary

Langeberg Municipality, with the support of various stakeholders, prioritises annual social development projects focusing on substance abuse, school drop-outs, and parenting programs. These initiatives are rotated across the five towns and farming communities and include:

- Support for vegetable gardens in farm schools, ECD facilities, and urban schools
- Fetal Alcohol Syndrome (FAS) programs
- Assistance with the Prestige Agri Awards
- Substance abuse prevention and support programs
- Support for individuals with disabilities
- The 16 Days of Activism campaign
- World AIDS Day events
- Support for ECD facilities in both rural and urban areas
- Teenage pregnancy prevention programs
- Holiday programs
- Parenting support initiatives
- Child protection programs
- Provision of educational materials to all ECD facilities annually and assistance with their registration process - Programs for the elderly
- Establishment of a Local Drug Action Committee (LDAC)

Stakeholders involved in these projects include the Department of Social Development, South African Police Service, Department of Health, Department of Education, Department of Agriculture, ACVV, Child Welfare, and others. Langeberg Municipality also supports ECD facilities with educational materials and registration assistance.

Table 147: Objectives determined for the 2024/2025 financial year

Objective	Activity	Target	Achievement
To manage special projects including rural development.	Annual review and update of SLA with the Local Tourism Associations	4	4
To manage special projects including rural development	Monthly reporting to Municipal Manager and quarterly report to Council on conditions in the SLA with tourism offices.	10	2 Reports to Council and 12 reports to the Municipal Manager
To manage special projects including rural development	Implementation of social development initiatives according to approved business plan	10	13

Employees statistics

The social development section has 7 posts on the organisational structure approved by Council and the section had a 0,00% vacancy rate at the end of the 2024/2025 financial year.

Table 148: Employees: Social Development

Employees: Local Economic Development and Social Development Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 – 3	0	0	0	0,00%
4 – 6	3	3	0	0,00%
7 – 9	2	2	0	0,00%
10 – 12	1	1	0	0,00%
13 – 15	0	0	0	0,00%
16 – 18	1	1	0	0,00%
19 – 20	0	0	0	0,00%
Total	7	7	0	0,00%

Operating Expenditure

Table 149: Financial Performance 2024/2025 Social Development

Financial Performance Year 2024/2025: Social Development				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R36,000,00	-R36,000,00	R0,00	0,00%
Expenditure:				
Employees	R1,874,067,00	R1,846,580,00	R1,723,832,70	-8,72%
Repairs and Maintenance	R0,00	R0,00	R0,00	0,00%
Other	R113,986,00	R171,300,00	R110,874,39	-2,81%
Total Operational Expenditure	R1,988,053,00	R2,017,880,00	R1,834,707,09	-8,36%
Net Operational Expenditure	R2,024,053,00	R2,053,880,00	R1,834,707,09	-10,32%

Capital expenditure

The social development section had no capital projects for the 2024/2025 financial year.

Table 150: Capital Expenditure 2024/2025: Social development

Capital Expenditure Year 2024/2025: Social development				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All				
No capital project				

Challenges within the Social Development section:

- Social problems such as substance abuse, unemployment, school dropouts, street children, etc are on the increase.

Registration and Compliance for Crèches:

- Challenge: Crèches face complex registration and compliance requirements within the municipal area.
- Context: These requirements can be burdensome and may deter the establishment of new childcare facilities.
- Undocumented Foreign Nationals:
- Challenge: The influx of undocumented foreign nationals is straining municipal infrastructure and the health system.
- Context: This challenge requires careful management to balance humanitarian needs with infrastructure capabilities

Set out measures to be taken to improve performance or challenges:

- Working closer with government departments and other role-players to address social problems
- To continue supporting and providing administrative support to the Local Drug Action Committee, abuse
- To provide financial assistance to specific projects to deal with matters such as substance abuse, people with disabilities etc.
- Programmes to assist vegetable gardens, ECD facilities, FAS, Child Protection, Elderly, Teenage Pregnancy projects etc.

Simplification of Registration Processes:

- Measure: Review and streamline registration and compliance requirements for creches and other small businesses.
- Goal: Reduce administrative burdens and encourage new business establishments.

Enhanced Infrastructure and Health Support:

- Measure: Collaborate with relevant authorities to manage the impact of undocumented foreign nationals on infrastructure and health services.
- Goal: Ensure sustainable infrastructure and health service provision while addressing humanitarian needs.

COMPONENT K: ENVIRONMENTAL PROTECTION

3.11 PARKS AND CEMETERIES

The Langeberg Municipality maintains 17 cemeteries in its service area. Seven cemeteries are still active, some operating at almost maximum capacity. The municipality handles pauper funerals, bricked up graves, keeps cemetery records, develops cemetery bylaws and policies, and maintains the municipal cemeteries. Lack of burial space is one of the challenging issues within the Langeberg Municipality. The municipality is exploring avenues to expand the Robertson cemetery. The second phase of regional cemetery development in Ashton has been completed and resulted in additional burial space which is estimated to address the shortage for the next few years.

The table below indicates the status of the cemetery as at 30 June 2025.

Table 151: The status of each cemetery

Name of Cemetery	Town	Capacity
White Street Cemetery	Robertson	100% full
New White Street Cemetery	Robertson	100% full
Northern Cemetery	Robertson	99% full. Additional space has been created by felling avenues of Beefwoods and burying in some of the roads
Nkqubela Cemetery	Robertson	available space for another 613 graves
McGregor Cemetery	McGregor	available space for another 217 graves
Cogmanskloof	Ashton	100% full
Conradie Dorp	Ashton	99% full
Silo’s	Ashton	10 000 graves
Zolani Old	Ashton	100% full
Zolani New	Ashton	available space for another 381 graves
Golf Course cemetery	Montagu	100% full
Ashbury New	Montagu	available space for another 2776 graves
Ashbury Old	Montagu	100% full
Town Old	Bonnievale	100% full
Town New	Bonnievale	available space for another 464 graves
Happy Valley Milner Street	Bonnievale	99% full
Happy Valley Newcross Street	Bonnievale	99% full. Some space still available for digging by hand

Parks and Amenities

Parks and Amenities are striving to create public open spaces that reflect diversity and encourage people to enjoy the outdoors. The parks are well-maintained and are inviting to the public.

Focus areas:

- Management and maintenance of parks and street-side gardens within the Langeberg municipal area.
- Development of new parks within the municipal area.
- Maintenance of trees on sidewalks.
- Greening of the municipal area.
- Management and cleaning of open spaces, rivers, municipal nature reserves, and hiking trails.
- Planting, pruning and maintenance of trees and shrubs in public areas.
- Mowing of open spaces and road reserves.
- Development and maintenance of play parks.
- Horticultural maintenance.
- Clearing of invasive alien vegetation.

Key projects included:

- Upgrading of various parks by installing rubberized base under play equipment- Capital.
- Procurement of horticultural equipment (brush cutters, chainsaws & pole pruners)- Capital.

Employees statistics

The parks and cemeteries section has 73 posts on the organisational structure approved by Council and the section had 1,37% at the end of the 2024/2025 financial year.

Table 152: Employees: Parks and Cemeteries

Employees: Parks and Cemeteries				
Job Level	**2024/2025**			
	Posts	**Employees**	**Vacancies (full-time equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 – 3	0	0	0	0,00%
4 – 6	65	64	1	1,54%
7 – 9	5	5	0	0,00%
10 – 12	2	2	0	0,00%
13 – 15	1	1	0	0,00%
16 – 18	0	0	0	0,00%
19 – 20	0	0	0	0,00%
Total	73	72	1	1,37%

Operating Expenditure

Table 153: Financial Performance 2024/2025: Parks and Cemeteries

Financial Performance 2024/2025: Parks and Cemeteries				
Details	**2024/2025**			
	Original Budget	**Adjustment Budget**	**Actual**	**Variance to Budget**
Total Operational Revenue	-R 931,263,00	-R 1,062,951,00	-R 1,069,391,21	12,92%
Expenditure:				
Employees	R 18,386,454,00	R 17,749,088,87	R 16,952,425,49	-8,46%
Repairs and Maintenance	R 404,094,00	R 1,819,182,00	R 988,607,85	59,12%
Other	R 2,745,549,00	R 4,235,541,02	R 3,663,952,49	25,07%
Total Operational Expenditure	R 21,536,097,00	R 23,803,811,89	R 21,604,985,83	0,32%
Net Operational Expenditure	R 20,604,834,00	R 22,740,860,89	R 20,535,594,62	-0,34%

Capital Expenditure

The parks and cemeteries section has spent 77,74% of the final adjustment budget on parks and cemeteries projects for the 2024/2025 financial year. The table below indicates the capital expenditure for parks and cemeteries section as at 30 June 2025.

Table 154: Capital expenditure Year 2024/2025: Parks and Cemeteries

Capital Expenditure Year 2024/2025: Parks and Amenities				
Capital Projects	**2024/2025**			
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**
Total All	R300 000,00	R1 400 000,00	R1 088 380,22	262,79%
Development of Ashton Silos' cemetery expansion	R0,00	R500 000,00	R351 686,08	0,00%
Truck Canopies	R0,00	R100 000,00	R60 894,40	0,00%
upgrade of parks	R0,00	R500 000,00	R418 056,68	0,00%
Horticulture Equipment	R300 000,00	R300 000,00	R257 743,06	-14,09%

Comment on parks and cemeteries performance overall (Major projects or efficiencies achieved by parks and cemeteries during the year under review):

The Parks and Amenities Department maintained a consistently high standard of service delivery throughout the 2024/2025 financial year. A reasonable level of maintenance was upheld across key public spaces, including play parks, street trees, sidewalks, nature reserves, and rivers, contributing positively to the overall aesthetic and environmental quality of the municipal area.

Key achievements include:

- Flood Damage Repairs: The fence at the Lover's Walk rock painting site in the Montagu Mountain Reserve damaged during the 2023 floods was successfully repaired, restoring access and safety at this heritage and nature site.
- Play Park Safety Improvements: Rubberised surface matting was installed under play equipment at four play parks, significantly enhancing child safety by reducing the risk of injuries from falls.
- Arbor Month Initiative: In celebration of Arbor Month, 16 trees were donated and planted at schools across the municipality. This initiative helped promote environmental awareness and the importance of urban greening among youth.

The Parks and Amenities department performed well during the year and a reasonable standard of maintenance of the play parks, street trees, sidewalks, nature reserves, and rivers were maintained

The fence that was damaged during the 2023 floods at the Lover's Walk rock painting in the Montagu Mountain Reserve has now been repaired.

Rubberised surface matting was installed beneath play equipment at four playparks to reduce the risk of injury from falls.

In celebration of Arbor Month, 16 trees were donated and planted at various schools throughout the Langeberg Municipality to promote awareness of the value of trees.

Challenges within the Parks and Amenities Department:

- Vandalism and theft in playparks, nature reserves, and cemeteries,
- Safety of play equipment,
- Unauthorised felling of trees for firewood,
- The negative image of trees as messy and a congregating area for criminal elements,

- Illegal dumping on playparks, cemeteries, rivers, and public open spaces,
- Lack of River Maintenance Management Plans,
- Flood damages in Montagu Mountain Reserve affected roads, fencing, hiking trails, picnic areas, parking.

Set out measures to be taken to improve performance or challenges:

- The Parks and Amenities Department will strive to combat criminal activities with the assistance of the Law Enforcement Department.
- Raise awareness of the importance of trees by organising events such as the Arbor Day celebration.
- Encourage members of the public to form Friends Groups.
- Source funds for the appointment of a consultant and drafting of River Maintenance Management Plans.
- Regular inspections and maintenance.
- Upgrade of all 13 parks.
- Purchase of ride-on mower.
- Installation of water features/splash pads at Ashton play parks.
- Purchasing of digger loader and vehicle for departmental use.

COMPONENT L: SECURITY AND SAFETY

3.12 LAW ENFORCEMENT AND TRAFFIC OFFICERS

The unit is responsible for:

- Traffic Management: Overseeing and regulating traffic flow and safety.
- Vehicle Licensing and Registration: Handling the registration and licensing processes for vehicles.
- Road Markings and Signs: Maintaining and updating road markings and signage.
- Law Enforcement: Enforcing traffic laws and regulations.
- Education and Training: Providing education and training related to traffic safety and regulations.
- Security: Ensuring security measures are in place to protect road users and infrastructure.

Highlights and Summary

A new traffic officer has been appointed to the Traffic Services.

Table 155: Traffic, Licensing and Law Enforcement Service data

Traffic, Licensing and Law Enforcement Service Data				
	Details	**2022/2023**	**2023/2024**	**2024/2025**
		Actual No.	**Actual No.**	**Actual No.**
1.	Number of road traffic accidents (Fatal)	8	18	13
2.	Number of by-law infringements attended	1304	887	859
3.	Number of traffic officers in the field on an average day	8	8	7
4.	Number of traffic officers on duty on an average day	4	11	11

Employee Statistics

The traffic services have 57 posts on the organisational structure approved by Council and the section had a 5,26% vacancy rate at the end of the 2024/2025 financial year

Table 156: Employees: Traffic and Law Enforcement

Employees: Traffic & Law enforcement services				
Job Level	2024/2025			
Police / Administrators	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	4	4	0	0,00%
4 - 6	28	28	0	0,00%
7 - 9	8	7	1	12,50%
10 - 12	16	15	1	6,25%
13 - 15	0	0	0	0,00%
16 - 18	1	0	1	100,00%
19 - 20	0	0	0	0,00%
Total	57	54	3	5,26%

Operating Expenditure

Table 157: Financial Performance 2024/2025: Traffic and Law Enforcement

Financial Performance 2024/2025: Traffic and Law enforcement				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 9,243,125,00	-R 20,267,510,00	-R 25,895,588,32	64,31%
Expenditure:				
Employees	R 21,969,902,00	R 20,970,100,00	R 23,209,061,73	5,34%
Repairs and Maintenance	R 138,490,00	R 72,964,00	R 68,113,70	-103,32%
Other	R 3,806,878,00	R 6,720,499,00	R 5,978,845,65	36,33%
Total Operational Expenditure	R 25,915,270,00	R 27,763,563,00	R 29,256,021,08	11,42%
Net Operational Expenditure	R 16,672,145,00	R 7,496,053,00	R 3,360,432,76	-396,13%

Capital Expenditure

The law enforcement and traffic section has spent 146,66% of the final adjustment budget on law enforcement and traffic projects for the 2024/2025 financial year. The table below indicates the capital expenditure for law enforcement and traffic section as at 30 June 2025.

Table 158: Capital expenditure 2024/2025: Traffic, Licensing and Law Enforcement service

Capital Expenditure 2024/2025: Traffic, Licensing and Law Enforcement Service				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R1 290 000,00	R1 125 000,00	R1 649 925,39	27,90%
General Equipment Needs	R50 000,00	R50 000,00	R22 105,65	-55,79%
Upgrade Alarm and Camera System	R130 000,00	R0,00	R14 729,74	-88,67%
Generators	R250 000,00	R0,00	R0,00	-100,00%
Upgrade Testing Yard for Driving Licences	R800 000,00	R130 000,00	R660 090,00	-17,49%
Upgrade of Testing Yard and property within traffic erf / offices	R0,00	R800 000,00	R800 000,00	0,00%
Canopies For Law Enforcement Vehicles	R60 000,00	R145 000,00	R153 000,00	155,00%

Comment law enforcement and traffic services performance overall (Major projects or efficiencies achieved by sanitation services during the year under reviewed):

The Law Enforcement and Traffic Services department made notable strides in enhancing public safety, traffic compliance, and service delivery during the year under review. Despite facing persistent operational challenges, the department remained focused on improving infrastructure, enforcing regulations, and fostering inter-governmental collaboration.

Key Achievements

- Infrastructure Upgrade: The installation of a new security fence at the Ashton Traffic Department significantly enhanced safety and access control.
- Speed Law Enforcement: The implementation of movable speed enforcement cameras marked a major step toward reducing speeding and promoting road safety.
- Administrative Efficiency: The roll-out of the “Notice Before Summons” phase for Section 341 traffic notices was initiated, aiming to improve fine recovery rates and reduce court backlogs.
- Licensing Services: Licensing departments across the municipality delivered strong performance in service provision, ensuring efficient processing and customer service.

Challenges within the law enforcement and traffic officers services section:

- Presence of illegal taxi operators in our area who are foreign nationals.
- Illegal shacks and illegal hawkers not operating in the designated trading areas.
- Illegal taxis operating throughout the area.
- Land invasion.
- Effect of foreign nationals on municipal services and job opportunities in area.
- Stray livestock on the R60 Zolani road.

Set out measures to be taken to improve performance or challenges:

- Collaborate with other government stakeholders to address these issues

- Impound illegal taxis weekly
- Attending to all general needs of all traffic and law enforcement, including equipment
- Monitoring of Active Management of illegal land invasion
- Maintaining of movable speed cameras
- Maintaining a safety plan
- Optimal collection of fines issued for the financial year
- Investigating ways to implement municipal court
- Conducting law enforcement initiative programs
- Conducting Road safety awareness education in the schools
- Work with other government departments on joint operations to address illegal taxis on the road
- Implementing the safety plan
- Participate in safety initiatives with other spheres of government and address illegal land occupation
- Collaborate with the SPCA to address stray livestock issue

3.13 FIRE AND DISASTER SERVICES

Highlights and summary

The Langeberg Municipality has a memorandum of understanding with the Cape Winelands District Municipality for the handling of fire-related incidents. The purchase of a fully equipped firefighting vehicle project was completed in the 2024/2025 financial year. The smoke alarms project was completed in April 2025 whereby 1316 smoke alarms were delivered and installed in Nkqubela informal settlement. The gym equipment was also delivered and installed at Robertson Fire Station.

The duties of the fire service Inc"ude:

- Fire prevention. (The inspections at business premises, institutional facilities, etc.)
- Examination of building plans
- Fire and life safety education
- Attends to motor vehicle accidents.
- Different kinds of rescues
- Maintenance of fire hydrants
- Attendance of Chief Fire Officers Committee Meetings and different Provincial workgroups
- Response to life-threatening emergency fire incidents

The activities of the Disaster Management team included:

- Smoke alarms installation
- Awareness campaigns
- Emergency relief in the form of food parcels, blankets etc.
- Review of Disaster Management Plan
- Joint Operation Committee
- Attendance of Disaster Management Forum
- Collaboration with District, Province, and National concerning Disaster Management

Table 159: Fire Service data

Fire Service Data				
	Details	**2022/2023**	**2023/2024**	**2024/2025**
		Actual No.	**Actual No**	**Actual No**
1	Total fires attended in the year	304	270	452

2	Total of other incidents attended in the year	50	85	65
3	Average turnout time – urban areas	0:12:00	00:07:00	00:12:00
4	Average turnout time – rural areas	0:13:00	00:19:00	00:13:00
5	Fire fighters in post at year end	26	27	27
6	Total fire appliances at year end	10	9	9
7	Average number of appliances off the road during the year	0	1	2

Employee Statistics

The fire services section has 27 posts on the organisational structure approved by Council and the section had a 0,00% vacancy rate at the end of the 2024/2025 financial year.

Table 160: Employees: Fire services

Employees: Fire Services				
Job Level	2024/2025			
Fire Fighters / Administrators	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
Chief Fire Officer	1	1	0	0%
Other Fire Officers				
0 - 3	0	0	0	0%
4 - 6	14	14	0	0%
7 - 9	11	11	0	0%
10 - 12	1	1	0	0%
13 - 15	0	0	0	0%
16 - 18	0	0	0	0%
19 - 20	0	0	0	0%
Total	27	27	0	0%

Operating Expenditure

Table 161: Financial Performance 2024/2025: Fire Services

Financial Performance Year 2024/2025: Fire Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 127,959,00	-R 903,448,00	-R 915,370,46	86,02%
Expenditure:				
Employees	R 13,458,919,00	R 13,676,756,71	R 14,643,212,22	8,09%
Repairs and Maintenance	R 172,723,00	R 262,885,00	R 227,909,47	24,21%
Other	R 1,593,373,00	R 2,528,922,02	R 2,516,726,83	36,69%
Total Operational Expenditure	R 15,225,015,00	R 16,468,563,73	R 17,387,848,52	12,44%
Net Operational Expenditure	R 15,097,056,00	R 15,565,115,73	R 16,472,478,06	8,35%

Capital Expenditure

The fire services section has spent 98,89% of the final adjustment budget on fire services projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the fire services section as at 30 June 2025.

Table 162: Capital expenditure 2024/2025: Fire Services

Capital Expenditure Year 2024/2025: Fire Services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R5 296 200,00	R7 186 308,00	R7 106 659,25	34,18%
Furniture – Fire Station	R25 000,00	R25 000,00	R24 605,00	-1,58%
Air Conditioners – Fire Services	R31 200,00	R0,00	R0,00	-100,00%
Small equipment – Fire Services	R600 000,00	R186 716,00	R186 716,05	-68,88%
Gym Equipment	R100 000,00	R175 457,00	R112 620,99	12,62%
Fire Station Robertson Building	R0,00	R504 352,00	R496 907,82	0,00%
Fully Equipped Firefighting Vehicles	R4 500 000,00	R5 820 000,00	R5 812 248,97	29,16%
Smoke Alarms	R0,00	R434 783,00	R434 600,42	0,00%
Fire Extinguishers and Fire Hose Reels above 500	R40 000,00	R40 000,00	R38 960,00	-2,60%

Comment on fire services performance overall (Major projects or efficiencies achieved by fire services during the year under review):

The Fire and Disaster Services Department achieved key milestones during the 2024/2025 financial year, contributing to improved emergency response and community safety across the Langeberg Municipal area. While significant progress has been made in terms of infrastructure and equipment upgrades, the department continues to face serious challenges related to under staffing, legislative compliance, and increased disaster risk linked to climate change:

Key Achievements

- The supply and delivery of a fully equipped firefighting vehicle project was completed in the 2024/2025 financial year.
- Supply and delivery of gym equipment project was completed.
- Supply delivery and installation of fire extinguishers, fire hose reels etc. to the Langeberg Municipality project completed in the 2024/2025 financial year.

Photos of a firefighting vehicle purchased in 2024/2025

Challenges within the Fire Services Section:

- Under staffing
- Shortage of fire personnel and disaster personnel.
- Only the Chief and Station Commander can attend to inspections and building plans in the whole of Langeberg Municipal area, amidst other commitments that are required by legislation and national standards to make sure the fire services are up to standard.
- The Disaster Management function has no designated official to attend to it on a 24/7 hr. basis, it is performed as a dual function with the Fire Service functions.
- The five towns in the Langeberg Municipality are located at a distance from each other which presents a challenge in terms of coverage for community fire protection purposes in line with SANS 10090. Even though there is a life-threatening fire emergency line, Langeberg Local Municipality is not compliant with the South African National Standard 10090 for Community Fire Protection and other standards like NFPA 1221 in terms of Call taking and Dispatching.
- Capacity building.
- Falling short of legislative requirements.
- Informal settlement layouts which present difficulty in terms of access for Fire Services.
- Replacement of specialized vehicles in accordance with SANS 10090.

Climate Change Impacts

- Increased frequency of fires and floods: Hotter, drier conditions and erratic rainfall patterns raise risk.
- New risks: Changing weather patterns introduce unfamiliar disaster scenarios.

Community Awareness

- Lack of awareness: Residents not knowing how to respond to fires or disasters.
- False Alarms or delayed reporting: Residents hesitate to call fire, rescue, and disaster services due to mistrust or cost concerns.

Set out measures to be taken to improve performance or challenges:

Improve Resources and Equipment

- Upgrade firefighting tools: Invest (budget prioritisation) in modern firefighting vehicles, PPE, and equipment.
- Decentralised fire stations: Establish satellite fire response units in other towns.

Enhance infrastructure and access

- Formalise informal settlements: Introduce planned layouts with access roads for emergency vehicles.
- Install fire breaks: Especially in informal areas prone to shack fires or grass and bush fires
- Upgrade rural roads: Improve roads leading to farming communities and disaster-prone areas.

Improve Communication and Early Warning

- Fire, rescue and disaster hotline: Promote a 24/7 local life-threatening emergency contact.
- Community alert systems: Use SMS, WhatsApp, loudspeakers for real-time warnings.
- Establish Joint Operations Centre (JOC): during major incidents.
- Disaster plans and SOPs: Finalise contingency plans for floods, fires, and other hazards.
- The Call Centre or the Public Emergency Communication Centre: Be capacitated to take and dispatch fire emergency calls in line with the South African National Standard (SANS 10090).

Adapt to climate risks

- Monitor weather patterns: Use meteorological data for seasonal fire/flood readiness.
- Promote fire-resistant construction: Encourage fire breaks, non-flammable roofing, and safer electrical set-ups.
- Plans: Review and submit winter and summer readiness plans to the relevant stakeholders.

Fire Safety

- The Fire Safety Division needs to be established that will deal primarily with fire safety issues in the whole of Langeberg. There are personnel who are qualified but need experience to do this kind of work but cannot be taken off the shift due to the shortage of personnel (They will need to work office hours-2 x personnel). This will allow the Chief to have time for research, planning, training, ensuring the readiness of personnel, liaising with Province and National, and directing, organising and controlling the fire services without being too involved on the ground.
- Community Fire Safety by-laws need to be established.
- The proposed organogram needs to be prioritized to enable fire and disaster to fulfil its legislated mandate.

COMPONENT M: SPORT AND RECREATION

3.14 COMMUNITY FACILITIES

Highlights and summary

The Community Facilities Department oversees the management of eight sports fields, twelve community halls, and one swimming pool across the five towns in the Langeberg Municipal area. In addition to maintenance, the department handles all bookings for these facilities and fosters an environment conducive to sports development within the municipality.

Sport Facilities:

- Robertson: Van Zyl Street Sports Ground, Callie de Wet Sports Ground, Nkqubela Sports Ground.
- Bonnievale: Happy Valley Sports Ground.
- McGregor: McGregor Sports Ground.
- Ashton: Zolani Sports Field, Cogmanskloof Sports Ground.
- Montagu: King Edward Sports Ground.

Key Projects:

- Ongoing installation of boundary walls at Van Zyl Street Sports Ground in Robertson using precast walling.
- Installation of high mast lighting for the soccer field at Happy Valley Sports Ground in Bonnievale.
- Completion of the boundary wall at Happy Valley Sports Ground with precast walling.
- Installation of cricket nets at King Edward Sports Ground in Montagu.
- Purchase of equipment to enhance sports field maintenance and standards.
- Refurbishment of the roof at Callie de Wet Sports Hall.
- Acquisition of various appliances.

Swimming Pool Facility:

- Replacement of the old pipe system at the Dirkie Uys Street Swimming Pool in Robertson.

Community Halls:

- Robertson: Robertson Town Hall, Robertson Civic Hall, Nkqubela Hall, Callie de Wet Hall.
- McGregor: McGregor Hall.
- Bonnievale: Chris Van Zyl Hall, Happy Valley Hall.
- Ashton: Ashton Town Hall, Barnard Hall, Zolani (Rholihlahla) Hall.
- Montagu: Hofmeyer Hall, Wilhelm Thys Hall, King Edward Hall.

Employee Statistics

The community facilities section has 39 posts on the organisational structure approved by the Council and the section had a 10,26% vacancy rate at the end of the 2024/2025 financial year.

Table 163: Employees: Community Facilities

Employees: Community facilities				
Job Level	2024/2025			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 – 3	10	10	0	0,00%
4 – 6	21	17	4	19,05%
7 – 9	5	5	0	0,00%
10 – 12	2	2	0	0,00%
13 – 15	1	1	0	0,00%
16 – 18	0	0	0	0,00%
19 – 20	0	0	0	0,00%
Total	39	35	4	10,26%

Operating Expenditure

Table 164: Financial Performance 2024/2025: Community Facilities

Financial Performance Year 2024/2025: Community facilities				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 891,253,00	-R 926,978,00	-R 535,830,13	-66,33%
Expenditure:				
Employees	R 12,490,283,00	R 12,373,410,25	R 14,668,330,63	14,85%
Repairs and Maintenance	R 413,573,00	R 1,329,219,00	R 912,493,32	54,68%
Other	R 2,784,985,00	R 3,634,628,03	R 2,856,712,93	2,51%
Total Operational Expenditure	R 15,688,841,00	R 17,337,257,28	R 18,437,536,88	14,91%
Net Operational Expenditure	R 14,797,588,00	R 16,410,279,28	R 17,901,706,75	17,34%

Capital expenditure

The community facilities section has spent 82,02% of the final adjustment budget on sport and recreation projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the sport and recreation section as at 30 June 2025.

Table 165: Capital expenditure 2024/2025: Community Facilities

Capital Expenditure Year 2024/2025: Community Facilities				
Capital Projects	**2024/2025**			
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**
Total All	R4,490,000,00	R6,630,051,00	R5,438,095,67	21,12%
Community facilities				
Equipment Community Facilities	R620,000,00	R620,000,00	R595,428,83	-3,96%
Swimming pool old pipe system replacement	R0,00	R62,150,00	R56,499,63	0,00%
Boundary wall Happy Valley sportsground completion with precast walling	R0,00	R735,951,00	R147,640,00	0,00%
Appliances	R50,000,00	R175,524,00	R44,720,00	-10,56%
Sports fields				
Boundary wall Cogmanskloof sport field upgrading to precast walling	R1,130,000,00	R630,000,00	R767,776,00	-32,06%
NEW netball court construction Zolani sports field	R350,000,00	R1,010,000,00	R353,767,56	1,08%
Upgrading floodlights, King Edward Sports field Montagu	R750,000,00	R730,000,00	R570,000,00	-24,00%
Sportsfield Boundary Wall: Van Zyl Street, Robertson – CRR	R850,000,00	R1,850,000,00	R2,190,048,54	157,65%
Community halls				
Furniture	R170,000,00	R170,000,00	R154,800,00	-8,94%
Appliances	R50,000,00	R126,426,00	R115,880,14	131,76%
Boundary Fencing Chris van Zyl hall	R350,000,00	R350,000,00	R259,180,00	-25,95%
Robertson Civic floors refurbishment	R170,000,00	R170,000,00	R182,354,97	7,27%

Comment on community facilities performance overall (Major projects or efficiencies achieved by community facilities services during the year under reviewed):

The Community Facilities Department made notable strides in upgrading and securing community facilities, with a strong focus on sports infrastructure, public safety, and inclusive access. Significant capital investments were completed across all five towns, while new institutional structures such as the Langeberg Sport Council were established to better guide future development. Despite several ongoing challenges—particularly vandalism, rising demand for sports facilities, and safety concerns at public amenities—the department has maintained a consistent standard of service and initiated effective measures to improve facility usage, safety, and community ownership.

Key achievements

- Boundary Walls: Upgrading the boundary walls at Van Zyl Street Sportsground Robertson and Cogmanskloof Sport ground Ashton vibracrete to precast walling.
- Lighting: Enhancing the high mast lighting at King Edward Sportsground, Montagu.
- New Netball Court Zolani Sport field, Ashton.
- Installation of New Fencing Chris Van Zyl Hall, Bonnievale.
- Refurbishment of Robertson Civic floors.

Photo: Van Zyl Ssreet sport ground new precast boundary wall completed.

Photo: Portion of Cogmanskloof sport ground, Ashton boundary wall completed.

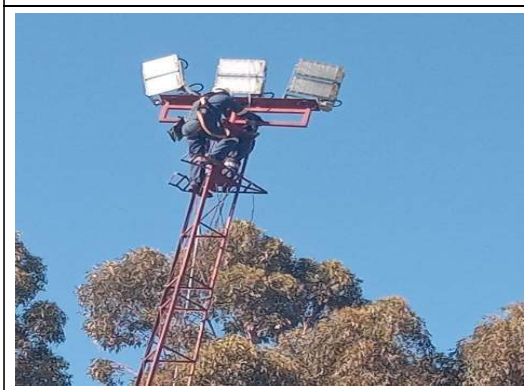


Photo: King Edward sportsground high mast lights.

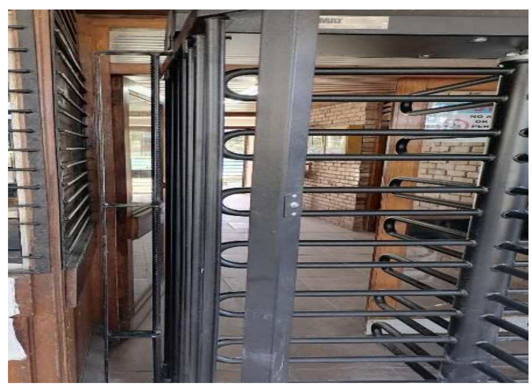


Photo: Turnstile gate swimming pool installed.

Photo: Equipment purchases – new cricket roller.

Photo: New Netball court construction Zolani, Ashton.

On 13 March 2025, the Langeberg Sport Council was officially established in Robertson. Representatives from 19 sports clubs across various disciplines, including rugby, football, cricket, netball, tennis, gymnastics, bowls, karate, pigeon racing, and table tennis, were in attendance. The selection process was facilitated by representatives from the Department of Cultural Affairs and Sport and the Chairperson of the Cape Winelands District Sport Council.

The Langeberg Sport Council will serve as the collective voice for all sporting clubs within the municipal area, providing critical input to the Municipality regarding sports infrastructure planning and sports development. Significant capital projects have been completed to improve community facilities. These include the installation of boundary walls and fencing at several community halls and sports fields to enhance the security, longevity, and usability of these venues. Many community halls have been secured with new fencing, and the replacement of vibracrete walls with precast boundary walls at sports fields remains a priority. Planned upgrades over the next five years include the installation of high-mast lighting and the refurbishment of pavilions.

Challenges within the community facilities section.

Several persistent challenges impact the effective management of community facilities:

- Ongoing maintenance and repairs require consistent attention and resources.
- Vandalism, non-compliance with facility hiring agreements, and excessive noise pollution continue to negatively affect municipal facilities.
- There is an increased risk of drowning at public swimming pools, necessitating the seasonal appointment of lifeguards to the Community Facilities staff structure.
- Population growth and the advancement of local sports clubs to higher competition levels have increased the demand for sports fields that meet provincial and national standards.
- Rugby remains the largest sport in the region, with three clubs competing in super leagues. Cricket has shown strong development with two Boland-affiliated teams, and local football continues to expand, with one town now supporting over five registered clubs. The overuse of existing sports fields, with limited availability for practice and competition, and insufficient resting periods for fields are significant concerns.

Measures to Improve Performance and Address Challenges.

Sports Facilities:

- Appointment of registered security services for the protection of facilities.
- Installation of CCTV cameras.
- Construction of firmer, more durable boundary walls.
- Employment of security personnel to guard sports fields.
- Promotion of community ownership and partnership through local sports clubs.
- Establishment of Facilities Management Committees for each sports ground.

Planned infrastructure upgrades include:

- Upgrading the Van Zyl Street Sports Facility and its cloakrooms.
- Upgrading the boundary walls, Sports Ground.
- Design and construction of the McGregor Pavilion.
- Upgrading the boundary wall at Cogmanskloof Sports Field.
- Floodlight upgrades at Callie de Wet, King Edward, and Zolani Sportsgrounds.
- Pavilion upgrades across all municipal sportsgrounds.
- Renovation of community halls located at sports fields.

Swimming Pools

- Installation of stronger boundary walls.
- Securing funding for seasonal lifeguards.

- Appointment of registered security services.
- Full implementation of pool safety measures.

Community Halls

- Installation of anti-scale fencing and alarm systems, including CCTV cameras.
- Introduction of social programmes to encourage community ownership and pride.
- Development of Standard Operating Procedures (SOPs) for facility management staff.
- Construction of boundary fencing at Ashton Town Hall and Chris van Zyl Hall.
- Refurbishment of floors at the Robertson Civic Centre and Barnard Hall.
- General upgrading of all Community halls.

COMPONENT N: CORPORATE POLICY OFFICES AND OTHER SERVICES

3.15 EXECUTIVE AND COUNCIL

Table 166: Financial Performance 2024/2025: The Executive and Council

Financial Performance Year 2024/2025: The Executive and Council				
Details	2024/2025			
	Original Budget	Adjustment	Actual	Variance to
Total Operational Revenue	R -	R -	R -	0,00%
Expenditure:				
Employees	R 6,727,781,00	R 6,694,608,00	R 6,171,591,48	-9,01%
Repairs and Maintenance	R -	R -	R -	0,00%
Other	R 750,354,00	R 848,880,00	R 447,588,16	-67,64%
Total Operational Expenditure	R 7,478,135,00	R 7,543,488,00	R 6,619,179,64	-12,98%
Net Operational Expenditure	R 7,478,135,00	R 7,543,488,00	R 6,619,179,64	-12,98%

Employee Statistics

The executive and council has 7 posts on the organisational structure approved by the Council and the section had a 14,00% vacancy rate at the end of the 2024/2025 financial year.

Table 167: Employees: Executive and Council

Employees: The Executive and Council				
Job Level	2024/2025			
	Posts	Employees	Vacancies (fulltime	Vacancies (as a % of
	No.	No.	No.	%
0 - 3	0	0	0	0%
4 - 6	1	1	0	0%
7 - 9	1	1	0	0%
10 - 12	3	2	1	33%
13 - 15	1	1	0	0%
16 - 18	1	1	0	0%
19 - 20	0	0	0	0%
Total	7	6	1	14%

Capital expenditure

The Executive and council section had no capital projects for the 2024/2025 financial year.

Table 168: Capital Expenditure 2024/2025: The Executive and Council

Capital Expenditure Year 2024/2025: The Executive and Council				
Capital Projects	**2024/2025**			
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**
Total All	R -	R -	R -	0,00%
No capital project				

3.16 FINANCIAL SERVICES

Highlights and summary

The Municipality performed well when it came to its finances and achieved key ratios that were above the norms set by the National Treasury.

Employee Statistics

The financial services directorate has 85 posts on the organisational structure approved by the Council and the section had a 4,71% vacancy rate at the end of the 2024/2025 financial year.

Table 169: Employees: Financial Services

Employees: Financial Services				
Job Level	**2024/2025**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	No.	No.	**%**
0 - 3	0	0	0	0,00%
4 - 6	60	58	2	3,33%
7 - 9	5	5	0	0,00%
10 - 12	15	14	1	6,67%
13 - 15	1	0	1	100,00%
16 - 18	4	4	0	0,00%
19 - 20	0	0	0	0,00%
Total	85	81	4	4,71%

Operating Expenditure

Table 170: Financial Performance 2024/2025: Financial Services

Financial Performance Year 2024/2025: Financial Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-R 213,770,618,00	-R 213,890,660,00	-R 227,112,739,41	5,87%
Expenditure:				
Employees	R 32,865,245,00	R 30,851,461,43	R 31,151,006,19	-5,50%
Repairs and Maintenance	R 34084,00	R 134449,0,00	R 64655,760,00	47,28%
Other	R 27,737,100,26	R 30,514,872,36	R 34,858,460,33	20,43%
Total Operational Expenditure	R 60,636,429,26	R 61,500,782,79	R 66,074,122,28	8,23%
Net Operational Expenditure	R 274,407,047,26	R 275,391,442,79	R 293,186,861,69	6,41%

Capital expenditure

The financial services directorate has spent 99,99% of the final adjustment budget on financial services projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the financial services directorate as at 30 June 2025.

Table 171: Capital Expenditure 2024/2025: Financial Services

Capital Expenditure Year 2024/2025: Financial Services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R3 008 201,00	R2 687 201,00	R2 686 939,62	-10,68%
ERP System	R3 008 201,00	R2 617 201,00	R2 617 007,23	-13,00%
Furniture & Equipment	R0,00	R70 000,00	R69 932,39	0,00%

Comment on the overall performance of financial services, including any major projects or efficiencies achieved during the review year.

The cash/cost coverage ratio is 2,14 in the month ended 30 June 2025. This ratio indicates that the municipality can meet its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue for four months at most. This is above the norm of 1-3 months. The current ratio is 1,5:1 for the month ended 30 June 2025 and is above the benchmark of 2:1, which means that the municipality can meet its short-term obligations. The collection rate is 86,24% in the month ended 30 June 2025.

Challenges within financial services:
The main challenge is the influx of illegal immigrants within the municipal jurisdiction, which places significant pressure on the Municipality's infrastructure. Many of these immigrants reside in unauthorised informal settlements and do not pay for services. Another major issue causing financial strain is the steep rise in Eskom's electricity tariffs, which are becoming increasingly unaffordable for both the community and the Municipality.

Illegal Immigrants
The Municipality has strengthened enforcement against illegal settlements by collaborating with Consortium, a service provider, to identify and address unlawful occupation.

High Eskom Tariffs
The Municipality is currently implementing a tiered pricing structure (block tariffs) for low-income households/low consumption households.
The Municipality also drafted an opposition letter to the National Energy Regulator of South Africa and the South African Local Government Association to advocate for more reasonable and predictable tariff increases.

Set out measures to be taken to improve performance or challenges:
- Debt collection: Outstanding debts of more than 90 days are increasing.
- The high rate of staff turnover in the financial directorate, negatively affects productivity.
- Trained staff are lost – many within a short span of time.
- Indigent applications and approval turnaround time with a backlog of approved indigents.
- Improving the current turnaround time in populating financial information for financial reporting purposes.
- The manual handling of invoices causes difficulties in tracking the document management in general.
- Capacity constraints of the supply chain department delaying processing of requisitions during high volume periods.
- Verification of false information supplied by suppliers.

3.17 HUMAN RESOURCES
In the Municipality, the Human Resources department plays a vital role in managing a broad range of functions that ensure the smooth operation and support of our workforce. These functions include:

- Leave Management: Administering all types of leave, including annual, sick, and special leave.
- Working Hours: Regulating employee work hours to ensure compliance with policies.
- Study Loans: Handling internal study loan applications for employee development.
- Recruiting and Selecting: Overseeing recruitment and selection to hire qualified candidates.
- Private Work Applications: Managing requests for private work outside official duties.
- Long Service Recognition: Celebrating long-term employee commitment.
- Housing Subsidies: Administering subsidies to assist with accommodation costs.
- Termination of Service: Managing all forms of service terminations.
- Probation Periods: Evaluating performance during probation to ensure role suitability.
- Contract and Job Creation Appointments: Overseeing new role creation and contract appointments.
- Injuries on Duty: Addressing workplace injuries to ensure proper support.
- Holiday Work for Students: Facilitating temporary work opportunities for students.
- Acting Allowances: Administering allowances for additional responsibilities.
- Night-Work Allowances: Managing compensation for night time work.
- Rehabilitation of Employees: Supporting employees' return to work after illness or injury.
- Internal Transfers: Facilitating employee transfers within the Municipality.
- Vehicle Schemes: Overseeing transportation solutions for employees.
- Medical Unfitness: Managing cases of medical unfitness for current duties.

- Induction of New Members: Conducting effective induction programs for new employees.
- Overtime Procedures: Administering overtime procedures for fair compensation.
- Service Bonus: Rewarding employees with service bonuses.
- Letters of Appreciation: Issuing letters to recognise employee achievements.
- Loans from Pension Funds: Managing pension fund loan applications.
- Human Resources Policies: Developing and implementing HR policies.
- Individual Performance Management: Enhancing individual performance through management processes.
- Job Evaluations: Conducting evaluations to ensure appropriate role classification and compensation.
- Medical Funds: Managing funds for employee health and wellness.
- Retirement/Pension Funds: Administering retirement and pension benefits.

These functions collectively support an efficient, supportive, and well-regulated work environment for all Municipality employees.

Highlights and summary

The Human Resources section has made significant strides in enhancing its operations and services. As of 1 July 2024, we successfully implemented the new Staff Regulations, reflecting our commitment to up-to-date and effective management practices. In addition, eight policies were thoroughly reviewed, and the next five-year Employment Equity Plan was approved, ensuring our ongoing dedication to fair and equitable employment practices.

We also submitted and received approval for both the HR Plan and HR Strategy from the Council, aligning our goals with the Municipality's strategic objectives. The Human Resources department remains focused on delivering effective and efficient services to our employees, ensuring that we recruit and retain the best talent for Langeberg Municipality. Our continuous efforts aim to support our workforce and enhance our organisational performance.

The highlights of human resources for the 2024/2025 financial year are as follows:

- Number of 161 employees were trained
- Number of 33 internal bursaries awarded
- Number of 1 people appointed on EE target group in the top level
- Number of 14 employees attended learnerships

Employee Statistics

Human Resource Services has 4 posts on the organisational structure approved by Council and the section had a 0,00% vacancy rate at the end of the 2024/2025 financial year.

Table 172: Employees: Human Resource Services

Employees: Human Resource Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 – 3	0	0	0	0%
4 – 6	0	0	0	0%
7 – 9	0	0	0	0%
10 – 12	3	3	0	0%
13 – 15	1	1	0	0%
16 – 18	0	0	0	0%
19 – 20	0	0	0	0%
Total	4	4	0	0%

Operating Expenditure

Table 173: Financial Performance 2024/2025: Human Resource Services

Financial Performance Year 2024/2025: Human Resource Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	R -	-R 423,312,49	-R 500,864,35	100,00%
Expenditure:				
Employees	R 3,042,325,00	R 3,016,318,00	R 2,827,858,82	-7,58%
Repairs and Maintenance	R -	R -	R -	0,00%
Other	R 2,135,198,00	R 2,610,352,50	R 1,459,332,76	-46,31%
Total Operational Expenditure	R 5,177,523,00	R 5,626,670,50	R 4,287,191,58	-20,77%
Net Operational Expenditure	R 5,177,523,00	R 6,049,982,99	R 4,788,055,93	-8,13%

Capital expenditure

The human resource section had no capital projects for the 2024/2025 financial year

Table 174: Capital Expenditure 2024/2025: Human Resource Services

Capital Expenditure Year 2024/2025: Human Resources				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R -	R -	R -	0,00%
No capital project				

Comment on human resource services performance overall (Major projects or efficiencies achieved by human resource services during the year under review:

During the 2024/2025 financial year, Human Resource Services successfully implemented a new individual performance management process for all employees, marking a significant milestone for the organisation. Although it was a first-time initiative, performance scorecards were developed for all staff members. Langeberg Municipality distinguished itself as one of only two municipalities to implement the IGNITE system successfully. The process included completing employee self-assessments and final performance evaluations, followed by a formal moderation process. This achievement reflects a strong commitment to accountability, staff development, and operational efficiency.

Challenges in Human Resource Services

Although the process was finished, implementing individual performance management, which is part of the municipal staff regulations, was challenging. It was the first for Langeberg Municipality Introducing performance measurements for all employees proved difficult because it required adjustments to both procedures and mindsets. Despite these difficulties, the implementation was successful, and we expect continuous improvements as employees adapt to this new approach.

Set out measures to be taken to improve performance or challenges:

We had to get supervisors more involved in processes to take responsibility for their actions. They must take more care towards their employees. They must deal with disciplinary actions as they arise. Their overseeing role is of outmost importance.

3.18 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

Highlights and summary

The ICT Department, part of the Directorate of Strategy and Social Development, is crucial to the Municipality's operations. According to the Integrated Development Plan (IDP), this department is tasked with planning, coordinating, and delivering ICT services to ensure efficient municipal operations and support in alignment with the ICT strategy and policies.

Functions of the ICT Department:

- Develop and implement the ICT strategy and policy for the Municipality.
- Conduct security configuration reviews of operating systems and databases.
- Manage user access roles, segregation of duties, and privileged user access.
- Oversee availability controls and incident management.
- Monitor service level agreements and ensure programmed controls for accurate data transmission.
- Implement security controls for system interfaces.
- Govern municipal programs and projects with established governance structures and frameworks.
- Apply project management methodologies and standards.
- Develop business cases and manage stakeholder relationships.
- Handle contract and vendor management.
- Plan, implement, and manage ICT operations.
- Ensure secure and optimal availability of ICT infrastructure, telecommunications systems, and data.
- Operate an ICT service desk and provide support.
- Oversee all ICT hardware deployed within Langeberg Municipality.
- Provide operations and support for 300 users.
- Research, develop, and maintain ICT systems.
- Ensure network connectivity and install ICT equipment and software.
- Offer expert advice on acquiring and maintaining ICT equipment and systems.
- Maintain ICT systems and infrastructure to ensure efficient operation.

ICT GOVERNANCE

ICT governance ensures the effective and efficient management of ICT resources to support the Municipality's strategic goals and objectives. It involves organisational structures and processes that align the ICT infrastructure with the Municipality's strategies.

The ICT Governance Framework is guided by the Municipal Corporate Governance of Information and Communication Technology Policy, 2024/2025 (review approved by Council in May 2025), and supported by the following ICT-related policies:

- ICT Strategic Plan
- ICT Governance Framework Policy
- Langeberg Municipality Information Security Policy
- Langeberg End User Information Security Policy
- ICT Disaster Recovery Plan
- ICT Infrastructure Management & Maintenance Policy
- Langeberg Municipality Telephone Management Policy

ICT Control Environment

The below table provides an overview of the status of the ICT General Control Environment:

Table 175: ICT Focus Areas.

Focus Area	High-Level Control Processes	Actions
ICT Governance Processes	Adequate and well-structured ICT governance in place of reasonable maturity i.e., documented policies and procedures to prevent/ mitigate risks such as untimely, inaccurate data processing, downtime of critical ICT systems and ICT processes. Langeberg Municipality ICT Strategy Plan. Langeberg Municipality ICT Governance Framework Policy.	All ICT Policies are regularly reviewed and updated to incorporate AG comments and legislation.
ICT Service Continuity Processes	Disaster Recovery and Contingency plans are in place, regularly reviewed, and tested monthly and on an annual basis with users. Established a Disaster Recovery Site in Robertson. Standby Power Generators installed and operating at the following Offices: Ashton Production Site, Robertson DR Site, Robertson Municipal Office, Robertson Commando Office and Fire Station, Ashton Traffic Office and Ashton Fire Station, Bonnievale Main Office, Montagu Main Office, Robertson Traffic Office, and Ashton Call Centre. ICT Disaster Recovery Plan.	Expansion of DR Site storage capacity for a server environment. Ensure adequate maintenance of installed standby generators to ensure business continuity. Align ICT Disaster Recovery Plan to Municipality Business Continuity Plan.
Physical & Environmental Controls	Access to organisation data and systems is restricted by preventing unauthorised access or changes. Firewalls, SPAM Filters, Anti-virus, and other controls. Physical access to Server Rooms: Biometrics, Cameras, Environmental controls (Temperature, Flood, Fire and Door Sensors, e-mail notifications, and alerts. Record keeping of access registers.	Ongoing
User Account Management	Adequate controls and SOP's. Langeberg Municipality End User Information Security Policy. Langeberg Municipality Information Security Policy.	Selg-service password unlock and /or IT Help desk for all IT-related issues. ittechnical@langeberg.gov.za
Change Management	Adequate controls and SOP's. All Changes follow a change request process. Langeberg Security Information Security Policy.	Review the Change Management clause as part of the Langeberg Municipality Information Security Policy.
Security Management	Firewalls, SPAM Filters, Content Filtering, Application Controls and Anti-virus tools are operating effectively. Langeberg Municipality Information Security Policy.	Ongoing
IT Backups and Disaster Recovery Testing and Restore	Scheduled daily, weekly, and monthly backups of all systems. Email notification for successful or Failed backups. Monthly DR Site testing and reporting. Monthly backup Restores performed. Langeberg Municipality Business Continuity Plan. ICT Disaster Recovery Plan.	Backups are done daily, weekly, and monthly of all our systems. Align ICT Disaster Recovery Plan to Municipality Business Continuity Plan – business impact assessment.

Risk Management 2024/2025 Strategic Risks:

- ICT Continuity during disruptions
- Risk of cyber-crime

ICT risks are updated monthly. Progress is monitored on a quarterly basis by Internal Audit and reported to the Fraud- and Risk Management Committee (FARMCO).

Employee Statistics

The ICT services section has 7 posts on the organisational structure approved by the Council and the section had no vacant positions at the year's end. Currently, the section has a 14,00% vacancy rate.

Table 176: Employees: ICT Services

Employees: ICT Services				
Job Level	2024/2025			
	Posts	Employees	Vacancies (full-time equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0%
4 - 6	0	0	0	0%
7 - 9	0	0	0	0%
10 - 12	5	4	1	20%
13 - 15	1	1	0	0%
16 - 18	1	1	0	0%
19 - 20	0	0	0	0%
Total	7	6	1	14%

Operating Expenditure

Table 177: Financial Performance 2024/2025: ICT Services

Financial Performance Year 2024/2025: ICT Services				
Details	2024/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	R -	-R 75,386,00	-R 141,386,00	100,00%
Expenditure:				
Employees	R 4,905,958,00	R 4,879,981,87	R 4,498,700,60	-9,05%
Repairs and Maintenance	R 554,758,00	R 595,724,00	R 97,396,74	-469,59%
Other	R 12,536,774,00	R 12,384,735,00	R 10,655,583,07	-17,65%
Total Operational Expenditure	R 17,997,490,00	R 17,860,440,87	R 15,251,680,41	-18,00%
Net Operational Expenditure	R 17,997,490,00	R 17,860,440,87	R 15,251,680,41	-18,00%

Capital expenditure

The ICT services section has spent 88,73% of the final adjustment budget on ICT services projects for the 2024/2025 financial year. The table below indicates the capital expenditure for the ICT services section as at 30 June 2025.

Table 178: Capital Expenditure 2024/2025: ICT Services

Capital Expenditure Year 2024/2025: ICT Services				
Capital Projects	2024/2025			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	R7 807 947,00	R9 525 477,00	R8 452 163,45	8,25%
General ICT Needs	R107 947,00	R1 434 947,00	R1 238 703,47	1047,51%
A Connected Langeberg	R5 500 000,00	R5 500 000,00	R5 426 544,12	-1,34%
Upgrade ICT Infrastructure	R0,00	R8 920,00	R4 019,97	0,00%
Machinery and Equipment Generators	R0,00	R381 610,00	R369 606,20	0,00%
Two-Way Digital Radio Communication Network	R2 200 000,00	R2 200 000,00	R1 413 289,69	-35,76%

Comment on ICT performance overall (Major projects of efficiencies achieved by sanitation services during the year under reviewed) General ICT Needs:

The ICT department undertook to procure tools of trade via the General ICT Needs budget line item. These procurements were made through the SITA Transversal Contract Request For Bid 740/2020. Also included was the procurement of the Municipality's payroll facility, i.e. pay slip printer and sealer to ensure the secure printing and sealing of employee pay slips for compliance with the Protection of Personal Information Act (POPIA).

Machinery and Equipment Generators (Roll-over): The supply, delivery, and installation and standby power generators was an initiative to ensure business continuity of ICT-related systems through a competitive Tender process. The generators were rolled out at the Robertson Traffic Offices, Ashton Traffic Offices, Montagu Main Offices, and Bonnievale Main Offices. This included the installation of remote monitoring units to monitor usage and operations of the standby power generators. As a contingency measure, the Robertson Traffic Office generator was also secured with the installation and erection of a perimeter palisade fence.

Upgrade ICT Infrastructure (Roll-over): The supply and delivery of network equipment was also a project that had to be completed due to outstanding network equipment which was delayed in the previous financial year 2023/2024 due to global supply chain challenges. The project was procured through a competitive Tender process and to-date, all equipment was delivered.

A Connected Langeberg: The A Connected Langeberg addressed the lack of fibre connectivity to the already constructed and operational ICT high sites that house network equipment in the different towns of Ashton, Montagu, Robertson, and Bonnievale. The project was procured through a competitive Tender process. During the initial project life, fibre has been connected in all towns as follows:

- Robertson: Robertson Kommando Offices, Robertson Main Offices, Robertson Stores, Thusong Centre.
- Ashton: Ashton Main Offices.
- Bonnievale: Bonnievale Main Offices.
- Montagu: Montagu Main Offices.

The fibre connectivity ensures faster and reliable network connectivity whilst maintaining the existing wireless network as a backup connection. The bulk of the project scope involved civil work as underground cable was laid, and all the necessary civil engineering conditions had to be adhered to.

Another sub-project of the A Connected Langeberg project was the introduction of a new Cloud-based Telephone System. This project was also informed by the legacy telephone system which was utilized by the Municipality and had been ageing to reach end of support. The new telephone system has been rolled out in all the Municipality's towns, namely Ashton, Montagu, Robertson, Bonnievale, and McGregor. The system also covers critical units of the
Municipality such as the Call Centre, Fire Stations, Emergency Centres, and other direct service delivery departments.

Another major sub-project was the configuration and roll-out of an improved Internet service which was also responding to a strategic risk assessment of business continuity wherein a single point of failure had been identified to be the main server room on the Municipality's Internetwork. Hence an Internet service was rolled out to ensure multiple points of failure and redundancy. As such, this meant that the storage system of the Municipality also had to be expanded to ensure longevity and sustainability as it was impacting on the business continuity and disaster recovery processes.

Two-way Digital Radio Communication Network: The two-way digital radio network is a project that emanated from the established ICT Governance committees of the Municipality. Its primary objective being to ensure the provision of alternative communication methodologies in addition to existing telecommunications systems, such as the telephone system. This was to ensure communications remain open even in events of emergency and disaster. The project equipment materials have been supplied and delivered. The ICASA licensing process is still underway. The project will ensure a fully-fledged Two-way Digital Radio Communication Network that spans across the towns of Ashton, Montagu, Robertson, and Bonnievale. The Montagu town will be encompassed in the following project phases due to budget constraints.

Challenges within the ICT services section projects

The General ICT Needs project was meant to address the ageing and out-of-warranty support risk which was threatening the operations of front-line staff on their tools of trade. There were delays encountered in the project due to supply chain challenges that resulted in equipment being delivered but with the OEM liaison, the challenges were addressed.

The Machinery and Equipment Generators project arose due to uncertainty in the operations of ICT-related systems as the power outages were due to loadshedding and electrical power maintenance. The project progress encountered minor challenges which were mainly due to global supply chain challenges of the generators but since commitments were made in time, the impact was not dire to the lifespan of the project.

The A Connected Langeberg project addresses the terrain-driven challenges of the Municipality's network as it is difficult to access certain areas within the jurisdiction to ensure reliable and faster connectivity. As such, the strategic high sites and the fibre routes identified were able to ensure reachability of the Municipality's critical sites and integrate them into the whole network through the use of fibre infrastructure. The telephone connectivity issues and the societal digital divide will also be addressed through leverage on the fibre network infrastructure built. The SD-WAN Internet service ensures that each critical site of the Municipality is capable of independently servicing its users regardless of whether another site is experiencing Internet downtime.

All of this translates into improved business continuity and service delivery through the use of ICT-related systems. The same principle applies with the new Telephone system which is also leverages on the built infrastructure to ensure that the Municipality's communications are available to ready the Municipality in liaising and servicing the public of Langeberg.

The Two-way Digital Radio Communication Network project responded to the challenges faced by the Municipality of only having a single channel radio system which makes it difficult for emergency service personnel and other critical personnel to attentively follow and track matters of emergency affecting the public. The other was that the current radio network is housed on infrastructure that is not fully controlled by the Municipality and hence made it difficult to administer and maintain.

This project investigated with success the use of the existing Municipality's ICT inf0rastructure to commission a Municipality-owned Two-way Digital Radio Communication Network that is ICASA and ECA regulated. However, the project encountered numerous delays with equipment delivery due to shortage in available stock within the country and also the ICASA licensing processes. However, bulk stock has been delivered and the ICASA licensing process is at an advanced stage.

- Generators Purchased: To ensure uninterrupted operations during power outages.
- Infrastructure Upgrade: Enhanced ICT infrastructure to improve efficiency and reliability.
- Policy Updates: Updated ICT policies in accordance with AGSA requirements.
- ERP System Implementation: Appointed and began rolling out an ERP system for better integration.
- Cybersecurity Assessments: Conducted assessments to strengthen cybersecurity measures.

Challenges Faced by ICT Services

One of the primary challenges is the limited funds to explore and implement business continuity alternatives. The municipality and therefore the ICT department has to function and implement processes based on the available funds. Less stable network infrastructure can possibly result in major service delivery interruptions and potentially distort the citizenship engagement principles.

In emergency incidents or life-threatening accidents, there could be loss of human life suffered due to non-timeous responses. This includes irretrievable and costly damage to Municipal infrastructure and Resident or Consumer households and business premises.

When an ICT environment is not kept up-to-date and properly maintained, it easily becomes a target to malicious Cyber attackers who want to solicit either information or public funds. Also, such infrastructure can abruptly fail and cause costly disasters which would lead to adverse Revenue collection.

The keeping of outdated tools of trade leads to a non-compliant environment as it would mean putting reliance of Municipal operations on equipment which could fail any time with no warranty in place to ensure replacement or repairs. This also includes the inadequate provisioning of a complete telecommunications network.

The regular non-availability of Municipality services to the public has a direct impact on citizen engagement and directly impacts on Revenue collection which would in return, be of benefit to the public if abated. There is also an increased risk on Municipality assets and infrastructure if there are continued and sustained power outages which has associated costs to keep offices operational.

Set out measures to be taken to improve performance or challenges:

A Connected Langeberg

To enhance connectivity and digital integration across the Langeberg Municipality, the following initiatives are being prioritised:

- Voice Over Internet Protocol (VOIP) devices – telephone system
- Fibre to High Sites; to complete the 'Installation of Local Area Network Fibre to high mast sites' over MTREF
- Rollout of Interbranch Fibre Connectivity
- Failover Internet Breakouts (per site)
- Public Wi-Fi (Strategic Municipal Sites)

Two-Way Digital Radio Communication Network
To enhance internal communication and operational efficiency:

- Installation of A Two-Way Digital Radio Communication Network Over MTREF
- Infrastructure Upgrade
- Software-Defined Wide Area Network (SD-WAN) Firewalls – to secure the MTN SD-WAN Internet
  - Montagu Municipal Office
  - Bonnievale Municipal Office
  - Thusong Centre Municipal Office
  - McGregor Municipal Office
  - Robertson Municipal Office
  - Commando Municipal Office

CCTV cameras
Camera Installation at critical locations for enhanced security and monitoring:

- Robertson Municipal Office
- Robertson Traffic Department
- Montagu Municipal Office

General ICT Needs
To support daily operations and future-proof municipal services, the following ICT equipment is required:

- Computers and Laptops
- UPS's
- Printers
- Switches
- Routers
- Wireless AP's
- Wireless Routers
- Screens
- Presentation Screen
- Conference systems

3.19 LANGEBERG ORGANISATIONAL PERFORMANCE SCORECARD

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO1-Ensure efficient administration for good governance

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of the Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-05	Corporate Services	SO1-Ensure efficient administration for good governance	"Percentage of municipality's personnel budget actually spent on implementing its workplace skills plan measured as at 30 June 2025 "	"Percentage (%) of municipality's personnel budget actually spent "	Whole Municipality	"SAGE Financial System Annual Budget Variance report (Refer to Sage skills levy vote number)"	Last Value	97,76%	1,00%	1,00%	0,21%	R	The skills development budget for the 2024-2025 financial year was fully utilised, amounting to R597,348.18.	The KPI will be reviewed to be in line with the available budget.
2024/2025-06	Corporate Services	SO1-Ensure efficient administration for good governance	Limit vacancy rate to 15% of budgeted posts by 30 June 2025	Percentage (%) of vacancy rate	Whole Municipality	Advertisement Process Excel Sheet	Reverse Last Value	4,30%	15%	15%	3,80%	B		
2024/2025-07	Corporate Services	SO1-Ensure efficient administration for good governance	Number of people from the EE target groups employed by 30 June 2025 in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management by 30 June 2025	Whole Municipality	Appointment letter and approval dates for the filling of the vacancy	Last Value	5	3	3	1	R	There was one appointment from the Employment Equity target groups for the 2024-2025 financial year. Considering the Senior Management, there is full compliance with the Employment Equity targets.	There were no other vacancies to fill at these three levels because there was no natural attrition. If any vacancies become available, we will apply EE targets.
2024/2025-08	Corporate Services	SO1-Ensure efficient administration for good governance	Review the Organisational Structure and submit to Council for approval by 31 May 2025	Reviewed the Structure submitted to Council for approval	Whole Municipality	Agenda of the Council meeting	Last Value	1	1	1	1	G		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO1-Ensure efficient administration for good governance														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-10	Corporate Services	SO1-Ensure efficient administration for good governance	Spend 95% of the budget allocated to upgrade municipal offices by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	95,00%	95,00%	95,00%	100,58%	G2		
2024/2025-68	Economic, Social, and Integrated Development Services	SO1-Ensure efficient administration for good governance	Spend 95% of the budget allocated for general ICT needs by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	92.05%	95.00%	95,00%	86,32%	O	General ICT Needs Vote Total Adjustment Budget – R 1 434 947.00 Expenditure % – 84.59% Project Status – The initial laptops were procured and delivered on 13 January 2025 on the original budget. During budget adjustment, an additional budget was approved for the procurement of desktop computers and laptops (PO14935) to replace the front-line staff and critical staff tools of trade, which are out of warranty and have reached end of life, including the payroll printer and sealer (PO14899), which was reported to be ageing and impacting payslip printing. Both orders have been delivered. The installation of the payslip printer and sealer has taken place.	General ICT Needs - The remaining items for the VoIP legacy sites are in the payment process.
2024/2025-13	Economic, Social, and Integrated Development Services	SO1- Ensure efficient administration for good governance	Submit reviewed IDP to Council by 31 May 2025	Reviewed IDP submitted to council	Whole Municipality	Reviewed IDP and Minutes of Council meeting during which IDP was discussed	Last Value	1	1	1	1	G		
2024/2025-14	Economic, Social, and Integrated Development Services	SO1- Ensure efficient administration for good governance	Submit the Oversight Report to Council by 31 March 2025	Oversight report submitted to Council by 31 March 2025	Whole Municipality	Draft Annual Report and Minutes of Council meeting during which report was discussed	Last Value	1	1	1	1	G		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO1-Ensure efficient administration for good governance

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-16	Economic, Social, and Integrated Development Services	SO1- Ensure efficient administration for good governance	Spend 95% of the budget allocated for a Two-Way Digital Radio Communication Network by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	95.00%	95.00%	95,00%	64,24%	R	"Two-Way digital Radio Communication Network Total Budget – R 2 200 000.00 Expenditure % – 64.24% Project status – A PO14898 was issued for the materials and implementation of a two-way digital radio communication network. To date, a readiness assessment report was completed in March 2025. In June 2025, bulk stock material was delivered for the project. There are still a few remaining stock items to be delivered, which are delayed due to global supply chain issues in China. The ICASA frequency licence applications are well underway. A rollover is therefore inevitable, and the approval process will commence.	Two-Way Digital Radio Communication Network - The budget rollover has been approved. The project will be carefully monitored and will be finished by December 2025.
2024/2025-51	Financial Services	SO1- Ensure efficient administration for good governance	Submit the Annual Financial Statements to the Auditor-General by 31 August 2024	Annual Financial Statements submitted to Auditor-General	Whole Municipality	Proof of submission	Last Value	1	1	1	1	G		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO1-Ensure efficient administration for good governance														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-53	Financial Services	SO1- Ensure efficient administration for good governance	Maintain the asset register in terms of GRAP standards (No more than four (4) material findings)	No more than four (4) material findings in the external Audit report on non-compliance with GRAP	Whole Municipality	Auditor General's audit report	Reverse Last Value	0	4	4	0	B		
2024/2025-54	Financial Services	SO1- Ensure efficient administration for good governance	Limit misstatements in the Annual Financial Statements (No more than four (4) material findings)	No more than four (4) material misstatements as per Auditor General's audit report	Whole Municipality	Auditor General's audit report	Reverse Last Value	0	4	4	0	B		
2024/2025-57	Office of the Municipal Manager	SO1- Ensure efficient administration for good governance	Develop a Risk-Based Audit Plan and submit to the Audit Committee by 30 June 2025	Developed and submitted Plan	Whole Municipality	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	Last Value	1	1	1	1	G		
2024/2025-67	Director Corporate Services	SO1- Ensure efficient administration for good governance	Spend 95% of the budget allocated for fencing at Robertson traffic offices by 30 June 2025	Percentage (%) of approved budget spent	11	Monthly capital expenditure report	Last Value	New KPI	95%	95%	38,89%	R	Budget has been spent and fence finalised.	Proper vote management will be implemented to ensure that expenditure is allocated to the correct vote numbers.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-01	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Review the Human Settlement Plan and submit to Council for approval by 31 March 2025	Reviewed plan submitted to Council for approval	Whole Municipality	Agenda of the Council meeting	Last Value	1	1	1	1	G		
2024/2025-02	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade flooding floodlights at King Edward Sportfield by 30 June 2025	Percentage (%) of the approved budget spent	7,12	Monthly capital expenditure report	Last Value	95,00%	95,00%	95,00%	78,08%	O	Project Completed, Remaining amount is a saving.	Project Completed, Remaining amount is a saving.
2024/2025-03	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade boundary wall at Cogmanskloof and Van Zyl street sportsfield and Happy Valley sportsground by 30 June	Percentage (%) of the approved budget spent	9	Monthly capital expenditure report	Last Value	67,23%	95,00%	95,00%	96,56%	G2		
2024/2025-09	Corporate Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade testing yard for driving licences and property with traffic ERF/Offices by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	95,00%	95,00%	95,00%	157,00%	B		
2024/2025-17	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Limit unaccounted electricity to less than 7.5% as at 30 June 2025	Percentage (%) unaccounted electricity captured in the report	Whole Municipality	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	Reverse Last Value	5,76%	7,50%	7,50%	16,89%	R	The electrical losses total 16.89%, attributed to various contributors such as illegal connections, tampering with prepaid meter connections, low buy/no buy prepaid meters, and challenges with bulk metering and invoicing.	Implement automated meter readings for bulk users and disconnect illegal electricity connections. A service provider will be appointed to audit low usage or non-usage of prepaid meters.
2024/2025-18	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	95% of Water samples comply with SANS 241 micro biological indicators on a monthly basis	Percentage (%) compliance of samples tested	Whole Municipality	Monthly Lab results	Last Value	95,79%	95,00%	95,00%	98,33%	G2		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-19	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Limit unaccounted water to less than 20% as at 30 June 2025	Percentage (%) of unaccounted water captured in the report	Whole Municipality	Water Losses Excel database maintained by the Senior Manager: Civil Engineering Services	Reverse Last Value	18,70%	20,00%	20,00%	10,59%	B		
2024/2025-20	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	80% of Effluent samples comply with permit values on a monthly basis	Percentage (%) compliance of samples	Whole Municipality	Monthly Lab results	Last Value	63,02%	80,00%	80,00%	71,15%	O	All wastewater treatment works are under pressure in various towns due to ageing infrastructure and population growth.	A tender for equipment maintenance is currently underway to address breakdowns. The Robertson Wastewater Treatment Works (WWTW) is undergoing upgrades and is expected to be completed by December 2025.
2024/2025-21	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Purchase four (4) digger loaders by 30 June 2025	Number of diggers purchased	Whole Municipality	Delivery note	Last Value	New KPI	4	4	5	G2		
2024/2025-22	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to install fencing and cameras at the pumpstations and reservoirs of the WTW and WWTW by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	New KPI	95,00%	95,00%	100,17%	G2		
2024/2025-24	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the construction of a new WTW in McGregor by 30 June 2025	Percentage (%) of the approved budget spent	5	Monthly capital expenditure report	Last Value	New KPI	95,00%	95,00%	16,00%	R	Multi-year project. The initial phase for specifications and design is a low-cost period. Only 16% has been spent on the WTW in McGregor. The design is complete and will go out for tender in the new financial year.	Applied for a rollover into the 2025/2026 fiscal year and will be closely monitored by the manager.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-25	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the replacement of the siphon pipeline from the Robertson canal to Gumgrove Dam by 30 June 2025	Percentage (%) of the approved budget spent	1;2;3;6;11	Monthly capital expenditure report	Last Value	New KPI	95,00%	95,00%	0,00%	R	Design is complete, and the contractor has been appointed. We need to synchronise the project with the annual maintenance of the canal to reduce pumping from the canal and optimise water extraction, as it is the main source.	The project has been approved for rollover in the 2025/2026 Financial Year. The manager will closely monitor the project.
2024/2025-26	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the replacement of the water pipe (Bonnievale main supply to Lactalis, Bonnievale Winery and Uitsig) by 30 June 2025	Percentage (%) of the approved budget spent	8	Monthly capital expenditure report	Last Value	New KPI	95,00%	95,00%	12,85%	R	The design has been completed. The start of the project has been delayed because the end user implemented corrective actions that reduced the urgency. The same contractor appointed for the syphon line will also carry out this project. It is expected to be completed in the new financial year.	Applied for a rollover to the financial year 2025-2026. The project is expected to be completed by the end of December 2025.
2024/2025-28	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the paving of Barlinka Street in Montagu by 30 June 2025	Percentage (%) of the approved budget spent	7	Monthly capital expenditure report	Last Value	New KPI	95,00%	95,00%	0,00%	R	The project started late due to intense commercial activities in the area, including fruit transport and a wine cellar (grapes) on this street. A contractor has been appointed.	Applied for a rollover to the financial year 2025/2026. The project is set to be completed by the end of December 2025.
2024/2025-29	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the upgrade of Ashton roads (Alwyn St, Industrial/ area, Zolani curbs) by 30 June 2025	Percentage (%) of the approved budget spent	10	Monthly capital expenditure report	Last Value	New KPI	95,00%	95,00%	6,87%	R	Same contractor as Barlinka Street, with Barlinka as the priority. The designs have been completed, and the contractor has been appointed.	Applied for a rollover to the financial year 2025/2026. The project is set to be completed by the end of December 2025.
2024/2025-31	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade Robertson WWTW by 30 June 2025	Percentage (%) of the approved budget spent	1;2;3;6;11	Monthly capital expenditure report	Last Value	98,73%	95.00%	95,00%	99,94%	G2		
2024/2025-32	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade Robertson transfer station roof by 30 June 2025	Percentage (%) of the approved budget spent	1;2;3;6;11	Monthly capital expenditure report	Last Value	New KPI	95%	95%	84,00%	O	The engineer could not sign the completion certificate by 30 June.	Applied for a rollover to the 2025/2026 financial year. Sign-off was received in July 2025. The project will be completed by September 2025.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-33	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Purchase a roll-on roll-off truck by 30 June 2025	Number of roll-on on roll-off truck purchased	Whole Municipality	Delivery note	Last Value	New KPI	1	1	1	G		
2024/2025-34	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade the public drop-off in McGregor by 30 June 2025	Percentage (%) of the approved budget spent	5	Monthly capital expenditure report	Last Value	New KPI	95.00%	95,00%	9,41%	R	Due to weather conditions, there was an increase in work needed, resulting in an inadequate budget for execution. The upgrade of the Public Drop Off at McGregor was cancelled due to insufficient funds.	The tender 05/2025: Upgrading of McGregor Drop-off Facility has been cancelled due to insufficient funds. The received tender exceeded the allowed budget. This project needs to be included in the 2026/2027 capital budget.
2024/2025-35	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade McGregor low-water bridge road by 30 June 2025	Percentage (%) of the approved budget spent	5	Monthly capital expenditure report	Last Value	New KPI	95.00%	95,00%	85,60%	O	The McGregor Low-water Bridge road upgrade is completed.	A saving incurred on the project.
2024/2025-36	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Purchase a jetting tanker truck by 30 June 2025	Jetting tanker truck purchased	Whole Municipality	Delivery note	Last Value	New KPI	1	1	0	R	The fabrication of the jetting tanker is specific to the customer. It was not completed on time and will be delivered in August 2025. Payment is due after acceptance.	The jetting tanker is still under construction and is scheduled for delivery in August 2025. This project will roll over into the 2025/2026 financial year.
2024/2025-37	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the rehabilitation of roads in all 5 towns by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	87.32%	95.00%	95,00%	68,96%	R	Before rehabilitating roads, the ageing infrastructure beneath them, including water and sewer services, needs to be assessed and addressed. This consideration impacts the scheduling of the project	This project is a 'roll-over' for the 2025/2026 Financial Year and will be closely monitored by the director.
2024/2025-38	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for replacement and repair of electricity networks by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	56.62%	95.00%	95,00%	98,27%	G2		
2024/2025-39	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the electrification by 30 June 2025	Percentage (%) of the approved budget spent	4	Monthly capital expenditure report	Last Value	35.34%	95.00%	95,00%	61,96%	R	The electrification project at Bonnievale Boekenhoutskloof is completed.	The electrification project at Bonnievale Boekenhoutskloof is completed. The remaining amount is a saving.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-40	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide water to the formal residential properties that are connected to the municipal water infrastructure network as of 30 June 2025	Number of formal residential properties connected to the water infrastructure network and provided with water	Whole Municipality	Billing Report	Last Value	14830	14800	14800	14905	G2		
2024/2025-41	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide electricity to the formal residential properties connected to the municipal electrical infrastructure network as at 30 June 2025	Number of formal residential properties connected to the electrical infrastructure network and provided with electricity	Whole Municipality	Billing Report	Last Value	18515	16800	16800	17923	G2		
2024/2025-42	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide waste water services (sanitation/sewerage) to the formal residential properties connected to the municipal waste water network service as at 30 June 2025, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage	Number of formal residential properties connected to the municipal wastewater (sanitation/sewerage) services and are provided with sanitation/sewerage services	Whole Municipality	Billing Report	Last Value	15418	15400	15400	15793	G2		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-43	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide refuse removal once per week to formal residential properties which are billed for refuse removal as at 30 June 2025	Number of residential properties which are billed for refuse removal	Whole Municipality	Billing Report	Last Value	16085	16000	16000	16260	G2		
2024/2025-44	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide free basic water to indigent households as at 30 June 2025	Number of indigent households provided with free basic water	Whole Municipality	Billing Report	Reverse Last Value	6234	7000	7000	4741	B		
2024/2025-45	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide free basic electricity to indigent households as at 30 June 2025	Number of indigent households provided with free basic electricity	Whole Municipality	Billing Report	Reverse Last Value	6181	7000	7000	4797	B		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-46	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide free basic sanitation to indigent households as at 30 June 2025	Number of indigent households provided with free basic sanitation services	Whole Municipality	Billing Report	Reverse Last Value	6091	7000	7000	4589	B		
2024/2025-47	Financial Services	SO2- Provide infrastructure for sustainable and affordable basic services	Provide free basic refuse removal to indigent households as at 30 June 2025	"Number of indigent households provided with free basic refuse removal services"	Whole Municipality	Billing Report	Reverse Last Value	6219	7000	7000	4712	B		
2024/2025-56	Office of the Municipal Manager	SO2- Provide infrastructure for sustainable and affordable basic services	The percentage of the municipal capital budget spent on projects as at 30 June 2025	Percentage (%) of capital budget spent	Whole Municipality	Monthly section 71 reports submitted and annual financial statements	Last Value	71.46%	95,00%	95,00%	73,05%	O	Actual expenditure is 73,05% The commitments still to be paid are 24.94%. Total funds committed are 97,99%.	All Directorates that have an Annual Capex Budget, from financial year to financial year on year strive towards achieving 95% or above actual expenditure, taking into account inter alia the following occurrences which negatively impact capex expenditure: Conditional grant funding received late in the financial year to be rolled over to the next financial year, with conditional expenditure date in the following financial year; Appeals received on adjudicated tenders, which delay the commencement of projects and related expenditure; Unexpected occurrences where appointed successful tenderers either do not take up the appointment or, during the duration of the contract, abscond from the contract, prior to successful completion. In the case of savings on projects, not expending the full budget allocated, the system software measures such negatively as under expenditure, and a reverse indicator needs to be applied to change this to a positive, with the related change of a red indicator to green, dark green or blue, in accordance to the extent of the saving incurred.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services													
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025			
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-58	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for the expansion of the silo cemetery in Ashton by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	0%	95.00%	95,00%	70,34%	R	Project Complete; the remaining amount is a saving.	Project Complete, the remaining amount is a saving.
2024/2025-59	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade parks by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	0%	95.00%	95,00%	83,61%	O	Project Complete. The remaining amount is savings.	Project Complete. The remaining amount is a saving.
2024/2025-61	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to purchase generators for WTW and pumps by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	25.99%	95.00%	95,00%	85,60%	O	Generators for WTW and pumps are completed.	The project is completed and the remaining amount is a saving.
2024/2025-62	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade the weir diversion in Nkqubela by 30 June 2025	Percentage (%) of the approved budget spent	2	Monthly capital expenditure report	Last Value	19.25%	95.00%	95,00%	94,89%	O	The upgrade weir diversion in Nkqubela is completed.	The upgrade weir diversion in Nkqubela is completed, and the remaining amount is a saving.
2024/2025-63	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to replace 66Kv transformers at Robertson's main substation by 30 June 2025	Percentage (%) of the approved budget spent	1;2;3;6;11	Monthly capital expenditure report	Last Value	0%	95.00%	95,00%	0,00%	R	The replacement of the 66kV transformers at Robertson's main substation has been delayed due to overseas fabrication, with shipment and delivery expected only in October.	The shipment of the transformer did not arrive in South Africa by 30 June 2025. This is a roll-over project, and it will be completed by June 2026.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO2- Provide infrastructure for sustainable and affordable basic services

Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-64	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the installation of high mast lighting by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	0%	95.00%	95,00%	71,06%	R	The project has been completed, with some tasks handled by the electrical department, leading to a reduced scope of work.	The project is completed and the remaining amount is a saving.
2024/2025-65	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the purchase of equipment at community facilities by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	New KPI	95%	95%	96,04%	G2		
2024/2025-66	Community Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for a new netball court construction at Zolani sports field by 30 June 2025	Percentage (%) of the approved budget spent	10	Monthly capital expenditure report	Last Value	New KPI	95%	95%	35,03%	R	The project was delayed due to an assessment report identifying a water channel at the preferred site, necessitating the identification of an alternative site.	Applied for a rollover to the financial year 2025-2026. The project is scheduled for completion by December 2025.
2024/2025-69	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the installation of Breede River pumpstation by 30 June 2025	Percentage (%) of the approved budget spent	7	Monthly capital expenditure report	Last Value	New KPI	100%	95%	26,94%	R	This is a multi-phase project: (1) flooding repairs are complete, (2) a new electrical panel has been installed, and (3) construction of the new pump station above the 100-year flood line is currently underway.	This project spans multiple years and is funded by WSIG. A rollover has been requested for the 2025/2026 financial year.
2024/2025-70	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the replacement of bulk water meters by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	New KPI	95%	95%	44,78%	R	The replacement of bulk water meters is nearly finished, with only a few remaining to be replaced.	All meters have been taken from the storage and are currently being installed.
2024/2025-71	Engineering Services	SO2- Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to repair flood damage to road and stormwater infrastructure in Montagu by 30 June 2025	Percentage (%) of the approved budget spent	7	Monthly capital expenditure report	Last Value	35.59%	95%	95%	92,95%	O	The repair of flood-damaged road and stormwater infrastructure in Montagu is complete.	The project is completed and the remaining amount is a saving.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO3- Promote a safe and secure environment														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-04	Community Services	SO3- Promote a safe and secure environment	Purchase a fully equipped firefighting vehicle by 30 June 2025	Number of vehicles purchased	Whole Municipality	Delivery note	Last Value	New KPI	1	1	1	G		
2024/2025-11	Corporate Services	SO3- Promote a safe and secure environment	Appoint a service provider for the provision of security services by 30 June 2025	Service provider appointed	Whole Municipality	Appointment letter	Last Value	New KPI	1,00	1,00	0	R	Tender was cancelled by the BAC due to the high cost of +- R29m.	The tender will be re-advertised in the new financial year with a reduced scope.
SO4- Promote and facilitate investment and local economic development														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-12	Economic, Social, and Integrated Development Services	SO4- Promote and facilitate investment and local economic development	Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2025	Number of job opportunities created through EPWP	Whole Municipality	Signed appointment contracts	Accumulative	672	400	400	690	B		
2024/2025-15	Economic, Social, and Integrated Development Services	SO4- Promote and facilitate investment and local economic development	Spend 95% of the budget allocated for a connected Langeberg by 30 June 2025	Percentage (%) of the approved budget spent	Whole Municipality	Monthly capital expenditure report	Last Value	95.00%	95.00%	95,00%	98,66%	G2		
2024/2025-60	Economic, Social and Integrated Development Services	SO4- Promote and facilitate investment and local economic development	Complete the upgrade of the informal trading areas in Robertson by 30 June 2025	Number of upgrades completed	Whole Municipality	Practical completion certificate	Last Value	0	1	1	1	G		

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO5- Provide sustainable financial management														
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025				
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-48	Financial Services	SO5- Provide sustainable financial management	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025	Percentage (%) of debt coverage	Whole Municipality	Annual financial statements	Reverse Last Value	4,08%	25.00%	25,00%	2,78%	B		
2024/2025-49	Financial Services	SO5- Provide sustainable financial management	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025	Percentage (%) of outstanding service debtors	Whole Municipality	Annual financial statements	Reverse Last Value	8.29%	12.00%	12,00%	18,75%	R	The municipality faced a backlog of consumer account inquiries, resulting in delays in implementing auxiliary measures related to the credit control and debt collection policy.	Develop comprehensive action plan to resolve consumer account enquiries in order to implement auxiliary measures in terms of the credit control and debt collection policy.

Legend					
N/A	R	O	G	G2	B
KPI Not Yet Applicable	KPI Not Met	KPI Almost Met	KPI Met	KPI Well Met	KPI Extremely Well Met
KPIs with no targets or actuals in the selected period.	0% <= Actual/Target <= 74.999%	75.000% <= Actual/Target <= 99.999%	Actual meets Target (Actual/Target = 100%)	100.001% <= Actual/Target <= 149.999%	150.000% <= Actual/Target

SO5- Provide sustainable financial management													
Internal Ref/Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Source of Evidence	Calculation Type	Actual Performance for 2023-2024	Annual Target	Overall Performance for Quarter ending September 2024 to Quarter ending June 2025			
										Target	Actual	R	Performance Comments	Corrective measure
2024/2025-50	Financial Services	SO5- Provide sustainable financial management	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025	Number of months operational expenditure covered by available cash	Whole Municipality	Annual financial statements	Last Value	3.59	2.2	2,2	2,14	O	The decrease is due to allocation of CRR funds to cover the capital projects	The municipality will implement auxiliary measures in terms of the credit control and debt collection policy to collect outstanding service debtors which will increase available cash.
2024/2025-52	Financial Services	SO5- Provide sustainable financial management	Achieve a debtor payment percentage of 95% as at 30 June 2025	Payment % achieved	Whole Municipality	Annual financial statements	Last Value	94.12%	95.00%	95,00%	83,18%	O	The municipality faced a backlog of consumer account inquiries, which delayed the implementation of auxiliary measures in the credit control and debt collection policy.	Develop a comprehensive action plan to resolve consumer account enquiries and implement auxiliary measures in terms of the credit control and debt collection policy.
2024/2025-55	Financial Services	SO5- Provide sustainable financial management	Submit the final budget to Council for approval by 31 May 2025	Final budget submitted to Council for approval	Whole Municipality	Approved annual budget and minutes of the council meeting where the budget was approved	Last Value	1	1	1	1	G		

CHAPTER 4

ORGANISATIONAL DEVELOPMENT PERFORMANCE

INTRODUCTION

The Human Resources Department is committed to fostering excellence within the Municipality by promoting an ethical, professional working environment and empowering a loyal, diverse workforce. Our goal is to help individuals maximise their potential, competence, and productivity. We strive to be a leader in the ongoing enhancement and alignment of both individual performance and organisational effectiveness.

COMPONENT P: INTRODUCTION TO THE MUNICIPAL PERSONNEL

4.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

The reviewed organisational structure approved by Council on 30 May 2024 provides for 850 approved posts. The number of approved budgeted positions is 789 and the number of unfunded 'frozen' posts is 61.

The financial year started with a total number of 757 employees on 1 July 2024 and ended with a total of 759 employees on 30 June 2025. The Municipality had a total of 15 staff members with disabilities in 2024/2025. There were 6 Financial Management Interns appointed for the financial year.

Table 179: Employee totals, turnover, and vacancies for 2024/2025 as at 30 June 2025

Employees					
Description of Department	2023/2024	2024/2025			
	Employees No.	Approved Posts (Budgeted) No.	Employees No.	Vacancies No.	Vacancies %
Office of the Municipal Manager	2	2	2	0	0%
Internal Audit	6	6	5	1	17%
Corporate Services	116	124	118	6	5%
Economic, Social and Integrated Development Services	19	22	21	1	4%
Financial Services	78	86	81	5	6%
Engineering Services	2	3	3	0	0%
Civil Engineering Services	187	192	188	4	2%
Electrical Engineering Services	61	63	57	6	9%
Solid Waste Management	86	88	87	1	1%
Project Management	3	3	3	0	0%
Town Planning	13	14	13	1	7%
Community Services	2	2	2	0	0%
Community Facilities	38	39	35	4	10%
Parks & Amenities	71	73	72	1	1%
Fire Services	27	27	27	0	0%
Housing Administration	9	9	9	0	0%
Libraries	37	36	36	0	0%
Total	757	789	759	30	3.8%

4.1.1 Employee vacancy rate

The vacancy rate of 3.8 percent is based on budgeted positions, reflected above, as at the end of the 2024/2025 financial year. Although 91 posts were vacant, only 30 of those posts were budgeted for. Eighty-three (83) positions were filled in the financial year.

The organisational structure contains six (6) section 57 positions. The post of Director: Financial Services (CFO) has been vacant since 6 December 2024, but there was an acting incumbent from 9 December 2024 till 30 June 2025. The new incumbent will start on 1 July 2025.

Table 180: Vacancy rate: 2024/2025

Vacancy Rate: 2024/2025			
Designations	***Total Approved Posts** **No.**	***Vacancies (Total time that vacancies exist using full-time equivalents)** **No.**	***Vacancies (as a proportion of total posts in each category)** **%**
Municipal Manager (S57 Manager)	1	0	0,00
CFO (S57 Manager)	1	1	100,00
Directors (S57 Manager)	4	0	0,00
Fire fighters	25	0	0,00
Senior management: Levels 14-17 (excluding Finance Posts)	20	2	10,00
Senior management: Levels 14-17 (Finance posts)	4	0	0,00
Highly skilled supervision: levels 9-13 (excluding Finance posts)	101	8	8,00
Highly skilled supervision: levels 9-13 (Finance posts)	16	2	12,50
Total	172	13	8,00
Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.			

4.1.2 Employee turnover rate

Forty-seven (47) employees left the services during the financial year, mostly because of normal retirement (1), early retirement (13), medical disabilities (3), dismissal (9), resignations (15), termination of contract (1) and death (5). The turnover rate for the 2024/2025 financial year is 6.2 percent as at 30 June 2025.

Langeberg Municipality implemented a range of strategic measures to attract and retain skilled staff, ensuring long-term organisational sustainability and effectiveness. These measures include:

- Identifying future critical positions and leadership roles through the Workforce Plan.
- Establishing processes and systems to attract a sustainable pool of talent aligned with future organisational needs.
- Effectively managing the retention of key talent.
- Aligning high-potential employees with key future roles within the organisation.
- Using assessments to identify optimal development opportunities for talent growth.

- Promoting consistently high levels of employee performance.
- Defining relevant roles and responsibilities for all stakeholders involved in talent development and management.
- Monitoring and reporting on key result areas and performance indicators related to Talent Management.

COMPONENT Q: MANAGING THE MUNICIPAL WORKFORCE

The Municipal System Act, 32 of 2000, S67 requires municipalities to develop and adopt appropriate systems and procedures to ensure fair, efficient, effective, and transparent personnel administration in accordance with the Employment Equity Act, 55 of 1998.

This section reports on all the measures necessary for the effective and efficient management of the Municipality's workforce and includes the regulatory environment and policy development, injuries and sickness, discipline, performance, and rewards.

4.2 HUMAN RESOURCE POLICIES AND PLANS

The Municipality is committed to providing a stable and well-regulated working environment for its staff, recognizing policy development as a critical priority. In alignment with the new Staff Regulations, the majority of Human Resources policies were reviewed and updated accordingly.

Table 181: Human Resource Policies and Plans

HR policies and plans				
	Name of policy	**Completed %**	**Reviewed %**	**Date adopted by council or comment on failure to adopt**
1	Affirmative Action		100	30/05/2023
2	Attendance and Punctuality Policy	100		
3	Attraction and Retention		100	30/05/2023
4	Code of Conduct for employees	100		SALGA- not Council
5	Delegations, Authorisation & Responsibility	100		
6	Disciplinary Code and Procedures	100		SALGA- not Council
7	Essential Services	100		
8	Employee Assistance / Wellness	100		
9	Employment Equity		100	30/05/2023
10	Exit Management		100	30/05/2023
11	Gifts	100		
12	Grievance Procedures	100		SALGA- not Council
13	HIV/Aids	100		24/02/2009
14	Human Resource and Development	100		30/05/2023
15	HR Strategy and HR Plan	100		
16	Ill health and injury	100		24/02/2009
17	Internal Bursaries	100		19/06/2012
18	Information Technology	100		
19	Job Evaluation		100	30/05/2023
20	Leave	100		10/04/2018
21	Mentoring & Coaching		100	30/05/2023
22	Occupational Health and Safety	100		Yes

HR policies and plans				
	Name of policy	**Completed %**	**Reviewed %**	**Date adopted by council or comment on failure to adopt**
23	Official Transport to Attend Funerals	100		
24	Official Working Hours and Overtime	100		24/02/2009
25	Organisational Rights	100		
26	Payroll Deductions	100		
27	Private work and declaration of	100		19/06/2012
28	Performance Management and Development	100		30/05/2023
29	Recruitment, Selection and Appointments		100	30/05/2023
30	Remuneration Scales and Allowances	100		SALGA- not Council
31	Resettlement	100		19/06/2012
32	Sexual Harassment	100		
33	Skills Development		100	30/05/2023
34	Scarce skills and retention	100		30/05/2024
35	Smoking	100		19/06/2012
36	Special Skills		100	
37	Training Implementation Plan	100		
38	Work Organisation	100		30/05/2023
39	Workplace Skills Plan Analysis	100		
40	Uniforms and Protective Clothing	100		
41	Induction of new Staff		100	30/05/2023

4.3 INJURIES, SICKNESS AND SUSPENSIONS

4.3.1 Injuries on duty

Langeberg Municipality has established a Safety Committee where all work-related injuries are discussed and if necessary, measures are put in place to reduce workplace injuries. The number of injury-leave days taken during the year under review amounted to 195 working days and the 24 employees involved represents 3.1 percent of the total employees in employment as at 30 June 2025. Training was provided to the safety committee members to reduce work-related injuries.

Table 182: Number of injuries on duty

Number and cost of injuries on duty				
Type of injury	**Injury leave taken Days**	**Employees taking injury leave No.**	**Proportion employees using injury leave %**	**Average injury leave per employee Days**
Required basic medical attention only	195	24	3.1%	8.1
Temporary total disablement	0	0	0	0
Permanent disablement	0	0	0	0
Fatal	0	0	0	0
Total	195	24	3.1%	8.1

Table 183: Injuries per department

Injuries per department			
Department	**No. of injuries**		
	2022/2023	**2023/2024**	**2024/2025**
Office of the Municipal Manager	0	0	0
Internal Audit	0	0	0
Corporate Services	0	0	3
Economic, Social and Integrated Development Services	0	0	0
Financial Services	1	1	2
Engineering Services	0	0	0
Civil Engineering Services	4	4	35
Electrical Engineering Services	6	6	9
Solid Waste Management	3	3	10
Project Management	0	0	0
Town Planning	0	0	1
Community Services	1	1	0
Community Facilities	0	0	0
Parks & Amenities	3	3	2
Fire Services	0	0	0
Housing Administration	0	0	0
Libraries	0	0	0
Total	42	18	62

Table 184: Injuries per occupational level

Injuries per occupational level			
Occupational level	**No. of injuries**		
	2022/2023	**2023/2024**	**2024/2025**
Unskilled	28	11	43
Semi-Skilled	11	5	13
Skilled	1	0	3
Professional	2	2	3
Senior Management	0	0	0
Total	42	18	62

4.3.2 Sick leave

Personal records are maintained of the number of instances of sick leave. The unnecessary use of sick leave when it is considered to be an inalienable right, continues to be a challenge.

4.3.3 Suspensions

Table 185: Number and period of suspensions

Number and period of suspensions				
Position	**Nature of alleged misconduct**	**Date of suspension**	**Details of disciplinary action taken or status of case and reasons why not finalised**	**Date finalised**
Office Assistant	Gross Dishonesty (Misappropriation of money)	13/03/2024	Dismissal	20/08/2024
Process Controller (Sewerage)	Gross Dishonesty (Fraud)	20/02/2025	Disciplinary hearing took place on 12 May 2025, but the matter was postponed for further forensic investigation	
Senior Clerk (Licensing)	Gross Dishonesty (Fraud)	06/09/2024	Dismissal	3/12/2024

4.3.4 Disciplinary action

Table 186: Disciplinary action taken on cases of financial misconduct

Disciplinary action taken on cases of financial misconduct			
Position	**Nature of alleged misconduct and Rand value of any loss to the municipality**	**Disciplinary action taken**	**Date finalised**
Office Assistant	Gross Dishonesty (Misappropriation of money) R 3 578,00	Dismissal	20/08/2024
Senior Clerk (Licensing)	Gross Dishonesty (Fraud) R 6 577,87	Dismissal	03 /12/2024

4.4 PERFORMANCE REWARDS

The performance evaluation of Section 57 Managers serves as the foundation for recognising and rewarding outstanding performance. Performance bonuses are awarded in accordance with the prescribed calculation method and provisions outlined in the Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to the Municipal Manager (2006).

Table 187: Performance rewards by gender

Performance rewards by gender					
Designations	**Beneficiary profile**				
	Gender	**Total number of employees in group**	**Number of beneficiaries**	**Expenditure on rewards 2024/2025** **R' 000**	**Proportion of beneficiaries within group** **%**
MM and S57	Female	1	1	91 718.62	11.34
	Male	5	5	716 818.10	88.66
Total		6	6	808 536.72	
Has the statutory municipal calculator been used as part of the evaluation process?					Yes
Note: MSA 2000 S51(d) requires that … 'performance plans, on which rewards are based should be aligned with the IDP'… (IDP objectives and targets are set out in Chapter 3) and that Service Delivery and Budget Implementation Plans (developed under MFMA S69 and Circular 13) should be consistent with the higher level IDP targets and must be incorporated appropriately in personal performance agreements as the basis of performance rewards.					

COMPONENT R: CAPACITATING THE MUNICIPAL WORKFORCE

The MSA 2000 S68 (1) requires municipalities to develop their human resource capacity to a level that enables them to perform their functions and exercise their powers in an economical, effective, efficient, and accountable way. The following capacity building of the workforce is part of the Human Resource Strategy.

Table 188: Capacity building

Capacity building:	2023	2024	2025
Align Training & Skills Development Policy with HR Strategy and Vision of HR Dept. Include section on Recognition of Prior Learning in Policy.	x	x	x
Review T&S Development Policy annually (align with HR Strategy).	x	x	x
Personal Development Plan in place for all staff.	x	x	x
Monitor and assess effectiveness of training.	x	x	x
Collaborate with other high-performing Municipalities and share information (benchmarking) on Training and Development statistics.	x	x	x
Integration between Performance Management and Training.	x	x	x
Review of Performance Management Policy.	x		
Awareness campaign / drive.	x	x	x
Regular reviews of performance and agreement on training and development needs.	x	x	x
Review of individual performance bi-annually.	x	x	x
Moderation and awarding of performance annually.	x	x	x

4.5 SKILLS DEVELOPMENT AND TRAINING

The Municipality remains committed to enhancing organisational capacity and supporting personal growth and career development among its staff. In line with this commitment, learnerships and bursaries are offered to employees, fostering both institutional effectiveness and individual advancement. During the 2024/2025 financial year, organisational and staff development remained a strategic focus. Senior Management is fully capacitated and meets the minimum qualifications as prescribed by the National Qualifications Framework. In compliance with the Skills Development Act No. 97 of 1998 and the Sector Education Training Authorities Grant Regulations, 2012, the Municipality submitted its Workplace Skills Plan on 25 April 2024. A functional training committee remains in place to oversee and guide training initiatives.

For the year under review:

- 161 employees received training.
- 33 employees were awarded internal bursaries to support career progression.
- The Municipality achieved 100% utilisation of its allocated training budget, with a total expenditure of R597,348.18.

Table 189: Training and development

Training and development:	2023	2024	2025
Management and Leadership: Leadership Development, Middle Management Development Programme, People Management, Emotional Intelligence, Diversity Management, Mentoring & Coaching, Monitoring & Evaluation, Strategic Planning & Change Management, Women in management, Negotiation Skills.	x	x	x
Financial Viability: Municipal Minimum Competency Levels (24-unit standards) / Municipal Financial Management Programme (15-unit standards, accredited training), Risk Management.	x	x	x
Community Based Participation and Planning: Integrated Community Development Programme (ICDP), SMME Development, Local Economic Development, HIV/AIDS Management.	x		
Infrastructure and Service Delivery: Artisan / Apprenticeship Development (Bricklayer, Electrical and Plumber).		x	x
Adult Education and Training (AET): Adult Education and Training – Pre-AET Level 4, National Certificate / Grade 12.	x	x	x
Conduct an annual training needs assessment to ensure training is designed to improve organisational and individual performance.	x	x	x
Develop a leadership succession plan, including a leadership gap analysis.	x		
Establish a leadership development programme for all supervisors, managers, and executives to invest in the continuous development of leadership.	x		
Provide coaching and consultative support to management on leadership development and people management issues.		x	x

The municipality applied and received financing for learnership from the LGSETA, for the financial year. An apprenticeship program also funded the training of employees to become Electricians. The municipal budget also makes provision for funds to offer training.

Table 190: Skills matrix at Langeberg Municipality as at 30 June 2025

Qualification	Total
Master’s degree (NQF9)	7
Postgraduate / Honours Degree (NQF8)	11
Degree (NQF7)	53
National Diploma/ Diploma (NQF6)	37
Diploma / Certificate (NQF5)	31
Grade 12 (NQF4)	352
Lower than Grade 12	268
Total	759

Table 191: Skills development training provided as at 30 June 2025

Skills development training provided		
Sector priority	2024/2025	
	Skills areas	Learning programmes
Civil Engineering Services	First aid	First aid level 2
	Water & sewerage	Transport of dangerous goods Handling & Storage of Chlorine
	Roads & stormwater	Digger loader operator Stormwater maintenance
	Water & sewerage	Water & Wastewater process control Supervision (NQF4)
Electrical Engineering Services	First aid	First aid level 2
	Safety	Chainsaw
	Driving	Mobile aerial platform truck
	Driving	Truck Mounted Crane Refresher
Solid Waste Management	First aid	First aid level 2
	Driving	Front-End Loader
	Cleansing	Waste Management level 3
	Cleansing	Waste Management level 1
	Material recovery	Forklift
Fire Services	First aid	First aid level 3
Parks and Amenities	Park areas	Brush Cutter Basic Horticulture Chainsaw
Total	9	15

In terms of Section 83 (1) of the Municipal Finance Management Act (MFMA), 56 of 2003, the accounting officer, senior managers, chief financial officer, non-financial managers and other financial officials of a municipality must meet the prescribed financial management competency levels that are important for 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.

All Government Gazette 29967 targeted officials have successfully attained the prescribed minimum competencies.

Table 192: Financial competency development: Progress report.

Financial competency development: Progress report*						
Description	**A. Total number of officials employed by municipality (Regulation 14(4)(a) and (c))**	**B. Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c)**	**Consolidated: Total of A and B**	**Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))**	**Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))**	**Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))**
Financial Officials						
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	1	1	1
Senior Managers	4	0	4	4	4	4
Any other financial officials	2	0	2	2	2	2
Supply Chain Management Officials						
Heads of Supply Chain: Management Units	1	0	1	1	1	1
Supply Chain Management: Senior Managers	0	0	0	0	0	0
Total	9	0	9	9	9	9
* This is a statutory report under the National Treasury: Local Government: MFMA Competency Regulations (June 2007)						

Table 193: Skills development expenditure

Skills development expenditure			
	2024/2025		
Financial Year	**Allocated budget**	**Actual expenditure**	**% Expenditure**
Training vote	R 660 004	R 597 348.18	90.51%
External bursaries	R 100 000	R 100 000	100%
Internal Bursaries	R 488 917	R 488 917	100%
Professional Bodies Affiliation and Annual Membership	0	0	0
Total	R 1 148 921	R 1 186 265.18	103.34%

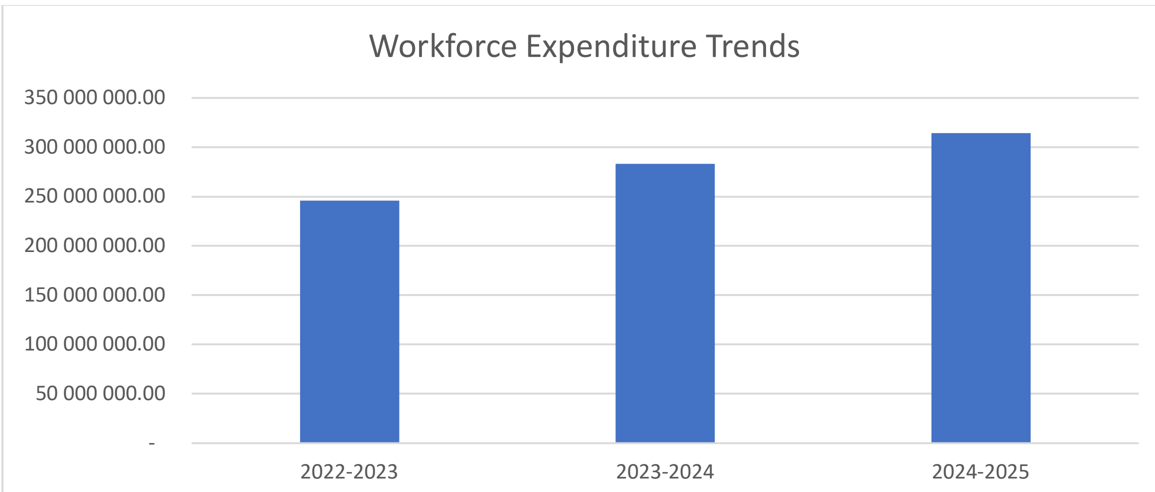
COMPONENT S: MANAGING THE WORKFORCE EXPENDITURE

4.6 EMPLOYEE EXPENDITURE

The municipality ensures that before posts are advertised on the municipal website and in the local media, the posts are approved on the structure and budgeted for. The staff establishment is reviewed regularly to ensure that the workforce can provide service delivery to the communities.

Langeberg Municipality's workforce expenditure of R 314 million, accounts for 27 % of the total actual operating expenditure of R 1 Billion for the 2024/2025 financial year.

Graph 8: Workforce Expenditure Trends



Twenty-seven (27) internal candidates were appointed in promotional positions after their applications and interview process were successful.

Table 194: Number of employees whose salaries were increased because of their positions being upgraded.

Number of employees whose salaries were increased due to their positions being upgraded		
Beneficiaries	**Gender**	**Total**
Lower skilled (Levels 1-2)	Female	0
	Male	0
Skilled (Levels 3-5)	Female	0
	Male	1
Highly skilled production (Levels 6-8)	Female	2
	Male	11
Highly skilled supervision (Levels 9-12)	Female	8
	Male	4
Senior management (Levels 13-16)	Female	0
	Male	1
MM and S 57	Female	0
	Male	0
Total		27

TASK has been implemented for all job positions.

Table 195: Employees whose salary levels exceed the grade determined by Job Evaluations

Employees whose salary levels exceed the grade determined by Job Evaluations				
Occupation	**Number of employees**	**Job evaluation level**	**Remuneration level**	**Reason for deviation**
Personal Assistant	2	T7	201456-261420	Personal to incumbent
Snr Clerk	9	T6	166560-216240	Personal to incumbent
Security Officer	13	T5	141828-183216	Personal to incumbent
Labour Relations Officer	1	T10	287436-373056	Personal to incumbent
Team Leader	1	T6	166560-216240	Personal to incumbent
Superintendent	2	T10	287436-373056	Personal to incumbent
Community Development Officer	1	T10	287436-373056	Personal to incumbent
Storeman	1	T5	141828-183216	Personal to incumbent
Chief Clerk	1	T8	226764-294336	Personal to incumbent
Cashier	3	T5	141828-183216	Personal to incumbent
Clerk	2	T5	141828-183216	Personal to incumbent
Supervisor	4	T7	201456-261420	Personal to incumbent
General Assistant	1	T3	126012-148788	Personal to incumbent
Superintendent	1	T11	339288-440424	Personal to incumbent
Artisan: Electrician	1	T10	287436-373056	Personal to incumbent
Operator Compactor	1	T4	129048-162732	Personal to incumbent
Library Assistant	1	T6	166560-216240	Personal to incumbent
Driver Operator	3	T5	141828-183216	Personal to incumbent
Snr Supervisor	1	T8	226764-294336	Personal to incumbent

4.6.1 Employees appointed to posts not approved.

There were no employees appointed to posts that were not approved.

4.6.2 Disclosures of Financial Interest

Langeberg Municipality ensures that all applicable employees and Councillors declare their financial interests once a year as required by Municipal Performance Regulations 805 of 2006. No transgressions because of financial interest occurred.

APPENDIX J:

Table 196: Disclosure of Financial Interest

Disclosures of Financial Interests Period 1 July 2024 to 30 June 2025		
Position	**Name**	**Description of Financial interests***
Executive Mayor	SW van Eeden	Ordinary shares in different companies
Member of MayCo / Exco	CJ Grootboom	Nil
	P Hess	Robertson Small Scale Farmers
	JCJ Coetzee	Nil
	C Steyn	Nil
	DJ September	Langeberg Children Group
	DAT Felix	Nil
Councillor	C Baartman	Nil
	TVE Coetzee	B&B, Thymeless Architectural Design
	M Gertse	Nil
	L Gxowa	Nil
	DB Janse	Nil
	RC Henn	Nil
	JJJS Januarie	Nil
	LL Kahla	Nil
	JS Mafilika	Nil
	A Ndongeni	Nil
	MG Oostendorf-Kraukamp	Nil
	CG Pokwas	Jacqui Take Away
	LJ Prince	Shaloti General Trading
	SE Rensenburg	Shares
	Y Siegel	Nil
	JG Steenkamp	Johnny Steenkamp Family Trust, Bauhaus
Municipal Manager	DP Lubbe	Nil
Chief Financial Officer	M Shude	The Toure Guide, Shumane Global Management, Mzondi Industries
Deputy MM and (Executive) Directors	None	
Other S57 Officials	AWJ Everson	Nil
	M Mgajo	Phutuma Nathi
	CO Matthys	Nil
	D Louwrens	Directorship of Rumali Farm and shares
* Financial interests to be disclosed even if they incurred for only part of the year. See MBRR SA34A		

CHAPTER 5

FINANCIAL PERFORMANCE

LANGEBERG

MUNISIPALITEIT **MUNICIPALITY** MASIPALA

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2025

LANGEBERG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Index

The reports and statements set out below comprise the Annual Financial Statements presented to the council:

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LANGEBERG LOCAL MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

General Information

MEMBERS OF THE EXECUTIVE MAYORAL COMMITTEE AS AT 30 JUNE 2025

Ald SW van Eeden	Executive Mayor
Cllr C Steyn	Corporate Services
Ald CJ Grootboom	Economic, Social and Integrated Development Services
Cllr DAT Felix	Financial Services
Cllr JCJ Coetzee	Engineering Services
Cllr D September	Community Services

AUDITORS

Auditor-General of South Africa
19 Park Lane, Milnerton, Cape Town, 7441
Western Cape

BANKERS

ABSA
180 Commissioner Street, Johannesburg, 2001

REGISTERED OFFICE

28 Main Road
Ashton, Western Cape, 6715

REGISTRATION NUMBER

WC026

MUNICIPAL MANAGER

DP Lubbe

CHIEF FINANCIAL OFFICER

M Shude (1 July to 6 December 2024)
A Mati(Acting 9 December 2024 to 30 June 2025)

General Information (Continued)

LEGAL FORM

Category B Municipality which operates in accordance with Chapter 7 of the Constitution of South Africa.

The objects of local government are:
to provide democratic and accountable government for local communities;
to ensure the provision of services to communities in a sustainable manner;
to promote social and economic development;
to promote a safe and healthy environment; and
to encourage the involvement of communities and community organisations in the matters of local government
The Municipality must strive, within its financial and administrative capacity, to achieve the objects as set out above.

JURISDICTION

Greater Langeberg area which includes:

Ashton
Bonnievale
McGregor
Montagu
Robertson

LEGISLATION GOVERNING THE MUNICIPALITY'S OPERATIONS

Basic Conditions of Employment Act (Act no 75 of 1997)
Labour Relations Act, 1995 (Act No. 66 of 1995)
Disaster Management Act (Act no 57 of 2002)
Division of Revenue Act (Act no 24 of 2024)
Electricity Regulation Act, 2006 (Act No. 4 of 2006)
Employment Equity Act (Act no 55 of 1998)
Housing Act (Act no 107 of 1997)
Municipal Budget and Reporting Regulations, 2009
Municipal Finance Management Act (Act no 56 of 2003)
Municipal Planning and Performance Management Regulations, 2006
Municipal Property Rates Act (Act no 6 of 2004)
Municipal Regulations on Standard Chart of Accounts(version 6.8)
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Systems Amendment Act (Act no 7 of 2011)
SALGBC Leave Regulations, 2019
Skills Development Levies Act (Act no 9 of 1999)
Supply Chain Management Regulations, 2005
Income Tax Act (Act 58 of 1962)
Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002)
Unemployment Insurance Act, 2001
Value Added Tax Act (Act no 89 of 1991)
Water Services Act (Act no 108 of 1997)
Protection of Personal Information Act (Act no 4 of 2013)

Approval of Annual Financial Statements

MEMBERS OF THE LANGEBERG LOCAL MUNICIPALITY

Executive Mayor	Ald SW van Eeden
Deputy Executive Mayor	Ald CJ Grootboom
Speaker	Cllr P Hess
Ward	**Councillor**
1	Cllr C Steyn
2	Cllr L Gxowa
3	Cllr P Hess
4	Cllr JJS January
5	Cllr MG Oostendorff-Kraukamp
6	Cllr DB Janse
7	Cllr DAT Felix
8	Ald SW Van Eeden
9	Cllr Y Siegel
10	Cllr A Ndongeni
11	Cllr JCJ Coetzee
12	Cllr CJ Pokwas
Proportional	Ald CJ Grootboom
Proportional	Cllr CJ Baartman
Proportional	Cllr JS Mafilika
Proportional	Cllr LL Kahla
Proportional	Cllr JG Steenkamp
Proportional	Cllr RC Henn
Proportional	Cllr TV Coetzee
Proportional	Cllr LJ Prince
Proportional	Cllr D September
Proportional	Cllr M Gertse
Proportional	Cllr SE Rensenburg

Approval of Annual Financial Statements

The Accounting Officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and were given unrestricted access to all financial records and related data.

The annual financial statements were prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) as well as relevant interpretations, guidelines and directives issued by the Accounting Standards Board.The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

I, as the Accounting Officer acknowledge that I am ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable me to meet these responsibilities, I have set standards for internal control aimed at reducing the risk of error or deficit in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is of identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

I am of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

I have reviewed the municipality's cash flow forecast for the year to 30 June 2026 and, in the light of this review and the current financial position, I am satisfied that the municipality has access to adequate resources to continue in operational existence for the foreseeable future. The annual financial statements are prepared on the basis that the municipality is a going concern and that the Langeberg Local Municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although, I am primarily responsible for the financial affairs of the municipality, this is supported by the municipality's external auditors. I would like to bring to your attention the following material matters to your attention:

I certify that the salaries, allowances and benefits of councillors as disclosed in note 37 to these annual financial statements are within the upper limits of the framework envisaged in section 219 of the Constitution of the Republic of South Africa, read with the Remuneration of Public Office Bearers Act, Act 20 of 1998 and the Minister of Provincial and Local Government's determination in accordance with the Act.

The external auditor, being the Auditor General of South Africa, is responsible for independently reviewing and reporting on the municipality annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page 7.

The annual financial statements for the year ended 30 June 2025, which have been prepared on the going concern basis, were approved on 31 August 2025.

DP Lubbe	31 August 2025
Accounting Officer	Date

LANGEBERG LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2025

	Note	2025 R	2024 Restated R
ASSETS			
Current Assets		**403,205,103**	**425,053,023**
Inventories	2.	17,333,020	17,389,158
Receivables from Exchange Transactions	3.	156,960,216	77,222,366
Statutory Receivables from Exchange Transactions	4.	1,599,307	2,628,525
Receivables from Non-exchange Transactions	5.	9,483,128	21,404,505
Statutory Receivables from Non-Exchange Transactions	6.	21,409,548	9,225,513
Cash and Cash Equivalents	7.	196,339,537	297,094,598
Lease Receivables	14.	80,347	88,358
Non-Current Assets		**1,151,036,518**	**1,052,743,278**
Property, Plant and Equipment	8.	1,105,559,850	1,019,107,354
Intangible Assets	9.	6,029,433	3,936,484
Investment Property	10.	29,474,866	27,971,530
Heritage Assets	11.	275,448	275,448
Non-current Investments	13.	156,485	154,537
Long-term Receivables	15.	9,540,436	1,297,925
Total Assets		**1,554,241,621**	**1,477,796,301**
LIABILITIES			
Current Liabilities		**267,841,328**	**240,239,878**
Consumer Deposits	16.	18,045,001	18,862,576
Payables from Exchange Transactions	17.	152,234,232	129,460,762
Unspent Conditional Grants and Receipts	18.	6,528,605	17,698,711
VAT Payable	19.	22,012,459	13,055,364
Lease Payables	20.	3,124,154	3,705,405
Borrowings	21.	2,333,367	2,365,325
Employee Benefit Liabilities	22.	27,689,425	20,965,343
Provisions	23.	35,874,085	34,126,392
Non-Current Liabilities		**173,202,833**	**166,356,799**
Lease Payables	20.	6,754,898	9,879,052
Borrowings	21.	18,666,667	21,000,000
Employee Benefit Liabilities	22.	73,365,904	62,648,930
Provisions	23.	74,415,364	72,828,817
Total Liabilities		**441,044,161**	**406,596,677**
Total Assets and Liabilities		**1,113,197,460**	**1,071,199,625**
NET ASSETS		**1,113,197,462**	**1,071,199,623**
Reserves	24.	62,920,999	62,920,999
Accumulated Surplus / (Deficit)	25.	1,050,276,463	1,008,278,624
Total Net Assets		**1,113,197,462**	**1,071,199,623**

LANGEBERG LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Note	Actual 2025 R	2024 Restated R
REVENUE			
Revenue from Non-exchange Transactions		**349,289,093**	**312,169,965**
Property Rates	26.	108,425,415	101,162,835
Fines, Penalties and Forfeits	27.	37,003,038	11,385,899
Transfers and Subsidies	29.	197,280,882	192,475,649
Availability Charges	30.	4,728,773	5,106,076
Finance Income	35.	1,850,985	2,039,506
Revenue from Exchange Transactions		**907,914,074**	**754,057,331**
Licences and Permits	28.	3,841,642	2,237,886
Service Charges	30.	833,951,698	678,553,735
Sales of Goods and Rendering of Services	31.	5,456,017	5,378,888
Income from Agency Services	32.	6,099,675	5,435,214
Income from Library services	33.	10,835,840	9,685,217
Rental from Fixed Assets	34.	3,768,873	3,786,580
Finance Income	35.	31,343,145	36,974,555
Operational Revenue	36.	12,617,184	12,005,256
Total Revenue		**1,257,203,166**	**1,066,227,296**
EXPENDITURE		**1,215,342,201**	**1,016,356,166**
Employee Related Costs	37.	301,743,092	271,389,576
Remuneration of Councillors	38.	12,348,967	11,830,452
Depreciation and Amortisation	39.	54,735,936	52,354,750
Bad Debt Written Off	40.	28,160,210	13,849,530
Impairment Losses	41.	65,955,627	16,079,953
Finance Cost	43.	21,694,978	21,936,957
Bulk Purchases	44.	592,037,805	486,280,892
Contracted Services	45.	43,041,147	47,149,530
Inventory Consumed	46.	38,260,144	32,612,888
Transfers and Subsidies Paid	47.	3,499,552	3,334,826
Operating Leases	48.	66,321	38,616
Operational Costs	49.	53,798,422	59,498,196
Total Expenditure		**1,215,342,201**	**1,016,356,166**
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR		**41,860,965**	**49,871,130**
OTHER REVENUE / EXPENDITURE INCURRED			
Other Operations:			
Inventory Gains/(Losses)	42.	32,280	(273,465)
Gains on Other Fair Value Adjustments	50.	1,948	17,332
Gains/(Losses) in Disposal of Capital Assets	51.	98,988	(159,375)
TOTAL OTHER REVENUE / EXPENDITURE INCURRED		**133,216**	**(415,508)**
SURPLUS / (DEFICIT) FOR THE YEAR		**41,994,181**	**49,455,622**

LANGEBERG LOCAL MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Total Funds & Reserves	Accumulated Surplus/ (Deficit)	Total Net Assets
	R	R	R
2024			
Balance at 30 June 2023	62,920,999	951,936,967	1,014,857,966
Restated Balance	**62,920,999**	**951,936,967**	**1,014,857,966**
Surplus / (Deficit) for the year	-	49,486,719	49,486,719
Correction of error	-	6,854,938	6,854,938
Balance at 30 June 2024	**62,920,999**	**1,008,278,624**	**1,071,199,623**
2025			
Restated Balance at 1 July 2024	**62,920,999**	**1,008,278,624**	**1,071,199,624**
Surplus / (Deficit) for the year	-	41,994,181	41,994,181
Balance at 30 June 2025	**62,920,999**	**1,050,272,806**	**1,113,193,805**

LANGEBERG LOCAL MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Note	Actual 2025	2024 Restated
		R	R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Taxation		96,241,380	100,294,805
Service Charges		676,302,975	629,265,279
Sale of goods and services		75,556,919	42,611,142
Grants		186,110,776	195,886,786
Finance Income		33,194,130	39,014,061
Payments			
Employees		(304,337,694)	(283,425,584)
Transfer and grants		(3,499,552)	(3,334,826)
Suppliers Paid		(695,473,275)	(595,112,405)
Finance Costs		(3,553,917)	(4,624,689)
NET CASH FLOWS FROM OPERATING ACTIVITIES	53.	**60,541,742**	**120,574,569**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property , plant and equipment		(143,714,860)	(175,679,226)
Proceeds from sale of property,plant and equipment		164,669	1,426,296
Purchase of other intangible assets		(2,615,828)	(2,615,827)
Decrease/(increase) in long term receivables		(8,242,511)	(837,442)
NET CASH FLOWS FROM INVESTING ACTIVITIES		**(154,408,532)**	**(177,706,199)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in consumer deposits		(817,575)	1,337,826
Increase/(Repayment) of borrowings		(2,365,291)	(8,692,155)
Finance lease receipts/(payments)		(3,705,405)	(3,458,484)
NET CASH FLOWS FROM FINANCING ACTIVITIES		**(6,888,271)**	**(10,812,813)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		**(100,755,061)**	**(67,944,442)**
Cash and Cash Equivalents at Beginning of Period		**297,094,598**	**365,039,040**
Cash and Cash Equivalents at End of Period	7.	**196,339,537**	**297,094,598**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2024 TO 30 JUNE 2025

30 June 2025

Reasons have been provided for all variance above +-10%

Description	Original Budget	Adjustments	Final Budget	Actual Outcome	Variance	Variance as % of Final Budget	Reasons for variances
	R	R	R	R	R	%	
FINANCIAL POSITION							
Current Assets							
Cash and cash equivalents	306,816,464.00	(39,899,986)	266,916,478	196,339,537	(70,576,941)	-26%	This is due increase in CRR funded projects
Trade and other receivables from exchange transactions	108,631,637	(56,288,676)	52,342,961	156,960,216	104,617,255	200%	Increase in service charges, no loadshedding, customer enquiries on municipal accounts resulted in delayed implementation of auxiliary measures and disconnections.
Receivables from non-exchange transactions	3,343,756	2,960,203	6,303,959	9,483,128	3,179,169	50%	Increase in service charges, no loadshedding, customer enquiries on municipal accounts resulted in delayed implementation of auxiliary measures and disconnections.
Current portion of non-current receivables	625,097	-	625,097	-	(625,097)	-100%	Due to stricter credit control and debt collection measures implemented by the Municipality, some clients renegotiated their payment agreements to more affordable ones and remained as non current receivables.
Inventory	33,832,979	(11,784,314)	22,048,665	17,333,020	(4,715,645)	-21%	The increase is due to a housing project completed during current financial year
VAT	135,463,376	2,348,583	137,811,959	1,599,307	(136,212,652)	-99%	In line with increase receivables and payables (Accrual) but we are on payment basis for VAT
Other current assets	7,245,177	-	7,245,177	21,489,895	14,244,718	197%	There was an increase in statutory receivables from non exchange transactions due to an increase in the fines revenue.
Non-Current Assets							
Investments	137,205	-	137,205	156,485	19,280	14%	The increase is due to a change in fair value of the shares held by the municipality.
Investment property	27,968,535	(9,266)	27,959,269	29,474,866	1,515,597	5%	The variance is insignificant.
Property, plant and equipment	968,309,330	46,481,705	1,014,791,035	1,105,559,850	90,768,815	9%	Due to increase in capital projects.
Heritage assets	275,448	-	275,448	275,448	-	0%	The variance is insignificant.
Intangible assets	4,328,858	(391,000)	3,937,858	6,029,433	2,091,575	53%	The increase is due to the development done on intangible asset.
Non-current Trade and other receivables from exchange transactions	42,496,094	-	42,496,094	7,904,257	(34,591,837)	-81%	Customer enquiries on municipal accounts resulted in delayed implementation of auxiliary measures and disconnections.
Non-current receivables from non-exchange transactions	11,180,463	-	11,180,463	1,636,179	(9,544,284)	-85%	This is caused by less consumer debtors that made arrangements with the municipality than anticipated and that is driven by consumer patterns.
Total Assets	**1,650,654,419**	**(56,582,751)**	**1,594,071,668**	**1,554,241,621**	**(39,830,047)**		

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2024 TO 30 JUNE 2025

Description	Original Budget	Adjustments	Final Budget	Actual Outcome	Variance	Variance as % of Final Budget	Reasons for variances
	R	R	R	R	R	%	
Current Liabilities							
Financial liabilities	4,257,423	-	4,257,423	5,457,521	1,200,098	28%	This is due to the Settlement of a loan made during the current year & Mainly due to the current portion of the ABSA vehicle agreements being transferred from Non-Current to Current.
Consumer deposits	15,783,209	-	15,783,209	18,045,001	2,261,792	14%	This is due to new municipal accounts that were opened during the FY.
Trade and other payables from exchange transactions	138,752,583	(51,366,839)	87,385,744	152,234,232	64,848,488	74%	This is due to recently completed projects where the Municipality is still holding the retention fees of the projects, increase in the Eskom invoice compared to the prior year and an increase in pre-payments which are driven by consumer patterns.
Trade and other payables from non-exchange transaction	28,594,775	(23,078)	28,571,697	6,528,605	(22,043,092)	-77%	The prior year was affected by the MRDG grant that was received in February 2024 and remained unspent during the 2023/24 due to time constraints to initiate the SCM process and complete teh project before 30 June 2024.. For the 2024/25 financial year , the portion of this grant that was recived in February was less than the prior year.
Provision	58,691,063	-	58,691,063	35,874,085	(22,816,978)	-39%	This is due to the dimishing useful life of the Ashton landfill site
VAT	129,828,485	(222,246)	129,606,239	-	(129,606,239)	-100%	In line with increase receivables and payables (Accrual) but we are on payment basis for VAT
Other current liabilities	-	-	-	27,689,425	27,689,425	0%	The report for the employee benefits from the experts is only available at year end. Therefore, this was not included in the budget due to limited information available to correctly budget for the line item since its based on an expert estimate .
Non-Current Liabilities							
Financial liabilities	31,982,626	-	31,982,626	25,421,565	(6,561,061)	-21%	This is due to the Settlement of a loan made during the current year & Mainly due to the current portion of the ABSA vehicle agreements being transferred from Non-Current to Current.
Provision	79,267,591	-	79,267,591	74,415,364	(4,852,227)	-6%	The variance is insignificant
Other non-current liabilities	48,518,000	-	48,518,000	73,365,904	24,847,904	100%	The report for the employee benefits from the experts is only available at year end. Therefore, this was not included in the budget due to limited information available to correctly budget for the line item since its based on an expert estimate .
Total Liabilities	**535,675,755**	**(51,612,163)**	**484,063,592**	**419,031,702**	**(65,031,890)**		
Total Assets and Liabilities	**1,114,978,664**	**(4,970,588)**	**1,110,008,076**	**1,135,209,919**	**25,201,843**		
Net Assets (Equity)							
Accumulated Surplus/(Deficit)	1,112,621,006	2,357,657	1,114,978,663	1,050,276,463	(64,702,200)	-6%	The variance is insignificant
Reserves and funds	-	-	-	62,920,999	62,920,999	0%	The variance is insignificant
Other							
Total Net Assets	**1,112,621,006**	**2,357,657**	**1,114,978,663**	**1,113,197,462**	**(1,781,201)**		

AUDITOR-GENERAL SOUTH AFRICA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2024 TO 30 JUNE 2025

30 June 2025

Description	Original Budget	Adjustments	Final Budget	Actual Outcome	Variance	Variance as % of Final Budget	Reasons for variances
	R	R	R	R	R	%	
FINANCIAL PERFORMANCE							
Revenue							
Exchange Revenue							
Service charges - Electricity	621,221,852	-10,649,524	610,572,328	678,507,536	67,935,208	11%	The increase is in line with the increase in tariffs.
Service charges - Water	65,636,159	-	65,636,159	82,699,959	17,063,800	26%	This is due to more new water connections done in the financial year than anticipated.
Service charges - Waste Water Management	31,096,322	-	31,096,322	39,127,003	8,030,681	26%	This is due to more new water connections done in the financial year than anticipated, which is in line with water increase.
Service charges - Waste Management	30,906,685	8,235,995	39,142,680	38,345,973	-796,707	-2%	Variance is insignificant.
Sale of Goods and Rendering of Services	4,307,431	617,172	4,924,603	5,456,017	531,414	11%	This is caused by an increase in the sale of scrap that was not anticipated.
Agency services	7,128,586	-1,367,259	5,761,327	6,099,675	338,348	6%	The variance is insignificant
Income from library services	-	-	-	10,835,840	10,835,840	100%	This due to the funds received being budgeted under Transfers and Subsidies.
Interest earned from Receivables	4,090,780	-	4,090,780	8,223,113	4,132,333	101%	This is caused by more outstanding consumer debtor accounts than anticipated.
Interest earned from Current and Non Current Assets	33,689,785	-	33,689,785	23,120,032	-10,569,753	-31%	This is due to increase in projects that are funded by CRR during the current year thus resulting in a decrease on interest earned from cash in the bank account.
Rent on Land		-	-		-	100%	
Rental from Fixed Assets	3,927,715	-	3,927,715	3,768,873	-158,842	-4%	Variance is insignificant.
Licence and permits	691,925	1,680,234	2,372,159	3,841,642	1,469,483	62%	The Municipality has renovated its informal trading areas and this has attracted more traders.
Operational Revenue	7,247,608	-	7,247,608	12,617,184	5,369,576	74%	This is caused by an increase in insurance payout that was not anticipated.
Non-Exchange Revenue							
Property rates	100,741,968	-	100,741,968	108,425,415	7,683,447	8%	The increase is in line with the increase in tariffs.
Fines, penalties and forfeits	1,313,210	10,755,843	12,069,053	37,003,038	24,933,985	207%	The municipality implemented more controls regarding revenue collection from fines by appointing a service provider to place more cameras on the Langeberg Municipality and also handle the collection of the revenue from the fines and this is yielding positive results.
Transfer and subsidies - Operational	164,857,000	9,700,735	174,557,735	150,963,713	-23,594,022	-14%	This is caused by Libraries Grants that was reclassified from Transfers and Subsidies - Operational to Agency Fees. The decrease is also due to the unspent grants , and grants that were allocated to the Municipality and not received at year end.
Transfer and subsidies - Capital	29,021,000	20,910,000	49,931,000	46,317,169	-3,613,831	-7%	Due to projects funded by the MDRG granted not completed as at 30 June 2025 as the Grant was received late in the financial year.
Interest	2,085,646	-	2,085,646	1,850,985	-234,661	-11%	This is caused by more outstanding consumer debtor accounts than anticipated.
Gains on disposal of Assets	2,357,655	-2,357,655	-	-	-	0%	Variance is insignificant.
Total Revenue	**1,110,321,327**	**37,525,541**	**1,147,846,868**	**1,257,203,166**	**109,356,298**		

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2024 TO 30 JUNE 2025

Description	Original Budget	Adjustments	Final Budget	Actual Outcome	Variance	Variance as % of Final Budget	Reasons for variances
Expenditure							
Employee related costs	289,471,923	(6,529,457)	282,942,466	301,743,092	18,800,626	7%	This is caused by vacant positions that were filled in the financial year under review.
Remuneration of councillors	12,939,314	-	12,939,314	12,348,967	(590,347)	-5%	Variance is insignificant.
Bulk purchases - electricity	528,619,571	-	528,619,571	592,037,805	63,418,234	12%	This is due to increases in Eskom invoices than anticipated.
Inventory consumed	49,531,170	(5,692,343)	43,838,827	38,260,144	(5,578,683)	-13%	Less inventory consumed on construction projects than anticipated.
Debt impairment	2,000,000	12,622,645	14,622,645	65,955,627	51,332,982	100%	The increase is due to implementation of the new indigent cycle that commenced at the begining of the period under review . This then cause the impairment for receivables from exchange transactions to increase.
Depreciation & asset impairment	45,936,043	6,418,702	52,354,745	54,735,936	2,381,191	5%	Less inventory consumed on construction projects than anticipated.
Interest	2,919,145	1	2,919,146	21,694,978	18,775,832	643%	This is due to unwinding of the provision for landfill sites and increase in employee benefits.
Contracted services	106,515,605	7,875,500	114,391,105	43,041,147	(71,349,958)	-62%	Less consultants used than anticipated.
Transfers and subsidies	5,240,472	(124,399)	5,116,073	3,499,552	(1,616,521)	-32%	This is determined by the applications receivedin terms of section 67 of the MFMA.
Irrecoverable debts written off	7,922,794	8,591,685	16,514,479	28,160,210	11,645,731	71%	The increase is due to implementation of the new indigent cycle that commenced at the begining of the period under review . This then caused the bad debt write-off to increase as more indigent applications were approved.
Operational costs	58,258,273	12,800,151	71,058,424	53,798,422	(17,260,002)	-24%	The municipality has been implementing measures to save costs and this yield positive results as savings were made on the budget allocated to operational costs.
Other expenditure	-	-	-	66,321	66,321	100%	Amount is budgetted for under finance leases but in terms of GRAP meets the operating leases definition.
Total Expenditure	**1,109,354,310**	**35,962,485.00**	**1,145,316,796**	**1,215,342,201**	**70,025,406**		
Surplus/(Deficit) for the Year	**967,017**	**1,563,056**	**2,530,073**	**41,860,965**	**39,330,892**		

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2024 TO 30 JUNE 2025

30 June 2025

Description	Original Budget	Budget Adjustments	Final Budget	Actual Outcome	Variance	Variance as % of Final Budget	Reasons for variances
	R	R	R	R	R	%	
CASH FLOW							
Cash Flows from/(used in) Operating Activities							
Receipts							
Property Rates	103,376,732	-	103,376,732	96,241,380	(7,135,352)	-7%	The increase is in line with the increase in tariffs.
Service Charges	826,742,565	27,117,147	853,859,712	676,302,975	(177,556,738)	-21%	Increase is due to more revenue collected on service charges such as water due to more new water connections done in the financial year than anticipated.
Other revenue	21,301,521	11,575,819	32,877,340	75,556,919	42,679,579	130%	The municipality implemented more controls regarding revenue collection from fines by appointing a service provider to place more cameras on the Langeberg Municipality and also handle the collection of the revenue from the fines and this is yielding positive results.
Transfers and Subsidies - Operational	164,857,000	9,658,209	174,515,209	122,561,776	(51,953,433)	-30%	Due to the Library grant which was reclassified to Agency fees while the budget is under transfers and subsidies.
Transfers and Subsidies - Capital	29,021,000	20,909,717	49,930,717	63,549,000	13,618,283	27%	Due to classification corrections made during the AFS process.
Interest	33,689,785	-	33,689,785	33,194,130	(495,655)	-1%	Variance is insignificant.
Payments							
Suppliers and employees	(1,095,281,489)	(46,335,882)	(1,141,617,371)	(999,810,969)	141,806,402	12%	This is due to the hikes in Eskom tariffs that caused an increase in the bulk purchases.
Finance charges	(2,319,145)	2,319,145	-	(3,553,917)	(3,553,917)	-100%	The item was not budgeted for.
Transfers and Subsidies	(4,493,938)	4,493,938	-	(3,499,552)	(3,499,552)	-100%	The item was not budgeted for.
NET CASH FROM/(USED) OPERATING ACTIVITIES	**76,894,031**	**29,738,093**	**106,632,124**	**60,541,742**	**(46,090,382)**		
Cash Flows from/(used in) Investing Activities							
Receipts							
Proceeds on disposal of PPE	-	-	-	164,669	164,669	100%	Due to sale of property that was finalised during the 2024/25 financial year but was not included in the budget due to uncertainty on the timing of the finalisation of the sale.
Payments							
Capital assets	(136,190,589)	(63,086,466)	(199,277,055)	(146,330,690)	52,946,365	-27%	Due to disaster grant received late in the year and projects that were still in progress as at 30 June 2025
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(136,190,589)**	**(63,086,466)**	**(199,277,055)**	**(146,166,021)**	**53,111,034**		
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Increase (decrease) in consumer deposits	-	-	-	-	-	100%	
Payments							
Repayment of borrowings	-	(6,546,050)	(6,546,050)	(6,070,696)	475,354	-7%	Due to a loan that was paid off during the year.
NET CASH FROM/(USED) FINANCING ACTIVITIES	**-**	**(6,546,050)**	**(6,546,050)**	**(6,070,696)**	**475,354**		
Cash and Cash Equivalents at Beginning of the Year	**366,113,022**	**-**	**366,113,022**	**297,094,598**	**(69,018,424)**		
Cash and Cash Equivalents at End of the Year	**306,816,464**	**(39,894,423)**	**266,922,041**	**196,339,537**	**(70,582,504)**		

1. BASIS OF PRESENTATION

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP), as approved by the Minister of Finance, including any interpretations, guidelines and directives issued by the Accounting Standards Board and in accordance with the requirements of Section 122(3) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise. The Statement of Financial Performance has been prepared to classify expenses by nature, whilst revenue is classified in a manner appropriate to the municipality's operations. The Cash Flow Statement has been prepared using the Direct Method.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.1 Presentation Currency

Amounts reflected in the financial statements are in South African Rand (which is the functional currency of the municipality) and at actual values. Financial values are rounded to the nearest Rand. No foreign exchange transactions are included in the statements.

1.2 Critical Judgements, Estimations and Assumptions

In the application of the municipality's Accounting Policies, which are described below, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical judgements and estimations that management have made in the process of applying the municipality's Accounting Policies and that have the most significant effect on the amounts recognised in Annual Financial Statements:

1.2.1 Revenue Recognition

Accounting Policy on Revenue from Non-Exchange Transactions and Accounting Policy on Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the municipality.

In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-Exchange Transactions. Specifically, whether the municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been performed. The management of the municipality is satisfied that recognition of the revenue in the current year is appropriate.

1.2.2 Provision for Landfill Sites

The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the best estimate or net present value of the expected future cash flows to rehabilitate the landfill site at year-end. To the extent that the obligations relate to an asset, it is capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

a) Professional engineers were utilised to determine the cost of rehabilitation of landfill sites as well as the remaining useful life of each specific landfill site.

b) Interest rates (investment rate) linked to prime was used to calculate the effect of time value of money.

1.2.3 Provision for Staff Leave

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total amount of leave days due to employees at year-end and also on the total remuneration package of the employee.

Accumulated leave is carried forward and can be used in future periods if the current period's entitlement is not used in full. All unused leave will be paid out to the specific employee at the end of that employee's employment term.

Accumulated leave is vesting.

1.2.4 Impairment of Statutory Receivables

Accounting Policy 5.3 on Impairment of Statutory Receivables describes the process followed to determine the value at which Statutory Receivables should be impaired. In making the estimation of the impairment, the management of the municipality considered the detailed criteria of impairment and used its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of the reporting period. The management of the municipality is satisfied that impairment of Statutory Receivables recorded during the year is appropriate.

The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk-free rate and any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

1.2.5 Provision for Performance Bonuses

The provision for performance bonuses represents the best estimate of the obligation at year-end and is based on historic patterns of payment of performance bonuses. Performance bonuses are subject to an evaluation by Council.

1.2.6 Useful lives of Property, Plant and Equipment, Intangible Assets and Investment Property

Property, Plant and Equipment

The useful lives of property, plant and equipment are based on management's estimation. Infrastructure's useful lives are based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings, management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and residual values of property, plant and equipment:

- The useful life of movable assets was determined using the age of similar assets available for sale in the active market. Discussions with people within the specific industry were also held to determine useful lives.
- Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets. The municipality referred to buildings in other municipal areas to determine the useful life of buildings.
  The municipality also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.

For deemed cost applied to other assets as per adoption of Directive 7, management used the depreciated replacement cost method which was based on assumptions about the remaining duration of the assets.

The cost for depreciated replacement cost was determined by using either one of the following:

- Cost of items with a similar nature currently in the municipality's asset register.
- Cost of items with a similar nature in other municipalities' asset registers, given that the other municipality has the same geographical setting as the municipality and that the other municipality's asset register is considered to be accurate.
- Cost as supplied by suppliers.

For deemed cost applied to land and buildings as per adoption of Directive 7, management made use of on independent valuator. The valuator's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.

Intangible Assets

The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate.

Reference was made to intangible assets used within the municipality and other municipalities to determine the useful life of the assets.

For deemed cost applied to intangible assets as per adoption of Directive 7, management used the depreciation cost method which was based on assumptions about the remaining duration of the assets.

Investment Property

The useful lives of investment property are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their economic lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and valuation of investment property:

- The municipality referred to buildings in other municipal areas to determine the useful life of buildings.
- The municipality also consulted with professional engineers and qualified valuators to support the useful life of buildings.

For deemed cost applied to Investment Property as per adoption of Directive 7, management made use of an independent valuer. The valuer's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.

1.2.7 Pre-paid Electricity Estimation

Pre-paid electricity is only recognised as income once the electricity is consumed. The prepaid electricity balance (included under payables) represents the best estimate of electricity sold at year-end, which is still unused. The average pre-paid electricity sold per day during the year under review is used and the estimate is calculated using between 5 and 10 days' worth of unused electricity.

1.2.8 Post-retirement medical obligations, long service awards and ex gratia gratuities

The cost of post-retirement medical obligations, long service awards and ex-gratia gratuities are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Major assumptions used are disclosed in ote 23 of the Annual Financial Statements. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

1.2.9 Provisions and Contingent Liabilities

Management judgement is required when recognising and measuring provisions and when measuring contingent liabilities. Provisions are discounted where the time value effect is material.

1.2.10 Componentisation of Infrastructure Assets

The municipality assesses whether it is a party to any principal-agent arrangements by considering the principles contained in GRAP 109. When the municipality is a party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

1.2.11 Impairment of Loans and Receivables

The calculation in respect of the impairment of debtors is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

The impairment for loans and receivables is considered first for individually significant loans and receivables and then calculated on a portfolio basis for the remaining balance, including those individually significant loans and receivables for which no indicators of impairment were found. For amounts due to the municipality, significant financial difficulties of the receivable, probability that the receivable will enter bankruptcy and default of payments are all considered indicators of impairment.

On loans and receivables, an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the loan's or receivable carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition (if practically determinable). Where the effective interest rate at initial recognition is not practically determinable, the government bond rate is used as the risk-free rate and adjusted for any risks specific to the loans and receivables.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Conceptual Framework for General Purpose Financial Reporting states that users are assumed to have a reasonable knowledge of the municipality's activities and the environment in which it operates, to be able and prepared to read annual financial statements and to review and analyse the information presented with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

Materiality is determined as 1% of total operating expenditure. This materiality is from management's perspective and does not correlate with the auditor's materiality.

1.4 Going Concern Assumption

The Annual Financial Statements have been prepared on a going concern assumption.

1.5 COMPARATIVE INFORMATION

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a Standard of GRAP does not require the restatement of comparative information. The nature and reason for the reclassification are disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as practicable, and the prior year comparatives are restated accordingly.

The Municipal Regulations on a Standard Chart of Accounts (mSCOA) came into effect on 1 July 2017 and are updated annually by the National Treasury. The municipality has realigned items in the annual financial statements with the Item Segment of mSCOA Version 6.8, which the municipality was required to use for transactions from 1 July 2024.

2. BUDGET INFORMATION

The presentation of budget information is prepared in accordance with GRAP 24, and are consistent with the Accounting Policies adopted by the Council for the preparation of these Annual Financial Statements. The comparison of budget and actual amounts are disclosed as a separate statement, namely Statements of Comparison of Budget and Actual amounts.

Budget information is presented on the accrual basis by nature classification. Explanatory comment is provided in the Statement of Comparison of Budget and Actual Amounts giving reasons for overall growth or decline in the budget and motivations for over-or under spending on line items. These figures are those approved by the Council at the beginning and during the year following a period of consultation with the public as part of the Integrated Development Plan.

The approved budget covers the period from 1 July 2024 to 30 June 2025.

3. INVENTORIES

3.1 Recognition and Initial Measurement

Inventories comprise current assets held-for-sale, current assets for consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the Inventories to their current location and condition. Where Inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Water inventory is measured by multiplying the cost per kilolitre of purified water by the amount of water in storage.

Where Inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Direct costs relating to properties that will be sold as inventory are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

3.2 Subsequent Measurement

Inventories, consisting of consumable stores, finished goods, housing stock, land, materials and supplies, water and work-in-progress, are measured at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed unless that cost qualifies for capitalisation to the cost of another asset.

In general, the basis of allocating cost to inventory items is the weighted average method or first-in-first-out method.
The first- in-out-method is applied to maintenance material inventory items. The weighted average method is applied to compost, low- cost housing, water for distribution and the remaining inventory items which are not maintenance related .

Water inventory is measured annually at the reporting date by way of dip readings and the calculated volume in the distribution network.

4. FINANCIAL INSTRUMENTS

The municipality has various types of Financial Instruments and these can be broadly categorised as Financial Assets, Financial Liabilities or Residual Interests in accordance with the substance of the contractual agreement.

Initial Recognition
Financial Assets and Financial Liabilities are recognised when it becomes party to the contractual provisions of the instrument.

The municipality does not offset a Financial Asset and a Financial Liability unless a legally enforceable right to set off the recognised amounts currently exist and the municipality intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

4.1 Financial Assets – Classification

The municipality has the following types of Financial Assets:

Type of Financial Asset	Classification in terms of GRAP 104
Investments – Listed Shares	Financial Assets at Fair Value
Investments – Unlisted Shares	Financial Assets at Amortised Cost
Long-term Receivables	Financial Assets at Amortised Cost
Receivables from Exchange Transactions	Financial Assets at Amortised Cost
Receivables from Non-exchange Transactions	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Fixed Deposits	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Call Deposits	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Cash	Financial Assets at Amortised Cost

Trade and Other Receivables exclude Value Added Taxation, Prepayments and Operating Lease Receivables are classified as Financial Assets at Amortised Cost.

Cash includes cash-on-hand (including petty cash) and cash with banks (including call deposits). For the purposes of the Cash Flow Statement, Cash and Cash Equivalents comprise cash-on-hand and deposits held on call with banks, net of bank overdrafts.

4.2 Financial Liabilities – Classification

The municipality has the following types of Financial Liabilities:

Type of Financial Liability	Classification in terms of GRAP 104
Borrowings	Financial Liabilities at Amortised Cost
Payables from Exchange Transactions	Financial Liabilities at Amortised Cost
Payables from Non-exchange Transactions	Financial Liabilities at Amortised Cost
Bank Overdraft	Financial Liabilities at Amortised Cost

Bank Overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.

4.3 Initial and Subsequent Measurement

4.3.1 Financial Assets:

Financial Assets measured at Amortised Cost

Financial Assets at Amortised Cost are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the Financial Asset. Subsequently, these assets are measured at amortised cost using the Effective Interest Method less any impairment, with interest recognised on an Effective Yield Basis.

Financial Assets measured at Cost

Financial Assets at Cost are initially measured at the transaction amount and transaction costs that are directly attributable to the acquisition or issue of the Financial Asset. Subsequently, these assets are measured at cost less any impairment.

Financial Assets measured at Fair Value

Financial Assets at Fair Value are initially measured at fair value, excluding directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in Surplus or Deficit.

4.3.2 Financial Liabilities:

Financial Liabilities measured at Fair Value

Financial Liabilities at Fair Value are stated at fair value, with any resulted gain or loss recognised in Surplus or Deficit.

Financial Liabilities held at Amortised Cost

Any other Financial Liabilities are classified as Other Financial Liabilities (All Payables, Loans and Borrowings are classified as Other Liabilities) and are initially measured at fair value, net of transaction costs. Trade and Other Payables, Interest-bearing Debt including Finance Lease Liabilities, Non-interest-bearing Debt and Bank Borrowings are subsequently measured at amortised cost using the Effective Interest Rate Method. Interest expense is recognised in Surplus or Deficit by applying the effective interest rate.

Bank Borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the Accrual Basis and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

Prepayments are carried at cost less any accumulated impairment losses.

4.4 Impairment of Financial Assets

Financial Assets, other than those at fair value, are assessed for indicators of impairment at the end of each reporting period. Financial Assets are impaired where there is objective evidence of impairment of Financial Assets (such as the probability of insolvency or significant financial difficulties of the debtor). If there is such evidence the recoverable amount is estimated and an impairment loss is recognised through the use of an allowance account.

4.4.1 Financial Assets at Amortised Cost

A provision for impairment of Accounts Receivables is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of receivables. The provision is made whereby the recoverability of accounts receivable is assessed individually and then collectively after grouping the assets in financial assets with similar credit risk characteristics. The amount of the provision is the difference between the Financial Asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Future cash flows in a group of Financial Assets that are collectively evaluated for impairment are estimated on the basis of historical loss experience for assets with credit risk characteristics similar to those in the group. Cash flows relating to short-term receivables are not discounted where the effect of discounting is immaterial.

4.4.2 Financial Assets at Cost

If there is objective evidence that an impairment loss has been incurred on an investment in a Residual Interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the Financial Asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses shall not be reversed.

4.5 Derecognition of Financial Assets

The municipality derecognises Financial Assets only when the contractual rights to the cash flows from the asset expires or it transfers the Financial Asset and substantially all the risks and rewards of ownership of the asset to another entity, except when Council approves the write-off of Financial Assets due to non-recoverability.

If the municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the municipality retains substantially all the risks and rewards of ownership of a transferred Financial Asset, the municipality continues to recognise the Financial Asset and also recognises a collateralised borrowing for the proceeds received.

4.6 Derecognition of Financial Liabilities

The municipality derecognises Financial Liabilities when, and only when, the municipality's obligations are discharged, cancelled or they expire.

The municipality recognises the difference between the carrying amount of the Financial Liability (or part of a Financial Liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, in Surplus or Deficit.

5. STATUTORY RECEIVABLES

Statutory Receivables are receivables that arise from legislation, supporting regulations, or similar means and require settlement by another entity in cash or another financial asset.

Statutory receivables arise from the following legislation:

- Property Rates - Municipal Property Rates Act (6 of 2004)
- Fines - Criminal procedures Act (51 of 1977)
- VAT Receivable - Value Added Tax Act (89 of 1991)

5.1 Recognition and Initial Measurement

The municipality recognises statutory receivables as follows:

a) If the transaction is an exchange transaction, using the policy on revenue from exchange transactions.
b) If the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers)
c) If the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

The municipality recognises Statutory Receivables when they arise. Statutory Receivables are initially measured at their transaction amount. The transaction amount would be the amount that is determined on initial measurement in accordance with the relevant Standard of GRAP.

The transaction amounts of the Statutory Receivables of the municipality are determined as follows:

- Assessment Rates are levied in terms of the stipulations contained in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) at rates determined each year by Council.
- Fines - Criminal procedures Act (51 of 1977)
- VAT Receivable - Value Added Tax Act (89 of 1991)

5.2 Subsequent Measurement

Statutory Receivables are measured after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- Interest or other charges that may have accrued on the receivable, where applicable;
- Impairment losses; and
- Amounts derecognised.

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

5.3 Impairment

The municipality assesses at each reporting date whether there is any indication that a statutory receivable may be impaired. In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial reorganisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable is reduced, through the use of an allowance account. The amount of the loss is recognised in the Statement of Financial Performance. In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk-free rate and any risks specific to the statutory receivable for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows. Any previously recognised impairment loss is adjusted by adjusting the allowance account. The amount of any adjustment is recognised in the Statement of Financial Performance.

5.4 Derecognition

The municipality derecognises a statutory receivable when:

a)The rights to the cash flows from the receivable are settled, expire or are waived.
b)The municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable.
c)The municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

In this case, the municipality:
d) derecognises the receivable; and
e) recognises separately any rights and obligations created or retained in the transfer.

6. CONSTRUCTION CONTRACTS

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by either the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs or surveys of work done or completion of a physical proportion of the contract work.

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent that contract costs incurred are recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

7. PROPERTY, PLANT AND EQUIPMENT

7.1 Initial Recognition and Measurement

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year.

The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the municipality, and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the assets acquired is initially measure at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Where an asset is acquired through a non-exchange transaction, any transaction cost incurred is recognised as part of the cost of the asset.

7.2 Subsequent Measurement - Cost Model

Property, Plant and Equipment, excluding Buildings and Land

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

7.3 Depreciation and Impairment

Depreciation on assets other than land is calculated on cost, using the Straight-line Method, to allocate their cost or revalued amounts to their residual values over the estimated useful lives of the assets. Each part of an item of Property, Plant and Equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation rates are based on the following estimated useful lives:

Asset Class	Years	Asset Class	Years
Infrastructure		**Community**	
Electricity	1 - 80	Recreational Facilities	7 - 100
Roads and Paving	1 - 100	Security	5
Sewerage / Solid Waste	1 - 100	Halls	1 - 105
Water	1 - 125	Libraries	1 - 100
Landfill	1 - 15	Parks and gardens	1 - 100
Information and communications	1 - 20	Other assets	7 - 100
		Other	
		Computer Equipment	2 - 20
		Specialised vehicles	10 - 20
		Furniture and Fittings	1 - 100
		Transport Assets	4 - 45
		Plant and Equipment	1 - 40
		Office Equipment	2 - 22
		Buildings	1 - 105
		Housing	1 - 105

Changes to the useful life of assets are reviewed if there is an indication that a change may have occurred in the estimated useful life. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 either prospectively as a change in the accounting estimate or retrospectively as a prior period error depending on the specific circumstances.

Property, plant and equipment are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable service amount is estimated. The impairment charged to the Statement of Financial Performance is the difference between the carrying value and the recoverable service amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of impairment is recognised in the Statement of Financial Performance.

7.4 Land

Land is stated at historical cost and is not depreciated as it is deemed to have an indefinite useful life.

7.5 Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance. Gains are not classified as Revenue.

8. INTANGIBLE ASSETS

8.1 Initial Recognition and Measurement

Identifiable non-monetary assets without physical substance are classified and recognised as Intangible Assets.

Intangible Assets are initially recognised at cost.

Where an Intangible Asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

The cost of an Intangible Asset acquired in exchange for non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets, is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up. If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Repairs and Maintenance are expenses incurred through servicing equipment or repairing of existing assets. These expenses are not recognised in the carrying value of the asset, but directly recognised in Surplus or Deficit and measured at cost against the attributing segments of the Municipal Standard Chart of Accounts (mSCOA).

8.2 Subsequent Measurement, Amortisation and Impairment

After initial recognition, Intangible Assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is charged on a Straight-line Method over the Intangible Assets' useful lives. The residual value of Intangible Assets with finite useful lives is zero, unless an active market exists. Where Intangible Assets are deemed to have indefinite useful lives, such Intangible Assets are not amortised. However, such Intangible Assets are subject to an annual impairment test.

The amortisation rates are based on the following estimated useful lives:

	Asset Class	Years		Asset Class	Years
	Enterprise Resource Planning System	10		Servitudes and Computer Software Purchased	Indefinite

Changes to the useful life of assets are reviewed if there is an indication that a change may have occurred in the estimated useful life. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 either prospectively as a change in the accounting estimate or retrospectively as a prior period error depending on the specific circumstances.

8.3 Derecognition

Intangible assets are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance. Gains are not classified as Revenue.

9. INVESTMENT PROPERTY

9.1 Initial Recognition and Measurement

Investment property is recognised as an asset when and only when:

- it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality and
- The cost or fair value of the investment property can be measured reliably.

Investment property includes property (land or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. Property with a currently undetermined use is also classified as investment property.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is measured at cost. Where an asset is acquired through a non-exchange transaction, any transaction cost ncurred are recognised as part of the cost of the asset.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner-occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

Repairs and Maintenance are expenses incurred through servicing equipment or repairing of existing assets. These expenses are not recognised in the carrying value of the asset, but directly recognised in Surplus or Deficit and measured at cost against the attributing segments of the Municipal Standard Chart of Accounts (mSCOA).

9.2 Subsequent Measurement - Cost Model

Subsequent to initial recognition, items of investment property are measured at cost less accumulated depreciation and accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life. Depreciation is calculated on cost, using the Straight-line Method over the useful life of the property, which is estimated at 1 - 100 years. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately.

The gain or loss arising on the disposal of an Investment Property is recognised in Surplus or Deficit.

9.3 Derecognition

Investment property is derecognised when it is disposed or when there are no further economic benefits expected from the use of the investment property. The gain or loss arising on the disposal or retirement of an item of investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

The annual depreciation rates are based on the following estimated useful lives:

	Asset Class	Years		Asset Class	Years
	Buildings	1-100		Land	Indefinite

10. HERITAGE ASSETS

Heritage Assets are not depreciated owing to uncertainty regarding to their estimated useful lives. The municipality assess at each reporting date if there is an indication of impairment.

10.1 Initial Recognition

Heritage Assets are initially recognised at cost.

A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

A heritage asset that qualifies for recognition as an asset is measured at its cost. Where a heritage asset is acquired through a non-exchange transaction, its cost is deemed to be its fair value as at the date of acquisition.

10.2 Subsequent Measurement

Subsequently all Heritage Assets are measured at cost, less accumulated impairment losses.

Heritage assets are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's or recoverable service amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value or recoverable service amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of impairment is recognised in the Statement of Financial Performance.

10.3 Derecognition

Heritage assets are derecognised when it is disposed or when there are no further economic benefits expected from the use of the heritage asset. The gain or loss arising on the disposal or retirement of a heritage asset is determined as the difference between the sales proceeds and the carrying value of the heritage asset and is recognised in the Statement of Financial Performance.

11. LIVING AND NON-LIVING RESOURCES

Living Resources are defined as living organisms such as animals and plants that are used or held for the delivery or provision of goods and services, research, conservation, recreation, agricultural activities, education and training and rehabilitation or breeding processes.

Agricultural Assets are excluded from the scope of this Standard and are accounted for by the municipality in accordance with GRAP 27 (Agricultural Assets).

Living Resources are assets that undergo biological transformation and are those organisms that can grow, reproduce and degenerate. These assets include fruit trees, cattle and seed-bearing plants.

Non-living Resources are those resources, other than living resources, that occur naturally and have not been extracted from their source. These assets includes minerals, oils, etc.

Agricultural Assets are assets that are produced from living resources through agricultural activity and biological transformation through growth, degeneration and procreation. These assets are fruit from fruit-bearing plants, eggs from feathered animals and seeds from seed-bearing plants.

11.1 Initial Recognition and Measurement

A Living Resource shall be recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and when the cost or fair value of the asset can be measured reliably.

A Living Resource that qualifies for recognition as an asset shall be recognised at its cost.

Where a Living Resource is acquired through a non-exchange transaction, its cost shall be recognised at its fair value as at the date of the acquisition.

12. IMPAIRMENT OF ASSETS

The municipality classifies all assets held with the primary objective of generating a commercial return as Cash Generating Assets. All other assets are classified as Non-cash Generating Assets.

12.1 Impairment of Cash Generating Assets

The municipality assesses at each reporting date whether there is any indication that an asset may be impaired.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in Surplus or Deficit.

An impairment loss is recognised for cash generating units if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit pro rata on the basis of the carrying amount of each asset in the unit.

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in Surplus or Deficit.

12.2 Impairment of Non-cash Generating Assets

The municipality assesses at each reporting date whether there is any indication that an asset may be impaired.

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the non-cash generating unit to which the asset belongs is determined. An impairment loss is recognised immediately in surplus or deficit.

The recoverable service amount of a non-cash generating asset is the higher of its fair value less costs to sell and its value in use.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in Surplus or Deficit.

An impairment loss is recognised for non-cash generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit pro rata on the basis of the carrying amount of each asset in the unit.

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

13. CONSUMER DEPOSITS

Consumer deposits are partial security for a future payment of an account. All consumers are therefore required to pay a deposit equal to two months of consumption of electricity and water services. Deposits are considered a liability as the deposit is only refunded once the service is terminated. No interest is paid on deposits.

14. PROVISIONS

Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future
A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:

- The municipality has a detailed formal plan for the restructuring identifying at least:
  - the business or part of a business concerned;
  - the principal locations affected;
  - the location, function and approximate number of employees who will be compensated for terminating their services;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented.
- The municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision is derecognised.

15. LEASES

15.1 The Municipality as Lessee

15.1.1 Finance Leases

Property, plant and equipment or intangible assets subject to finance lease agreements are capitalised at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Corresponding liabilities are recognised at equal amounts. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments to the fair value of the asset, plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant and equipment, investment property or intangibles assets. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables.

15.1.2 Operating Leases

The municipality recognises operating lease rentals as an expense in Surplus or Deficit on a Straight-line Basis over the term of the relevant lease. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability. Any lease incentives are included as part of the net consideration agreed.

15.2 The Municipality as Lessor

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined revenue and actual payments received will give rise to an asset or liability. The municipality recognises the aggregate cost of incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

16. BORROWING COSTS

All borrowing costs are treated as an expense in the period in which they are incurred.

17. EMPLOYEE BENEFIT LIABILITIES

17.1 Short-term Employee Benefits

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.
- As an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

17.1.1 Provision for Staff Leave

Staff leave is accrued to employees according to collective agreements. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when employment is terminated.

17.1.2 Staff Bonuses Accrued

Liabilities for staff bonuses are recognised as they accrue to employees. The liability at year-end is based on bonus accrued at year-end for each employee.

17.1.3 Provision for Performance Bonuses

A provision, in respect of the liability relating to the anticipated costs of performance bonuses payable to Section 57 employees, is recognised as it accrues to Section 57 employees. The performance bonus provisions are based on the employment contract stipulations as well as previous performance bonus payment trends.

17.1.4 Paid Absences

The municipality pays employees for absence for various reasons including holidays, sickness and short-term disability, and maternity or paternity. The expected cost of short-term employee benefits in the form of paid absences for accumulating paid absences is recognised when the employees render service that increases their entitlement to future paid absences. The expected cost of non-accumulating paid absences is recognised when the absences occur.

17.2 Post-employment Benefits

The municipality provides retirement benefits for its employees and councillors, and has both defined benefit and defined contribution post-employment plans.

17.2.1 Defined Contribution Plans

In measuring its defined benefit liability, the municipality recognises past service cost as an expense in the reporting period in which the plan is amended. For defined contribution plans, the municipality pays contributions to publicly or privately administered pension insurance plans on a mandatory, contractual or voluntary basis. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

17.2.2 Defined Benefit Plans

Defined Benefit Cost is made up of the following components:

(a) Service Cost, comprising:
- Current Service Cost
- Settlements
- Past Service Cost, comprising:;
  (1) Plan Amendments
  (2) Curtailments

(b) Net Interest Revenue / Expense

(c) Remeasurements, comprising:
- Actuarial Gains and Losses
- Return on Plan Assets, excluding amounts included in net interest on the net defined benefit liability (asset)
- Any change in the Effect of the Asset Ceiling, excluding amounts included in net interest on the net defined benefit liability (asset)

Post-retirement Health Care Benefits

The municipality provides post-retirement medical benefits by subsidising the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 60% as a contribution and the remaining 40% is paid by the members. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service period. The present value of the defined benefit liability is actuarially determined in accordance with GRAP 25 Employee benefits (using a discount rate applicable to high-quality government bonds). The plan is unfunded.

These contributions are charged to the Statement of Financial Performance when employees have rendered the service entitling them to the contribution. The interest cost of the defined benefit obligation is recognised as finance cost in the Statement of Financial Performance, as it meets the definition of Interest Cost in GRAP 25. The liability was calculated by means of the projected unit credit actuarial valuation method.

The liability in respect of current pensioners is regarded as fully accrued and is therefore not split between a past (or accrued) and future in-service element. The liability is recognised at the fair value of the obligation. Payments made by the municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

Past-service costs are recognised immediately in Surplus or Deficit.

Long-service Allowance

Long service awards are provided to employees who achieve certain predetermined milestones of service within the municipality. The municipality's obligation under these plans is valued by independent qualified actuaries periodically and the corresponding liability is raised. Payments are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as finance cost upon valuation, as it meets the definition of interest cost in GRAP 25.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

Ex-Gratia Pension Benefits

Ex-gratia gratuities are provided to employees that were not previously members of a pension fund. The municipality's obligation under these plans is valued by independent qualified actuaries and the corresponding liability is raised. Payments made by the municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as financial cost upon valuation as it meets the definition of interest cost in GRAP 25. Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

17.3 Termination Benefits

The municipality provides termination benefits for its employees in terms of the municipality's Employee Benefit Plan.

Termination Benefits to employees is recognised as an expense in the Statement of Financial Performance and as a liability in the Statement of Financial Position when the municipality can no longer withdraw the offer of those benefits.

18. NET ASSETS

Included in the Net Assets of the municipality are the following items that are maintained in terms of specific requirements:

18.1 Accumulated Surplus

Included in the Accumulated Surplus of the municipality are the following Reserves that are maintained in terms of specific requirements.

18.1.1 Capital Replacement Reserve (CRR)

In order to finance the provision of Infrastructure and other items of Property, Plant and Equipment from internal sources, amounts are transferred from the Accumulated Surplus/(Deficit) to the CRR in terms of delegated powers.

The following provisions are set for the creation and utilisation of the CRR:

- The cash funds that back up the CRR are invested until utilised. The cash may only be invested in accordance with the Investment Policy of the municipality.
- The CRR may only be utilised for the purpose of purchasing items of Property, Plant and Equipment and may not be used for the maintenance of these items.
- Whenever an asset is purchased out of the CRR, an amount equal to the cost price of the asset is transferred from the CRR and the Accumulated Surplus/(Deficit) is credited by a corresponding amount.
- If a profit is made on the sale of assets other than land, the profit on these assets is reflected in Surplus or Deficit and is then transferred, via the Statement of Changes in Net Assets, to the CRR, provided that it is cash backed. Profit on the sale of land is not transferred to the CRR as it is regarded as revenue.

19. REVENUE RECOGNITION

19.1 Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. At the time of initial recognition, the full amount of revenue is recognised. If the municipality does not enforce its obligation to collect the revenue, this would be considered as a subsequent event. Collection charges are recognised when such amounts are legally enforceable. Rebates and discounts are offset against the related revenue, in terms of IGRAP 1, as there is no intention of collecting this revenue.

Fine Revenue constitutes both spot fines and summonses. Fine revenue is recognised when the spot fine or summons is issued. In cases where fines and summonses are issued by another government institute, revenue will only be recognised by the municipality when the receivable meets the definition of an asset. All unpaid receivables relating to traffic fines as at 30 June 2024 was written off in the 2024/2025 financial year.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment when such items of property, plant and equipment qualify for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

Revenue from third parties i.e. insurance payments for assets impaired, are recognised when it can be measured reliably and is not being offset against the related expenses of repairs or renewals of the impaired assets.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualify for recognition and become available for use by the municipality.

All unclaimed deposits are initially recognised as a liability until 36 months expires when all unclaimed deposits into the municipality's bank account will be treated as revenue. This policy is in line with the prescribed debt principle as enforced by the law.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the MFMA (Act No. 56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue is measured at the fair value of the consideration received or receivable.

When, as a result of a non-exchange transaction, a municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability.

Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue.

When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

Services in-kind that are significant to the municipality's operations are recognised as assets and the related revenue when:

- It is probable that the future economic benefits or service potential will flow to the Municipality and
- The fair value of the assets can be measured reliably.

If the services in-kind are not significant to the municipality's operations or does not satisfy the above-mentioned criteria, the municipality only discloses the nature and type of services in-kind received during the reporting period. When the criteria for recognition is satisfied, services in-kind are measured on initial recognition at their fair value as at the date of acquisition. Services in-kind include services provided by individuals to the municipality and the right to use assets in a non-exchange transaction. These services meet the definition of an asset because the municipality controls the resource from which future economic benefits or service potential is expected to flow to the municipality. The assets are immediately consumed and a transaction of equal value is also recognised to reflect the consumption of these services in-kind, resulting in a decrease of the asset and an increase in an expense. The municipality therefore recognises an expense and related revenue for the consumption of services in-kind.

19.1.1 Rates and Taxes

Revenue from property rates is recognised when the legal entitlement to this revenue arises. At the time of initial recognition, the full amount of revenue is recognised. If the municipality does not enforce its obligation to collect the revenue, this would be considered as a subsequent event. Collection charges are recognised when such amounts are legally enforceable. Rebates and discounts are offset against the related revenue, in terms of IGRAP 1, as there is no intention of collecting this revenue.

19.1.2 Fines

Fine Revenue constitutes both spot fines and summonses. Fine revenue is recognised when the spot fine or summons is issued. In cases where fines and summonses are issued by another government institute, revenue will only be recognised by the municipality when the receivable meets the definition of an asset.

19.1.3 Government Grants and Receipts

Equitable share allocations are recognised in revenue at the start of the financial year if no time-based restrictions exist.

Conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the municipality with no future related costs, are recognised in Surplus or Deficit in the period in which they become receivable.

Interest earned on investments is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality's interest, it is recognised as interest earned in Surplus or Deficit.

19.1.4 Public Contributions

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment when such items of property, plant and equipment qualify for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

19.1.5 Other Donations and Contributions

Donations are recognised on a cash receipt basis or where the donation is in the form of property, plant and equipment, when such items of property, plant and equipment are available for use.

19.1.6 Rentals Received

Revenue from the rental of facilities and equipment is recognised on a Straight-line Basis over the term of the lease agreement.

19.1.7 Tariff Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant authorised tariff. This includes the issuing of licences and permits.

19.2 Revenue from Exchange Transactions

19.2.1 Service Charges

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable.

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

At the time of initial recognition, the full amount of revenue is recognised where the municipality has an enforceable legal obligation to collect, unless the individual collectability is considered to be improbable. If the municipality does not successfully enforce its obligation to collect the revenue this would be considered a subsequent event.

Service charges relating to electricity and water are based on consumption and a basic charge as per Council resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale. It is estimated that pre-paid electricity is consumed within 5 to 7 days after the date of purchase. The pre-paid electricity sold, but not consumed yet at year-end is disclosed under Payables from Exchange Transactions in the Statement of Financial Position.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the recorded number of refuse points per property.

Service charges relating to sanitation (sewerage) are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage. In the case of residential property, a fixed monthly tariff is levied and in the case of commercial property, a tariff is levied based on the number of sewerage connection on the property. Service charges based on a basic charge as per Council resolution.

Interest revenue is recognised using the effective interest rate method.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Dividends are recognised on the date that the municipality becomes entitled to receive the dividend.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff. This includes the issuing of licences and permits.

The amount of revenue arising on a transaction is usually determined by agreement between the municipality and the purchaser or user of the asset or service. It is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the municipality.

In most cases, the consideration is in the form of cash or cash equivalents and the amount of revenue is the amount of cash or cash equivalents received or receivable. However, when the inflow of cash or cash equivalents is deferred, the fair value of the consideration may be less than the nominal amount of cash received or receivable. When the arrangement effectively constitutes a financing transaction, the fair value of the consideration is determined by discounting all future receipts using an imputed rate of interest. The imputed rate of interest is the more clearly determinable of either:

- The prevailing rate for a similar instrument of an issuer with a similar credit rating or
- A rate of interest that discounts the nominal amount of the instrument to the current cash sales price of the goods or services.

The difference between the fair value and the nominal amount of the consideration is recognised as interest revenue.

When goods or services are exchanged or swapped for goods or services which are of a similar nature and value, the exchange is not regarded as a transaction that generates revenue. When goods are sold or services are rendered in exchange for dissimilar goods or services, the exchange is regarded as a transaction that generates revenue. The revenue is measured at the fair value of the goods or services received, adjusted by the amount of any cash or cash equivalents transferred. When the fair value of the goods or services received cannot be measured reliably, the revenue is measured at the fair value of the goods or services given up, adjusted by the amount of any cash or cash equivalents transferred.

19.2.2 Prepaid Electricity

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale. It is estimated that pre-paid electricity is consumed within 5 to 7 days after the date of purchase. The pre-paid electricity sold, but not consumed yet at year-end is disclosed under Payables from Exchange Transactions in the Statement of Financial Position.

19.2.3 Rentals Received

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

19.2.4 Interest Earned

Interest revenue is recognised using the effective interest rate method.
Interest earned on the following investments is not recognised in Surplus or Deficit:

- Interest earned on Trust Funds is allocated directly to the fund.
- Interest earned on unutilised Conditional Grants is allocated directly to the Creditor: Unutilised Conditional Grants, if the grant conditions indicate that interest is payable to the funder.

19.2.5 Dividends

Dividends are recognised on the date that the municipality becomes entitled to receive the dividend in accordance with the substance of the relevant agreement, where applicable.

19.2.6 Royalties

Royalties are recognised on an Accrual Basis in accordance with the substance of the relevant agreement. Royalties determined on a time basis are recognised on a Straight-line Basis over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

19.2.7 Tariff Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant authorised tariff. This includes the issuing of licences and permits.

20. GRANTS-IN-AID

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality does not:

(a) Receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
(b) Expect to be repaid in future; or
(c) Expect a financial return, as would be expected from an investment.

These transfers are recognised in Surplus or Deficit as expenses in the period that the events giving rise to the transfer occurred.

21. ACCOUNTING BY PRINCIPALS AND AGENTS

21.1 Identifying whether an entity is a principal or an agent

When the municipality is a party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether the municipality is the principal or the agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or its own benefit.

21.2 Binding arrangement

The municipality assesses whether it is the agent or the principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as the principal or the agent. Assessing which entity benefits from the transactions with third parties.The municipality is the agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

The municipality is an agent for the following departments:
• Western Cape Provincial Department – 12% commission.
• Department of Cultural Affairs and Sport (DCAS) – 100% commission.

21.3 Recognition

The municipality, as the agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

22. SEGMENT REPORTING

A segment is an activity of a municipality:

a) that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
b) whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity andin assessing its performance; and
c) for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

22.1 Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the municipality's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management.

Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the municipality's financial statements.

23. UNAUTHORISED EXPENDITURE

Unauthorised Expenditure is expenditure that has not been budgeted for, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state, and expenditure in the form of grant that is not permitted in terms of the Municipal Finance Management Act (Act No 56 of 2003).

All expenditure relating to Unauthorised Expenditure is accounted for as an expense in Surplus or Deficit in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in Surplus or Deficit.

24. IRREGULAR EXPENDITURE

Irregular Expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No 56 of 2003), the Municipal Systems Act (Act No 32 of 2000), the Public Office Bearers Act (Act No 20 of 1998), or is in contravention of the Municipality or Municipal Entities' Supply Chain Management Policies. Irregular Expenditure excludes Unauthorised Expenditure.

Irregular Expenditure is accounted for as an expense in Surplus or Deficit in the period it occurred and where recovered, it is subsequently accounted for as revenue in Surplus or Deficit.

25. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and Wasteful Expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to Fruitless and wasteful expenditure is accounted for as expenditure in Surplus or Deficit in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in Surplus or Deficit.

26. COMMITMENTS

- Items are classified as capital commitments when the municipality has committed itself to future transactions that will normally result in the outflow of cash.
- Disclosures are required in respect of unrecognised contractual future capital commitments relating to property, plant and equipment, investment property, intangible assets and heritage assets, as applicable. Refer to note - Commitments.
- Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements if both the following criteria are met:

  - Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services).

  - Contracts should relate to something other than the routine, steady, state business of the municipality – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.
- Capital commitments disclosed in the financial statements represent the balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date.

27. RELATED PARTIES

The objective of this Standard is to ensure that a reporting entity's annual financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

An entity that prepares and presents annual financial statements under the accrual basis of accounting (in this Standard referred to as the reporting entity) shall apply this Standard in:
a) Identifying related party relationships and transactions;
b) Identifying outstanding balances, including commitments, between an entity and its related parties;
c) Identifying the circumstances in which disclosure of the items in (a) and (b) is required; and
d) Determining the disclosures to be made about those items

This Standard requires disclosure of related party relationships, transactions and outstanding balances, including commitments, in the consolidated and separate financial statements of the reporting entity in accordance with the Standard of GRAP on Consolidated and Separate Financial Statements. This Standard also applies to individual annual financial statements.

Disclosure of related party transactions, outstanding balances, including commitments, and relationships with related parties may affect users' assessments of the financial position and performance of the reporting entity and its ability to deliver agreed services, including assessments of the risks and opportunities facing the entity. This disclosure also ensures that the reporting entity is transparent about its dealings with related parties.

The Standard states that a related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As a minimum, the following are regarded as related parties of the reporting entity:

A person or a close member of that person's family is related to the reporting entity if that person:

a) has control or joint control over the reporting entity;
b) has significant influence over the reporting is a member of the management of the entity or its controlling entity.
c) is a member of the management of the entity or its controlling entity.

An entity is related to the reporting entity if any of the following conditions apply:

a) the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others);

One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member);

a) both entities are joint ventures of the same third party;
b) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
c) the entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity.

Related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;

a) the entity is controlled or jointly controlled by a person identified in (a); and
b) a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

The Standard furthermore states that related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

28. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality. A contingent liability could also be a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured with sufficient reliability.

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the probability of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where the inflow of economic benefits or service potential is probable.

29. EVENTS AFTER THE REPORTING DATE

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

The events after the reporting date that are classified as Non-adjusting Events after the Reporting Date have been disclosed in Notes to the Annual Financial Statements.

- Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date).
- Those are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

If non-adjusting events after the reporting date are material, the municipality discloses the nature and an estimate of the financial effect.

30. VALUE ADDED TAX

Revenue, expenses and assets are recognised net of the amounts of value added tax. The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

31. STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The following GRAP Standards and Interpretations have been issued by the Accounting Standards Board but are not yet effective for the financial year ended 30 June 2025. The municipality has not early adopted these standards, and their impact on future financial statements is being assessed.

Additionally, these standards and interpretations are not always relevant to the municipality's operations and are indicated as such below:

Standard of GRAP / Nature of Impending Changes / Expected Impact	Effective Date	Planned Date for Application by Municipality
• **GRAP 1** — **Presentation of Financial Statements** Nature of Changes: Revised requirements on the presentation of financial statements, focusing on materiality and going concern considerations. Expected Impact: Enhances clarity in financial reporting by requiring entities to tailor disclosures based on materiality, ensuring relevant information is highlighted. It also strengthens the assessment and disclosure of going concern uncertainties.	Not yet determined	Not yet determined
• **GRAP 103** — **Heritage Assets** Nature of Changes: Revised guidance on accounting for heritage assets, including recognition, measurement, and disclosure. Expected Impact: Promotes consistent and accurate valuation of heritage assets, reflecting their cultural, historical, or environmental significance. Improved disclosure requirements enhance transparency regarding these assets' value and management.	Not yet determined	Not yet determined
• **GRAP 104** — **Financial Instruments** Nature of Changes: Updates the classification, measurement, and impairment requirements of financial instruments to align with international standards like IFRS 9. The revised GRAP 104 aligns more closely with international standards, particularly concerning the classification and measurement of financial instruments. Expected Impact: Changes in classification (amortized cost, fair value) and a shift to an expected credit loss model for impairment will impact how financial assets and liabilities are recognized and measured, potentially leading to more timely recognition of credit losses. It is unlikely that there will be a material impact on the municipality's financial statements.	01/04/2025	01/07/2025
• **GRAP 105, 106 & 107** — **Transfers of Functions Between Entities Under Common Control, Transfer of Functions Between Entities Not Under Common Control and Mergers** Nature of Changes: Provides guidance on accounting for transfers of functions between entities and mergers, both under common and not under common control. Expected Impact: Affects the recognition, measurement, and disclosure of assets and liabilities transferred during organizational changes, ensuring that the financial statements accurately reflect the impact of such transfers and mergers.	Not yet determined	Not yet determined
• **IGRAP 22** — **Foreign Currency Transactions** Nature of Changes: Clarifies accounting for foreign currency transactions involving advance consideration, ensuring alignment with IFRS standards. This interpretation provides guidance on how to determine the exchange rate to use on the date of a foreign currency transaction when consideration is paid or received in advance. Expected Impact: This standard impacts how exchange rate differences are recognized for transactions where payment is received or made in advance, potentially leading to changes in revenue and expense recognition timing based on exchange rate movements. The municipality is currently assessing the impact of this interpretation. It is expected to clarify the treatment of foreign currency transactions involving advance payments, which may affect the timing and amount of revenue or expense recognition.	01/04/2025	01/07/2025
Improvements to Standards of GRAP, 2023 Nature of Changes: Minor amendments made to align with international best practices and address stakeholder feedback. Expected Impact: Aims to improve consistency and clarity in financial reporting by incorporating minor changes across various standards, ensuring alignment with global accounting practices and stakeholder expectations. Specific impacts vary depending on the nature of the amendments.	Not yet determined	Not yet determined

	2025	2024
	R	R

1. GENERAL INFORMATION

Langeberg Local Municipality is a local government institution in Ashton, Western Cape, and is one of five local municipalities under the jurisdiction of the Cape Winelands District Municipality. The address of its registered office and principal place of business are disclosed under "General Information" included in the Annual Financial Statements and in the introduction of the Annual Report. The principal activities of the municipality are disclosed in the Annual Report and are prescribed by the Municipal Finance Management Act (MFMA, Act no 56 of 2003).

2. INVENTORIES

	2025 R	2024 R
Consumables	4,651,366	5,271,248
Finished Goods	560,645	161,718
Housing Stock	1,259,492	-
Land	2,064,814	2,242,444
Materials and Supplies	8,538,741	9,455,522
Water - At Cost	257,962	258,226
Total Inventories	**17,333,020**	**17,389,158**

The cost of Inventories recognised as an expense amounted to R38,260,144 (2024: R32,612,888)

3. RECEIVABLES FROM EXCHANGE TRANSACTIONS

As at 30 June 2025	Gross Balances R	Provision for Impairment R	Net Balances R
Service Debtors:	223,966,391	89,401,645	134,564,746
Electricity	106,984,945	23,682,247	83,302,698
Refuse	28,247,325	17,581,342	10,665,983
Sewerage	32,192,728	20,644,689	11,548,039
Water	56,541,393	27,493,367	29,048,026
Other Receivables	5,818,210	2,476,722	3,341,488
VAT accrual (input) receivable	6,484,821	-	6,484,821
Prepayments and Advances	12,509,305	-	12,509,305
Control, Clearing and Interface Accounts	59,856	-	59,856
Total Receivables from Exchange Transactions	**248,838,583**	**91,878,367**	**156,960,216**

As at 30 June 2024	Gross Balances R	Provision for Impairment R	Net Balances R
Service Debtors:	105,783,095	46,617,537	59,165,558
Electricity	43,214,396	6,163,697	37,050,699
Refuse	17,269,159	10,761,062	6,508,097
Sewerage	21,864,400	14,451,667	7,412,733
Water	23,435,141	15,241,111	8,194,030
Other Receivables	5,237,559	3,324,719	1,912,840
VAT accrual (input) receivable	13,650,262	-	13,650,262
Prepayments and Advances	2,493,706	-	2,493,706
Total Receivables from Exchange Transactions	**127,164,622**	**49,942,256**	**77,222,366**

Other receivables is made up of Housing, Admin Fees, Rentals, Sundry debtors and Merchandising, Jobbing and Contracts

The prior year amount for Receivables from Exchange Transactions has been adjusted. Refer to Note 52.6 on "Correction of Error" for details of the restatement.

3.1 Ageing of Receivables from Exchange Transactions

As at 30 June 2025

	Current	Past Due			Total
	0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	
Electricity:					
Gross Balances	41,774,468	39,435,638	2,095,111	23,682,247	106,987,464
Less: Provision for Impairment	-	-	-	23,682,247	23,682,247
Net Balances	**41,774,468**	**39,435,638**	**2,095,111**	**-**	**83,305,217**
Refuse:					
Gross Balances	3,629,164	3,817,836	1,569,480	19,230,846	28,247,326
Less: Provision for Impairment	-	-	-	17,581,342	17,581,342
Net Balances	**3,629,164**	**3,817,836**	**1,569,480**	**1,649,504**	**10,665,984**
Sewerage:					
Gross Balances	3,789,279	4,123,273	1,715,901	22,564,261	32,192,715
Less: Provision for Impairment	-	-	-	20,644,689	20,644,689
Net Balances	**3,789,279**	**4,123,273**	**1,715,901**	**1,919,572**	**11,548,026**
Water:					
Gross Balances	9,598,763	14,919,768	4,529,508	27,493,368	56,541,406
Less: Provision for Impairment	-	-	-	27,493,367	27,493,367
Net Balances	**9,598,763**	**14,919,768**	**4,529,508**	**1**	**29,048,039**
Other Receivables:					
Gross Balances	1,084,048	231,013	89,721	4,413,528	5,818,310
Less: Provision for Impairment	-	-	-	2,476,722	2,476,722
Net Balances	**1,084,048**	**231,013**	**89,721**	**1,936,806**	**3,341,589**
VAT accrual (input) receivable:					
Gross Balances	6,484,821				6,484,821
Less: Provision for Impairment	-				-
Net Balances	**6,484,821**	**-**	**-**	**-**	**6,484,821**
Prepayments and Advances:					
Gross Balances	12,509,305	-	-	-	12,509,305
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**12,509,305**	**-**	**-**	**-**	**12,509,305**
Control, Clearing and Interface Accounts:					
Gross Balances	59,856	-	-	-	59,856
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**59,856**	**-**	**-**	**-**	**59,856**

	Current	Past Due			Total
	0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	
All Receivables:					
Gross Balances	78,929,705	62,527,528	9,999,720	97,384,250	248,841,203
Less: Provision for Impairment	-	-	-	91,878,366	91,878,366
Net Balances	**78,929,705**	**62,527,528**	**9,999,720**	**5,505,884**	**156,962,837**
As at 30 June 2024					
Electricity:					
Gross Balances	31,863,411	5,035,285	1,632,953	4,682,746	43,214,396
Less: Provision for Impairment	-	-	-	6,163,697	6,163,697
Net Balances	**31,863,411**	**5,035,285**	**1,632,953**	**(1,480,951)**	**37,050,699**
Refuse:					
Gross Balances	4,595,645	1,801,907	710,558	10,161,049	17,269,159
Less: Provision for Impairment	-	-	-	10,761,062	10,761,062
Net Balances	**4,595,645**	**1,801,907**	**710,558**	**(600,013)**	**6,508,097**
Sewerage:					
Gross Balances	5,333,055	2,016,877	799,516	13,714,952	21,864,400
Less: Provision for Impairment	-	-	-	14,451,667	14,451,667
Net Balances	**5,333,055**	**2,016,877**	**799,516**	**(736,715)**	**7,412,732**
Water:					
Gross Balances	5,335,858	2,779,811	976,423	14,343,049	23,435,141
Less: Provision for Impairment	-	-	-	15,241,111	15,241,111
Net Balances	**5,335,858**	**2,779,811**	**976,423**	**(898,062)**	**8,194,030**
Other Receivables:					
Gross Balances	3,991,214	60,827	22,769	1,162,749	5,237,559
Less: Provision for Impairment		-	-	3,324,719	3,324,719
Net Balances	**3,991,214**	**60,827**	**22,769**	**(2,161,970)**	**1,912,840**
VAT accrual (input) receivable:					
Gross Balances	13,650,262	-	-		13,650,262
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**13,650,262**	-	-	-	**13,650,262**
Prepayments and Advances:					
Gross Balances	2,493,706	-	-	-	2,493,706
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**2,493,706**	-	-	-	**2,493,706**
All Receivables:					
Gross Balances	67,263,151	11,694,708	4,142,219	44,064,545	127,164,622
Less: Provision for Impairment	-	-	-	49,942,256	49,942,256
Net Balances	**67,263,151**	**11,694,708**	**4,142,219**	**(5,877,711)**	**77,222,366**

In determining the recoverability of Receivables, the municipality has placed strong emphasis on verifying the indigent status of consumers. Provision for impairment of Receivables has been made for all consumer balances outstanding based on the payment ratio over 12 months per service type. No further credit provision is required in excess of the Provision for Impairment.

No provision has been made in respect of government debt as these amounts are considered to be fully recoverable. The municipality holds collateral over these balances in the form of Consumer Deposits / Guarantees, which are not covering the total outstanding debt and vacant property respectively.

4. STATUTORY RECEIVABLES FROM EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2025			
VAT due by South African Revenue Service (VAT Control statutory position)	1,599,307	-	1,599,307
Total Statutory Receivables from Exchange Transactions	**1,599,307**	**-**	**1,599,307**

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2024			
VAT due by South African Revenue Service (VAT Control statutory position)	2,628,525	-	2,628,525
Total Statutory Receivables from Exchange Transactions	**2,628,525**	**-**	**2,628,525**

VAT is claimable on the payment basis.

5. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2025			
Availability charges	12,431,649	11,110,373	1,321,276
Accrued Income	3,341	-	3,341
Security Deposits	8,158,511	-	8,158,511
Total Receivables from Non-exchange Transactions	**20,593,501**	**11,110,373**	**9,483,128**

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2024			
Accrued Income	3,341	-	3,341
Administration Cost	97,605	-	97,605
Availability Charges	10,368,415	9,188,215	1,180,200
Equitable share receivable	11,964,848	-	11,964,848
Security Deposits	8,158,511	-	8,158,511
Total Receivables from Non-exchange Transactions	**30,592,720**	**9,188,215**	**21,404,505**

5.1 Ageing of Receivables from Non-exchange Transactions

As at 30 June 2025

	Current	Past Due			Total
	0 - 30 days	*31 - 60 Days*	*61 - 90 Days*	*+ 90 Days*	
Other Receivables:					
Gross Balances	416,198	479,899	225,051	11,309,005	12,430,153
Less: Provision for Impairment				11,110,373	11,110,373
Net Balances	**416,198**	**479,899**	**225,051**	**198,632**	**1,319,779**
Accrued Income:					
Gross Balances	3,341	-	-	-	3,341
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**3,341**	**-**	**-**	**-**	**3,341**
Security Deposits:					
Gross Balances	8,158,511	-	-	-	8,158,511
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**8,158,511**	**-**	**-**	**-**	**8,158,511**

All Receivables:					
Gross Balances	8,578,050	479,899	225,051	11,309,005	20,592,005
Less: Provision for Impairment	-	-	-	11,110,373	11,110,373
Net Balances	**8,578,050**	**479,899**	**225,051**	**198,632**	**9,481,631**

As at 30 June 2024

Other Receivables:					
Gross Balances	12,049,042	433,184	194,142	9,754,500	22,430,868
Less: Provision for Impairment				9,188,215	9,188,215
Net Balances	**12,049,042**	**433,184**	**194,142**	**566,285**	**13,242,653**
Accrued Income:					
Gross Balances	3,341	-	-	-	3,341
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**3,341**	**-**	**-**	**-**	**3,341**
Security Deposits:					
Gross Balances	8,158,511	-	-	-	8,158,511
Less: Provision for Impairment	-	-	-	-	-
Net Balances	**8,158,511**	**-**	**-**	**-**	**8,158,511**
All Receivables:					
Gross Balances	20,210,894	433,184	194,142	9,754,500	30,592,720
Less: Provision for Impairment	-	-	-	9,188,215	9,188,215
Net Balances	**20,210,894**	**433,184**	**194,142**	**566,285**	**21,404,505**

The Provision for Impairment on Receivables exists predominantly due to the possibility that these debts will not be recovered. The Provision for Impairment was calculated after grouping all the financial assets of similar nature and risk ratings and assessing the recoverability.

No Provision for Impairment has been made in respect of government debt as these amounts are considered to be fully recoverable. The municipality holds collateral over these balances in the form of Rates Assessment Deposits / Guarantees, which are not covering the total outstanding debt and vacant property respectively.

6. STATUTORY RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2025			
Property Rates	54,792,455	36,951,952	17,840,503
Fines	32,348,823	28,779,778	3,569,045
Total Statutory Receivables from Non-Exchange Transactions	**87,141,278**	**65,731,730**	**21,409,548**

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2024			
Property Rates	37,260,497	29,285,237	7,975,260
Fines	9,800,512	8,550,259	1,250,253
Total Statutory Receivables from Non-Exchange Transactions	**47,061,009**	**37,835,496**	**9,225,513**

6.1 Ageing of Statutory Receivables from Non-Exchange Transactions

As at 30 June 2025

	Current	Past Due			Total
	0 - 30 days	*31 - 60 Days*	*61 - 90 Days*	*+ 90 Days*	
Property Rates:					
Gross Balances	9,633,336	6,084,214	2,123,004	36,951,952	54,792,506
Less: Provision for Impairment	-	-	-	36,951,952	36,951,952
Net Balances	**9,633,336**	**6,084,214**	**2,123,004**	**(0)**	**17,840,554**
Fines:					
Gross Balances	32,348,823	-	-	-	32,348,823
Less: Provision for Impairment	28,779,778	-	-	-	28,779,778
Net Balances	**3,569,045**	-	-		**3,569,045**
All Receivables:					
Gross Balances	41,982,160	6,084,214	2,123,004	36,951,952	87,141,329
Less: Provision for Impairment	28,779,778	-	-	36,951,952	65,731,730
Net Balances	**13,202,381**	**6,084,214**	**2,123,004**	**(0)**	**21,409,599**

As at 30 June 2024

	Current	Past Due			Total
Property Rates:					
Gross Balances	4,672,908	2,369,310	652,705	29,565,574	37,260,497
Less: Provision for Impairment	-	-	-	29,285,237	29,285,237
Net Balances	**4,672,908**	**2,369,310**	**652,705**	**280,337**	**7,975,260**
Fines:					
Gross Balances	9,800,512	-	-	-	9,800,512
Less: Provision for Impairment	8,550,259	-	-	-	8,550,259
Net Balances	**1,250,253**	-	-		**1,250,253**
All Receivables:					
Gross Balances	14,473,420	2,369,310	652,705	29,565,574	47,061,009
Less: Provision for Impairment	8,550,259	-	-	29,285,237	37,835,496
Net Balances	**5,923,161**	**2,369,310**	**652,705**	**280,337**	**9,225,513**

The Provision for Impairment on Receivables exists predominantly due to the possibility that these debts will not be recovered. The Provision for Impairment was calculated after grouping all the financial assets of similar nature and risk ratings and assessing the recoverability.

No Provision for Impairment has been made in respect of government debt as these amounts are considered to be fully recoverable. The municipality holds collateral over these balances in the form of Rates Assessment Deposits / Guarantees, which are not covering the total outstanding debt and vacant property respectively.

7. CASH AND CASH EQUIVALENTS

	2025 R	2024 R
Current Investments	106,134,985	187,200,669
Bank Accounts	90,195,451	109,884,979
Cash on Hand	9,101	8,950
Total Bank, Cash and Cash Equivalents	**196,339,537**	**297,094,598**

For the purposes of the Statement of Financial Position and the Cash Flow Statement, Cash and Cash Equivalents include Cash-on-Hand, Cash in Banks and Investments in Money Market Instruments.

	2025	2024
	R	R
7.1 Current Investment Deposits		
Call Deposits	106,134,985	187,200,669
Total Current Investment Deposits	**106,134,985**	**187,200,669**

Call Deposits are investments with a maturity period of less than 3 months. The average interest rate for the year was 8.88% (2024:7.37%).

	2025	2024
7.2 Bank Accounts		
Cash in Bank	90,195,451	109,884,979

The Municipality has the following operational bank accounts:

	2025	2024
Primary Bank Account		
Cash book balance at beginning of year	109,884,979	178,120,890
Cash book balance at end of year	90,195,451	109,884,979

The Municipality has the following Primary Bank Account : ABSA Bank - Cheque Account Number: 1050000008

	2025	2024
7.3 Cash and Cash Equivalents		
Cash Floats and Advances	9,101	8,950
Total Cash on hand in Cash Floats, Advances and Equivalents	**9,101**	**8,950**

8. PROPERTY, PLANT AND EQUIPMENT

30 June 2025

Reconciliation of Carrying Value Description	Land and Buildings	Infrastructure	Community	Other	Transport Assets	Leased Assets	Total
		R	R	R	R	R	R
Carrying values at 01 July 2024	**100,083,985**	**767,932,162**	**78,526,959**	**30,142,969**	**27,640,389**	**14,780,890**	**1,019,107,354**
Cost	112,505,038	1,119,038,377	118,220,781	71,652,547	60,405,776	19,788,875	1,501,611,394
Accumulated Impairment Losses	(511,737)	(13,209,026)	(4,242)	(559,329)	(13,102)	-	(14,297,436)
Accumulated Depreciation	(11,909,316)	(337,897,189)	(39,689,580)	(40,950,249)	(32,752,285)	(5,007,985)	(468,206,604)
Acquisition of Assets	3,845,461	208,559,447	9,136,588	10,919,328	13,162,235	-	245,623,059
Decommissioning and other Liabilities	-	(3,046,770)	-	-	-	-	(3,046,770)
Depreciation	(754,018)	(37,683,303)	(4,014,981)	(5,923,720)	(3,236,128)	(2,537,765)	(54,149,915)
Carrying value of Disposals:	-	(8,318)	-	(31,654)	(25,709)	-	(65,681)
- Cost	-	(44,385)	-	(47,956)	(111,874)	-	(204,215)
- Accumulated Impairment Losses	-	-	-	-	-	-	-
- Accumulated Depreciation	-	36,067	-	16,302	86,165	-	138,534
Other Movements	(108,599)	(98,214,466)	(3,585,132)	-	-	-	(101,908,197)
- Cost	(108,599)	(98,214,466)	(3,585,132)	-	-	-	(101,908,197)
- Transfers Received	-	1,880,768	-	-	-		1,880,768
- Transfers Made	(108,599)	(100,095,234)	(3,585,132)	-	-	-	(103,788,965)
Carrying values at 30 June 2025	**103,066,829**	**837,538,752**	**80,063,434**	**35,106,923**	**37,540,787**	**12,243,125**	**1,105,559,850**
Cost	116,241,900	1,226,292,203	123,772,237	82,523,919	73,456,137	19,788,875	1,642,075,271
Accumulated Impairment Losses	(511,737)	(13,209,026)	(4,242)	(559,329)	(13,102)	-	(14,297,436)
Accumulated Depreciation	(12,663,334)	(375,544,425)	(43,704,561)	(46,857,667)	(35,902,248)	(7,545,750)	(522,217,985)

8. PROPERTY, PLANT AND EQUIPMENT

30 June 2024

Reconciliation of Carrying Value Description	Land and Buildings	Infrastructure	Community	Other	Transport Assets	Leased Assets	Total
		R	R	R	R	R	R
Carrying values at 01 July 2023	**100,288,887**	**658,740,561**	**63,990,016**	**25,474,386**	**30,513,969**	**17,395,196**	**896,403,005**
Cost	111,966,540	973,578,213	100,201,435	63,558,219	61,626,396	20,322,058	1,331,252,861
Accumulated Impairment Losses	(511,737)	(13,209,026)	(4,242)	(144,830)	(13,102)	-	(13,882,937)
Accumulated Depreciation	(11,165,916)	(301,628,626)	(36,207,177)	(37,939,003)	(31,099,335)	(2,926,862)	(420,966,919)
	-						
Acquisition of Assets	429,815	152,129,943	16,448,409	6,504,568	305,000	-	175,817,735
- Capital Under Construction	-	-	1,986,667	-	-	-	1,986,667
Depreciation	(743,400)	(36,738,334)	(3,524,414)	(5,374,416)	(3,298,751)	(2,611,247)	(52,290,562)
Carrying value of Disposals:		(909,547)	-	(267,141)	(348,069)	(21,914)	(1,546,671)
- Cost		(1,379,318)	(42,011)	(2,673,120)	(1,993,870)	(552,038)	(6,640,357)
- Accumulated Impairment Losses	-	-	-	42,809	-	-	42,809
- Accumulated Depreciation	-	469,771	42,011	2,363,170	1,645,801	530,124	5,050,877
	-						
Impairment Losses	-	-	-	(457,308)	-	-	(457,308)
- Cost	108,683	(5,290,461)	(373,719)	4,262,880	468,250	18,855	(805,512)
- Transfers Received	554,535	59,010,489	19,977,118	11,775,046	773,250	18,855	92,109,293
- Transfers Made	(445,852)	(64,300,950)	(20,350,837)	(7,512,166)	(305,000)	-	(92,914,805)
Carrying values at 30 June 2024	**100,083,985**	**767,932,162**	**78,526,959**	**30,142,969**	**27,640,389**	**14,780,890**	**1,019,107,354**
Cost	112,505,038	1,119,038,377	118,220,781	71,652,547	60,405,776	19,788,875	1,501,611,394
Accumulated Impairment Losses	(511,737)	(13,209,026)	(4,242)	(559,329)	(13,102)	-	(14,297,436)
Accumulated Depreciation	(11,909,316)	(337,897,189)	(39,689,580)	(40,950,249)	(32,752,285)	(5,007,985)	(468,206,604)

	2025 R	2024 R

8.1 Assets pledged as security

Leased Assets are pledged as security for the finance liability.

8.2 Impairment of Property, Plant and Equipment

Impairment Losses on Property, Plant and Equipment to the amount of R nil (2024:R457,308) has been recognised in operating surplus and are included in Impairment Losses in the Statement of Financial Performance as indicated in Note 41

	2025	2024
Other Assets	-	457,308
Total Impairment of Property, Plant and Equipment	**-**	**457,308**

8.3 Work-in-Progress

The municipality has incurred expenditure on capital projects which were not completed at year-end. The details of the carrying amounts of expenditure included in each class of assets are listed below:

June 2025	**Infrastructure**	**Community**	**Land and Building**	**Total**
Opening Balance	141,664,667	3,585,132	86,544	145,336,343
Additions	67,362,181	-	6,843,820	74,206,001
Completed Assets	(117,208,547)	(3,585,132)	(86,544)	(120,880,224)
Closing Balance	**91,818,300**	**-**	**6,843,820**	**98,662,120**

June 2024	**Infrastructure**	**Community**	**Land and Building**	**Total**
Opening Balance	37,410,484	2,837,815	459,032	40,707,331
Additions	138,666,082	16,498,378	-	155,164,460
Completed Assets	(34,411,899)	(15,751,061)	(372,488)	(50,535,448)
Closing Balance	**141,664,667**	**3,585,132**	**86,544**	**145,336,343**

8.4 Delayed Projects

Project Details (Unspent Balance)	**2025 R**	**2024 R**
Infrastructure Assets	3,120,071	46,585,971

2025: There are still a few remaining stock items to be delivered which is on delay due to global supply chain processes in China. The ICASA frequency license applications are well in progress. A budget rollover was approved. Additional radios required as per project scope and the McGregor town was incomplete due to budget constraints. Furthermore for other projects was delayed due to the non-submission of the required documentation by a registered professional engineer, which was necessary to proceed with the design, supply, and installation of the high mast sites.

2024: Due to grant funding received for flood damage repairs. Funds were received in March 2024 four months before the end of the financial year and the procurement process commenced shortly thereafter.

	2025	2024
Community Asset	763,406	7,810,995

2025: Due to adverse weather conditions, the project was delayed, impacting the planned construction schedule

2024: Due to grant funding received for flood damage repairs. Funds were received in March 2024 four (4) months before the end of the financial year and the procurement process commenced shortly thereafter.

	2025	2024
Other Assets	4,097,107	4,461,739

2025: Due to the order being received only on 25 April, the project schedule was delayed and manufacturing constraints at the supplier, the project was delayed as delivery of critical components was extended

2024: Due to delay in delivery of equipment.

	2025	2024
Total balance at year end	**7,980,584**	**58,858,705**

8.5 Expenditure incurred for Repairs and Maintenance	**2025** **R**	**2024** **R**
The following specific costs included in the amount of repairs and maintenance were incurred by municipality during the reporting period:		
Electrical Infrastructure	3,769,778	3,152,966
- Contracted Services	248,777	384,821
- Inventory Consumed	3,521,001	2,768,145
Information and Communication	2,350	131,176
- Contracted Services	-	127,110
- Inventory Consumed	2,350	4,066
Roads Infrastructure	4,625,710	9,006,707
- Contracted Services	1,326,004	2,344,201
- Inventory Consumed	3,299,706	6,662,506
Sanitation Infrastructure	5,130,786	3,848,142
- Contracted Services	4,808,552	2,963,755
- Inventory Consumed	322,234	884,387
Solid Waste Disposal	6,291	165,279
- Contracted Services	-	136,971
- Inventory Consumed	6,291	28,308
Stormwater Infrastructure	1,070,060	904,291
- Contracted Services	908,853	743,797
- Inventory Consumed	161,207	160,494
Water Supply Infrastructure	11,431,697	11,316,466
- Contracted Services	10,318,093	10,055,090
- Inventory Consumed	1,113,604	1,261,376
Community Assets	1,383,263	2,683,764
- Contracted Services	505,858	1,369,375
- Inventory Consumed	877,405	1,314,389
Computer Equipment	15,845	125,563
- Contracted Services	14,802	110,529
- Inventory Consumed	1,043	15,034
Furniture and Office Equipment	135,400	696,389
- Contracted Services	127,971	481,203
- Inventory Consumed	7,429	215,186
Machinery and Equipment	374,241	382,459
- Contracted Services	267,095	287,355
- Inventory Consumed	107,146	95,104
Other Assets - Buildings	555,237	694,896
- Contracted Services	449,917	494,948
- Inventory Consumed	105,320	199,948
Transport Assets	5,278,990	8,637,508
- Contracted Services	3,099,051	3,128,190
- Inventory Consumed	2,179,939	5,509,318
Total Expenditure related to Repairs and Maintenance Projects	**33,779,648**	**41,745,606**

	2025 R	2024 R
9. INTANGIBLE ASSETS		
At Cost	6,029,433	3,936,484

The movement in Intangible Assets is reconciled as follows:

Intangible Assets

	2025	2024
Carrying values at 01 July 2024	3,936,484	1,320,657
Opening Balance - Computer Software	3,883,484	1,267,657
Opening Balance - Servitudes	53,000	53,000
Accumulated Amortisation	-	
Acquisitions:	2,615,827	2,615,827
Purchased	2,615,827	2,615,827
Amortisation:	(522,879)	-
Purchased	(522,879)	-
Carrying values at 30 June 2025	6,029,432	3,936,484
Closing Balance - Computer Software	6,499,311	3,883,484
Closing Balance - Servitudes	53,000	53,000
Accumulated Amortisation	(522,879)	-

9.1 Significant Intangible Assets

Material intangible assets included in the carrying value:

	2025	2024
Omron Scada software - vehicle testing	24,100	24,100
Other intangible assets	181,281	181,281
Servitude Bonnievale	53,000	53,000
Software Bytes NBD	16,192	16,192
Website costs	235,246	235,246
Sonicwall - Analytics	19,839	19,839
Internal audit and risk management software - BarnOwl	791,000	791,000
Enterprise Resource Planning System	4,708,775	2,615,827
	6,029,433	**3,936,485**

9.2 Intangible Assets with Useful Lives

The municipality regards all of its Intangible Assets as having indefinite useful lives, except for the Enterprise Resource Planning System.

The useful lives of the Enterprise Resource Planning System is 10 years

The useful lives of all other Intangible Assets remain unchanged from the previous year.

	2025 R	2024 R
10. INVESTMENT PROPERTY		
At Cost less Accumulated Depreciation	29,474,866	27,971,532

The movement in Investment Property is reconciled as follows:

	2025	2024
Carrying values at 1 July 2024	27,971,532	28,034,849
Cost	30,128,400	30,128,400
Accumulated Depreciation	(2,156,868)	(2,093,551)
Depreciation during the Year	(63,144)	(63,318)
Transfers during the Year:	1,566,478	-
At Cost	1,566,478	-
Carrying values at 30 June 2025	29,474,866	27,971,530
Cost	31,694,878	30,128,399
Accumulated Depreciation	(2,220,012)	(2,156,869)

11. HERITAGE ASSETS

30 June 2025

Reconciliation of Carrying Value

Description	Significant Land and Buildings	Total
	R	R
Carrying values at 01 July 2024	**275,448**	**275,448**
Cost	664,448	664,448
Accumulated Impairment Losses	(389,000)	(389,000)
Acquisitions	-	-
Carrying values at 30 June 2025	**275,448**	**275,448**
Cost	664,448	664,448
Accumulated Impairment Losses	(389,000)	(389,000)

11. HERITAGE ASSETS

30 June 2024

Reconciliation of Carrying Value

Description	Significant Land and Buildings	Total
	R	R
Carrying values at 01 July 2023	**275,448**	**275,448**
Cost	664,448	664,448
Accumulated Impairment Losses	(389,000)	(389,000)
Acquisitions	-	-
Carrying values at 30 June 2024	**275,448**	**275,448**
Cost	664,448	664,448
Accumulated Impairment Losses	(389,000)	(389,000)

Assets declared as heritage assets:

According to the South African Heritage Resources Agency, the following assets are declared as heritage sites. However, Langeberg Municipality classifies such assets as follows based on their use:

a) Montagu Municipal Offices - Administrative Use - Property, plant and equipment
b) Hofmeyer Hall - Community Hall - Property, Plant and equipment
c) McGregor Municipal Offices - Mixed Use - Investment property
d) Robertsons Old Library - Administrative Use - Property, Plant and equipment
e) Robertsons Municipal Offices - Administrative Use - Property, plant and equipment

12. LIVING AND NON-LIVING RESOURCES

The Municipality extracts the water from the following non-living resources:

NON-LIVING RESOURCES

DAM

As at 30 June 2025

TOWN	OWNER	VOLUME % 30 June 2025	VOLUME m^3	LOCATION - (S)	LOCATION - (E)
Groter Brandvlei	Department of Water Services	53%	243,270,000	Worcester	
Dassieshoekdam	Langeberg Mun	55%	460,000	33°45'26"	19°52'37"
Kooskokdam	Langeberg Mun	100%	103,700	33°45'00"	19°53'36"
Montagu Bo-Dam	Langeberg Mun	32%	75,000	33°48'00"	20°07'57"
Montagu Onderdam	Langeberg Mun	73%	249,500	33°47'45"	20°07'45"
McGregor Vaaldam	Langeberg Mun	62%	69,550	33°57'13"	19°49'06"
McGregor Rooidam	Langeberg Mun	62%	44,167	33°57'18"	19°49'17"
McGregor Drinkwaterdam	Langeberg Mun	87%	96,586	33°57'24"	19°49'13"
Ashton Stoordam	Langeberg Mun	70%	77,000	33°50'05"	20°01'59"

As at 30 June 2024

DAM

TOWN	OWNER	VOLUME % 30 June 2024	VOLUME m^3	LOCATION - (S)	LOCATION - (E)
Groter Brandvlei	Department of Water Services	78%	355,333,333	Worcester	
Dassieshoekdam	Langeberg Mun	82%	684,700	33°45'26"	19°52'37"
Kooskokdam	Langeberg Mun	65%	67,405	33°45'00"	19°53'36"
Montagu Bo-Dam	Langeberg Mun	27%	69,660	33°48'00"	20°07'57"
Montagu Onderdam	Langeberg Mun	78%	265,902	33°47'45"	20°07'45"
McGregor Vaaldam	Langeberg Mun	93%	137,656	33°57'13"	19°49'06"
Mcgregor Rooidam	Langeberg Mun	79%	56,759	33°57'18"	19°49'17"
McGregor Drinkwaterdam	Langeberg Mun	84%	69,132	33°57'24"	19°49'13"
Ashton Stoordam	Langeberg Mun	70%	77,000	33°50'05"	20°01'59"

As at 30 June 2025

BOREHOLES

TOWN	BOREHOLE NUMBER	OWNER	YIELD/YEAR m^3	LOCATION - (S)	LOCATION - (E)
Montagu	Old Borehole 1	Langeberg Mun	0	33°46'47"	20°06'45"
Montagu	New Borehole 1	Langeberg Mun	0	33°46'45"	20°06'36"
Montagu	Old Borehole 3	Langeberg Mun	0	33°46'46"	20°06'37"
Montagu	Old Borehole 4	Langeberg Mun	0	33°46'46"	20°06'33"
Montagu	New Borehole 5	Langeberg Mun	0	33°46'38"	20°07'53"

As at 30 June 2024

BOREHOLES

TOWN	BOREHOLE NUMBER	OWNER	YIELD/YEAR m^3	LOCATION - (S)	LOCATION - (E)
Montagu	Old Borehole 1	Langeberg Mun	0	33°46'47"	20°06'45"
Montagu	New Borehole 1	Langeberg Mun	0	33°46'45"	20°06'36"
Montagu	Old Borehole 3	Langeberg Mun	0	33°46'46"	20°06'37"
Montagu	Old Borehole 4	Langeberg Mun	0	33°46'46"	20°06'33"
Montagu	New Borehole 5	Langeberg Mun	0	33°46'38"	20°07'53"

RIVER ABSTRACTION NAME	LOCATION S	LOCATION E
Ashton Breede River Pump Station	33°52'08"	19°59'13"
Bonnievale Breede River Pump Station	33°56'27"	20°04'22"

The municipality adheres to the National Water Act with regards to the dams that the municipality is a custodian of.

13. INVESTMENTS	2025 R	2024 R
Non-current Investments	156,485	154,537
Total Investments	**156,485**	**154,537**

13.1 Non-current Investments

Listed		
Listed Shares	156,485	154,537
Total Non-current Portion of	**156,485**	**154,537**
Total Investments		
Non-current Portion	156,485	154,537
Total Investments	**156,485**	**154,537**

Financial assets are recognised at the following hierarchy:
Level 1 - represents those assets which are measured using unadjusted quoted prices in active markets for identical assets. Listed shares are held in public companies. No specific maturity dates and interest rates are applicable to those shares. Listed investments represent 270 Sanlam shares and 685 Heineken shares. The market value per share at year end: Sanlam shares R88.67 (2024: R82.67). The market value per share at year end: Heineken shares R180.50 (2024: R180.50)

Unlisted Investments comprise the following:

(i) Unlisted investments comprise 1309 Hosken Passenger Logistics & Retail Ltd shares held at fair value, available for sale.

The market value per share at year end: Hosken Passenger Logistics & Retail Ltd R6.80 (2024: R6.55). The share prices are publicly available and are not appended on valuations.

14. LEASE RECEIVABLES		
Current Lease Receivables	80,347	88,358
Total Lease Receivables	**80,347**	**88,358**

14.1.1 Leasing Arrangements

The Municipality as Lessor:

All operating lease contracts contain market review clauses in the event that the lessee exercises its option to renew. The lessee does not have an option to purchase the property at the expiry of the lease period.

14.1.2 Amounts receivable under Operating Leases

At the Reporting Date the following minimum lease payments were receivable under non-cancellable Operating Leases for Property, Plant and Equipment, which are receivable as follows:

Up to 1 year	349,727	575,071
2 to 5 years	948,232	1,114,852
More than 5 years	325,428	180,193
Total Operating Lease Arrangements	**1,623,387**	**1,870,116**

15. LONG-TERM RECEIVABLES		
Non-Current Portion of Long Term Receivables	**9,540,436**	**1,297,925**
Receivable from exchange transactions	7,904,257	410,161
Receivable from non-exchange transactions	1,636,179	887,764
	9,540,436	**1,297,925**

15.1 Non-Current Portion of Long Term Receivables		
Gross amount	9,540,436	1,297,925
Provision for impairment	-	-
Net amount	9,540,436	1,297,925

16. CONSUMER DEPOSITS

	2025 R	2024 R
Electricity	6,714,192	6,837,799
Water	8,919,198	8,355,109
Other Deposits:-	2,411,611	3,669,668
- Land Sales	1,520,088	1,847,820
- Posters	-	46,090
- Refuse	417,355	417,764
- Rental Properties	10,146	893,223
- Sewer	464,022	464,771
Total Consumer Deposits	**18,045,001**	**18,862,576**

17. PAYABLES FROM EXCHANGE TRANSACTIONS

	2025 R	2024 R
Other Payables	11,377,286	12,688,890
Retentions	14,210,893	15,781,283
Salary Related Payables	2,590,586	2,526,447
Trade Creditors	90,996,826	84,059,908
Prepayments	33,058,641	14,404,234
Total Payables from Exchange Transactions	**152,234,232**	**129,460,762**

Other Payables includes Agency fees payable and unallocated desposits

18. UNSPENT CONDITIONAL GRANTS AND RECEIPTS

	2025 R	2024 R
Total Unspent Conditional Grants and Receipts	**6,528,605**	**17,698,711**

The Unspent Conditional Grants and Receipts are invested in investment accounts until utilised.

Unspent conditional grants and receipts comprises of:

	2025 R	2024 R
Unspent conditional grants and receipts		
Local Government Financial Management Grant	200,000	-
Neighbourhood Development Partnership Grant	418	1,744,418
Municipal Disaster Response Grant	3,513,337	14,210,716
Municipal Service Delivery and Capacity Building Grant	209	1,000,000
Municipal Maintanance and construction of Transport Infrastructure	3,865	3,865
Bakery Project Grant	168,875	168,875
CWDM - Community Safety	566,353	566,353
CDWM - EPWP Projects	4,484	4,484
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	2,071,064	-
	6,528,605	**17,698,711**

See Note 29 for the reconciliation of Grants from Government and other sources. The municipality complied with the conditions attached to all grants received to the extent of revenue recognised. No grants were withheld.

19. VAT PAYABLE

	2025 R	2024 R
VAT accrual (output) payable	22,012,459	13,055,364
Total Vat Payable	**22,012,459**	**13,055,364**

The Net VAT position above is the VAT Accrual and Actual VAT due to South African Revenue Service as at 30 June each year. VAT is payable on the payment basis.

20. LEASE PAYABLES

	2025 R	2024 R
Current Lease Payables	3,124,154	3,705,405
Non-current Lease Payables	6,754,898	9,879,052
Total Lease Payables	**9,879,052**	**13,584,457**

20.1 Finance Lease Payables

	2025	2024
Finance Lease Liability	9,879,052	13,584,457
Total Non-current Lease Payables	**9,879,052**	**13,584,457**
Less: Current Portion transferred to Current Lease Payables:-	(3,124,154)	(3,705,405)
Finance Lease Liability	(3,124,154)	(3,705,405)
Non-Current Portion of Finance Lease Payables	**6,754,898**	**9,879,052**

20.1.1 Obligations under Leases

The Municipality as Lessee:

The obligations under Finance Leases are as follows:

Amounts payable under Finance leases:

2025	Amount Payable	Future Finance Obligation	Present Value of Annuity
Payable within one year	3,939,732	815,578	3,124,154
Payable within two to five years	7,418,615	663,717	6,754,898
	11,358,347	**1,479,295**	**9,879,052**

2024	Amount Payable	Future Finance Obligation	Present Value of Annuity
Payable within one year	4,850,427	1,145,022	3,705,405
Payable within two to five years	11,358,347	1,479,295	9,879,052
	16,208,774	**2,624,317**	**13,584,457**

The above finance leases have no escalation over the period of the lease. After the initial period the finance leases will continue indefinite until terminated by either party with a 30 day notice period with the exception of finance lease on vehicles. Hire purchases and leases are secured by property, plant and equipment. Leased assets are equipment which lease term that is approximately 1 to 36 months and vehicles with a lease terms of 60 months. Vehicles are pledged as security against the finance lease. Defaults and breaches: No finance leases were in default during the financial year. There are no finance leases which are subject to any restrictions.

21. BORROWINGS

	2025 R	2024 R
Long-Term Borrowings	21,000,034	23,365,325
Annuity and Bullet Loans	21,000,034	23,365,325
Less: Current Portion transferred to Current Borrowings:-	(2,333,367)	(2,365,325)
Current Annuity Loans	(2,333,367)	(2,365,325)
Non-Current Portion of Borrowings	**18,666,667**	**21,000,000**

21.1 Summary of Arrangements

The municipality have the following annuity loans:
a) DBSA @ 11.033% average interest rate redeemed on 31 December 2024
b) Standard Bank @ 10.52% redeemable on 30 June 2034

Average interest rate for 2025: 11.033% (2024 : 10.48%) for DBSA loans. The Standard bank loan has a fixed interest rate.

Amounts payable under annuity loans

	Amount Payable	2025 Future Finance Obligation	Present Value of Annuity
Payable within one year	4,481,671	2,148,338	2,333,333
Payable within two to five years	15,469,328	6,135,994	9,333,334
Payable after five years	11,551,276	2,217,943	9,333,333
Present value of annuity loans obligations	**31,502,275**	**10,502,275**	**21,000,000**

	Amount Payable	2024 Future Finance Obligation	Present Value of Annuity
Payable within one year	4,773,907	2,408,582	2,365,325
Payable within two to five years	16,453,884	7,120,551	9,333,333
Payable after five years	15,048,390	3,381,724	11,666,666
Present value of annuity loans obligations	**36,276,181**	**12,910,857**	**23,365,324**

Assets pledged as security:

Leased Assets are pledged as security for the finance liability.

21.2 Obligations under Borrowings	2025 R	2024 R
Non - Current Annuity Loans	18,666,667	21,000,000
Current Portion transfered to Current Liabilities:	2,333,367	2,365,325
Total Borrowings	**21,000,034**	**23,365,325**

22. EMPLOYEE BENEFIT LIABILITIES

Employee Benefit Liabilities	101,055,329	83,614,273
Post-retirement Health Care Benefits Liability	61,222,051	51,740,696
Long Service Awards Liability	17,510,495	16,061,913
Staff Bonus	7,617,366	7,811,005
Staff Leave	14,705,417	8,000,659
Less: Current Portion of Employee Benefit Liabilities	27,689,425	20,965,343
Post-retirement Health Care Benefits Liability	3,314,115	3,134,402
Long Service Awards Liability	2,052,527	2,019,277
Staff Bonus	7,617,366	7,811,005
Staff Leave	14,705,417	8,000,659
Non-Current Portion of Employee Benefit Liabilities	**73,365,904**	**62,648,930**

22.1 Current Portion of Employee Benefit Liabilities

The movement in Current Portion of Employee Benefit Liabilities is reconciled as follows:

	Post-retirement Health Care Benefits Liability	Long-term Service
30 June 2025		
Balance at end of year	**3,314,115**	**2,052,527**
30 June 2024		
Balance at end of year	**3,134,402**	**2,019,277**

Staff Bonus:

Opening Balance	7,811,005	7,585,026
Increases	13,121,026	12,755,145
Payments made	(13,314,665)	(12,529,166)
Balance at end of year	**7,617,366**	**7,811,005**

Leave Provision

Opening Balance	8,000,659	7,794,803
Increases	6,704,758	5,600,989
Payments Made	-	(5,395,133)
Balance at end of year	**14,705,417**	**8,000,659**

22.2 Post-retirement Health Care Benefits Liability	2025 R	2024 R
Present Value of the Defined Benefit Obligations		
Current Liabilities	3,314,115	3,134,402
Non-current Liabilities	57,907,936	48,606,294
Total	61,222,051	51,740,696
Fair value of Plan Assets	-	-
Defined Benefit Liability recognised in Statement of Financial Position (wholly unfunded)	**61,222,051**	**51,740,696**

The municipality does not provide any other post-retirement or long service benefits beyond these.

Post-retirement Health Care Benefits Liability		
Opening Balance	51,740,696	47,846,000
Net Interest Expense	6,101,982	5,748,000
Service Cost	1,956,194	1,751,000
Medical Aid subsidies paid to pensioners	(3,101,811)	(3,013,906)
Remeasurements over financial year	4,524,990	(590,398)
Balance at end of Year	61,222,051	51,740,696
Transfer to Current Provisions	(3,314,115)	(3,134,402)
Non-Current Portion Post-retirement Health Care Benefits Liability	**57,907,936**	**48,606,294**

The members of the Post-employment Health Care Benefit Plan are made up as follows:

In-service Active Members (Employees)	763	751
Continuation Members (Retirees, widowers and orphans)	70	70
Total Members	**833**	**821**

The liability in respect of past service has been estimated as follows:

In-service Members	19,977,184	14,574,343
In-service Non-members	8,621,526	6,618,388
Continuation Members	32,623,341	30,547,966
Total Liability	**61,222,051**	**51,740,697**

The municipality makes monthly contributions for health care arrangements to the following Medical Aid Schemes:

- Bonitas
- Keyhealth
- LA Health
- Samwumed
- Sizwe-Hosmed

The Current-Service Cost for the year ending 30 June 2025 is estimated at R1 956 194. It is estimated to be R2 720 631 for the ensuing year.

Movements in the present value of the Defined Benefit Obligation were as follows:			
Opening Balance		51,740,696	47,846,000
Service Cost:			
Current Service Cost	Refer note 37	1,956,194	1,751,000
Interest Cost	Refer note 43	6,101,982	5,748,000
Payments from the Defined Benefit:			
Payment of Benefits		(3,101,811)	(3,013,906)
Remeasurement of Defined Benefit:			
Actuarial Gains / (Losses) from Changes in Demographic Assumptions		3,632,465	-
Actuarial Gains / (Losses) from Changes in Financial Assumptions	Refer note 37	892,525	(590,398)
Total Recognised Benefit Liability		**61,222,051**	**51,740,696**

Tables below summarises the results of the sensitivity analysis

Sensitivity Analysis

Healthcare Cost Inflation and Discount Rate

Sensitivity as at 30 June 2025	**Percentage Change**	**1% decrease**	**Valuation basis**	**1% increase**	**Percentage Change**
			Healthcare Cost Inflation Rate		
Active Employee Liability	-15.42%	16,897,455.00	19,977,184.00	23,806,405.00	19.17%
Active Employee Liability	-15.96%	7,245,732.00	8,621,526.00	10,331,493.00	19.83%
Continuation Members	-7.50%	30,176,692.00	32,623,341.00	35,384,661.00	8.46%
Opening Accrued Liability	**-11.27%**	**54,319,879.00**	**61,222,051.00**	**69,522,559.00**	**13.56%**
Service Cost	-16.14%	2,281,613.00	2,720,631.00	3,271,803.00	20.25%
Net Interest Expense	-11.57%	5,846,428.00	6,611,706.00	7,532,203.00	13.92%
			Discount Rate		
Active Employee Liability	18.55%	23,679,859.00	19,977,184.00	17,027,779.00	-14.76%
Active Employee Liability	18.67%	10,275,067.00	8,621,526.00	7,303,898.00	-15.28%
Continuation Members	7.38%	35,133,916.00	32,623,341.00	30,424,249.00	-6.74%
Opening Accrued Liability	**11.97%**	**69,088,843.00**	**61,222,051.00**	**54,755,926.00**	**-10.56%**
Service Cost	7.71%	3,224,068.00	2,720,631.00	2,320,790.00	-14.70%
Net Interest Expense	-2.08%	6,810,601.00	6,611,706.00	6,258,244.00	-5.35%

Sensitivity as at 30 June 2024	**Percentage Change**	**1% decrease**	**Valuation basis**	**1% increase**	**Percentage Change**
			Healthcare Cost Inflation Rate		
Active Employee Liability (Medical Aid Members)	-15.51%	12,815,414.00	15,167,077.00	18,088,139.00	19.26%
Active Employee Liability (Medical Aid Non-Members)	-15.66%	5,082,173.00	6,025,654.00	7,193,739.00	19.39%
Continuation Members	-5.99%	28,718,973.00	30,547,966.00	34,578,215.00	13.19%
Opening Accrued Liability	**-9.90%**	**46,616,560.00**	**51,740,696.00**	**59,860,093.00**	**15.69%**
Service Cost	-22.40%	1,518,000.00	1,956,194.00	1,933,000.00	-1.19%
Net Interest Expense	-14.22%	5,234,000.00	6,101,982.00	6,190,000.00	1.44%
			Discount Rate		
Active Employee Liability (Medical Aid Members)	18.55%	17,980,562.00	15,167,077.00	12,921,951.00	-14.80%
Active Employee Liability (Medical Aid Non-Members)	18.67%	7,150,799.00	6,025,654.00	5,124,959.00	-14.95%
Continuation Members	7.38%	32,803,253.00	30,547,966.00	28,562,422.00	-6.50%
Opening Accrued Liability	**11.97%**	**57,934,614.00**	**51,740,696.00**	**46,609,332.00**	**-9.92%**
Service Cost	7.71%	2,107,000.00	1,956,194.00	1,471,000.00	-24.80%
Net Interest Expense	-2.08%	5,975,000.00	61,016,982.00	5,544,000.00	-9.14%

Post-retirement mortality

Sensitivity as at 30 June 2025	**Percentage Change**	**(PA)-2**	**Valuation basis**	**(PA)**	**Percentage Change**
Active Employee Liability	2.46%	20,468,835	19,977,184	19,479,717	-2.49%
Active Employee Liability	2.49%	8,836,290	8,621,526	8,404,475	-2.52%
Continuation Members	3.55%	33,781,837	32,623,341	31,473,083	-3.53%
Opening Accrued Liability	**3.05%**	**63,086,962**	**61,222,051**	**59,357,275**	**-3.05%**
Service Cost	2.44%	2,787,038	2,720,631	2,653,446	-2.47%
Net Interest Expense	3.13%	6,818,341	6,611,706	6,405,118	-3.12%

Sensitivity as at 30 June 2024	**Percentage Change**	**(PA)-2**	**Valuation basis**	**(PA)**	**Percentage Change**
Active Employee Liability (Medical Aid Members)	2.40%	15,530,372	15,167,077	14,798,875	-2.43%
Active Employee Liability (Medical Aid Non-Members)	2.43%	6,172,173	6,025,654	5,877,340	2.46%
Continuation Members	3.74%	31,691,546	30,547,966	29,415,729	-3.71%
Opening Accrued Liability	**1.21%**	**51,118,275**	**51,740,696**	**52,367,760**	**-1.20%**
Service Cost	2.37%	2,002,651	1,956,194	1,909,115	-2.41%
Net Interest Expense	3.92%	6,341,070	6,101,982	5,915,232	-3.06%

Fully Accrued Retirement Age

Sensitivity as at 30 June 2025	**Percentage Change**	**-1 year**	**Valuation basis**	**+1 year**	**Percentage Change**
Active Employee Liability	11.94%	22,361,813	19,977,184	17,825,094	-11.25%
Active Employee Liability	12.40%	9,690,892	8,621,526	7,717,868	-10.88%
Continuation Members	0.00%	32,623,341	32,623,341	32,623,341	0.00%
Opening Accrued Liability	**5.64%**	**64,676,046**	**61,222,051**	**58,166,303**	**-4.98%**
Service Cost	11.67%	3,038,123	2,720,631	2,398,254	-11.80%
Net Interest Expense	5.80%	6,995,099	6,611,706	6,272,518	-4.70%

Sensitivity as at 30 June 2024

	Percentage Change	-1 year	Valuation basis	+1 year	Percentage Change
Active Employee Liability (Medical Aid Members)	11.88%	16,968,883	15,167,077	13,461,219	-11.25%
Active Employee Liability (Medical Aid Non-Members)	12.11%	6,755,112	6,025,654	5,369,828	-10.88%
Continuation Members	0.00%	30,547,966	30,547,966	30,547,966	0.00%
Opening Accrued Liability	**4.89%**	**54,271,941**	**51,740,697**	**49,379,013**	**-4.56%**
Service Cost	14.25%	2,234,910	1,956,194	1,725,279	-11.80%
Net Interest Expense	5.04%	6,409,608	6,101,982	5,814,964	-4.70%

Continued Percentages

Sensitivity as at 30 June 2025

	Percentage Change	-10%	Valuation basis	+10%	Percentage Change
			Healthcare Cost Inflation Rate		
Active Employee Liability	-14.77%	17,026,175	19,977,184	22,928,193	14.77%
Active Employee Liability	-10.00%	7,759,373	8,621,526	9,483,678	10.00%
Continuation Members	0.00%	32,623,341	32,623,341	32,623,341	0.00%
Opening Accrued Liability	**-6.23%**	**57,408,889**	**61,222,051**	**65,035,212**	**6.23%**
Service Cost	-13.33%	2,587,380	2,720,631	3,083,382	13.33%
Net Interest Expense	-6.40%	6,188,485	6,611,706	7,034,966	6.40%

Sensitivity as at 30 June 2024

	Percentage Change	-10%	Valuation basis	+10%	Percentage Change
			Healthcare Cost Inflation Rate		
Active Employee Liability	-13.33%	13,144,800	15,167,077	17,189,354	-13.33%
Active Employee Liability	-13.33%	5,222,233	6,025,654	6,829,074	13.33%
Continuation Members	0.00%	30,547,966	30,547,966	30,547,966	0.00%
Opening Accrued Liability	**-5.46%**	**48,914,999**	**51,740,696**	**54,566,934**	**5.46%**
Service Cost	-13.33%	1,695,368	1,956,194	2,217,020	13.33%
Net Interest Expense	-5.63%	5,758,572	6,101,982	6,445,393	5.63%

The sensitivity analysis for the discount rate and healthcare cost inflation rate was performed using a ±1% change in each assumption, consistent with the prior year. No significant changes in the methods or actuarial assumptions used in the sensitivity analyses were made during the reporting period.

The sensitivity analyses was prepared using the projected unit credit method, which is consistent with the method used to value the Defined Benefit Obligation in the annual financial statements. The analyses assume a parallel shift in the respective actuarial assumptions while holding all other assumptions constant. It is important to recognise that the use of this method does not imply that the impact of changes in actuarial assumptions is linear or follows any predictable pattern.

The sensitivity analyses for discount rate and healthcare cost inflation do not account for potential changes in other factors such as mortality rates and withdrawal rates. The interdependence between assumptions is not reflected; for example, a change in the discount rate may also affect future salary increases. Sensitivities for certain demographic assumptions, such as mortality and continuation rates, are presented separately.

The municipality expects to make a contribution of R3,395,000 (2024: R3,744,000) to the Defined Benefit Plans during the next financial year.

Refer to Note 58., "Multi-employer Retirement Benefit Information", to the Annual Financial Statements for more information regarding the municipality's other retirement funds that is Provincially and Nationally administered.

Characteristics of the Defined Benefit Plan

The municipality provides certain post - retirement pension benefits to certain retired employees of the municipality. According to the rules of the pension fund, with which the municipality is associated, a member (who is on the current Conditions of Service) on retirement, is entitled to certain pension benefits in which case the municipality is liable for pension payments to retired members for the remainder of their lives.

Risks of the Defined Benefit Plan

Longevity Risk

The municipality has committed itself to paying for post-employment medical aid subsidies for as long as current and future continuation members and their spouses are alive. In our valuation, we have used the PA(90) mortality tables with an allowance for mortality improvement over time. Should continuation members and/or their spouses live longer than predicted by the tables above, the municipality would have to pay benefits over a longer period. This would increase the liability.

Operational Risk

This is the risk emanating from inadequate, ineffective or failed internal processes, people or systems. Of key importance is the data quality. If the data quality is compromised, any calculated values based on that data will be affected. We take great care to rigorously validate and clean the data we receive. However, we might not be able to identify some data errors and inconsistencies. For instance, if a member's ID number is recorded wrongly in the employee file, this might affect the accrued liability due to the member. If that error is corrected in future, the total accrued liability will be affected as well.

Economic Risk

The valuation of the post-employment medical subsidies liability is sensitive to the discount rate used, which is influenced by the broader economic conditions and market interest rates. In this report, the discount which was used for calculation purpose was determined using the Bond Exchange Zero Coupon Yield Curve. The yield curve is a widely used benchmark for determining the appropriate discount rate in South Africa as it represents the yield curve for zero-coupon government bonds, which are considered low-risk investments and are often used as a proxy for the risk-free rate. The shape and level of the yield curve reflect the prevailing market conditions and investor expectations about future economic and interest rate developments. Any changes to these macroeconomic factors will affect the valuation of the municipality's accrued liability.

Medical Aid Inflation

We have assumed that future medical aid increases would be linked to the long-term CPI assumption. However, medical aids typically consider a wide range of factors in determining increases. Any increases in excess of the CPI+1.5% assumption would lead to increases in accrued liability beyond that predicted by our valuation.

Maturity Profile

The defined benefit obligation of the municipality's health care plan has a weighted average duration of approximately 12 years. This duration reflects the estimated time period over which the accrued benefits are expected to be settled.

	2025	2024
The following is a maturity analysis of the benefit payments expected to be made under the plan:	R	R
Within 1 year	3,307,720	3,063,156
2 to 5 years	13,067,248	12,165,081
6 to 10 years	16,239,614	3,022,611
Total Benefit Payments	**32,614,582**	**18,250,848**

The benefits payments are scheduled based on the expected retirement ages of current employees and the provisions of the plan that determine the timing of benefits payments. The distribution of these payments is subject to changes in demographic factors such as retirements, mortality rates, and changes in employment within the municipality.

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Discount Rate	11.10%	12.15%
Consumer price inflation	5.47%	6.18%
Health Care Cost Inflation Rate	6.97%	7.68%
Net Effective Discount Rate	3.86%	4.15%
Maximum subsidy inflation rate	4.85%	5.14%
Expected Retirement Age - Females	62	62
Expected Retirement Age - Males	62	62

General:

It is assumed that the municipality's health care arrangements and subsidy policy would remain as outlined in the accounting policy, and that the level of benefits receivable and the contributions payable would remain unchanged, with the exception of allowing for inflationary adjustments. Implicit in this approach is the assumption that current levels of cross-subsidy from in-service members to continuation members within the medical scheme are sustainable, and will continue.

Discount Rate:

Assumption: 11.10%

GRAP 25 stipulates that the choice of this rate should be derived from government bond yields consistent with the estimated term of the post-employment liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, current market rates of the appropriate term should be used to discount shorter term payments, and the discount rate for longer maturities should be estimated by extrapolating current market rates along the yield curve.

Consequently, the nominal and real zero curves as at 30 June 2025 supplied by the JSE to determine our discount rates and CPI assumptions at each relevant time period was used. In the event that the valuation is performed prior to the effective valuation date, the prevailing yield at the time of performing the calculations was used.

Inflation Rate

Assumption: 5.47% for CPI and 6.97% for healthcare cost inflation

Inflation is considered in the projection of salary increases and the adjustment of retirement benefits.

Mortality Rate

Assumption: A85–90 (Normal) for actives and PA(90)-1 for pensioners, with 1% mortality improvement per annum from 2010

These mortality tables are used to estimate the life expectancy of plan participants, reflecting current trends and historical experience within the sector.

Employee Turnover Rate

Assumption: 3,00% per annum

The turnover rate assumption is based on historical data and the municipality's expectations regarding future employment stability.

Continuation of Membership:

This valuation assumes 75% continuation of membership at retirement.

Family Profile:

It has been assumed that the marital status of members who are currently married will remain the same up to retirement. It was also assumed that 60% of all single employees would be married at retirement with no dependent children. Where necessary it was assumed that female spouses would be four years younger than their male spouses at retirement and vice versa.

22.3 *Long Service Awards Liability*

Opening Balance	16,061,913	13,397,000
Service Cost	1,331,038	1,221,000
Net Interest Expense	1,584,709	1,449,000
Remeasurements over the financial year	234,193	1,765,564
Benefit Payments	(1,701,358)	(1,715,733)
Balance at end of Year	17,510,495	16,116,831
Transfer to Current Provisions	(2,052,527)	(2,019,277)
Total Non-Current Long Service Awards Liability	**15,457,968**	**14,097,554**

The above reconciles the movement in the present value of the obligation over the financial year.

Characteristics of the Long Service Bonus Awards Liability

The municipality operates an unfunded defined benefit plan for all its employees. Under the plan, a Long-service Award is payable after 10 years of continuous service, and every 5 years of continuous service thereafter to 45 years, to employees.The benefits payments are scheduled based on the expected retirement ages of current employees and the provisions of the plan that determine the timing of benefits payments. The distribution of these payments is subject to changes in demographic factors such as retirements, mortality rates, and changes in employment within the municipality. No other long-service benefits are provided to employees.

Risks of the Long Service Bonus Awards Liability

Mortality Risk

The long service bonus awards offered by the municipality are provided for completed years of service. As employees live longer and work for longer periods, the municipality's liability for these awards increases. This implies that the municipality may be required to pay out more in long-service bonus awards than initially anticipated, as employees continue to work and accrue additional years of service.

Operational Risk

This is the risk emanating from inadequate, ineffective, or failed internal processes, people, or systems. Of key importance is the data quality. If the data quality is compromised, any calculated values based on that data will be affected. We take great care to rigorously validate and clean the data we receive. However, we might not be able to identify some data errors and inconsistencies. For instance, if a member's ID number is recorded wrongly in the employee file, this might affect the accrued liability due to the member. If that error is corrected in the future, the total accrued liability will be affected as well.

Economic Risk

The valuation of the post-employment medical subsidies liability is sensitive to the discount rate used, which is influenced by the broader economic conditions and market interest rates. In this report, the discount that was used for calculation purposes was determined using the Bond Exchange Zero Coupon Yield Curve. The yield curve is a widely used benchmark for determining the appropriate discount rate in South Africa as it represents the yield curve for zero-coupon government bonds, which are considered low-risk investments and are often used as a proxy for the risk-free rate. The shape and level of the yield curve reflect the prevailing market conditions and investor expectations about future economic and interest rate developments. Any changes to these macroeconomic factors will affect the valuation of the municipality's accrued liability.

Regulatory/Legislative Risk

The long service awards of the municipality valued in this report are subject to legislative and regulatory risks, as changes in the relevant accounting standards, labour laws, or municipal regulations can affect the valuation methodology and the municipality's obligations. For example, if the eligibility criteria, vesting conditions, or the calculation of the bonus amounts were to be modified, the municipality would need to revise its valuation methodology to comply with the new requirements. Currently, only permanent employees are entitled to the long service awards benefits and if the regulations are to change such that contract employees are entitled to the benefits, this will lead to an increase in the accrued liability for Langeberg. Thus, any changes in the account standards, labour laws, and municipality regulations will lead to changes in the projected benefit obligations and the associated accounting treatment.

Maturity Profile

The defined benefit obligation of the municipality's health care plan has a weighted average duration of approximately 12 years. This duration reflects the estimated time period over which the accrued benefits are expected to be settled.

	2025	**2024**
The following is a maturity analysis of the benefit payments expected to be made under the plan:	**R**	**R**
Within 1 year	1,804,663	1,868,247
2 to 5 years	10,247,597	8,974,659
6 to 10 years	15,391,067	13,380,373
Total Benefit Payments	27,443,327	24,223,279

Long Service Award - The principal assumptions used for the purposes of the actuarial valuations were as follows:

Discount Rate	9.28%	10.53%
General salary inflation	4.63%	5.94%
Net Effective Discount Rate	4.45%	4.33%
Expected Retirement Age - Females	62	62
Expected Retirement Age - Males	62	62

General:

It is assumed that the Municipality's long service arrangements and subsidy policy would remain as outlined in the accounting policy, and that the level of benefits would remain unchanged, with the exception of inflationary adjustments.

Discount Rate:

Assumption: 4.45%

The discount rate used to value the defined benefit obligation at 30 June 2025 was 9.28% per annum. This rate was determined in accordance with GRAP 25, which requires that the discount rate reflect market yields at the reporting date on government bonds consistent with the currency and estimated term of the benefit obligation.

At the current valuation, the estimated duration of the liabilities was 5.97 years. The discount rate was therefore based on the Nominal NACS Zero-Coupon Yield Curve published by the Johannesburg Stock Exchange at this duration. The corresponding yield on inflation-linked bonds at this term was 4.97%, resulting in an implied expected inflation rate of 3.63% per annum. A 0.5% deduction was applied to the nominal yield to reflect a risk premium for projection uncertainty.

A salary increase assumption of 4.63% per annum was applied, based on expected inflation plus a 1.00% real increase. The resulting net discount rate used in the valuation was therefore 4.45% per annum. These assumptions are consistent with the requirements of GRAP 25 and reflect current market conditions, the estimated term of the obligations, and the economic environment applicable to the municipality.

Salary Growth Rate
Assumption: 4.63%
This rate reflects the municipality's expectations of annual salary increases due to inflation, seniority, and other relevant factors.

Inflation Rate
Assumption: 3.63%
Inflation is considered in the projection of salary increases and the adjustment of retirement benefits.

Mortality Rate
Assumption: South African Mortality Table (based on 1985–1990 data)
The SA85-90 mortality table was applied in estimating post-retirement longevity. Although more recent mortality tables such as MP2021 exist, SA85-90 was deemed appropriate by the actuary based on the historical experience and characteristics of the employee base.

Employee Turnover Rate
Assumption: 4.65% per annum
The turnover rate assumption is based on historical data and the municipality's expectations regarding future employment stability.

Tables below summarises the results of the sensitivity analysis

Salary Increase and Discount Rate

Sensitivity as at 30 June 2025

	Percentage Change	1% decrease	Valuation basis	1% increase	Percentage Change
			Salary Inflation Rate		
Opening Accrued Liability	-5.92%	15,110,737	16,061,913	17,110,800	6.53%
Service Cost	-7.43%	1,232,091	1,331,038	1,442,416	8.37%
Net Interest Expense	-6.29%	1,485,009	1,584,709	1,694,697	6.94%
			Discount Rate		
Opening Accrued Liability	6.31%	17,074,735	16,061,913	15,156,274	-5.64%
Service Cost	8.08%	1,438,548	1,331,038	1,236,782	-7.08%
Net Interest Expense	-3.43%	1,530,304	1,584,709	1,631,287	2.94%

Sensitivity as at 30 June 2026

	Percentage Change	1% decrease	Valuation basis	1% increase	Percentage Change
			Salary Inflation Rate		
Opening Accrued Liability	-5.81%	16,493,395	17,510,495	18,627,298	6.38%
Service Cost	-7.16%	1,338,456	1,441,672	1,557,086	8.01%
Net Interest Expense	-6.14%	1,435,666	1,529,660	1,632,906	6.75%
			Discount Rate		
Opening Accrued Liability	6.15%	18,587,883	17,510,495	16,543,275	-5.52%
Service Cost	7.72%	1,552,976	1,441,672	1,343,474	-6.81%
Net Interest Expense	-4.90%	1,453,686	1,529,660	1,595,486	4.30%

Withdrawal Decrement

Sensitivity as at 30 June 2025

	Percentage Change	50% decrease	Valuation basis	200% increase	Percentage Change
Opening Accrued Liability	-18.06%	13,161,280	16,061,913	18,042,960	12.33%
Service Cost	-25.85%	987,001	1,331,038	1,588,450	19.34%
Net Interest Expense	-19.19%	1,280,651	1,584,709	1,792,613	13.12%

Sensitivity as at 30 June 2026

	Percentage Change	50% decrease	Valuation basis	200% increase	Percentage Change
Opening Accrued Liability	11.84%	19,584,065	17,510,495	1,442,535	-17.62%
Service Cost	17.98%	1,700,815	1,441,672	1,085,821	-24.68%
Net Interest Expense	12.54%	1,721,493	1,529,660	1,244,542	-18.64%

23. PROVISIONS

	2025 R	2024 R
Current Provisions	35,874,085	34,126,392
Non-current Provisions	74,415,364	72,828,817
Total Provisions	**110,289,449**	**106,955,209**

23.1 Current Provisions

Current Portion of Non-Current Provisions:	35,874,085	34,126,392
Decommissioning, Restoration and Similar Liabilities: Landfill Sites	35,874,085	34,126,392
Total Provisions	**35,874,085**	**34,126,392**

	Decommissioning of Landfill Sites
	R
30 June 2025	
Opening Balance	34,126,392
Increases	1,747,693
Balance at end of year	**35,874,085**
30 June 2024	
Opening Balance	32,427,206
Increases	1,699,186
Balance at end of year	**34,126,392**

23.2 Non-current Provisions

Decommissioning, Restoration and Similar Liabilities: Landfill Sites	74,415,364	72,828,817
Total Non-current Provisions	**74,415,364**	**72,828,817**

Decommissioning of Landfill Sites:

Opening Balance	72,828,817	69,262,550
Increase/Decrease in Asset	(3,046,770)	1,320,534
Reversals	(5,821,053)	(7,869,535)
Increases (Passage of Time/Discounted Rate)	10,454,370	10,115,268
	74,415,364	**72,828,817**

LANDFILL SITES - USEFUL LIFE	Montagu	Bonnievale	McGregor	Ashton
	Landfill Site	Landfill Site	Transfer Station	Transfer Station
Remaining Useful Life 30 June 2025	2	13	0	1

	Montagu	Bonnievale	McGregor	Ashton
Area (m)	17,190	28,890	35,752	49,673
Actual estimated closure date	2015	2039	2015	2024
Estimated decommission date	2041	2034	2030	2024
CPI	5.24%	5.24%	5.24%	5.24%
Discount Rate	8.95%	14.73%	8.88%	6.97%

The landfill rehabilitation is created for the rehabilitation of the current operational sites which are evaluated at each year- end to reflect the best estimate at reporting date. The sites under consideration are the Montagu, Bonnievale, McGregor and Ashton landfill sites.

	2025 R	2024 R

24. RESERVES

Capital Replacement Reserve	62,920,999	62,920,999
Total Reserves	**62,920,999**	**62,920,999**

Reconciliation of the Capital Replacement Reserve:

Opening Balance	62,920,999	62,920,999
Balance at end of year	**62,920,999**	**62,920,999**

The capital replacement reserve is cash back internal reserves that is utilised for capital projects based on available funding.

25. ACCUMULATED SURPLUS

Accumulated Surplus / (Deficit) due to the results of Operations	1,050,276,463	1,008,278,624
Accumulated Surplus / (Deficit)	1,008,282,282	958,823,005
Accumulated Surplus as per Financial Performance	41,994,181	49,455,622
Total Accumulated Surplus	**1,050,276,463**	**1,008,278,624**

	2025	2024
	R	R

26. PROPERTY RATES

Total Property Rates	**108,425,415**	**101,162,835**

The above property rates includes rebates for the different services. The rebate amounts to R9,505,128,17 (2024: R11,536,980).

Property Rates are levied on the value of land and improvements, which valuation is performed every five years. The last valuation came into effect on 1 July 2021.

Approval in terms of Section 32(2) (b) (ii) of the Municipal Property Rates Act, 2004, (no 6 of 2004) was granted for the extension of the current valuation roll of Langeberg Municipality to six (6) financial years. The implementation of the valuation roll of Langeberg Municipality was 1 July 2021.

Valuations

Rateable Land and Building

Business and Commercial Property	1,367,823,050	1,879,011,160
Municipal Properties	766,674,119	702,028,598
Residential Properties	9,130,470,333	9,008,931,793
State-owned Properties	349,279,789	315,742,700
Agricultural Properties	7,829,754,566	7,433,948,650
Other Categories	801,558,625	905,887,581
Total Value	**20,245,560,482**	**20,245,550,482**

Interim valuations are processed on a continuous basis to take into account changes in individual property values due to alterations and subdivisions.

Tariffs	**2025**	**2024**
Residential	0.0075c	0.0071c
Commercial,Industrial & Government	0.0150c	0.0042c
Public Benefit Organisation	0.0019c	0.0018c
Agriculture	0.0019c	0.0018c

Rebates were granted on land with buildings used solely for dwellings purposes as follows:

In terms of the Rates Policy of the municipality the first R80 000.00 of the market value of a property is exempted from paying rates. The first R15 000 on the valuation is exempted in terms section 17(1)(h) of the Municipal Property Rates Act, the subsequent R65 000 is a discretionary rebate.

Rebates can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been foregone by way of rebate or remission.

27. FINES, PENALTIES AND FORFEITS

Traffic Fines	36,610,600	11,353,550
Other Fines	392,438	32,349
Total Fines, Penalties and Forfeits	**37,003,038**	**11,385,899**

28. LICENCES AND PERMITS

Hiking Trails	124,136	151,959
Road and Transport	3,636,471	2,077,092
Trading	81,035	8,835
Total Licences and Permits	**3,841,642**	**2,237,886**

29. TRANSFERS AND SUBSIDIES RECEIVED

Capital Grants	46,317,169	42,611,087
Monetary Allocations	46,317,169	42,611,087
Operational Grants	150,963,713	149,864,562
Monetary Allocations	150,963,713	149,864,562
Total Transfers and Subsidies Received	**197,280,882**	**192,475,649**

	2025	2024
	R	R

29.1 Summary of Grants:

29.1.1 Capital Grants

	Monetary Allocations	
	2025	2024
Total Capital Grants Received	46,317,169	42,611,087

29.1.2 Operational Grants

	Monetary Allocations	
	2025	2024
Total Operational Grants Received	150,963,713	149,864,562

29.2 Detailed Summaries

	2025	2024
Operating Grants		
Equitable Share	113,734,000	106,264,520
Expanded Public Works Programme	1,645,000	3,174,000
Financial Management Grant	1,400,000	1,550,000
Municipal Infrastructure Grant	3,762,652	3,451,409
Integrated National Electrification Grant	381,522	60,000
Neighbourhood Development Partnership Grant	-	981,605
Municipal Disaster Response Grant	1,766,789	1,713,565
Municipal Maintanance and construction of Transport Infrastructure	145,000	126,135
Human Settlements Development Grant - Beneficiaries	-	414,515
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	33,400,848	31,457,315
Western Cape Financial Management Capability Grant: Bursaries	100,000	200,000
Western Cape Financial Management Capability Grant: Financial Management	-	130,111
Community Development Workers Grant	38,000	38,000
LG SETA Grant	500,864	303,387
Municipal Service Delivery and Capacity Building Grant	130,407	-
	157,005,082	149,864,562
Capital Grants		
Municipal Infrastructure Grant	25,084,348	23,009,391
Integrated National Electrification Programme Grant	2,543,478	400,000
Neighbourhood Development Partnership Grant	-	6,545,977
Municipal Disaster Response Grant	11,778,590	9,805,718
Municipal Loadshedding Relief Grant	-	350,000
Provincial Contribution towards the Acceleration of Housing	-	2,500,000
Municipal Service Delivery and Capacity Building Grant	869,383	-
	40,275,800	42,611,087
Total Receipts for Government Grants and Subsidies	197,280,882	192,475,649

29.2.1 National: Equitable Share

	2025	2024
Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	113,734,000	106,264,520
Transferred to Revenue: Operating	(113,734,000)	(106,264,520)
Unspent Balance at the End of the Year	-	-

In terms of the Constitution, the grant is used to subsidies the provision of basic services to indigent community members. This grant is unconditional.

	2025	2024
	R	R

29.2.2 National: Expanded Public Works Programme Grant

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	95,189
Current Year Receipts	1,645,000	3,174,000
Conditions Met - Transferred to Revenue: Operating	(1,645,000)	(3,174,000)
Repayment	-	(95,189)
Unspent Balance at the End of the Year	-	-

The Expanded Public Works Programme Grant is used to be an incentive to the expand work creation efforts through the use of the labour intensive delivery methods.

29.2.3 National: Financial Management Grant

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	679,620
Current Year Receipts	1,600,000	1,550,000
Conditions Met - Transferred to Revenue: Operating	(1,400,000)	(1,550,000)
Repayment	-	(679,620)
Unspent Balance at the End of the Year	**200,000**	-

The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial management reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (eg. salary cost of the Financial Management Interns).

29.2.4 National: Municipal Infrastructure Grant

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	873,800
Current Year Receipts	28,847,000	25,587,000
Conditions Met - Transferred to Revenue - Operating	(3,762,652)	(3,451,409)
Conditions Met - Transferred to Revenue - Capital	(25,084,348)	(23,009,391)
Repayment	-	-
Unspent Balance at the End of the Year	-	-

The Municipal Infrastructure Grant (MIG) was used to upgrade infrastructure in previously disadvantaged areas.

29.2.5 National: Integrated National Electrification Grant

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	2,925,000	460,000
Conditions Met - Transferred to Revenue - Operating	(381,522)	(60,000)
Conditions Met - Transferred to Revenue - Capital	(2,543,478)	(400,000)
Repayment	-	-
Unspent Balance at the End of the Year	-	-

Then National Electrification Grant is used to address the electrification backlog of all existing and planned residential dwellings (including the upgrading informal settlements, new and normalisation of existing dwellings) and the installation of relevant bulk infrastructure.

29.2.6 National: Neighbourhood Development Partnership Grant

	2025 R	2024 R
Balance unspent at the beginning of the year	1,744,418	9,463,727
Current-year receipts	-	9,272,000
Conditions met - Transferred to revenue: Operating	-	(981,605)
Conditions met - Transferred to revenue: Capital	-	(6,545,977)
Repayment	(1,744,000)	(9,463,727)
Unspent Balance at the End of the Year	**418**	**1,744,418**

29.2.7 National: Water Services Infrastructure Grant

	2025 R	2024 R
Balance unspent at the beginning of the year	-	1,448,984
Current year receipts	-	-
Conditions Met - Transferred to Revenue - Operating	-	-
Conditions met - Transferred to revenue: Capital	-	-
Repayment		(1,448,984)
Unspent Balance at the End of the Year	-	-

29.2.8 National: Municipal Disaster Response Grant

	2025 R	2024 R
Balance unspent at the beginning of the year	14,210,716	-
Current year receipts	2,848,000	25,730,000
Conditions Met - Transferred to Revenue - Operating	(1,766,789)	(1,713,565)
Conditions Met - Transferred to Revenue - Capital	(11,778,590)	(9,805,718)
Repayment	(937,307)	-
Unspent Balance at the End of the Year	**2,576,030**	**14,210,716**

29.2.9 Provincial: Municipal Loadshedding Relief Grant

	2025 R	2024 R
Balance unspent at the beginning of the year	-	350,000
Current year receipts	-	-
Conditions Met - Transferred to Revenue - Capital	-	(350,000)
Unspent Balance at the End of the Year	-	-

29.2.10 Provincial: Provincial Contribution towards the Acceleration of Housing

	2025 R	2024 R
Balance unspent at the beginning of the year	-	-
Current year receipts	-	2,500,000
Conditions Met - Transferred to Revenue - Capital	-	(2,500,000)
Unspent Balance at the End of the Year	-	-

29.2.11 Provincial: Municipal Maintanance and construction of Transport Infrastructure

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	3,865	-
Current Year Receipts	145,000	130,000
Conditions Met - Transferred to Revenue - Operating	(145,000)	(126,135)
Unspent Balance at the End of the Year	**3,865**	**3,865**

29.2.12 Provincial: Department Human Settlement (Beneficiaries)

	2025 R	2024 R
Balance unspent at the beginning of the year	-	-
Current year receipts	-	414,515
Conditions Met - Transferred to Revenue - Operating	-	(414,515)
Repayment	-	-
Unspent Balance at the End of the Year	-	-

This grant is for the building of low cost housing. The municipality is only the agent of the department of Human Settlement for the construction of low cost houses. No funds have been withheld.

29.2.13 Provincial: Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)

	2025 R	2024 R
Balance unspent at the beginning of the year	-	-
Current year receipts	35,471,912	31,457,315
Conditions Met - Transferred to Revenue - Operating	(33,400,848)	(31,457,315)
Repayment	-	-
Unspent Balance at the End of the Year	**2,071,064**	-

29.2.14 Provincial: Western Cape Financial Management Capability Grant: Bursaries

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	157,000
Current Year Receipts	100,000	200,000
Conditions Met - Transferred to Revenue - Operating	(100,000)	(200,000)
Repaid to Treasury Revenue Fund	-	(157,000)
Unspent Balance at the End of the Year	-	-

Provincial: Western Cape Financial Management Capability Grant: Bursaries was previously known as the Provincial: Western Cape Financial Management Capacity Building Grant.

29.2.15 Provincial: Western Cape Financial Management Capability Grant: Financial Management

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	130,111
Current Year Receipts	-	-
Conditions Met - Transferred to Revenue - Operating		(130,111)
Repaid to Treasury Revenue Fund	-	-
Unspent Balance at the End of the Year	-	-

29.2.16 Provincial: Community Development Workers Grant

	2025 R	2024 R
Balance unspent at the beginning of the year	-	-
Current year receipts	38,000	38,000
Conditions Met - Transferred to Revenue - Operating	(38,000)	(38,000)
Unspent Balance at the End of the Year	-	-

29.2.17 Provincial: Municipal Service Delivery and Capacity Building Grant

	2025 R	2024 R
Balance unspent at the beginning of the year	1,000,000	-
Current year receipts	-	1,000,000
Conditions Met - Transferred to Revenue - Operating	(130,407)	-
Conditions Met - Transferred to Revenue - Capital	(869,383)	-
Repaid to Treasury Revenue Fund	-	-
Unspent Balance at the End of the Year	**209**	**1,000,000**

Western Cape Financial Management Support Grant is used to provide financial assistance to municipalities to improve the overall financial governance within municipalities inclusive of optimising and administration of revenue, improving credibility and responsiveness of municipal budgets, improving of municipal audit outcomes and addressing institutional challenges.

29.2.18 Bakery Project

	2025 R	2024 R
Balance unspent at the beginning of the year	168,875	168,875
Current-year receipts	-	-
Conditions Met - Transferred to Revenue - Operating	-	-
Conditions met - Transferred to revenue: Capital	-	-
Unspent Balance at the End of the Year	**168,875**	**168,875**

29.2.19 Community Safety

	2025 R	2024 R
Balance unspent at the beginning of the year	566,353	566,353
Current year receipts	-	-
Conditions Met - Transferred to Revenue - Operating	-	-
Unspent Balance at the End of the Year	**566,353**	**566,353**

The grant was used to repair the water pipelines and to protect the water pipelines by CCTV cameras.

29.2.20 CDWM: EPWP Projects

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	4,484	4,484
Current Year Receipts	-	-
Conditions Met - Transferred to Revenue - Operating	-	-
Unspent Balance at the End of the Year	**4,484**	**4,484**

29.2.21 LG SETA Grant

	2025 R	2024 R
Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	500,864	303,387
Conditions Met - Transferred to Revenue - Operating	(500,864)	(303,387)
Unspent Balance at the End of the Year	-	-

30. SERVICE CHARGES

Availability Charges From Non-Exchange Transactions

	2025 R	2024 R
Electricity Availability Charges	1,841,688	1,657,527
Water Availability Charges	523,959	1,201,482
Refuse Availability Charges	1,239,893	-
Sewerage and Sanitation Availability Charges	1,123,234	2,247,067
Total Non-Exchange Service Charges	**4,728,773**	**5,106,076**

Service Charges From Exchange Transactions

	2025 R	2024 R
Sale of Electricity	676,665,848	559,785,371
Sale of Water	82,176,000	57,562,762
Refuse Removal	37,106,081	31,239,545
Sewerage and Sanitation Charges	38,003,769	29,966,057
Total Exchange Service Charges	**833,951,698**	**678,553,735**
Total Service Charges	**838,680,471**	**683,659,811**

The above service charges includes free basic services and revenue foregone for the different services.The revenue foregone amounts to R29 966 878 (2024 : R 24 016 420).

The amounts disclosed above for revenue from Service Charges are in respect of services rendered which are billed to the consumers on a monthly basis according to approved tariffs.

	2025 R	2024 R
31. SALES OF GOODS AND RENDERING OF SERVICES		
Advertisements	14,650	18,261
Building Plan Approval	1,322,203	1,160,568
Cemetery and Burial	496,679	383,124
Cleaning and Removal	-	19,122
Development Charges	193,560	-
Encroachment Fees	61,695	54,727
Entrance Fees	9,464	352,450
Fire Services	133,394	166,147
Photocopies and Faxes	89,847	63,997
Removal of Restrictions	-	637
Sale of Goods	1,225,847	1,156,974
Scrap, Waste & Other Goods	1,508,716	1,640,907
Traffic Control	-	21,500
Valuation Services	399,962	340,474
Total Sales of Goods and Rendering of Services	**5,456,017**	**5,378,888**

32. INCOME FROM AGENCY SERVICES

	2025 R	2024 R
Commission on Vehicle Registration	6,099,675	5,435,214
Total Income from Agency Services	**6,099,675**	**5,435,214**

Vehicle Registration:
The municipality is party to a principal / agent agreement. The municipality is an agent on behalf of the Western Cape Mobility Department in collecting motor vehicle licences at an agency fee of 12%, VAT inclusive. There were no significant changes in the agreement which occurred during the reporting period. No material risks were identified on the agreement for the municipality. The municipality does not incur any expenses on behalf of the principal. Revenue to the value of R750 091 (2024: R979 774) was not paid over at year-end and is included in Payables form Exchange transaction.

	2025 R	2024 R
Amount of revenue retained by the municipality		
Income from Agency Fees	6,099,675	5,435,214
Amount of revenue received on behalf of the principal during the reporting period		
Motor vehicle licence fees	30,633,816	27,313,738
RTMC transaction fees	2,086,488	2,057,472

33. INCOME FROM LIBRARY SERVICES

	2025 R	2024 R
Income from library services	10,835,840	9,685,217
Total Income from Agency Services	**10,835,840**	**9,685,217**

This relates to funds received from the Department of Cultural Affairs and Sport for operation of library services within the Langeberg area.

34. RENTAL FROM FIXED ASSETS

	2025 R	2024 R
Straight-lined Operating Lease Revenue		
Other Fixed Assets:	3,703,563	3,693,234
Property Plant and Equipment	3,703,563	3,693,234
Ad-hoc Rental Income from Other Fixed Assets:	65,310	93,346
Property Plant and Equipment	65,310	93,346
Total Rental of Facilities and Equipment	**3,768,873**	**3,786,580**

Rental income generated are at market related premiums. All rental income recognised is therefore market related.

	2025 R	2024 R
35. FINANCE INCOME		
Interest earned on non-exchange receivables:		
Outstanding Billing Debtors	1,850,985	2,039,506
Total Non-exchange Finance Income	**1,850,985**	**2,039,506**
Interest earned on external investments:		
Bank Account	13,621,788	18,288,549
Investments	9,498,244	14,515,596
	23,120,032	**32,804,145**
Interest earned on outstanding exchange receivables:		
Long-term Debtors	38,497	11,286
Housing & Housing Selling Schemes	38,497	11,286
Outstanding Billing Debtors	8,184,616	4,159,124
Electricity	3,666,180	810,148
Property Rental Debtors	53,550	48,737
Service Charges	145,962	141,284
Waste Management	1,051,861	885,465
Waste Water Management	1,335,590	1,122,217
Water	1,931,473	1,151,273
Total Interest earned on outstanding exchange receivables	**8,223,113**	**4,170,410**
Total Exchange Finance Income	**31,343,145**	**36,974,555**
Total Finance Income	**33,194,130**	**39,014,061**
36. OPERATIONAL REVENUE		
Administrative Handling Fees	18,826	-
Commission	28,919	352,901
Development Charges	-	3,418,204
Incidental Cash Surpluses	63	781
Insurance Refund	8,467,491	627,781
Merchandising, Jobbing and Contracts	6,484	77,479
Registration Fees	19,826	225,433
Request for Information	2,215	7,661
Staff Recoveries	-	5,357
Contribution to Provision	4,073,360	7,289,659
Total Operational Revenue	**12,617,184**	**12,005,256**

37. EMPLOYEE RELATED COSTS

		2025 R	2024 R
Salaries and Wages:			
Basic		184,330,385	172,980,562
Long Service Awards		1,331,038	1,300,263
Bonuses		808,537	775,299
Leave Payments		8,299,495	6,089,475
Overtime		20,990,353	18,594,653
Allowances:			
Acting and Post Related Allowances		260,538	117,470
Bonus Allowance		13,411,526	12,665,469
Cellular and Telephone		1,105,078	986,134
Fire Brigade		-	761,368
Housing Benefits		838,861	836,770
Non-pensionable		52,000	-
Standby Allowance		6,937,872	6,579,656
Travel or Motor Vehicle		7,820,856	7,536,038
Social Contributions:			
Bargaining Council		107,442	108,453
Group Life Insurance		159,489	171,287
Medical		11,538,888	9,087,901
Pension		28,661,330	27,900,999
Unemployment Insurance		1,669,269	1,882,254
Post-retirement Benefits:			
Service Cost	Refer note 22	1,956,194	1,751,000
Remeasurements over the financial year	Refer note 22	11,463,941	1,264,525
Total Employee Related Costs		**301,743,092**	**271,389,576**

37.1 Remuneration of Section 56 & 57 Employees:

Remuneration of the Municipal Manager: DP Lubbe		
Annual Remuneration	1,229,733	1,080,174
Performance Bonus	256,812	75,074
Car and Other Allowances	662,164	581,632
Cell Phone Allowance	58,909	58,909
Leave encashment	92,800	-
Non-Pensionable Allowance	-	20,340
Total	**2,300,419**	**1,816,129**

Remuneration of the Chief Financial Officer: M Shude (01 July 2024 to 06 December 2024)		
Annual Remuneration	607,738	1,085,652
Performance Bonus	215,822	184,109
Car and Other Allowances	120,901	272,810
Cell Phone Allowance	19,378	44,746
Company Contributions to UIF and Pension Funds	-	20,340
Leave encashment	118,583	126,449
Non-Pensionable Allowance	-	20,340
Total	**1,082,422**	**1,754,446**

Mr M Shude, passed away on 06 December 2024. Remuneration disclosed above includes all earnings up to the date of passing, including any termination benefits due. Following this, Mr A Mati was appointed as Acting Chief Financial Officer effective 9 December 2024. The remuneration for the acting period is disclosed separately below.

	2025	2024
	R	R
Remuneration of the Acting Chief Financial Officer: A Mati (09 December 2024 to 30 June 2025)		
Acting Allowance	66,240	-
Total	**66,240**	**-**
Remuneration of the Director: Corporate Services - AWJ Everson		
Annual Remuneration	1,465,034	1,465,034
Performance Bonus	91,567	88,642
Car and Other Allowances	102,603	102,603
Cell Phone Allowance	44,746	44,746
Company Contributions to UIF and Pension Funds	263,706	263,706
Leave encashment	70,436	68,186
Non-Pensionable Allowance	-	20,340
Total	**2,038,093**	**2,053,257**
Remuneration of Director: Community Services - M Mgajo		
Annual Remuneration	1,424,430	1,171,111
Performance Bonus	152,617	159,123
Medical Aid Allowance	65,703	63,329
Car and Other Allowances	49,068	49,068
Cell Phone Allowance	44,746	44,746
Company Contributions to UIF and Pension Funds	256,397	210,800
Non-Pensionable Allowance	-	20,340
Total	**1,992,962**	**1,718,517**
Remuneration of Director: Strategy and Social Development - CO Matthys		
Annual Remuneration	1,469,807	1,469,807
Performance Bonus	91,719	88,789
Car and Other Allowances	100,000	100,000
Cell Phone Allowance	44,746	44,746
Company Contributions to UIF, Medical and Pension Funds	264,565	264,565
Leave encashment	70,553	68,299
Non-Pensionable Allowance	-	20,340
Total	**2,041,390**	**2,056,546**
Remuneration of Director: Economic, Social and Integrated Development Services - D Louwrens		
Annual Remuneration	730,528	-
Cell Phone Allowance	44,746	-
Medical Aid contributions	44,388	-
Car and Other Allowances -	144,000	-
Company Contributions to UIF and Pension Funds	131,495	-
Total	**1,095,157**	**-**
Summary of Remuneration of Section 56 & 57 Employees:		
All Directors	10,550,442	9,398,895
Acting Directors	66,240	-
Total Remuneration of Section 56 & 57 Employees	**10,616,682**	**9,398,895**

38. REMUNERATION OF COUNCILLORS

	2025	2024
Executive Mayor	1,084,591	1,043,854
Deputy Executive Mayor	808,165	845,714
Speaker	878,372	845,714
Mayoral Committee Members	3,228,261	3,183,505
Total for All Other Councillors	6,349,578	5,911,666
Total Councillors' Remuneration	**12,348,967**	**11,830,452**

	2025 R	2024 R

Remuneration of Councillors:

30 June 2025	Basic salary	Travel allowance	Other allowances	Pension and Medical Aid contribution	Total
Executive mayor	787,571	96,440	47,004	153,576	1,084,591
Deputy executive mayor	600,279	43,828	47,004	117,054	808,165
Speaker	619,310	91,292	47,004	120,766	878,372
Executive mayoral committee members	2,615,602	330,544	188,016	94,098	3,228,261
Section 79 committee chairperson	509,796	963	47,004	38,235	595,998
Councillors	4,426,778	236,515	707,928	382,359	5,753,580
	9,559,337	799,582	1,083,960	906,088	12,348,967

30 June 2024	Basic salary	Travel allowance	Other allowances	Pension and medical aid contribution	Total
Executive mayor	748,290	96,440	53,208	145,916	1,043,854
Deputy executive mayor	672,506	120,000	53,208	-	845,714
Speaker	587,871	90,000	53,208	114,635	845,714
Executive mayoral committee members	2,511,465	393,500	212,832	65,708	3,183,505
Section 79 committee chairperson	402,324	-	53,208	-	455,532
Councillors	4,122,409	109,530	792,824	431,371	5,456,134
	9,044,865	809,470	1,218,488	757,630	11,830,453

Initial(s) and Surname - Council Members	Designation 2025	Designation 2024	2025 Total	2024 Total
Ald SW van Eeden	Mayor	Mayor	1,084,591	1,043,854
Ald CJ Grootboom	Deputy Mayor	Member of Council	808,165	366,708
Cllr DB Janse	Member of Council and Section 79	Member of Mayoral Committee	376,812	366,708
Cllr NJ Beginsel	No Designation	Member of Council and Section 79	-	82,216
Cllr P Hess	Speaker	Speaker	878,372	845,714
Cllr JJS Januarie	Member of Council and Section 79	Member of Council	377,333	366,708
Cllr JS Mafilika	Member of Council	Member of Council	375,366	366,708
Cllr LJ Prince	Member of Council and Section 79	Member of Council and Section 79	405,966	357,002
Cllr OC Simpson	No Designation	Member of Council	-	212,996
Cllr L Gxowa	Member of Council and Section 79	Member of Council	375,366	366,708
Cllr A Ndongeni	Member of Council	Member of Council	375,366	366,708
Cllr LL Kahla	Member of Council	Member of Council	375,366	366,708
Cllr C Steyn	Mayco Member	Mayco Member	825,872	795,876
Cllr MG Oostendorff-Kraukamp	Member of Council	Member of Council	375,366	366,708
Cllr DAT Felix	Mayco Member	Mayco Member	827,416	795,876
Cllr Y Siegel	Member of Council	Member of Council	375,366	366,708
Cllr JCJ Coetzee	Mayco Member	Mayco Member	825,872	795,876
Cllr CJ Pokwas	MPAC Chairperson - Section 79	Member of council	595,998	366,708
Cllr JG Steenkamp	Member of council	Deputy Mayor	445,637	845,714
Cllr RC Henn	Member of Council	Mayco Member	438,742	795,876
Cllr TV Coetzee	Member of Council and Section 79	Member of Council	375,366	366,708
Cllr D September	Mayco Member	MPAC Chairperson - Section 79	749,100	455,532
Cllr M Gertse	Member of Council	Member of Council	375,366	366,708
Cllr C Baartman	Member of Council	Member of Council	353,619	123,160
Cllr SE Rensenburg	Member of Council	Member of Council	352,544	280,264
			12,348,967	11,830,452

		2025	2024
		R	R

In-kind Benefits

The Executive Mayor, Speaker and all the Mayoral committee members are full-time. The Mayor and mayoral commitee members are provided with secretarial support and an office at the cost of the municipality.

Ald CJ Grootboom replaced Cllr J G Steenkamp on 13.08.2024 as Deputy Mayor
Cllr NJ Beginsel and Cllr OC Simpson was removed as a council members on 07.09.2023 and 22.01.2024 respectively

39. DEPRECIATION AND AMORTISATION

		2025	2024
Depreciation: Property, Plant and Equipment		54,149,913	52,291,432
Depreciation: Investment Property		63,144	63,318
Amortisation: Intangible Assets		522,879	-
Total Depreciation and Amortisation		**54,735,936**	**52,354,750**

40. BAD DEBT WRITTEN OFF

		2025	2024
Bad Debts Written Off		28,160,210	13,849,530
Total Bad Debts Written Off		**28,160,210**	**13,849,530**

Implementation of new indigent cycle, resulting in increased debt impairment and debt write-off

41. IMPAIRMENT LOSSES

		2025	2024
Property, Plant and Equipment		-	457,308
Receivables from Exchange Transactions		58,288,911	18,140,182
Receivables from Non-Exchange Transactions		7,666,716	(2,517,537)
Total Impairment Losses		**65,955,627**	**16,079,953**

42. INVENTORY LOSSES

		2025	2024
Inventory Gains\(Losses)		32,280	(273,465)
Total Inventory Gains\ (Losses)		**32,280**	**(273,465)**

43. FINANCE COST

		2025	2024
Interest Paid:		21,694,978	21,936,957
Borrowings		2,409,045	3,137,094
Finance Leases		1,144,872	1,487,595
Interest costs Non-Current Provisions		10,454,370	10,115,268
Net Interest Expense	Refer note 22.2	7,686,691	7,197,000
Total Finance Cost		**21,694,978**	**21,936,957**

44. BULK PURCHASES

		2025	2024
Electricity		585,676,064	478,957,439
Water		6,361,741	7,323,453
Total Bulk Purchases		**592,037,805**	**486,280,892**

45. CONTRACTED SERVICES

		2025	2024
Outsourced Services		4,450,689	3,525,994
Consultants and Professional Services		6,934,421	11,658,097
Contractors		31,656,037	31,965,439
Total Contracted Services		**43,041,147**	**47,149,530**

	2025	2024
	R	R
45.1 Outsourced Services		
Burial Services	390,978	194,809
Business and Advisory	1,365,283	1,712,490
Connection/Dis-connection	52,174	292,116
Personnel and Labour	35,250	239,452
Security Services	1,559,545	884,198
Traffic Fines Management	823,242	-
Translators, Scribes and Editors	27,180	34,055
Transport Services	197,037	168,874
	4,450,689	3,525,994
45.2 Consultants and Professional Services		
Business and Advisory	2,522,303	3,836,095
Infrastructure and Planning	3,467,946	5,566,479
Laboratory Services	511,958	678,480
Legal Cost	432,214	1,577,043
	6,934,421	11,658,097
45.3 Contractors		
Artists and Performers	10,000	109,200
Catering Services	30,650	15,549
Chipping	328,212	1,367,680
Electrical	3,963,837	2,861,882
Event Promoters	87,500	54,782
Fire Protection	104,533	19,320
Maintenance of Buildings and Facilities	813,386	1,357,030
Maintenance of Equipment	329,448	487,084
Maintenance of Computer Software	17,264,943	17,467,964
Management of Informal Settlements	2,165,480	2,138,610
Medical Services	27,045	67,011
Pest Control and Fumigation	5,189	6,200
Plants, Flowers and Other Decorations	-	1,456
Prepaid Electricity Vendors	6,483,287	5,527,576
Safeguard and Security	30,312	25,774
Sewerage Services	-	411,596
Sports and Recreation	7,715	42,225
Stage and Sound Crew	4,500	4,500
	31,656,037	31,965,439
46. INVENTORY CONSUMED		
Consumables	3,878,482	3,907,774
Housing Stock	9,659,509	414,515
Materials and Supplies	24,722,153	28,290,599
Total Inventory Consumed	38,260,144	32,612,888
47. TRANSFERS AND SUBSIDIES PAID		
Operational Grants	3,499,552	3,334,826
Allocations In-kind	689,177	146,558
Monetary Allocations	2,810,375	3,188,268
Total Transfers and Subsidies Paid	3,499,552	3,334,826
48. OPERATING LEASES		
Other Assets	66,321	38,616
Total Operating Leases	66,321	38,616

	2025 R	2024 R
49. OPERATIONAL COSTS		
Included in Operational Expenses are the following:		
Advertising, Publicity and Marketing	824,114	874,859
Bank Charges, Facility and Card Fees	1,236,408	1,149,620
Bursaries (Employees)	332,372	314,096
Commission	369,883	188,092
Communication	2,228,641	2,042,985
Courier and Delivery Services	2,108	1,751
Drivers Licences and Permits	15,310	20,880
Entertainment	1,880	-
External Audit Fees	5,874,758	5,107,771
External Computer Service	13,992,982	14,224,637
Full Time Union Representative	124,948	128,083
Hire Charges	972,155	1,357,306
Insurance Underwriting	2,361,261	4,835,210
Land Alienation Costs	167,677	183,253
Licences	765,034	726,760
Municipal Services	3,200	3,400
Permits	3,180	-
Printing, Publications and Books	684,150	666,774
Professional Bodies, Membership and Subscription	3,115,789	2,903,388
Registration Fees and Training	644,142	163,298
Remuneration to Ward Committees	973,250	675,030
Resettlement Cost	14,200	63,384
Roadworthy Test	4,955	5,800
Skills Development Fund Levy	2,530,773	2,366,878
System Access and Information Fees	106,146	97,174
Toll Gate Fees	19,886	25,426
Travel and Subsistence	333,598	616,309
Uniform and Protective Clothing	1,141,315	1,853,178
Wet Fuel	12,941,677	16,899,308
Workmen's Compensation Fund	2,012,630	2,003,546
Total Operational Costs	**53,798,422**	**59,498,196**
49.1 Travel and Subsistence		
Domestic	**186,078**	**409,752**
Non-employees	147,519	206,557
Total Travel and Susistence	**333,597**	**616,309**

No other extraordinary expenses were incurred.

	2025 R	2024 R
50. GAINS AND LOSSES ON OTHER OPERATIONS		
Fair Value Gains on Investments	1,948	17,332
Total Gains on Other Operations	**1,948**	**17,332**
51. GAINS / LOSSES ON DISPOSAL OF CAPITAL ASSETS		
Property, Plant and Equipment	98,988	(159,375)
Total Gains / (Losses) on Disposal of Capital Assets	**98,988**	**(159,375)**

52. CORRECTION OF ANNUAL FINANCIAL STATEMENTS

52.1 Correction of Accumulated Surplus

The figures of the opening balance of Accumulated Surplus has been restated to correctly disclose the monies held by the municipality in terms of the disclosure notes indicated below.

The effect of the changes are as follows:

		Accumulated Surplus
Accumulated Surplus published as at 30 June 2023		**951,939,865**
Restated Accumulated Surplus published as at 30 June 2023		**951,939,865**
Transactions incurred for the Year 2023/24		49,486,719
Correction of Error:-		
Debtors control account system linking error correction	3,832,348	
Payables control account system linking error correction	9,469,446	
Payables control account system linking error correction for Agency fees	(6,415,758)	
Adjustment to inventory	7,903	
Loss on Disposal for inventory	(39,000)	
		6,854,938
Restated Balances as at 30 June 2024		**1,008,281,522**
Accumulated Surplus as at 30 June 2023		**1,008,278,624**

Note 1: Municipal Infrastructure Grant Capital Revenue Recognised which had an affect on the opening balance of the accumulated surplus relating to annual financial year of 30 June 2021.

52.2 Reclassification and Correction Error - Revenue

The prior year figures of Revenue Classes have been restated to correctly classify the nature of Revenue of the municipality.

The effect of the Reclassification and Correction Error is as follows:

	Prior Year 2023/24 Audited	Reclassification of Revenue	Correction of Error	Restated Amount 2023/2024
Income from Agency Services	15,120,431	(9,685,217)	-	5,435,214
Income from library services	-	9,685,217	-	9,685,217
Gains on Disposal of PPE	(120,375)	-	(39,000)	(159,375)

52.3 Reclassification and Correction of Error - Expenditure

The prior year figures of Expenditure Classes have been restated to correctly classify the nature of Expenditure of the municipality.

The effect of the Reclassification and Correction of Error is as follows:

	Prior Year 2023/24 Audited	Reclassification of Expenditure	Correction of Error	Restated Amount 2023/24
Inventory losses	(281,368)	-	7,903	(273,465)
Inventory Consumed	49,512,196	(16,899,308)	-	32,612,888
Operational Costs	42,598,888	16,899,308	-	59,498,196
	1,016,074,798	**-**	**7,903**	**1,016,082,701**

52.4 Reclassification and Correction of Error of Statement of Financial Position

The prior year figures of Classes in the Statement of Financial Position have been restated to correctly classify the nature of Assets, Liabilities and Net Assets of the municipality.

The effect of the Reclassification and Correction Error is as follows:

	Prior Year 2023/24 Audited	Reclassification of Financial Position	Correction of Error	Restated Amount 2023/24
Current Assets				
Receivables from Exchange Transactions	57,457,353	-	19,765,013	77,222,366
Statutory Receivables from Exchange Transactions	3,223,423	-	(594,898)	2,628,525
Payables from Exchange Transactions	130,232,047	-	(771,285)	129,460,762
VAT Payable	-	-	13,055,364	13,055,364
Net Assets				
Accumulated Surplus / (Deficit)	1,001,423,686	-	6,854,938	1,008,278,624
	-	-	-	-

52.5 Detail of Reclassification and Correction Error of Statement of Financial performance

	Gains on Disposal of PPE	Inventory losses	Inventory Consumed	Operational Costs
Balance previously reported	**(120,375)**	**(281,368)**	**49,512,196**	**42,598,888**
Reclassification and Correction of Errors:-				
Reclassification of Inventory Consumed	-	-	(16,899,308.00)	16,899,308.00
Adjustment to Inventory	-	7,903.00	-	-
Loss on Disposal for inventory	(39,000.00)	-	-	-
Restated Balance now reported	**(159,375)**	**(273,465)**	**32,612,888**	**59,498,196**

	Income from Agency Services	Income from library services
Balance previously reported	15,120,431	-
Reclassification and Correction of Errors:-		
Reclassification of Income from agency services to Income from library services	(9,685,217)	9,685,217
Restated Balance now reported	**5,435,214**	**9,685,217**

Gains on Disposal of PPE
This was a property that was sold however the updating was not done on our financial system.

Inventory losses
Inventory losses recognised against the inventory balance

Inventory Consumed & Operational Costs
The prior year amounts for *Inventory Consumed and Operational cost* have been restated to correctly disclose the expenditure for Wet fuel. Wet fuel usage by drivers was incorrectly recorded under inventory consumed

Income from Agency Services & Income from library services
The prior year amounts for Income from agencyservices has been reclassified to Income from library services due to the municipality not being considered agent acting on behalf of the Department of Cultural Affairs and Sports for the library services performed by the municipality.

52.6 Detail of Reclassification and Correction Error of Statement of Financial Position

Opening Balances and **Prior Year Amounts** of items in the Statement of Financial Position have been restated as indicated below:

	Statutory Receivables from Exchange Transactions	VAT Payable	Receivables from Exchange Transactions	Payables from Exchange Transactions
Balances previously published per AFS as at 30 June 2023	**8,147,056**	**-**	**42,496,094**	**99,764,331**
Balances now published per AFS as at 30 June 2023	**8,147,056**		**42,496,094**	**99,764,331**
Transactions incurred for the Year 2023/24	(4,923,633)		14,961,259	30,467,716
Correction of Errors:-				
Debtors control account system linking error correction	-	-	6,114,751	2,282,403
Correction of prior year payroll accrual for bonus and overtime	-	-	-	(2,526,447)
Correction of prior year payroll accrual for bonus	-	-	-	1,560,278
Correction of prior year payroll accrual for overtime	-	-	-	966,169
Payables control account system linking error correction	-	-	-	(9,469,446)
Payables control account system linking error correction for Agency fee	-	-		6,415,758
Decrease Retention	-	-	-	(13,965,212)
Increase Trade Creditors	-	-	-	5,847,523
Increase Other Payables	-	-	-	8,117,689
VAT reclassification	(594,898)	13,055,364	13,650,262	-
Balances now published per AFS as at 30 June 2024	**2,628,525**	**13,055,364**	**77,222,366**	**129,460,762**

Statutory Receivables from Exchange Transactions & VAT Payable
During the preparation of the current year's annual financial statements, management identified that Value Added Tax (VAT) balances were incorrectly classified and disclosed in prior periods. This was due to a misinterpretation of the requirements in GRAP 104: Financial Instruments, GRAP 108: Statutory Receivables, and guidance provided in ASB Fact Sheet 11 – Classification of VAT

Payables from exchange transactions
Reclassifications were made within the Payables from exchange transactions, which are Retension, Trade Creditors and Other Payables, overall Payables from exchange transactions has not been adjusted

During the year-end review, it was identified that certain payroll-related accruals and agency fee liabilities were not correctly recognised in the prior financial year. The Payables control account contained balances that were not fully analysed or cleared, resulting in an overstatement of control account balances and an understatement of actual payroll-related expenses

Receivables from Exchange Transactions
During the preparation of the 2024/25 financial statements, it was identified that certain clearing and control accounts, including the Over/Under Banking account, were not correctly linked in the financial system. As a result, amounts that should have been cleared or reclassified in prior periods remained in clearing accounts, causing misstatements in both assets and accumulated surplus balances.

53. CASH GENERATED BY OPERATIONS

	2025 R	2024 R
Surplus	41,994,181	49,455,622
Adjustments for:		
Depreciation and amortisation	54,735,936	52,354,750
(Gain)/loss on sale of assets and liabilities	(98,988)	159,375
Fair value adjustments	(1,948)	(17,332)
PPE - Impairment loss	-	457,308
Debtors Impairment	67,522,105	15,622,645
Bad debts written off	28,160,210	13,849,530
Movements in retirement benefit assets and liabilities	35,558,890	29,700,300
Movements in provisions	6,381,010	2,825,609
Operating lease income accrued	8,011	(14,139)
Inventories losses	(32,280)	273,465
Accumulated Surplus - Opening Balance adjustment	3,658	(2,898)
Changes in working capital:		
Decrease/(Increase) in Inventories	88,418	(4,657,791)
Decrease/(Increase) in Receivables from exchange transactions	(167,753,449)	(46,950,971)
Decrease/(Increase) in Receivables from non-exchange transactions	4,254,661	(7,706,505)
Decrease/(Increase) in Statutory receivables from non-exchange transactions	(12,184,035)	(868,030)
Decrease/(Increase) in Payables from exchange transactions	22,773,470	30,467,716
Decrease/(Increase) in VAT statutory receivables	1,029,218	4,923,633
Decrease/(Increase) in Unspent conditional grants and receipts	(11,170,106)	3,411,137
Decrease/(Increase) in Movement in employee benefit liability	(18,117,834)	(22,708,856)
OPERATING ACTIVITIES	**51,584,649**	**120,574,569**

54. UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

54.1 Unauthorised Expenditure

Reconciliation of Unauthorised Expenditure:		
Opening Balance:	-	-
Unauthorised Expenditure Current Year:	-	-
Written-off by Council:	-	-
Unauthorised Expenditure awaiting authorisation	-	-

Incident

No unauthorised expenditure was incurred during the 2024/2025 financial year.

54.2 Fruitless and Wasteful Expenditure

Reconciliation of Fruitless and Wasteful Expenditure:		
Opening Balance as restated:	-	-
Fruitless and Wasteful Expenditure Incurred	22,157	5,424
Transfers to Receivables for recovery	(22,157)	(5,424)
Closing Balance	-	-

During the financial year, the Municipality incurred fruitless and wasteful expenditure arising from instances where expenditure was incurred in vain and could have been avoided had reasonable care been exercised, including costs relating to employees not attending training for which payments had been made, unauthorised actions by officials that resulted in avoidable financial losses, misconduct that gave rise to unnecessary expenditure, and negligent behaviour that led to the Municipality incurring costs with no associated economic benefit, thereby meeting the definition of fruitless and wasteful expenditure in terms of the MFMA.

54.3 Irregular Expenditure

Reconciliation of Irregular Expenditure:		
Opening Balance as restated:	-	-
- *As previously stated*	-	-
Irregular Expenditure Incurred	20,434,755	-
- *Identified in the current year relating to Current Year*	13,487,925	-
- *Identified in the current year relating to Prior Year*	6,946,830	-
Written-off by Council:	-	-
- *Current Year*	-	-
- *Prior Year*	-	-
Transfer to Receivables for Recovery (see Note 4)	-	-
Closing Balance	**20,434,755**	-

During the financial year the Municipality incurred expenditure amounting to R9 609 887.72 relating to the procurement of goods and services through deviation processes that did not comply with the requirements of Municipal Supply Chain Management Regulation 36.

The Municipality incurred irregular expenditure totalling R3 878 037 (2024:R4 937 823.30) due to fuel being procured without obtaining the required three written quotations, as prescribed by Regulation 17(1)(c) of the Municipal SCM Regulations. No approved deviations were in place to justify proceeding without the competitive quotation process. Accordingly, the expenditure has been classified as irregular in terms of the MFMA.

The Municipality incurred irregular expenditure relating to the prior year of R2 009 006.34 as the preferential points system was not applied to all written quotations below R30 000, contrary to PPR 2022. Quotations between R2 000 and R30 000 were not evaluated in accordance with the preference point system as required by the Preferential Procurement Policy Framework Act (S2(1)(a)), resulting in non-compliance. The expenditure has therefore been classified as irregular in terms of the MFMA.

	2025 R	2024 R

55. ADDITIONAL DISCLOSURES IN TERMS OF APPLICABLE LEGISLATION

55.1 MUNICIPAL FINANCE MANAGEMENT ACT

55.1.1 Contributions to Organised Local Government - SALGA

	2025 R	2024 R
Opening Balance	-	-
Council Subscriptions	3,107,779	2,889,966
Amount Paid - current year	(3,107,779)	(2,889,966)
Balance Unpaid (included in Creditors)	-	-

55.1.2 Pension and Medical Aid Deductions

	2025 R	2024 R
Opening Balance	-	-
Current Year Contributions	40,839,671	37,749,841
Amount Paid - current year	(40,839,671)	(37,749,841)
Balance Unpaid (included in Creditors)	-	-

55.1.3 Audit Fees

	2025 R	2024 R
Opening Balance	-	-
Current year Audit Fees	6,755,972	5,873,937
Amount Paid - current year	(6,758,758)	(5,873,937)
Balance Unpaid (included in Creditors)	(2,786)	-

55.1.4 PAYE, Skills Development Levy and UIF

	2025 R	2024 R
Opening Balance	-	-
Current year Payroll Deductions	42,470,437	37,759,718
Amount Paid - current year	(42,237,221)	(37,759,718)
Balance Unpaid (included in Creditors)	233,216	-

55.1.5 VAT

The net of VAT input receivables and VAT output payables are shown in Note 4 and 9. All VAT returns have been submitted by the due date throughout the year.

55.1.6 Councillor's arrear Consumer Accounts

No Councillor had arrear account outstanding for more than 90 days as at 30 June 2025:

30 June 2025	Total	Outstanding Current	Outstanding 30 days to 90 days	Outstanding more than 90 days
AP Hess	1,032	1,032	-	-
CS Steyn	1,034	519	514	-
DB Janse	3,722	1,588	2,134	-
LL Kahla	725	725	-	-
RC Henn	1,175	1,175	-	-
SW Van Eeden	1,552	1,552	-	-
TVE Coetzee	5,286	5,286	-	-
JJS January	1,083	1,083	-	-
CJ Grootboom	1,270	1,270	-	-
Total Councillor Arrear Consumer Accounts	16,879	14,231	2,648	-

No Councillor had arrear account outstanding for more than 90 days as at 30 June 2024:

30 June 2024	Total	Outstanding up to 90 days	Outstanding more than 90 days
AP Hess	954	954	-
CS Steyn	478	478	-
DB Janse	1,411	1,411	-
SW Van Eeden	1,658	1,658	-
TVE Coetzee	8,295	8,295	-
Total Councillor Arrear Consumer Accounts	12,795	12,795	-

55.1.7 Deviation from, and ratification of minor breaches of, the Procurement Processes

In terms of section 36(1) of the Municipal Supply Chain Management Policy approved by the Council, any deviation from the Supply Chain Management Policy needs to be approved / condoned by the Municipal Manager, noted by Council and bids where the formal procurement processes could not be followed must be noted in the Annual Financial Statements.

The following deviations from the tender stipulations in terms of the municipality's Supply Chain Management Policy were ratified by the Municipal Manager and reported to Council:

30 June 2025

Months	Single Supplier	Impractical	Emergency	Amount
July	0	9	0	98,216
August	6	43	17	4,562,911
September	1	43	10	4,070,187
October	0	28	14	5,581,742
November	1	30	15	7,288,149
December	4	28	18	6,220,995
January	4	25	9	3,785,232
February	2	28	17	2,032,476
March	3	18	5	751,541
April	5	19	9	3,281,469
May	1	45	1	2,951,559
June	2	7	3	3,798,477
	29	323	118	44,422,955

30 June 2024

Months	Single Supplier	Impractical	Emergency	Amount
July	1	15	1	1,615,215
August	4	28	11	10,866,605
September	2	16	9	1,051,172
October	6	21	33	5,131,790
November	2	21	8	2,009,013
December	4	18	19	5,535,491
January	1	16	11	2,596,822
February	2	18	14	7,479,568
March	6	35	7	3,005,224
April	1	18	9	3,141,770
May	3	18	24	16,402,966
June	1	9	13	1,912,416
	33	233	159	60,748,062

55.1.8 Bulk Electricity and Water Losses in terms of Section 125 (2)(d)(i) of the MFMA

Material Electricity and Water Losses were as follows and are not recoverable:

Electricity:

	Lost Units	Tariff	Value
30 June 2025	51,706,305	2.7764	143,557,712
30 June 2024	16,011,097	2.4631	39,437,574

Electricity Losses occur due to *inter alia*, technical and non-technical losses (Technical losses - inherent resistance of conductors, transformers and other electrical equipment; Non-technical losses - the tampering of meters, the incorrect ratios used on bulk meters, faulty meters and illegal electricity connections). The problem with tampered meters and illegal connections is an ongoing process, with regular action being taken against defaulters. Faulty meters are replaced as soon as they are reported.

	2025	2024
Volumes in kWh/year:		
System Input Volume	306,134,581	278,167,053
Billed Consumption	254,428,276	262,155,956
Unaccounted	51,706,305	16,011,097
Normal distribution losses - 8% of electricity purchases		
	51,706,305	16,011,097
Percentage Distribution Loss	16.89%	5.76%

Water:

	Lost Units	Tariff	Value
30 June 2025	906,820	9.0906	8,243,540
30 June 2024	1,438,540	8.5760	12,336,977

Water Losses occur due to *inter alia*, leakages, the tampering of meters, the incorrect ratios used on bulk meters, faulty meters and illegal water connections. The problem with tampered meters and illegal connections is an ongoing process, with regular action being taken against defaulters. Faulty meters and leakages are replaced/repaired as soon as they are reported.

	2025	2024
Volumes in Kl/year:		
System Input Volume	8,561,770	7,692,720
Billed Consumption	(7,654,950)	(6,254,180)
Distribution Loss	906,820	1,438,540
Percentage Distribution Loss	10.59%	18.70%

55.2 BROAD-BASED BLACK ECONOMIC EMPOWERMENT ACT

Information on compliance with the B-BBEE Act is included in the Annual Report under the section titled B-BBEE Compliance Performance Information.

56. COMMITMENTS FOR EXPENDITURE

	2025	2024
	R	R
56.1 Capital Commitments		
- Already Contracted for but not provided (Incl VAT)	**125,362,376**	**165,383,154**
Property, Plant and Equipment	59,062,559	98,247,958
Community	3,022,152	4,906,233
Other	63,277,665	62,228,963
- Already Contracted for but not provided (Exl VAT)	**109,010,761**	**143,811,439**
Property, Plant and Equipment	51,358,747	85,433,007
Community Assets	2,627,958	4,266,289
Other Assets	55,024,057	54,112,142

57. FINANCIAL INSTRUMENTS

57.1 Classification

FINANCIAL ASSETS:
In accordance with GRAP 104.13 the Financial Assets of the municipality are classified as follows:

Financial Assets at Amortised Cost:			
Non-current Long-term Receivables	Housing Selling Schemes	615,841	183,187
Non-current Long-term Receivables	Trading Service Debtors	9,540,436	1,297,925
Receivables from Exchange Transactions	Electricity	83,302,698	37,050,699
Receivables from Exchange Transactions	Refuse	10,665,983	6,508,097
Receivables from Exchange Transactions	Sewerage	11,548,039	7,412,733
Receivables from Exchange Transactions	Other Receivables	3,341,488	1,912,840
Receivables from Exchange Transactions	Water	29,048,026	8,194,030
Receivables from Non-exchange Transactions	Availability charges	1,321,276	1,180,200
Receivables from Non-exchange Transactions	Wasteful Expenditure	-	97,605
Receivables from Non-exchange Transactions	Equitable share receivable	-	11,964,848
Receivables from Non-exchange Transactions	Accrued Income	3,341	3,341
Receivables from Non-exchange Transactions	Deposits	8,158,511	8,158,511
Cash and Cash Equivalents	Call Deposits	106,134,985	187,200,669
Cash and Cash Equivalents	Bank Balances	90,195,451	109,884,979
Cash and Cash Equivalents	Cash Floats and Advances	9,101	8,950
Current Long-term Receivables	Bursary Obligations	856,765	271,923
Current Long-term Receivables	Housing Selling Schemes	-	432,654
Investments	Listed Shares	156,485	154,537
Total Financial Assets		**355,916,764**	**381,917,727**

		2025	2024
		R	R

FINANCIAL LIABILITIES:
In accordance with GRAP 104.13 the Financial Liabilities of the municipality are classified as follows:

		2025	2024
Financial Liabilities at Amortised Cost:			
Non-current Finance Lease Obligations	Non-current Finance Lease Obligations	6,754,898	9,879,052
Non-current Borrowings	Standard Bank	18,666,667	21,000,000
Consumer Deposits	Electricity	6,714,192	6,837,799
Consumer Deposits	Water	8,919,198	8,355,109
Consumer Deposits	Other Deposits	2,411,611	3,669,668
Payables from Exchange Transactions	Other Payables	11,377,286	12,688,890
Payables from Exchange Transactions	Retentions	14,210,893	15,781,283
Payables from Exchange Transactions	Salary Related Payables	2,590,586	2,526,447
Payables from Exchange Transactions	Trade Creditors	90,996,826	84,059,908
Current Finance Lease Obligations	Current Finance Lease Obligations	3,124,154	3,705,405
Current Borrowings	Standard Bank	2,333,367	2,365,325
Total Financial Liabilities		**167,881,464**	**170,868,886**

No Financial Instruments of the municipality have been reclassified during the year.

57.2 Capital Risk Management

The capital structure of the municipality consists of debt, which includes Cash and Cash Equivalents and Equity, comprising Funds, Reserves and Accumulated Surplus as disclosed in Note 25. and the Statement of Changes in Net Assets.

Gearing Ratio

The gearing ratio at the year-end was as follows:

	2025	2024
Debt	30,879,086	36,949,782
Cash and Cash Equivalents	(196,339,537)	(297,094,598)
Net Debt	(165,460,451)	(260,144,816)
Equity	1,113,197,462	1,071,199,623
Net debt to equity ratio	**14.86%**	**24.29%**

Debt is defined as Long-term Liabilities, together with its Short-term Portion.

Equity includes all Funds and Reserves of the municipality, disclosed as Net Assets in the Statement of Financial Performance and Net Debt as described above.

57.3 Financial Risk Management Objectives

The Accounting Officer has overall responsibility for the establishment and oversight of the municipality's risk management framework. The municipality's risk management policies are established to identify and analyse the risks faced by the municipality, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IAS's mainly apply. Generally, Financial Assets and Liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Department Financial Services monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk, credit risk and liquidity risk. Compliance with policies and procedures is reviewed by the internal auditors on a continuous basis, and annually by external auditors. The municipality does not enter into or trade financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Further quantitative disclosures are included throughout these Annual Financial Statements.

57.4 Significant Risks

It is the policy of the municipality to disclose information that enables the user of its Annual Financial Statements to evaluate the nature and extent of risks arising from Financial Instruments to which the municipality is exposed on the reporting date.

The municipality has exposure to the following risks from its operations in Financial Instruments:
- Credit Risk;
- Liquidity Risk; and
- Market Risk.

Risks and exposures are disclosed as follows:

Market Risk
Market Risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the municipality's income or the value of its holdings in Financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Credit Risk
Credit Risk is the risk of financial loss to the municipality if a customer or counterparty to a Financial Instrument fails to meet its contractual obligations and arises principally from the municipality's receivables from customers and investment securities.

Liquidity Risk
Liquidity Risk is the risk that the municipality will encounter difficulty in meeting the obligations associated with its Financial Liabilities that are settled by delivering cash or another financial asset. The municipality's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the municipality's reputation.

Liquidity Risk is managed by ensuring that all assets are reinvested at maturity at competitive interest rates in relation to cash flow requirements. Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met.

A maturity analysis for Financial Liabilities (where applicable) that shows the remaining undiscounted contractual maturities is disclosed in Note 57.7 to the Annual Financial Statements.

57.5 Market Risk

The municipality's activities expose it primarily to the financial risks of changes in interest rates (see Note 57.7 below). No formal policy exists to hedge volatilities in the interest rate market.

There has been no change to the municipality's exposure to market risks or the manner in which it manages and measures the risk.

57.5.1 Foreign Currency Risk Management

The municipality's activities do not expose it to the financial risks of foreign currency and therefore has no formal policy to hedge volatilities in the interest rate market.

57.5.2 Interest Rate Risk Management

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with Absa Bank, First National Bank, Nedbank, Investec and Standard Bank. No investments with a tenure exceeding twelve months are made.

Long-term Receivables and Other Debtors are individually evaluated annually at Balance Sheet date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality is exposed to credit interest rate risk as the municipality has borrowings.

The municipality's exposures to interest rates on Financial Assets and Financial Liabilities are detailed in the Credit Risk Management section of this note.

Interest Rate Sensitivity Analysis
The sensitivity analysis has been determined based on the exposure to interest rates at the Statement of Financial Position date. The analysis is prepared by averaging the amount of the investment at the beginning of the financial year and the amount of the investment at the end of the financial year. A 25 basis point increase or decrease was used, which represents management's assessment of the reasonably possible change in interest rates. The short and long-term financial instruments at year-end with variable interest rates are set out in Note 57..8 below:

Cash and Cash Equivalents:

If interest rates had been 25 basis points higher / lower and all other variables were held constant, the municipality's:

• Surplus for the year ended 30 June 2025 would have increased / decreased by R616,770 (30 June 2024: R827,644). This is mainly attributable to the municipality's exposure to interest rates on its variable rate investments.

57.6 Credit Risk Management

Credit Risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipality. The municipality has a sound credit control and debt collection policy and obtains sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The municipality uses its own trading records to assess its major customers. The municipality's exposure of its counterparties are monitored regularly.

Potential concentrations of credit rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

Investments/Bank, Cash and Cash Equivalents
The municipality limits its counterparty exposures from its money market investment operations (financial assets that are neither past due nor impaired) by only dealing with Absa Bank, First National Bank, Nedbank and Standard Bank. No investments with a tenure exceeding twelve months are made.

Trade and Other Receivables
There were no material changes in the exposure to credit risk and its objectives, policies and processes for managing and measuring the risk during the year under review. The municipality's maximum exposure to credit risk is represented by the carrying value of each financial asset in the Statement of

The municipality establishes an allowance for impairment that represents its estimate of anticipated losses in respect of trade and other receivables.

Long-term Receivables and Other Debtors are individually evaluated annually at reporting date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. The municipality defines counterparties as having similar characteristics if they are related entities. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings.

The table below shows the balance of the 5 major counterparties at the balance sheet date. Management is of the opinion that, although these parties are the 5 counterparties with highest outstanding balances, no significant credit risk exposure exists based on the payment history of the parties.

	2025 R	2024 R
The maximum credit and interest risk exposure in respect of the relevant financial instruments is as follows:		
Investments	156,485	154,537
Long-term Receivables	9,540,436	1,297,925
Receivables from Exchange Transactions	156,960,216	77,222,366
Receivables from Non-exchange Transactions	9,483,128	21,404,505
Bank, Cash and Cash Equivalents	196,339,537	297,094,598
Maximum Credit and Interest Risk Exposure	**372,479,802**	**397,173,931**
The major concentrations of credit risk that arise from the municipality's receivables in relation to customer classification are as follows:	%	%
Exchange Debtors:		
- Service Debtors	83.13%	74.91%
- Other Receivables	4.57%	1.11%
- Prepayments and Advances	4.64%	1.81%
Non-Exchange Debtors:		
- Other not Classified	7.64%	22.21%
Total Credit Risk	**100%**	**100%**
Bank and Cash Balances		
ABSA Bank Ltd - Primary Bank Account	90,195,451	109,884,979
Depositor Plus	25,272,961	25,327,072
ABSA - Limited Call Account	-	81,073,049
Standard Bank	80,865,315	80,800,548
Cash Equivalents	9,101	8,950
Total Bank and Cash Balances	**196,342,828**	**297,094,598**

Credit quality of Financial Assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

Total Receivables from Non-exchange Transactions	**8,578,050**	**20,210,894**

Credit quality Groupings:
High - High certainty of timely payment. Liquidity factors are strong and the risk of non-payment is small.
Medium - Reasonable certainty of timely payment. Liquidity factors are sound, although ongoing funding needs may enlarge financing requirement. The risk of non-payment is small.
Low - Satisfactory liquidity factors and other factors which qualify the entity as investment grade. However, the risk factors of non-payment are larger.

None of the financial assets that are fully performing, have been renegotiated in the last year.

55.7 Liquidity Risk Management

Ultimate responsibility for liquidity risk management rests with the Council, which has built an appropriate liquidity risk management framework for the management of the municipality's short, medium and long-term funding and liquidity management requirements. The municipality manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Liquidity and Interest Risk Tables

The municipality ensures that it has sufficient cash on demand or access to facilities to meet expected operational expenses through the use of cash flow forecasts.

The following tables detail the municipality's remaining contractual maturity for its non-derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the municipality can be required to pay.

Description	Note ref in AFS	Average effective Interest Rate	Total	6 Months or less	6 - 12 Months	1 - 2 Years	2 - 5 Years	More than 5 Years
		%	R	R	R	R		R
30 June 2025								
Non-interest Bearing		-	143,530,983	143,530,983	-	-	-	-
Semi Floating Interest Rate Instruments		11.03%	30,879,086	30,879,086	-	-	-	-
			174,410,069	**174,410,069**	-	-	-	-
30 June 2024								
Non-interest Bearing		-	151,617,815	151,617,815	-	-	-	-
Semi Floating Interest Rate Instruments		10.48%	36,949,782	36,949,782	-	-	-	-
			188,567,597	**188,567,597**	-	-	-	-

The following table details the municipality's expected maturity for its non-derivative financial assets. The tables below have been drawn up based on the undiscounted contractual maturities of the financial assets including interest that will be earned on those assets except where the municipality anticipates that the cash flow will occur in a different period.

Description	Note ref in AFS	Average effective Interest Rate	Total	6 Months or less	6 - 12 Months	1 - 2 Years	2 - 5 Years	More than 5 Years
		%	R	R	R	R		R
30 June 2025								
Non-interest Bearing		-	159,431,843	159,431,843	-	-	-	-
Variable Interest Rate Instruments		8.88%	196,486,921	196,486,921	-	-	-	-
			355,918,764	**355,918,764**	-	-	-	-
30 June 2024								
Non-interest Bearing		-	84,677,542	84,670,542	3,000	3,000	1,000	-
Variable Interest Rate Instruments		7.37%	297,240,185	297,240,185	-	-	-	-
			381,917,727	**381,910,727**	**3,000**	**3,000**	**1,000**	-

The municipality does not have any financing facilities and expects to meet its obligations from operating cash flows and proceeds of maturing financial assets and to maintain current debt to equity ratio.

55.8 Other Price Risks

The municipality is not exposed to equity price risks arising from equity investments as the municipality does not trade these investments.

58. MULTI-EMPLOYER RETIREMENT BENEFIT INFORMATION

The Municipality requested detailed employee and pensioner information as well as information on the Municipality's share of the Pension and Retirement Funds' assets from the fund administrator. The fund administrator confirmed that assets of the Pension and Retirement Funds are not split per participating employer. Therefore, the Municipality is unable to determine the value of the plan assets as defined in GRAP 25.

The fund administrator indicated that pensioner data is confidential and therefore not readily available to the Municipality. Consequently, the Municipality was unable to obtain the detailed information required to reliably estimate the accrued liability for pensioners entitled to a defined benefit pension.

The municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes. All councillors belong to the Consolidated Retirement Fund , whilst employees belong to a variety of approved Pension and Provident Funds as described below.

Under the rules of the multi-employer plans, the Municipality may be required to fund deficits arising from other participating employers in proportion to its participation in the plan

58.1 DEFINED BENEFIT SCHEMES

LA Retirement Fund: check the value

	Last actuarial valuation	Total assets R'000	Total liabilities R'000	Contributing members
LA Retirement Fund	June 2024	1,302,163.00	(1,082,511.00)	1

Contributions paid recognised in the statement of financial performance	2025 R	2024 R
LA Retirement Fund	57,811.68	55,044.36

The contribution rate payable is 9%, by the members and 18% by Council. The last actuarial valuation performed for the year ended 30 June 2024 revealed that the fund has a funding level of 118.5% (30 June 2023: 120,3%).

The contribution rate payable is under the defined benefit section is 27%, 9% by the members and 18% by their councils. The actuarial valuation report at 30 June 2024 disclosed an actuarial valuation amounting to R1 302 163 000 (30 June 2023: R1 338 791 000), with a nett accumulated surplus of R 202 952 000 (2023: R226 285 000), with a funding level of 120.3% (30 June 2022: 111.6%).

The Municipality expects to contribute approximately R 60 708.05 to the multi-employer plans during the 2025/26 financial year

It is to be noted that :

(i) The value of assets is the fair value of the net assets after deduction of current liabilities and any liabilities arising from the pledging, hypothecation, or other encumbering of the assets of the Pensioner Account. The actuarial value of the assets is equal to the fair value of the assets.

(ii) Pensioner liabilities include DB Deferred Member liabilities and a provision for future expenses related to these categories of membership.

(iii) The funding level is determined by dividing the value of the assets of the Pensioner Account by the sum of the pensioner liabilities and the Solvency Reserve
(v) The processing error reserve account held a negative balance of R9.368 million as at 30 June 2024 representing 0.9% of the DC section liabilities. The Trustees may allocate the balance of the processing error reserve account to members' shares and living annuitants' accounts

The nature of the assets is suitable for the fund, except that the proportion of direct property underlying the pensioner liabilities may represent an over-concentration of assets in this class. The assets are appropriately matched relative to the term and nature of the active member liabilities. The Fund's investment strategy is suitable. Finally the risk benefits are partially re-insured and this is appropriate for the size and nature of the Fund.

The contribution rate payable is 9%, by the members and 18% by Council. The last actuarial valuation performed for the year ended 30 June 2024 revealed that the fund has a funding level of 118,5% (30 June 2022 - 104,9%).

Consolidated Retirement Fund:

	Last actuarial valuation	Total assets R'000	Total liabilities R'000	Contributing members
Consolidated Retirement Fund	June 2024	693 466	(516,464.00)	766

Contributions paid recognised in the statement of financial performance	2025 R	2024 R
Consolidated Retirement Fund	43,512,954.64	38,738,645

The contribution rate payable is 9% by members and 18% by Council.

The last actuarial valuation performed for the year ended 30 June 2024 revealed that the fund has a funding level of 117.3% (30 June 2023 - 100.2%).

The Municipality expects to contribute approximately R 45 692 953,67 to the multi-employer plans during the 2025/26 financial year

58.2 DEFINED CONTRIBUTION SCHEMES

Council contribute to the SALA Pension FUnd and Municipal Workers Retirement Fund which are defined contribution funds. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

Contributions paid recognised in the statement of financial performance	2025 R	2024 R
SALA Pension Fund	652,498.02	619,091
Municipal Workers Retirement fund	1,883,903.83	2,155,618

The contribution rate payable is 8.6% by members and 22.78% by Council for SALA Pension Fund and 9% and 18% for Municipal Workers Retirment Fund Respectively. The Municipality expects to contribute approximately R 685 188.17 and R1 978 287.41 to the multi-employer plans during the 2025/26 financial year to South African Local Authorities Pension Fund and Municipal Workers Retirement fund respectively.

SALA Pension Fund - The statutory valuation performed as at 01 July 2021 revealed that the assets of the fund amounted to R12,238,000 (01 July 2018: R14,298,600), with funding levels of 85.5% (01 July 2018: 96.0%). The contributing members amounted to 10.

The Municipal Workers Retirement Fund - The last statutory valuation performed as at 30 June 2020 revealed that the assets of the fund amounted to R9,021,008,000 (30 June 2019: R9,272,763,000), with funding levels of 102.2% (30 June 2019: 110.6%). The contributing members amounted to 35.

59. RELATED PARTY TRANSACTIONS

All Related Party Transactions are conducted at arm's length, unless stated otherwise.

59.1 Compensation of Related Parties

Compensation of Close Family Members of Councillors and/or Key Management.
Refer to note 36 and 37 for key management and councillors

	2025 R	2024 R

59.2 Purchases from Related Parties

The municipality bought goods from the following companies, which are considered to be Related Parties:

Company Name	Related Person	Employer and Capacity of person	Relationship To Member of	Awards for the year	Awards for the year
Annadale Motors BK	E Wagner - Retired in current year	PA - Langeberg Municipality	Spouse to Director	72,973	134,974
Bar Vallie Herstel & Ing. Werke	G van Loggerenberg	Teacher - Bonnievale High School	Child to Owner	319,684	324,350
Ludify	T Williams	Teacher - WCED	Mother to Owner	671,857	389,613
Lumber & Lawn	J van Zyl	Teacher - WCED	Spouse to Director	90,247	48,556
Rob Auto Electric	AWJ Everson	Director Corporate Service Langeberg Municipality	Father-in-law to Owner	321,595	184,273
Robertson Toyota	ZG Schreader	Teacher - WCED	Spouse to Director	64,300	108,570
Van Niekerk & Linde Attorneys	S Rossow	Teacher - WCED	Spouse to Owner	-	125,177
Red Ants Security Services	N Lesiela	Practitioner - Mogale Municipality	Spouse to Director	-	188,008
Greenro Solutions	N Thabeng	Forensic Analyst - SAPS	Spouse to Director	1,464,724	5,275,490
Geraldine Suppliers	Bridget Cloete	Soldier SA Army - Pretoria	Father to Owner	-	69,906
iX ENKGINEERS (PTY) LTD	RJ MAashegana	Nurse - Department of Health	Spouse to Director	1,627,739	1,822,596
Ducharme Consulting	L Mbekweni	Department of Rural Development and Land reform	Spouse to Director	363,780	483,125
FELICITY DENISE AFRICA	Clint Africa	Police officer - SAPS	Son to Owner	-	10,000
Actom Electrical Pro	Tanya Lubbe	Teacher - Gauteng Education Department	Spouse to Director	1,393,820	2,986,534
Total Awards				**6,390,520**	**12,151,173**

The transactions were concluded in full compliance with the municipality's Supply Chain Management Policy and the transactions are considered to be at arm's length.

60. CONTINGENT LIABILITIES

Contingent Liability arose due to various claims brought against the Municipality. The attorneys suggested that the matters will be defended, due to the circumstances of each.

The likelihood of successfully defending the claims, as well as the timing and possible costs thereof, cannot be determined at this time.

	2025 R	2024 R
a) P Kleintjies - Water pipe burst causing damage to property	-	25,000
b) Reality Dynamix 104 (PTY) LTD - Alleged loss of income due to sale of erven being cancelled		15,800,000
c) Japie Oosthuizen, Onverwacht Flora - Veld Fire McGregor - Loss of Income	-	2,725,037
d) Jaco Oosthuizen, Dwarswater - Veld Fire McGregor - Damage to Fencing / Plants	-	317,511
e) Deon Mouries (Wade Mouries) - A minor child fell in a manhole and drowned in Main Road Ashton on 20 June 2022 (High Court Case no 7541/23)	7,480,000	7,480,000
f) Jan Loots - Pothole Claim (notice received intention legal proceedings)	5,850	5,850
g) Jan Loots - Pothole Claim (letter of demand)	18,239	-
h) H P Wentzel - Pothole Claim (letter of demand)	24,661	-
i) G Gibbs - Pothole Claim (letter of demand)	9,044	-
j) Susan Fourie - claims for injuries sustained falling on side walk in front of Ackermans Robertson	90,000	90,000
k) CBR14573 Toyota Hilux / with TP Tybault Jaramba CAA116089	-	49,000
l) Come Le Roux - damaged vehicle due to low-hanging branch (possible demand)	93,377	
m) Fuseini IBN Yamusah - minor children were injured, Montagu	8,060,000	
	15,781,171	26,492,398

61. CONTINGENT ASSETS

	2025 R	2024 R
a) Case Langeberg Municipality/Breede Valley Construction and third Parties. Claim against Breede Valley Construction and third Parties due to losses suffered by the municipality as a result of the collapse of the museum on 26 August 2014.	2,100,000	2,100,000
b) Langeberg Municipality vs WCB Holdings(PTY) LTD due to a calculation error on the bill of quantities.	791,226	791,226
c) SALA Pension fund - dispute relating increase in employer contributions. Langeberg Municipality dispute increase and if dispute is successful 2% increase in employer contribution is refundable.	405,375	-
	3,296,601	2,891,226

62. IN-KIND DONATIONS AND ASSISTANCE

The municipality did not receive in-kind donations and assistance during the 2024/2025 financial year.

63. ANALYSIS OF AGENCY ACCOUNTING

63.1 Municipality acting as the Principal

Compensation paid for Agency Activities:

	2025 R	2024 R
Prepaid Electricity Vendor	6,483,287	5,527,576
Third Party Vendor	372,183	188,092
Fees as compensation to agents (Vendors)	6,855,470	5,715,668

No resources were held by the agents on behalf of the municipality.
Terminations process will be followed per contract agreement due to non adherences of contract agreement requirements

63.2 Municipality acting as the Agent

	2025 R	2024 R
Motor Vehicle Licensing and Registration	6,099,675	5,435,214
Compensation fees retained	6,099,675	5,435,214

64. EVENTS AFTER THE REPORTING DATE

Councillors resignations and appointments

On 31 July 2025, Councillor JJJS Januarie who served as a member of council and Municipal Public Accounts Committee, resigned from office.

The resignation occurred after the reporting date of 30 June 2025, and does not relate to any conditions existing at year-end. As such, it is classified as a non-adjusting event in terms of GRAP 14 – Events After the Reporting Date.

Mr Daniel Baadjies was appointed as a council member of the Langeberg Municipality on the 15th of October 2025 and he resigned as a council member on the 10th of November 2025.

The resignation and appointment occurred after the reporting date of 30 June 2025, and does not relate to any conditions existing at year-end. As such, it is classified as a non-adjusting event in terms of GRAP 14 – Events After the Reporting Date.

While the above resignations and appointment does not impact the financial position as at year-end, it is considered material due to the councillor's governance role and potential implications for leadership continuity and oversight functions.

Fuseini IBN Yamusah –Injury Claim

On 14 July 2025 a summons was received withregards to, a formal complaint was lodged in the High Court against the municipality in connection with an incident that occurred in Montagu on 12 July 2022. The claim relates to alleged injuries sustained by the minor children.

The complaint was lodged after the reporting date of 30 June 2025 and does relate to conditions existing at year-end. Accordingly, it is classified as a adjusting event in terms of GRAP 14 – Events After the Reporting Date.

The matter is disclosed as a contingent liability in accordance with GRAP 19 – Provisions, Contingent Liabilities and Contingent Assets, as no present obligation existed at 30 June 2025 and the outcome is uncertain.

Chief financial officer Position

Mr A Mati was appointed Chief financial officer effective from 1 July 2025

65. GOING CONCERN ASSESSMENT

Langeberg Municipality continued to generate accounting and operating surpluses in 2025 annual financial year.

Based on the long-term liquidity forecasts and projections, management believe that there is a reasonable basis to conclude that the municipality will be able to continue with its service delivery operations and to meet its financial commitments in the medium and long term.

The municipality also obtains significant amounts of government grants annually to finance operating and capital expenditure.

Taking the aforementioned into account, management has prepared the Annual Financial Statements on the Going Concern Basis.

66. SEGMENT REPORTING

For management purposes the municipality is broadly organised into business units based on the nature of operations and the services they provide. The municipality has five primary reportable segments:

- **The segment for Community Services:-**
  This segment consists of all services for community & social development and and sport & recreation.
- **The segment for Road Transport:-**
  This segment consists of all services for the providing of road transport to the community
- **The segment for Trading Services:-**
  This segment consists of the following infrastructure services delivered to the community.
  - - Energy Sources:-
    This segment consists of all services for energy supply to the community.
  - - Waste Management:-
    This segment consists of all services for the management of solid waste in the municipal area.
  - - Wastewater Management:-
    This segment consists of all services for the management of waste water, including sewage, in the municipal area.
  - - Water Management:-
    This segment consists of all services for water supply to the community.
- **The segment for Other Services:-**
  This segment consists of other variance services rendered in the municipal jurisdiction area.

No individually material operating segments have been aggregated to form the above reportable operating segments.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on non-financial metrics and the segment's operating surplus or deficit, measured consistently with the accounting policies applied in the Annual Financial Statements. However, the municipality's financing (including finance costs and finance income) and revenue from taxes are managed on a group basis and are not allocated to operating segments.

Inter-business unit services are not valued and are deemed to have been supplied for no consideration, and are therefore not eliminated. However, the quality of services provided internally is monitored as part of the non-financial service performance information.

The municipality operates within the following geographical areas:

WARD	AREA
Ward 1	Robertson
Ward 2	Robertson Nkqubela
Ward 3	Robertson
Ward 4	Bonnievale (Happy Valley)
Ward 5	McGregor
Ward 6	Robertson
Ward 7	Montagu
Ward 8	Bonnievale
Ward 9	Ashton
Ward 10	Ashton Zolani
Ward 11	Ashton Rural
Ward 12	Montagu

The municipality does however not monitor operating results for these geographical segments, and operational results are only monitored within the business units as previously disclosed.

66.1 Segmental Analysis of Financial Performance

Year Ended 30 June 2025

Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Waste water Management	Water Management	Other	Total for Municipality
	R	R	R	R	R	R	R	R
REVENUE								
Revenue from Non-exchange Transactions								
Property Rates	-	-	-	-	-	-	108,425,415	108,425,415
Fines, Penalties and Forfeits	30,584	-	206,349	-	-	-	36,766,105	37,003,038
Availability Charges	-	-	1,841,688	1,239,893	1,123,234	523,959	-	4,728,773
Transfers and Subsidies	112,772	41,357,045	10,175,296	10,921,047	10,964,472	11,221,347	112,528,903	197,280,882
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	1,850,985	1,850,985
Revenue from Exchange Transactions								
Licences and Permits	124,136	-	4,318	-	-	-	3,713,188	3,841,642
Service Charges	-	-	676,665,848	38,345,973	39,127,003	82,699,959	(2,887,085)	833,951,698
Sales of Goods and Rendering of Services	586,489	-	-	1,508,716	-	-	3,360,812	5,456,017
Income from Agency Services	-	-	-	-	-	-	6,099,675	6,099,675
Income from Library services	10,835,840	-	-	-	-	-	-	10,835,840
Rental from Fixed Assets	884,955	-	-	-	-	-	2,883,918	3,768,873
Interest, Dividends and Rent on Land Earned	-	-	(141,581)	-	-	-	31,484,726	31,343,145
Operational Revenue	-	6,484	-	-	-	-	12,610,700	12,617,184
Gains on Other Operations	-	-	-	-	-	-	1,948	1,948
Gains on Disposal of Capital Assets	-	-	-	-	-	-	-	98,988
Inventory Losses	-	-	-	-	-	-	32,280	32,280
Total Revenue	**12,574,776**	**41,363,529**	**688,751,918**	**52,015,629**	**51,214,709**	**94,445,266**	**316,871,570**	**1,257,336,383**
EXPENDITURE								
Employee Related Costs	43,652,376	12,713,691	23,983,129	28,806,843	15,162,368	17,833,417	159,591,268	301,743,092
Remuneration of Councillors	-	-	-	-	-	-	12,348,967	12,348,967
Depreciation and Amortisation	3,558,437	16,589,305	6,570,575	4,103,705	2,053,718	10,286,984	11,573,212	54,735,936
Impairment Losses	-	-	16,145,216	5,930,678	5,385,263	10,606,552	27,887,918	65,955,627
Bad Debts Written Off	-	-	-	-	-	-	28,160,210	28,160,210
Interest, Dividends and Rent on Land	-	-	2,407,255	10,454,370	1,790	-	8,831,563	21,694,978
Bulk Purchases	-	-	592,037,805	-	-	-	-	592,037,805
Contracted Services	1,214,461	1,656,842	1,288,682	2,248,096	12,339,714	8,943,979	15,349,373	43,041,147
Inventory Consumed	1,431,442	3,685,192	4,408,660	2,516,162	3,608,337	9,984,028	12,626,323	38,260,144
Transfers and Subsidies Paid	700,000	-	-	-	-	-	2,799,552	3,499,552
Operating Leases	-	-	-	-	-	-	66,321	66,321
Operational Costs	2,447,840	693,356	2,028,993	2,523,031	514,170	1,289,755	44,301,277	53,798,422
Total Expenditure	**53,004,556**	**35,338,386**	**648,877,400**	**56,582,885**	**39,065,386**	**58,945,921**	**323,527,667**	**1,215,342,201**
Surplus/(Deficit) for the Year	**(40,429,780)**	**6,025,143**	**39,874,518**	**(4,567,257)**	**12,149,323**	**35,499,343.52**	**(6,656,097)**	**41,994,182**

LANGEBERG LOCAL MUNICIPALITY
SEGMENTAL ANALYSIS OF FINANCIAL PERFORMANCE

Year Ended 30 June 2024

Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Waste Water Management	Water Management	Other	Total for Municipality
		R	R	R	R	R		
REVENUE								
Revenue from Non-exchange Transactions								
Property Rates	-	-	-	-	-	-	101,162,835	101,162,835
Fines, Penalties and Forfeits	26,349	-	6,000	-	-	-	11,353,550	11,385,899
Availability Charges	-	-	1,657,527	-	2,247,067	1,201,482	-	5,106,076
Transfers and Subsidies	-	34,114,518	8,931,917	13,042,737	14,670,753	8,279,830	113,435,894	192,475,649
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	2,039,506	2,039,506
Revenue from Exchange Transactions								
Licences and Permits	151,959	-	7,985	-	-	-	2,077,942	2,237,886
Service Charges	-	-	561,442,898	31,239,545	32,213,124	58,764,244	(5,106,076)	678,553,735
Sales of Goods and Rendering of Services	466,001	-	637	1,640,907	-	-	3,271,343	5,378,887
Income from Agency Services	-	-	-	-	-	-	5,435,214	5,435,214
Income from Library services	9,685,217	-	-	-	-	-	-	9,685,217
Rental from Fixed Assets	820,075	63	-	-	-	-	2,966,443	3,786,581
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	36,974,555	36,974,555
Operational Revenue	-	61,305	3,418,204	-	-	6,529	8,519,218	12,005,256
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-
Gains on Other Operations	-	-	-	-	-	-	17,332	17,332
Gains on Disposal of Property, Plant and Equipment	(96,163)	(14,471)	(329,037)	(495)	(7)	(24,061)	(159,375)	(159,375)
Inventory Losses							(273,465)	(273,465)
Total Revenue	**11,054,438**	**34,161,415**	**575,136,131**	**45,922,694**	**49,130,937**	**68,228,024**	**281,714,916**	**1,065,811,788**
EXPENDITURE								
Employee Related Costs	39,424,625	10,387,436	23,209,429	27,615,052	16,736,987	19,233,661	134,782,386	271,389,576
Remuneration of Councillors	-	-	-	-	-	-	11,830,452	11,830,452
Depreciation and Amortisation	3,591,994	9,507,224	6,463,157	3,598,841	5,011,394	8,608,030	15,574,110	52,354,750
Impairment Losses	32,584	46,301	3,670,725	3,898,218	5,620,481	5,619,223	(2,807,579)	16,079,953
Bad Debts Written Off	-	-	31,357	1,007,759	802,626	1,546,564	10,461,223	13,849,529
Interest, Dividends and Rent on Land	-	-	2,631,537	10,115,268	399,436	106,122	8,684,595	21,936,958
Bulk Purchases	-	-	486,280,892	-	-	-	-	486,280,892
Contracted Services	2,063,695	2,722,145	3,433,429	3,619,035	8,131,069	9,560,653	17,619,504	47,149,530
Inventory Consumed	3,093,559	9,164,251	6,050,899	6,613,135	7,052,599	7,927,010	9,610,743	49,512,196
Transfers and Subsidies Paid	408,576	-	-	-	-	-	2,926,251	3,334,827
Operating Leases	-	-	-	-	-	-	38,616	38,616
Operational Costs	1,093,471	811,048	1,423,285	(4,338,914)	903,259	779,924	41,926,815	42,598,888
Loss on Disposal of Property, Plant and Equipment	32,584	46,301	205,089	306	329	5,434	(290,043)	-
Total Expenditure	**49,708,504**	**32,638,405**	**529,697,717**	**47,222,723**	**38,235,073**	**46,220,834**	**250,357,073**	**1,016,356,167**
Surplus/(Deficit) for the Year	**(38,654,066)**	**1,523,010**	**45,438,414**	**(1,300,029)**	**10,895,864**	**22,007,189.76**	**31,357,843.00**	**49,455,621**

66.2 Segmental Analysis of Capital Expenditure

2025 Description	Budget Amounts	Actual Outcome
CAPITAL EXPENDITURE PER FUNCTION		
Community and Social Services	15,216,359	13,633,135
Road Transport	49,927,517	27,256,921
Energy Sources	17,889,052	14,299,972
Waste Management	5,300,000	4,547,213
Waste Water Management	38,348,604	38,086,193
Water Management	30,192,729	13,785,765
Other	16,410,135	14,976,794
Total Capital Expenditure	**173,284,396**	**126,585,993**

2024 Description	Budget Amounts	Actual Outcome
	R	R
CAPITAL EXPENDITURE PER FUNCTION		
Community and Social Services	1,259,000	417,203
Road Transport	87,107,409	61,701,250
Energy Sources	21,482,246	10,730,942
Waste Management	8,316,829	7,771,156
Waste Water Management	38,372,779	35,428,629
Water Management	8,627,495	3,537,897
Other	38,857,072	28,055,304
Total Capital Expenditure	**204,022,826**	**147,642,381**

66.3 Segmental Analysis of Financial Position

The main components of the Financial Position that is currently considered, and management, within the defined municipal segments have been determined as follows:

66.3.1 Receivables from Exchange and Non-Exchange Transactions

2025 Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other
Receivables from Exchange Transactions							
Electricity	-	-	83,302,698	-	-	-	-
Refuse	-	-	-	10,665,983	-	-	-
Sewerage	-	-	-	-	11,548,039	-	-
Water	-	-	-	-	-	29,048,026	-
Other							23,994,777
Receivables from Non-Exchange Transactions							
Property Rates	-	-	-	-	-	-	17,840,503
Other							13,052,173
Total Receivables from Exchange and Non- Exchange	**-**	**-**	**83,302,698**	**10,665,983**	**11,548,039**	**29,048,026**	**54,887,453**

2024 Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Waste Water Management	Water Management	Other
Receivables from Exchange Transactions							
Electricity			37,050,699	-	-	-	-
Refuse	-	-	-	6,508,097	-	-	-
Sewerage	-	-	-	-	7,412,733	-	-
Water	-	-	-	-	-	8,194,030	-
Other							20,685,333
Receivables from Non-Exchange Transactions							
Property Rates	-	-	-	-	-	-	7,975,260
Other							22,654,758
Total Receivables from Exchange and Non- Exchange	**-**	**-**	**37,050,699**	**6,508,097**	**7,412,733**	**8,194,030**	**51,315,351**

66.3.2 Property, Plant and Equipment

2025 Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other	Total for Municipality
Property, Plant and Equipment	78,015,094	235,042,053	156,854,032	45,963,696	185,611,237	170,509,374	233,564,364	**1,105,559,850**

2024 Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other	Total for Municipality
Property, Plant and Equipment	76,478,619	214,567,680	148,713,755	49,419,438	130,777,398	184,425,427	214,725,037	**1,019,107,354**

CHAPTER 6

AUDITOR GENERAL AUDIT FINDINGS

Report of the auditor-general to the Western Cape Provincial Parliament and the council of Langeberg Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Langeberg Municipality set out on pages 14 to 105, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget information with actual amounts for the year that then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of Langeberg Municipality as at 30 June 2025, its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International Code of ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Material impairments

7. As disclosed in note 3 to the financial statements, the municipality provided for the impairment of receivables from exchange transactions amounting to R91,9 million (2023-24: R49,9 million).

8. As disclosed in notes 5 and 6 to the financial statements, the municipality provided for the impairment of receivables from non-exchange transactions amounting to R76,8 million (2023-24: R47,0 million).

Material losses

9. As disclosed in note 54.1.8 to the financial statements, material electricity losses of R143.6 million (2023-2024: R39.4 million) was incurred, which represents 16.89% (2023-2024: 5.76%) of total electricity purchased. Technical losses were due to inherent resistance of conductors, transformer and other electrical equipment. Non-technical losses were due to the tempering of meters, the incorrect ratios used on bulk meters, faulty meters and illegal electricity connections.

Other matter

10. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure notes

11. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

13. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

14. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

15. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located on page 07, forms part of my auditor's report.

Report on the audit of the annual performance report

16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected objective presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

17. I selected the following strategic objective presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected a strategic objective that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Objective	Page numbers	Purpose
Strategic objective 2: Provide infrastructure for sustainable and affordable basic services	214-222	Provide infrastructure for sustainable and affordable basic services

18. I evaluated the reported performance information for the selected objective against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

19. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included

- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

20. I performed the procedures only for the purpose of reporting material findings and not to express an assurance opinion or conclusion.

21. I did not raise any material findings on the reported performance information for the selected strategic objective.

Other matters

22. I draw attention to the matter below.

Achievement of planned targets

23. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

24. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets and measures taken to improve performance are included in the annual performance report on pages 214 and 222.

Strategic objective 2: Provide infrastructure for sustainable and affordable basic services

Targets achieved: 83% *Budget spent: 88%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
REF. 17 – Limit unaccounted electricity to less than 7,5% as at 30 June 2025	7,5%	16,89%
REF. 20 – 80% of effluent samples comply with permit values on monthly basis	80%	70,83%

Report on compliance with legislation

25. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

26. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

27. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

28. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

29. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected objectives presented in the annual performance report that have been specifically reported on in this auditor's report.

30. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

31. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial and the selected objectives presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

32. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

33. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

34. I did not identify any significant deficiencies in internal control.

Other reports

35. I draw attention to the following engagement conducted by the Directorate for Priority Crime Investigation (Hawks). This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

36. The Hawks are investigating allegations of fraud and corruption by former employees of the Langeberg Municipality as well as public persons for the period 2005 to 2018. These proceedings were still in progress at the date of this auditor's report.

Auditor-General

Cape Town

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing.

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for objectives and on municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements including the disclosures and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003 (MFMA)	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7),33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)a, 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act 24 of 2024	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Systems Act 32 of 2000 (MSA)	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)

Legislation	Sections or regulations
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations, 2021	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 01	Limitation of scope Supporting information was requested as per the official RFI process, which was not provided within the agreed two (2) working days as set out in the engagement letter.	AG Recommendation: Management should implement control measures to ensure that all requested information is submitted within two (2) working days, in line with the timelines set out in the engagement letter; put controls in place to ensure adherence to agreed RFI timelines; and ensure record-keeping processes are sufficient so that supporting documents are properly filed and easily retrievable. Summary: Submit requested info within 2 days; strengthen RFI adherence and record keeping; request extensions when necessary.	Information subsequently submitted; internal control deficiency disputed due to dispersed records and agreed protocol.	Manager – Revenue Services	24 Oct 2025	Information provided after limitation was issued; align process improvements to audit protocol.
COMAF 02 – Management of user accounts	ISA - Weaknesses in the management of user accounts User access and system administrator activity reviews were not conducted for audit period.	AG Recommendation: Engage the system service provider to resolve audit trail stability; once resolved, reactivate audit logging; conduct reviews of user access permissions per security policy using audit trails; perform monthly reviews of system administrator activities against requests/approvals and retain evidence. Summary: Enable audit trail; perform annual access re-	System auditing was activated to log the profile amendments, function changes, system functions, system tree functions, user list entries and password resets. User access permissions will be conducted for 2025/26 financial year and	System service provider / User dept managers / Manager ICT	Sep 2025	Audit trail enabled; reviews underway for FY2025/26.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
		views and monthly admin reviews; retain evidence.	system administrator reviews are being conducted.			
COMAF 02 – Lack of approval control	Supplier banking detail changes: absence of workflow approvals and audit trail	AG Recommendation: Engage system service provider to assess enabling/customising electronic approval workflows for supplier master data changes; resolve audit trail stability and reactivate logging to record changes; in absence of workflows, conduct regular reviews of activities of users with change access using audit trails and retain evidence. Summary: Activate workflow approval and audit trail; monitor users with change access and retain evidence.	Workflow approval and auditing tested in Test; go-live planned for Production.	System service provider / Manager Expenditure / Manager ICT	Dec 2025	Production activation scheduled; monitoring to follow.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS

Comaf Ref:	Audit finding title	Recommendation (AG + Summary)	Management comments	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
COMAF 03	Misclassification of Provincial Library Grant (GRAP 109 principal/agent)	AG Recommendation: Consider adjusting current year financial statements to correct misclassification; consider prior period impacts with necessary retrospective adjustments and disclosures; assess each grant individually to determine appropriate GRAP; enhance review and quality control by assurance providers to identify non-compliance before submission. Summary: Adjust AFS and prior periods; assess each grant individually; enhance assurance reviews.	Disagree with finding; no action planned; CFO maintains agency treatment in prior year AFS and VAT stance.	CFO	N/A	Management disagreement acknowledged by the AG; AFS subsequently adjusted to correct misstatement and therefore the finding has been resolved.
COMAF 04 – Issue 1	AOPO – Difference between supporting listings and the APR (REF 18 - Water samples)	AG Recommendation: Enhance controls to ensure proper review during compilation / finalisation of APR so that reported performance agrees to supporting documentation; engage technical departments (e.g., engineering) to understand data and calculations before finalising. Summary: Strengthen APR review; ensure APR aligns with supporting documentation; engage engineering/technical teams on calculation basis.	Management disagrees; resampling performed and validated.	Director: ESIDS	N/A	Resampling validated by auditors; variance not material.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 04 – Issue 2	AOPO – Difference between supporting listings and the APR (REF 20 - Effluent samples)	AG Recommendation: Enhance review controls to ensure APR agrees to supporting documentation; engage technical departments to understand underlying data and calculations. Summary: Correct APR in line with AGSA recommendation; ensure alignment between quarterly and consolidated calculations.	Management agrees; APR to be corrected once approved by AGSA.	Director: ESIDS	Immediate once AGSA approves	Correction prepared; validation by AGSA pending.
COMAF 04 – Issue 3	AOPO – REF41 & REF45 electricity indicators: duplicates in post-billing listings	AG Recommendation: Enhance review controls as above; consider correcting performance reported in APR for REF41 and REF45; if not corrected, material finding will be reported; if corrected, material correction will be reported as 'other matter'; include appropriate performance comments and corrective measures for REF41. Summary: Correct APR for REF40/44/46/47; verify REF41/45 duplicates with AGSA prior to correction.	Management agrees for REF40/44/46/47; disagrees on REF41/45 pending AGSA verification.	Director: ESIDS	Immediate once AGSA approves	Corrections prepared; auditors noted differences not material.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 05 – F1	PPE: Casting differences (Note 8)	AG Recommendation: Director Financial Services should review and amend Note 8 and provide proposed adjustments with responses to auditors; update the Asset Register accordingly. Summary: Correct Note 8 casting; submit adjustments to AG; update asset register accordingly.	Agree; correction will be made on AFS.	CFO	Immediate	AFS corrected; follow-up ongoing.
COMAF 05 – F2	PPE: Differences between Note 8 and Asset Register	AG Recommendation: Review and amend Note 8; update Asset Register to reflect corrections and provide revised version to auditors. Summary: Reconcile Note 8 to asset register; correct and resubmit.	Agree; difference to be added to uncorrected misstatements.	CFO	Immediate	Included in uncorrected misstatements; reconciliation ongoing.
COMAF 05 – F3	PPE: Narrative errors and cross-referencing (Note 8.2)	AG Recommendation: Strengthen financial statement review and quality control to verify note references and disclosures before finalising the financial statements. Summary: Fix incorrect note reference and narration; strengthen disclosure QA.	Agree; correction will be made on AFS.	CFO	Immediate	Narrative corrected; control improvement pending.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 05 – F4	PPE: Misclassification of Certificates of Compliance (COCs)	AG Recommendation: Review recognition/classification to ensure COCs and similar directly attributable costs are capitalised with related assets in line with GRAP 17. Summary: Capitalise COCs with generators; adjust register and depreciation as needed.	Agree; difference to be added to uncorrected misstatements.	CFO	Immediate	Reclassification planned; verification ongoing.
COMAF 05 – F5	PPE: Inability to confirm existence of smoke alarms (bundled assets)	AG Recommendation: Investigate existence of smoke alarms and other bundled assets; make necessary adjustments to ensure the Fixed Asset Register is complete, accurate, and up to date. Summary: Verify components in bundled assets; remove/adjust items no longer present; update FAR.	Agree; difference to be added to uncorrected misstatements.	CFO	Immediate	Investigation underway; adjustments pending.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 06	Commitments disclosure: differences between Commitment Register and Contract Register	AG Recommendation: Ensure AFS amounts are backed by supporting evidence; regularly review the Commitment Register to agree balances to the Contract Register; visit full population to confirm amounts and completeness. Summary: Reconcile Commitment vs Contract registers; maintain evidence; include misstatement in UMS.	Agree specific issues; projected misstatement reduced; include in uncorrected misstatements; improve processes.	CFO	30 Jun 2026	Process improvements planned; disclosure to include uncorrected items.
COMAF 07	Overstatement of revenue: own electricity consumption incorrectly recognised	AG Recommendation: Implement controls so electricity used by the municipality is not reported as revenue; perform appropriate reviews to ensure own-use is excluded from revenue from exchange transactions. Summary: Exclude own-use electricity from revenue; perform reconciliations and reviews.	Agree; correction will be made on AFS.	CFO	Immediate	Adjustment inspected and agreed; control enhancements to follow.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 08	Financial instruments disclosure (Note 56): opening vs prior closing balances	AG Recommendation: Ensure misstatements are corrected/adjusted to present accurate financial instruments; strengthen internal controls with robust review and reconciliation procedures and accurate year-end verification before submission. Summary: Correct AFS disclosures; strengthen year-end reconciliations and reviews per GRAP 104.	Disagree on technical basis; AFS corrected; internal control remediation outstanding.	CFO	Immediate	Adjustment agreed by auditors; control improvements pending.
COMAF 09 – F1	Invalid deviation: scope extension processed via deviation; spend exceeded approval	AG Recommendation: Ensure scope extensions are processed per SCM Regulations and delegated approvals; reinforce deviation monitoring; ensure spend does not exceed approved limits without prior approval; investigate excess and process per irregular expenditure framework. Summary: Process variations via SCM policy; enforce spend limits; disclose/investigate irregular expenditure.	Finding noted; possible irregular expenditure to be disclosed; measures to be reviewed.	CFO	30 Jun 2026	Disclosure planned; review and training actions to be scheduled.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 09 – F2	Invalid deviation: re-use of memo; overspend beyond approved amount	AG Recommendation: Process variations per SCM policy thresholds (15%/20%); ensure each deviation/variation has its own approved memo with evidence; monitor actual spend vs approvals; implement SCM staff training; investigate irregular expenditure and apply consequences where required. Summary: Separate memos; monitor spend; training on deviations vs variations; investigate irregulars.	Finding noted; possible irregular expenditure to be disclosed; measures to be reviewed.	CFO	30 Jun 2026	Disclosure planned; process controls to be strengthened.
COMAF 09 – F3	Invalid deviation: water purification chemicals (planning issue)	AG Recommendation: Ensure adequate procurement planning for high-risk items, including monitoring tender timelines and appeal periods. Summary: Improve procurement planning; use awarded tender after appeal period.	Finding noted; possible irregular expenditure to be disclosed.	CFO	30 Jun 2026	Disclosure planned; planning controls to be improved.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 09 – F4	Invalid deviation: pump station project misaligned with emergency justification	AG Recommendation: Ensure deviation requests contain accurate, consistent descriptions matching actual scope; monitor deviations closely to prevent material non-compliance. Summary: Align memo narratives to actual scope; strengthen deviation monitoring.	Finding noted; possible irregular expenditure to be disclosed.	CFO	30 Jun 2026	Disclosure planned; narrative controls to be strengthened.
COMAF 10 – IE	UIFW note incomplete: irregular expenditure narrative omitted	AG Recommendation: Strengthen review/monitoring controls over financial statement preparation to ensure all MFMA-required narrative disclosures for irregular expenditure are accurately and fully included. Summary: Include complete narrative in Note 53.2; strengthen AFS preparation reviews.	Agree with finding; adjustment to be done in AFS.	CFO	Immediate	Adjusted AFS inspected and agreed; ICS remains.
COMAF 10 – UE	UIFW note incomplete: unauthorised expenditure (nil balance) omitted	AG Recommendation: Strengthen review/monitoring controls to ensure all mandatory MFMA disclosure notes are included, including explicit nil balance where applicable. Summary:	Agree with finding; adjustment to be done in AFS.	CFO	Immediate	Adjusted AFS inspected and agreed; ICS remains.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
		Include explicit nil unauthorised expenditure disclosure.				
COMAF 11 – Issue 1	HR: Lack of employment verification for appointees	AG Recommendation: Vetting/screening must include validation from previous employers with supporting documentation. Summary: Implement and retain reference/credential checks for shortlisted candidates.	(Management response pending in report)	Director: Corporate Services / Manager - Human Resources	N/A	Framework to be developed; compliance monitoring to be instituted.
COMAF 11 – Issue 2	HR: Acting employees' performance agreements not updated (>3 months)	AG Recommendation: Review and amend performance agreements for acting positions exceeding three months to include relevant KPAs/KPIs. Summary: Update acting position agreements; include KPAs/KPIs; monitor compliance.	(Management response pending in report)	Director: Corporate Services / Manager - Human Resources	N/A	Monitoring mechanism to be established; follow-up in next audit.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 12 – SCM	SCM: Failure to obtain minimum 3 quotations (Q14/2024)	AG Recommendation: Conduct a full investigation of all quotations awarded before 29 Oct 2024 where <3 quotations were obtained to ensure completeness of irregular expenditure identified. Summary: Investigate pre-29 Oct 2024 awards with <3 quotes; ensure completeness of irregulars.	Finding retracted per auditor; continue recording reasons where <3 quotes.	CFO	N/A	Auditor retracted finding from management report.
COMAF 12 – F1	AFS vs supporting listings: Actuarial report differences	AG Recommendation: Management should make appropriate adjustments to the AFS; implement reconciliation and review controls to ensure AFS amounts agree to supporting documentation. Summary: Adjust AFS; implement reconciliation and review controls.	Agree; correction will be done to AFS.	CFO	Immediate	Corrections pending inspection by auditors.
COMAF 12 – F2	AFS vs supporting listings: Remittance advices differences (SALGA/Eskom)	AG Recommendation: Make appropriate AFS adjustments; implement reconciliation/review controls so AFS agrees to remittance supporting documents. Summary: Adjust AFS; implement reconciliation and review controls.	Agree; correction will be done to AFS.	CFO	Immediate	Corrections pending inspection by auditors.

6.2 AUDIT ACTION PLAN ON 2024/25 EXTERNAL AUDIT FINDINGS						
Comaf Ref:	**Audit finding title**	**Recommendation (AG + Summary)**	**Management comments**	**Responsible Person**	**Proposed date when COMAF will be addressed**	**Action taken/Progress to date/Additional comments, if any**
COMAF 12 – F3	AFS vs supporting listings: Bank interest difference (primary account)	AG Recommendation: Make appropriate AFS adjustments; implement reconciliation/review controls so AFS agrees to bank statements. Summary: Add to summary of uncorrected misstatements; strengthen reconciliations.	Matter to be added to uncorrected misstatements.	CFO	Immediate (where applicable)	Included in UMS; control improvements planned.
COMAF 12 – F4 (HR)	Skills development compliance: PDP/WSP (Reg 55)	AG Recommendation: Implement a comprehensive compliance/monitoring framework for PDPs and skills development: tracking mechanisms, clear obligations, defined responsibilities (line managers, supervisors, HR/SDF), periodic reviews, HR compliance dashboard, escalation of non-compliance, integrate into performance evaluations, training, reporting calendars, and regular internal reviews. Summary: Implement framework; enforce PDP submissions and supervisor reports; submit reports to provincial/national structures.	Management disagrees with finding; no supporting evidence provided to substantiate disagreement.	Director: Corporate Services / Manager - Human Resources	Q3 FY25/26	Matter remains unresolved per auditors; will be reported in management report.

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Report of the Audit & Performance Committee (A&PC)

We are pleased to present our report for the financial year ended 30 June 2025

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1. Introduction

Section 166 of the Municipal Finance Management Act (MFMA) No. 56 of 2003, requires every municipality to establish and maintain an audit committee, as an independent advisory body.

The Audit- and Performance Audit Committee (A&PC) of the Langeberg Municipality (hereafter referred to as the A&PC) is well established and functioning as required. An approved A&PC Charter is in place which was last reviewed during June 2025 and serves as a term of reference in which the Committee conducts its roles and responsibilities.

2. Audit & Performance Committee Members and Attendance

The A&PC consists of the members listed hereunder and should meet at least four (4) times per annum as per its approved Charter. During the 2024/25 financial year six (6) meetings were held, and attendance of previous and existing A&PC members was as tabled below.

Name of member	Appointment date	Contract end date	No. of meetings attended for 2024/2025	Membership status
Ms K Talmakkies: Independent Chairperson (From 01 November 2022 to 28 February 2025)	01-Mar-2019	28-Feb-2025	4	Successfully served two consecutive terms of three years each, which ended during the 2024/25 financial year.
Mr O Valley: Independent Member	01-Mar-2019	28-Feb-2025	4	Successfully served two consecutive terms of three years each, which ended during the 2024/25 financial year.
Mr A Njeza: Independent Member	03-Jun-2019	31-May-2025	5	Successfully served two consecutive terms of three years each, which ended during the 2024/25 financial year.
Mr S Maharaj: Independent Member	01-Nov-2022	31-Oct-2028	6	Contract was extended through Council resolution to serve a second term, starting from 01 November 2025.
Mr Y Rini: Independent Chairperson (From 01 March 2025)	27-Mar-2025	26-Mar-2028	2	Appointed during the 2024/25 financial year and serving the first term of three years.
Mr P Govender: Independent Member	27-Mar-2025	26-Mar-2028	2	Appointed during the 2024/25 financial year and serving the first term of three years.
Mr R Malaka: Independent Member	27-Mar-2025	26-Mar-2028	2	Appointed during the 2024/25 financial year and serving the first term of three years.
Mr N Madikizela: Independent Member	01-Jun-2025	30-May-2028	1	Appointed during the 2024/25 financial year and serving the first term of three years.

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3. Executive Summary

Below is an executive summary of the performance of the applicable assurance areas:

	Assurance Areas	
Governance	Performance Management	External Audit
Internal Financial Control	Performance Evaluation	Internal Audit
Financial Reporting & Information	Compliance	Risk Management
	Investigations	

Legend

(green)	Provides Assurance
(amber)	Provides Limited / Some Assurance
(red)	Provides No Assurance

Governance

The A&PC have adopted a formal term of reference in the A&PC Charter in line with the requirements of Sections 166 of the MFMA and therefore report that we have conducted our affairs in compliance with this Charter. The A&PC is also pleased that governance structures within the Municipality are in place and functional.

Internal Financial Control

Internal controls are designed to provide effective assurance that assets are safeguarded, that liabilities and working capital are efficiently managed and that the Municipality fulfills its mandate, in compliance with relevant statutory and governance duties and requirements.

Based on the assurance reports that were tabled to the A&PC, the A&PC is of the opinion that the system of internal control employed by the Municipality is adequate, effective and transparent. Where applicable, the necessary recommendations were communicated to management for implementation. Mechanisms are in place to track the implementation of these recommendations.

Financial Reporting & Information

The A&PC have also:

- Reviewed and discussed the annual financial statements which was audited by the AGSA;
- Reviewed changes in accounting policies and practices;
- Reviewed the Municipality's compliance with legal and regulatory provisions; and
- Reviewed significant adjustments and accepted the unadjusted audit differences as they were not material.

We have also reviewed the in-year monitoring reports submitted, and the A&PC is satisfied with the content and quality of reports prepared and submitted by management.

Performance Management

In terms of regulation 14(4)(a) of the performance management regulations, the A&PC has the responsibility to review the quarterly reports produced and submitted by the internal audit process; review the municipality's performance management system and make recommendations in this regard to the Council of the Municipality.

The Committee is satisfied that the Municipality did utilise mechanisms, systems, and processes for auditing the results of performance measurement as part of its internal audit processes, including assessments of the functionality of the performance management system whether the system complied with the requirements of the Municipal Systems Act (MSA), and include assessments of the extent to which the performance measurements were reliable.

Performance Evaluation

The MSA requires the Langeberg Municipality to establish a performance management system that is commensurate with its resources, best suited to its circumstances and in line with the priorities, objectives, indicators, and targets contained in its Integrated Development Plan. For the purpose of evaluating the performance of senior management, a Performance Evaluation Committee was established in terms of the performance agreements. The A&PC Chairperson is also a member of the Performance Evaluation Committee. The performance evaluations were conducted in line with performance agreements on the below dates:

- 2023/24 Annual performance evaluations – 10 September 2024
- 2024/25 Mid-year performance evaluations – 25 February 2025

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Compliance
The Internal Audit Activity (IAA) conducted compliance reviews as part of their risk management processes with regards to specific matters in key legislation relevant to the Municipality. These reports were discussed by the Fraud & Risk Management Committee (FARMCO), of which the important aspects then filtered through to the A&PC via the quarterly FARMCO reports. The A&PC is pleased that there was no material findings identified on compliance with key legislation.

Investigations
Section 166 of the MFMA requires the A&PC to carry out such investigations into the financial affairs of the Municipality as the Council of the Municipality may request. There were no investigations conducted by the A&PC into the financial affairs of the Municipality during the 2024/25 financial year.

Auditor-General South Africa (AGSA)
The A&PC engaged with the AGSA on several occasions during the 2024/25 regulatory audit to discuss their strategy, audit results and audit report.

The A&PC concur with and accepted the AGSA's report on the annual financial statements and are of the opinion that the audited annual financial statements should be accepted and read together with the report of the AGSA.

Internal Audit
We are satisfied that the IAA is operating effectively and that it has addressed the risks pertinent to the Municipality in its audits. The IAA completed the 2024/25 risk-based activities satisfactorily as approved by the A&PC. The A&PC have met with the Acting Chief Audit Executive during the year to ensure that the function is executed effectively and objectively and is satisfied with the content and quality of internal audit reports presented by the IAA of the Municipality during the year under review.

Risk Management
The A&PC has reviewed the risk management processes implemented by management during the financial year and is satisfied with the progress made with the implementation of risk management processes within the Municipality. The risk profile of the municipality is monitored on a continuous basis and reported to the Fraud & Risk Management Committee and the A&PC for oversight.

Conclusion

Overall, the Committee is pleased with the continuous progress made by the Municipality in improving the governance, risk management and control environment of Langeberg Municipality.

On behalf of the Audit and Performance Audit Committee.

Mr Yamkela
Chairperson of the Audit & Performance Committee
02 December 2025

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