MUNISIPALITEIT THEEWATERSKLOOF MUNICIPALITY

[16 OKTOBER / OCTOBER 2025]

KENNISGEWING / NOTICE

RAADSVERGADERING / COUNCIL MEETING

A G E N D A

DATUM / DATE	:	23 OKTOBER / OCTOBER 2025
PLEK / VENUE	:	RAADSAAL, MUNISIPALE KANTORE, CALEDON / COUNCIL CHAMBERS, MUNICIPAL OFFICES, CALEDON
TYD / TIME	:	10:00

MUNISIPALITEIT THEEWATERSKLOOF

Kantoor van die Munisipale Bestuurder
Munisipale Kantore
CALEDON

15 Oktober 2025

KENNISGEWING AAN ALLE RAADSLEDE

RAADSVERGADERING VAN DIE THEEWATERSKLOOF MUNISIPALE RAAD

Kennis geskied hiermee dat 'n Raadsvergadering geskeduleer is vir Donderdag, 23 Oktober 2025 om 10:00 in die Raadsaal, Munisipale Kantore, Caledon om die onderstaande agenda te bespreek.

Raadslede se aandag word gevestig op die Gedragskode vir Raadslede, Skedule 7 van die Wysigingswet op Plaaslike Regering: Munisipale Strukture, 2021 (Wet 3 van 2021) en Munisipale Beamptes, Skedule 2 van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet 32 van 2000).

Cllr WH Wells
SPEAKER

THEEWATERSKLOOF MUNICIPALITY

Office of the Municipal Manager
Municipal Offices
CALEDON

15 October 2025

NOTICE TO ALL COUNCILLORS

COUNCIL MEETING OF THE THEEWATERSKLOOF MUNICIPAL COUNCIL

Notice is hereby given that a Council Meeting is scheduled for Thursday, 23 October 2025 at 10:00 in the Council Chambers, Municipal Offices, Caledon, to discuss the undermentioned agenda.

The attention of Councillors is directed to the Code of Conduct for Councillors, Schedule 7 of the Local Government: Municipal Structures Amendment Act, 2021 (Act 3 of 2021) and Municipal Officials, Schedule 2 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).

Cllr WH Wells
SPEAKER

NAAM EN VAN / NAME AND SURNAME
Raadslede / Councillors :
Raadsheer/Alderman LM de Bruyn
Raadsheer/Aderman CC Clayton
Raadslid/Councillor WH Wells
Raadsheer/Alderman DA Appel
Raadslid/Councillor CA Benjamin
Raadslid/Councillor M Botes
Raadslid/Councillor CT Cloete
Raadsheer/Alderman S Fredericks
Raadslid/Councillor M Gana
Raadslid/Councillor DA Jacobs
Raadslid/Councillor D Jooste
Raadslid/Councillor H Linnerts
Raadslid/Councillor JD Lekhori
Raadslid/Councillor TP Lemina
Raadsheer/Alderman BB Mkhwibiso
Raadslid/Councillor M Mpambani
Raadslid/Councillor MA Nomkoko
Raadsheer/Alderman MR Nongxaza
Raadslid/Councillor V Papier
Raadsheer/Alderman M Plato-Mentoor
Raadslid/Councillor MS Shale
Raadslid/Councillor J Smit
Raadslid/Councillor C Smith
Raadslid/Councillor PJ Stander
Raadslid/Councillor YM van Tonder
Raadslid/Councillor TB Zimmermann

MUNISIPALITEIT THEEWATERSKLOOF MUNICIPALITY

RAADSVERGADERING / COUNCIL MEETING

AGENDA

[23 OKTOBER / OCTOBER 2025]

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY NR / PAGE NO

A. **OPENING: VERWELKOMING / OPENING: WELCOME**

B. **VERKIESING VAN SPEAKER** *(indien nodig)*
ELECTION OF SPEAKER *(if necessary)*

C. **BYWONINGSREGISTER**
ATTENDANCE REGISTER

C.1 Teenwoordig / Present

C.2 Aansoek(e) om verlof tot afwesigheid /
Application(s) for leave of absence

D. **NOTULES EN/OF VERSLAE VAN DIE UBK VIR KENNISNAME AAN DIE RAAD**
MINUTES AND/OR REPORTS OF THE EMC FOR COUNCIL'S COGNIZANCE

D.1 UBK Vergadering – 14 Augustus 2025
EMC Meeting – 14 August 2025

D.2 UBK Vergadering – 23 September 2025
EMC Meeting – 23 September 2025

E. **BEKRAGTIGING VAN NOTULES EN/OF VERSLAE VAN DIE RAAD**
CONFIRMATION OF MINUTES AND/OR REPORTS OF COUNCIL

E.1 Raadsvergadering – 21 Augustus 2025
Council Meeting – 21 August 2025

E.2 Spesiale Raadsvergadering – 25 Augustus 2025
Special Council Meeting – 25 August 2025

E.3 Raadsvergadering – 27 Augustus 2025
Council Meeting – 27 August 2025

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NO
F.	**VERKLARINGS EN MEDEDELINGS DEUR DIE SPEAKER / STATEMENTS AND COMMUNICATIONS BY THE SPEAKER**	
G.	**VERKLARINGS EN MEDEDELINGS DEUR DIE UITVOERENDE BURGEMEESTER / STATEMENTS AND COMMUNICATIONS BY THE EXECUTIVE MAYOR**	
H.	**VOORLEGGINGS / PRESENTATIONS**	
H.1	Geen / None	
I.	**VERSLAE VOORGELê DEUR DIE KANTOOR VAN DIE MUNISIPALE BESTUURDER REPORTS SUBMITTED BY THE OFFICE OF THE MUNICIPAL MANAGER**	
C239/2025	Official adoption of the final approved Financial Recovery Plan signed by MEC and National Treasury [5/B]	1 – 98
C240/2025	Minister's and Mayoral Technical (MinMay Tech) Forum of 09 June 2025 – progress on key actions regarding the District Development Model [12/2/1/5]	99 – 105
C241/2025	Confirmation by the Electoral Commission (IEC) regarding the appointment of Mr GW Hermanus as Municipal Electoral Officer (MEO) for Theewaterskloof Municipality [3/1/R]	106 – 109
C242/2025	IDP: Reporting on performance of contractors: April 2025 till June 2025 [8/2/3/5/1]	110 – 115
C243/2025	IDP: Reporting on performance of contractors: July 2025 till September 2025 [8/2/3/5/1]	116 – 120
C244/2025	IDP: Performance Management: 1st Quarter Top Layer SDBIP Report [5/1/3]	121 – 138
C245/2025	Internal Audit: Auditor-General 2024/2025 Engagement Letter and Audit Strategy [5/14/1/1/1]	139 – 140
C246/2025	Internal Audit: Report of the Municipal Public Accounts Committee [3/2/17/3]	141 – 143
C247/2025	Internal Audit: Performance- and Audit Committee Report 1 July 2024 – 30 June 2025 [3/2/5/R]	144 – 153

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NO
C248/2025	Internal Audit: Report of the Municipal Public Accounts Committee [3/2/17/3]	154 – 155
C249/2025	Risk Management: Independent External Chairperson as per Public Sector Risk Management Framework [5/14/2/R]	156 – 163
J.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT KORPORATIEWEDIENSTE REPORTS SUBMITTED BY THE DIRECTORATE CORPORATE SERVICES**	
C250/2025	Administration: Consideration by Council to appoint a member to the Municipal Public Accounts Committee (MPAC) as a replacement for Councillor J Smit and a Secundi for the opposition [3/2/17/1]	164 – 168
C251/2025	Administration: Closure of Municipal Offices for the period 29 December 2025 to 02 January 2026 [4/8/1]	169 – 171
C252/2025	Administration: Councillors in recess during December 2025/January 2026 School Holidays [3/2/1/R]	172 – 173
C253/2025	Administration: Public Participation Plan 2025/ 2026 [5/1/4]	174 – 179
C254/2025	Office of the Speaker: Alleged breach of code of conduct for Councillors by Councillor M Botes [3/3/3]	180 – 192
C255/2025	Office of the Speaker: alleged breach of the rules of order for meetings of council and committees of Theewaterskloof Municipality by Alderman D Appel [3/3/3]	193 – 204
C256/2025	Administration: Quarterly Report regarding resolutions taken at Council Meetings for the 4th Quarter (01 April 2025 to 30 June 2025) still outstanding for notification and resolutions taken at Council Meetings for the 1st Quarter (01 July 2025 to 30 September 2025 for notification and approval [5/1/3]	205 – 215
C257/2025	Legal Services: Roles and areas of responsibility of each Political Structure, Political Office Bearer and the Municipal Manager [2/1/1]	216 – 305

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NO
K.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT TEGNIESE EN INFRASTRUKTUUR IMPLEMENTERINGSDIENSTE** **REPORTS SUBMITTED BY THE DIRECTORATE TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES**	
C258/2025	Reporting on performance of contractors for August 2025 [8/2/3/5/5]	306 – 334
C259/2025	Reporting on performance of contractors for September 2025 [8/2/3/5/5]	335 – 363
L.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT EKONOMIESE ONTWIKKELING EN BEPLANNING** **REPORTS SUBMITTED BY THE DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING**	
C260/2025	Property Management: Two A Day: Application to purchase road Erf 8610 Grabouw [7/2/3/2/4]	364 – 399
M.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT FINANSIES** **REPORTS SUBMITTED BY THE DIRECTORATE FINANCE**	
C261/2025	SCM: Reporting on performance of contractors: 1st Quarter: July, August and September 2025 [8/2/3/5/3]	400 – 412
C262/2025	SCM: Deviation Report for August 2025 [6/3/3/6]	413 – 418
C263/2025	SCM: Deviation Report for September 2025 [6/3/3/6]	419 – 423
C264/2025	Budget: Withdrawals from Municipal Bank Accounts: July - September 2025 [5/15/R]	424 – 430
C265/2025	First Quarter Reporting Item Vor 2025/26 (July 2025 - September 2025) [5/16/R]	431 – 475
C266/2025	Assets & Insurance: Assets to be written off [6/1/1/4]	476 – 492

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NO
N.	**ITEMS VANAF MKOOR** **ITEMS FROM MPAC**	
C267/2025	Finance: SCM: Deviation Report: Adenco Construction corrected amount of deviation 5300776 (November 2024) [6/3/3/6]	493 – 497
C268/2025	Finance: SCM: 05 June 2025 Store Audit Variances/ Slow-Moving – and Obsolete Stock Report [6/1/1/2]	498 – 557
C269/2025	Corporate Services: HR: Payment for occupational therapist services [6/3/1/5/1]	558 – 580
N.1	**AGENDA ITEMS VIR 2022/2023 FINANSIËLE JAAR** **AGENDA ITEMS FOR 2022/2023 FINANCIAL YEAR**	
C270/2025	Community Services: Can Marketing and Solution (PTY) – R165 000.00 [6/3/1/5/1]	581 – 639
C271/2025	Community Services: Security Consortium SA [6/3/1/5/1]	640 – 674
N.2	**AGENDA ITEMS VIR 2023/2024 FINANSIËLE JAAR** **AGENDA ITEMS FOR 2023/2024 FINANCIAL YEAR**	
C272/2025	Office of the Municipal Manager: Appointment of Deputy Director: Human Settlements [6/3/1/5/1]	675 – 687
C273/2025	Office of the Municipal Manager: Appointment of the Municipal Manager [6/3/1/5/1]	688 – 712
C274/2025	Community Services – Operations: Irregular Expenditure – COMM11/2023/24 Restoration of road infrastructure in the Rooidakke Development, Grabouw Exeo Khokhela [6/3/1/5/1]	713 – 726
C275/2025	Community Services – Operations: Irregular Expenditure – Quotation to attend to defects on compactor CAM25570 – Trans Manufacturing (Pty) Ltd T/A TFM Transtech [6/3/1/5/1]	727 – 740
N.3.	**AGENDA ITEMS VIR 2024/2025 FINANSIËLE JAAR** **AGENDA ITEMS FOR 2024/2025 FINANCIAL YEAR**	
C276/2025	Office of the Municipal Manager: Payment & Tax Non-Compliance of Brink Thomas Cassiem Incorporated [6/3/1/5/1]	741 – 831

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NO
C277/2025	Office of the Municipal Manager: MAYCO Salaries for December 2024 [6/3/1/5/1]	832 – 837

O. DRINGENDE AANGELEENTHEDE / URGENT MATTERS

P. OORWEGING VAN KENNISGEWINGS VAN MOSIES / CONSIDERATION OF NOTICES OF MOTIONS

Q. OORWEGING VAN KENNISGEWINGS EN VRAE / CONSIDERATION OF NOTICES AND QUESTIONS

R. OORWEGING VAN DRINGENDE MOSIES / CONSIDERATION OF URGENT MOTIONS

S. IN-KOMITEEVERGADERING AGENDA-ITEMS VIR BESPREKING
IN-COMMITTEE MEETING AGENDA-ITEMS FOR DISCUSSION

T. VERDAGING / ADJOURNMENT

ITEM TITLE

C239/2025 OFFICE OF THE MUNICIPAL MANAGER: OFFICIAL ADOPTION OF THE FINAL APPROVED FINANCIAL RECOVERY PLAN SIGNED BY MEC AND NATIONAL TREASURY

[English version of the report is the original]

FILE NUMBER

5/B

PURPOSE OF REPORT

The Theewaterskloof Municipal Council to adopt the final approved Financial Recovery Plan to be implemented.

BACKGROUND

The Western Cape Provincial Government ("the WCG") has been closely monitoring and supporting the TWK Local Municipality, which has been experiencing financial difficulties for an extended period of time. On 16 September 2024, the MEC for Local Government, Environmental Affairs and Development Planning addressed a formal written correspondence to the municipality, in terms of section 136(1)(a) of the MFMA, due to the seriousness of the financial problems in the municipality.

The PEC subsequently assessed the seriousness of the crisis within the municipality to determine whether the situation justifies or requires an intervention in terms of section 139 of the Constitution. The assessment concluded that the municipality, as a result of a crisis in its financial affairs, is in serious or persistent material breach of its obligations to meet its financial commitments and comply with the criteria set in section 140 of the MFMA.

The TWK Local Municipality was placed under mandatory intervention in terms of section 139(5)(a) of the Constitution, read with Chapter 13 of the Local Government: Municipal Finance Management Act 56 of 2003, on 11 November 2024 due to the serious or persistent material breach of its obligations to meet its financial commitment.

The PEC resolved to request the Minister of Finance grant permission for the MFRS to prepare a financial recovery plan for the municipality, and the Minister of Finance, on 17 December 2024, approved the PEC's request. The FRP is preceded by a Status Quo Assessment (SQA) which was submitted to the MEC for Finance in the Western Cape - The final Financial Recovery Plan has been signed of and approved in 30 September 2025

DISCUSSION

To approve the Financial Recovery Plan that has been prepared according to a phased approach, distinguishing between short, medium, and long-term objectives. Under each phase (rescue, stabilisation, and sustainability), specific activities are identified to assist the municipality in resolving the identified challenges. The phases are time-bound to ensure swift progress and recovery. Therefore, the municipality must fully implement all activities identified by the stipulated timeframes.

Rescue Phase (Phase 1) focuses primarily on cash and restoring the cash position of the municipality. This is a short-term phase and is anticipated to last up to eight months from the date of approval of the Financial Recovery Plan.

Stabilisation Phase (Phase 2) expands on the financial indicators to be monitored and emphasises key governance and institutional issues which must simultaneously be addressed. The bulk of the recovery process takes place in the second phase of the recovery plan. This phase is referred to as the stabilisation phase. In this phase, a strong focus on cash, finances and financial management is still maintained but greater attention is placed on the underlying service delivery, governance and institutional matters perpetuating the financial problems in the municipality, such as the design of a fit for purpose organogram, plans to address the repairs and maintenance and renewal of infrastructure for the water and electricity network through which the municipality loses significant revenues, ensuring that the property valuation roll is updated and that all customers are billed accordingly and other similar measures. This phase is expected to last between 9 to 24 months or longer, depending on progress made by the municipality.

Sustainability Phase (Phase 3) aims to develop indicators that will have effect to the municipality's long-term financial sustainability. Before concluding the intervention, there must be a reasonable assurance that measures implemented in Phases 1 and 2 are sustainable, that the municipality is committed to ensuring the implementation of good practices. In this phase, it is also important to include indicators that affect the long-term financial sustainability of the municipality. These would be derived from the strategic performance review of the municipality and the long-term financing strategy.

The Financial Recovery Plan is attached as an annexure to this item.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As stated in the Financial Recovery Plan.

LEGAL IMPLICATIONS (ITEM AUTHOR)

MFMA Chapter 13
s139(5)(a) of the Constitution of the Republic of South Africa, 1996 (Constitution)
Section 140 of the Municipal Finance Management Act (Act No. 56 of 2023) (MFMA)

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

As stated in the Financial Recovery Plan

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended that Council adopt the final (official) Financial Recovery Plan approved by the MEC.

FINANCIAL RECOVERY PLAN

For

THEEWATERSKLOOF LOCAL MUNICIPALITY

SEPTEMBER 2025

Theewaterskloof
Municipality

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

5

Table of Contents

ABBREVIATIONS **3**

1. EXECUTIVE SUMMARY **4**

2. PART ONE: SETTING THE SCENE **6**

2.1. BACKGROUND 6

2.2. STATUTORY AND LEGISLATIVE CONTEXT 7

2.3. PREPARATION, CONSULTATION AND APPROVAL OF THE MANDATORY FINANCIAL RECOVERY PLAN 9

2.4. IMPLEMENTATION OF THE INTERVENTION AND FINANCIAL RECOVERY PLAN 11

2.5. MONITORING AND OVERSIGHT OF THE INTERVENTION AND THE FINANCIAL RECOVERY PLAN 12

2.6. RISKS ASSOCIATED WITH THE IMPLEMENTATION OF THE FINANCIAL RECOVERY PLAN 12

2.7. COMMUNICATION PLAN 13

3. PART TWO: STATUS QUO **13**

3.1. GOVERNANCE STATUS QUO ASSESSMENT KEY FINDINGS 13

3.2. INSTITUTIONAL STATUS QUO ASSESSMENT KEY FINDINGS 17

3.3. FINANCIAL MANAGEMENT STATUS QUO ASSESSMENT KEY FINDINGS 21

3.4. SERVICE DELIVERY STATUS QUO ASSESSMENT KEY FINDINGS 27

4. PART THREE: THREE-PHASED RECOVERY PLAN **38**

4.1. PHASE 1: RESCUE PHASE 39

4.2. PHASE 2: STABILISATION/RECOVERY PHASE (12 – 24 MONTHS) 55

4.3. PHASE 3: SUSTAINABILITY PHASE (BEYOND 24 MONTHS OR THE TERMINATION OF PHASE 2) 71

5. PART FOUR: REPORTING **78**

5.1. MONTHLY REPORTING ON ACHIEVEMENT OF TARGETS: THEEWATERSKLOOF LM 78

5.2. REPORTING FRAMEWORK: PROGRESS AGAINST TARGETS 79

6. RECOMMENDATIONS **80**

7. APPROVAL **80**

ANNEXURE A: FRP IMPLEMENTATION PLAN 81

ANNEXURE B: INDEX OF PORTFOLIO OF EVIDENCE REVIEWED 82

ABBREVIATIONS

Table 1.1

AGSA	Auditor General of South Africa
AFS	Annual Financial Statements
AMD	Average Maximum Demand
BAC	Bid Adjudication Committee
BFP	Budget Funding Plan
COS	Cost of Supply Study
CPI	Consumer Price Index
CRO	Chief Risk Officer
DB	Disciplinary Board
DCAS	Department of Culture Affairs and Sports
DLG	Department of Local Government
DWS	The Department of Water and Sanitation
EEDSM	Energy Efficiency and Demand Side Management.
FAR	Fixed Asset Register
GDP	Gross Domestic Product
GIS	Geographical Information System
GPS	Global Positioning System
GVA	Gross Value Added
GRAP	Generally Recognised Accounting Practices
FBS	Free Basic Services
FRP	The Financial Recovery Plan
HR	Human Resources
ICT	Information and Communication Technology
IDP	The Integrated Development Plan
INEP	Integrated National Electrification Programme
ILGMSA	Institute for Local Government Management of South Africa
IWMP	Integrated Waste Management Plan
IMATU	The Independent Municipal and Allied Trade Union
KPI	Key Performance Indicator
LED	Local Economic Development
LLF	Local Labour Forum
LTFP	Long-Term Financial Plan
LUPA	Land Use Planning Act
MFMA	The Municipal Finance Management Act (Act 56 of 2003)
MFRS	The Municipal Finance Recovery Service in the National Treasury
MIG	Municipal Infrastructure Grant
MISA	The Municipal Infrastructure Support Agency
MM	The Municipal Manager
MMC	Municipal Minimum Competency
MPAC	Municipal Public Accounts Committee
MTREF	Medium Term Revenue and Expenditure Framework
NERSA	The National Energy Regulator of South Africa
NMD	Notified Maximum Demand

7

NMT	Non-motorised Transport
NRW	Non-revenue Water
NT	The National Treasury
OPCAR	Operation Clean Audit
ODM	Overberg District Municipality
O&M	Operations and Maintenance
PMS	Performance Management System
PT	The Provincial Treasury
RDP	Reconstruction and Develop Program
RRAMS	Rural Road Asset Management Systems
SALGA	South African Local Government Association
SAMWU	The South African Municipal Workers' Union
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SDF	Spatial Development Framework
SPLUMA	Spatial Planning and Land Use Management Act
SQA	Status Quo Assessment
TASK	Tuned Assessment of Skills and Knowledge
TWK	The Theewaterskloof Local Municipality
UIF&WE	Unauthorised, Irregular, Fruitless and Wasteful Expenditure
VAT	Value-Added Tax
WCDM	Water Conservation and Demand Management
WCG	The Western Cape Provincial Government
WCPT	The Western Cape Provincial Treasury
WSDP	Water Services Development Plan
WSMP	Water Services Master Plan
WUA	Water Users Association
WTW	Water Treatment Works
WWTW	Waste Water Treatment Works

1. EXECUTIVE SUMMARY

The Theewaterskloof Local Municipality (TWK) is a Category B municipality in the Overberg District of the Western Cape Province. Although the municipality received an unqualified audit opinion with matters in 2023/2024, material non-compliance was identified by the Auditor General of South Africa (AGSA). The municipality is challenged with service delivery issues as well as a substantial debt burden to creditors, e.g. Eskom, Auditor General, ASLA Construction Pty Ltd.

The Western Cape Provincial Treasury (WCPT) conducted an assessment which concluded that the municipality, as a result of a crisis in its financial affairs, is in serious or persistent material breach of its obligations to meet its financial commitments in terms of section 140 of the Municipal Finance Management Act (Act No. 56 of 2023) (MFMA). The Western Cape Provincial Executive Council (PEC) subsequently resolved to intervene by invoking a mandatory intervention in terms of section 139(5)(a) of the Constitution of the Republic of South Africa, 1996 (Constitution), read with Chapter 13 of the MFMA by imposing a Financial Recovery Plan (FRP) at the municipality.

Section 141(2) of the MFMA provides that only the Municipal Finance Recovery Service (MFRS) in the National Treasury (NT) may prepare a FRP for a mandatory provincial intervention. The PEC requested the MFRS to:

- Determine the reasons for the crisis in the financial affairs.
- Assess the municipality's financial state.
- Prepare an appropriate recovery plan for the municipality.
- Make appropriate changes to the municipality's budget, spending limits and revenue-raising measures that will give effect to the recovery plan; and
- Submit these to the MEC for Finance in the province.

From the status quo assessment conducted, it was found that even though the acting Municipal Manager and his senior management team are working to improve the affairs of the municipality, there are still significant challenges across the four pillars of municipal sustainability: Governance, Institutional and Organisational Development , Financial Management and Service Delivery. The following are a high-level summary of challenges identified per pillar:

a) **Financial Management:** The municipality is facing severe financial strain, marked by unfunded budgets for the 2024/25 and 2025/26 financial years, without credible funding strategies. Revenue enhancement plans are lacking, and persistent cash flow issues have led to high creditor balances. Weak credit control, especially in Eskom-supplied areas, and non-cost-reflective tariffs puts a further strain on the municipality's finances. Other expenditure has increased by 84,2 per cent over the last 3 financial years. Additionally, poor Supply Chain Management (SCM) capacity contributes to high irregular expenditure, poor management of conditional grants, regressing audit outcomes and an overall decline in financial governance.

b) **Service Delivery:** Sections 152, 153, and 156 of the Constitution outline the service delivery responsibilities and operational principles that municipalities must uphold. Theewaterskloof Local Municipality (TWK) is faced with a range of complex challenges that hinder effective service delivery. These include infrastructure deficiencies, financial constraints, and growing social pressures such as housing demand and the expansion of informal settlements. Overcoming these obstacles requires a coordinated, and integrated approach involving all government sectors and key stakeholders. The primary factors impacting service delivery in TWK are as follows:
   i. Ageing infrastructure, especially in water, sewerage, roads, and stormwater systems, will increase capital replacement costs over time.
   ii. Limited funding across all infrastructure categories limits new projects, maintenance, acquisition of new vehicles, and the yellow fleet for service delivery.
   iii. Infrastructure vandalism and theft divert funds that could be used to expand or replace old infrastructure.
   iv. Rapid and unregulated expansion of informal settlements strains infrastructure and limits service revenue.
   v. Electricity losses due to meter tampering and illegal connections negatively affects revenue collection.
   vi. Non-revenue water is 43 per cent and above acceptable norms (< 30 per cent DWS Benchmark/Ideal) - loss of potential income.
   vii. Maintenance is reactive, not preventative, leading to higher maintenance and repair costs.

viii. Weak law enforcement causes revenue leakage from illegal connections and land use violations.
ix. Assets are underutilised to generate alternative income streams.
x. Growing unspent grants risk future funding allocations.
xi. Staff shortages are reducing operational efficiency.

c) **Governance:** The municipality faces significant governance, administrative, and operational challenges. These include inadequate capacity for investigating and managing Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIF&WE), outdated by-laws and Information Communication Technology (ICT) systems, a weak complaints mechanism, and poor performance management of procurement contracts. Additionally, the Audit Action Plan is poorly maintained, there is no strategy for litigation or consolidated property management, and rentals of municipal properties levied are not market related. The library and licensing services are performed on behalf of other provincial government institutions, and the services rendered may not be cost-reflective, which can cause the function/s to be under-funded. The Municipal Public Accounts Committee (MPAC) will have to be capacitated to manage the backlog of the UIF&W expenditure cases. This also applies to the Disciplinary Board (DB), and it must further be established if the DB members are officially appointed by the Council to perform their duties.

a) **Institutional:** The TWK employs a decentralised service model and a structured Human Resource (HR) strategy. Business process re-engineering is not done systematically. The delayed appointments of senior staff have negatively impacted the organisational culture and disrupted the business continuity of the municipality. The cost of sick leave and overtime expenses negatively affect employment costs and the staff affordability. The draft proposal to upgrade the municipality from Grade 3 to Grade 4 as discussed in the South African Local Government Association (SALGA), Department of Local Government (DLG), and Institute for Local Government Management of South Africa (ILGMSA) papers, will increase costs at all employment levels, further straining its ability to provide basic services. The current change management culture and process fail to support and encourage the adoption of digital systems. The absence of proper vetting for required minimum qualifications at every level may compromise the municipality.

2. PART ONE: SETTING THE SCENE

2.1. BACKGROUND

The Western Cape Provincial Government ("the WCG") has been closely monitoring and supporting the TWK Local Municipality, which has been experiencing financial difficulties for an extended period of time. On 16 September 2024, the MEC for Local Government, Environmental Affairs and Development Planning addressed a formal written correspondence to the municipality, in terms of section 136(1)(a) of the MFMA, due to the seriousness of the financial problems in the municipality.

The PEC subsequently assessed the seriousness of the crisis within the municipality to determine whether the situation justifies or requires an intervention in terms of section 139 of the Constitution. The assessment concluded that the municipality, as a result of a crisis in its financial affairs, is in serious or persistent material breach of its obligations to meet its financial commitments and complies with the criteria set in section 140 of the MFMA .

The TWK Local Municipality was placed under mandatory intervention in terms of section 139(5)(a) of the of the Constitution, read with Chapter 13 of the Local Government: Municipal Finance Management Act 56 of 2003, on 11 November 2024 due to the serious or persistent material breach of its obligations to meet its financial commitment.

The PEC resolved to request the Minister of Finance to grant permission for the MFRS to prepare a financial recovery plan for the municipality, and the Minister of Finance, on 17 December 2024, approved the PEC's request . The FRP is preceded by a Status Quo Assessment (SQA) which was submitted to the MEC for Finance in the Western Cape.

2.2. STATUTORY AND LEGISLATIVE CONTEXT

THE CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA, 1996

The intervention was instituted in terms of S139 (5)(a) of the Constitution of the Republic of South Africa 1996, read in conjunction with section 139 of the MFMA .

Section 139(5)(a) of the Constitution reads as follows: "the Provincial Executive must impose a recovery plan aimed at securing the municipality's ability to meet its obligations to provide basic services or its financial commitments, which:

i. is to be prepared in accordance with the national legislation; and
ii. binds the municipality in the exercise of its legislative and executive authority, but only to the extent necessary to resolve the crisis in its financial affairs".

The Western Cape Provincial Executive is responsible for ensuring that the Financial Recovery Plan is implemented by the TWKLM. Failure of the Provincial Executive to oversee the process and ensuring full implementation of the Financial Recovery Plan may result in national intervention in terms of S139 (7) of the Constitution.

THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT NO. 56 OF 2003)

Chapter 13 of the MFMA deals with the resolution of financial problems and crisis in municipalities and outlines the processes that must be followed for mandatory interventions invoked in terms of S139(5)(a) of the Constitution.

Section139(1) of the MFMA places the responsibility on the PEC to request the MFRS unit in the NT to prepare a FRP, which considers the reasons for the financial crisis and an assessment of the municipality's financial status (status quo assessment).

Only the MFRS may prepare a FRP for a mandatory provincial intervention referred to in S139.

S139(1)(a)(iv) also empowers the MFRS to recommend appropriate changes to the budget and revenue-raising measures that will support the implementation of the recovery plan.

In terms of S139(1)(b), the mayor of the municipality must be consulted on the recovery plan to obtain co-operation for the implementation and ensure that the budget and any other legislative measures to support the implementation of the recovery plan are approved.

Section 142 of the MFMA specifies the criteria for financial recovery plans irrespective of whether the plan is discretionary or mandatory in nature. In this regard, the following subsections are important:

Section 142(1) of the MFMA provides that a FRP must be aimed at securing the municipality's ability to meet its obligations to provide basic services or its financial commitments, and such a plan, whether for a mandatory or discretionary intervention –

(a) Must –

i. Identify the financial problems of the municipality;
ii. Be designed to place the municipality in a sound and sustainable financial condition as soon as possible;
iii. State the principal strategic objectives of the plan, and ways and means for achieving those objectives;
iv. Set out a specific strategy for addressing the municipality's financial problems, including a strategy for reducing unnecessary expenditure and increasing the collection of revenue, as may be necessary;
v. Identify the human and financial resources needed to assist in resolving financial problems, and where those resources are proposed to come from;
vi. Describe the anticipated timeframe for the financial recovery, and the milestones to be achieved; and
vii. Identify what actions are necessary for the implementation of the plan, distinguishing between actions to be taken by the municipality and actions to be taken by other parties.

Section 142 (2) states that in addition, a financial recovery plan –

For a mandatory intervention must –

i. Set spending limits and revenue targets;
ii. Provide budget parameters which bind the municipality for a specified period or until stated conditions have been met; and
iii. Identify specific revenue-raising measures that are necessary for financial recovery, including the rate at which any municipal tax and tariffs must be set to achieve financial recovery.

The municipality's attention is drawn to the following provisions of S146 of the MFMA on the implementation of the financial recovery plan in mandatory provincial interventions:

In terms of section 146(1) of the MFMA, if the recovery plan was prepared in a mandatory provincial intervention referred to in section 139 of the MFMA: –

(a) The municipality **must** implement the approved recovery plan;
(b) All revenue, expenditure and budget decisions **must** be taken within the framework of, and subject to the limitations of, the recovery plan; and
(c) The municipality **must** report monthly to the MEC for Finance in the province on the implementation of the plan in such manner as the plan may determine.

2.3. PREPARATION, CONSULTATION AND APPROVAL OF THE MANDATORY FINANCIAL RECOVERY PLAN

OVERVIEW OF THE FINANCIAL RECOVERY PLAN

To ensure buy-in and a holistic approach, the MFRS coordinated the preparation of the FRP in consultation with the Municipal Manager, his senior staff, the Provincial Treasury, and other stakeholders.

The FRP preparation process was conducted using the four pillars of sustainability, namely (1) Governance, (2) Institutional and Organisational Development , (3) Financial Management, and (4) Service Delivery. This is depicted in the table below :



Diagram: 1.1

The status quo assessment was submitted to the MEC for Finance in the Western Cape on 22 July 2025, in which several challenges were identified. This report highlights findings from the status quo assessment report and the root causes of the financial crisis that the municipality is facing.

The FRP is prepared according to a phased approach, distinguishing between short, medium, and long-term objectives. Under each phase (rescue, stabilisation, and sustainability), specific activities are identified to assist the municipality in resolving the identified challenges. The phases are time-bound to ensure swift progress and recovery. Therefore, the municipality must fully implement all activities identified by the stipulated timeframes.

Rescue Phase (Phase 1) focuses primarily on cash and restoring the cash position of the municipality. The indicators for the rescue phase include a funded budget (or demonstrating that the municipality is on a credible path to a funded budget), monitoring of the daily cash and cash balances, cost containment measures, focusing on improving the debtor's collection rate, the ring-fencing of conditional grants and ensuring that creditors are paid timeously and that negotiations are entered into to settle any outstanding debt. There is some focus on service delivery, institutional and governance matters, however, these are limited to addressing the most visible and easy to resolve issues. However, as resources become available through better cash management, the collection of outstanding debt and the prioritisation of expenditure, service delivery issues can be addressed more

comprehensively to secure the revenue base. This is a short-term phase and is anticipated to last up to eight months from the date of approval of the FRP.

Stabilisation Phase (Phase 2) expands on the financial indicators to be monitored and emphasises key governance and institutional issues which must simultaneously be addressed. The bulk of the recovery process takes place in the second phase of the recovery plan. This phase is referred to as the stabilisation phase. In this phase, a strong focus on cash, finances and financial management is still maintained but greater attention is placed on the underlying service delivery, governance and institutional matters perpetuating the financial problems in the municipality, such as the design of a fit for purpose organogram, plans to address the repairs and maintenance and renewal of infrastructure for the water and electricity network through which the municipality loses significant revenues, ensuring that the property valuation roll is updated and that all customers are billed accordingly and other similar measures. This phase is expected to last between 9 to 24 months or longer, depending on progress made by the municipality.

Sustainability Phase (Phase 3) aims to develop indicators that will give effect to the municipality's long-term financial sustainability. Before concluding the intervention, there must be a reasonable assurance that measures implemented in Phases 1 and 2 are sustainable, that the municipality is committed to ensuring the implementation of good practices. In this phase, it is also important to include indicators that affects the long-term financial sustainability of the municipality. These would be derived from the strategic performance review of the municipality and the long-term financing strategy.

In each of the phases and each of the pillars, appropriate targets have been selected to guide the recovery process. These targets have been identified as most appropriate given the nature of issues confronting the municipality. These targets indicate high-level outcomes that must be achieved, but do not specify the methods to be used to achieve those outcomes.

PREPARATION

A holistic process was followed in the preparation of the mandatory financial recovery plan as guided by the MFMA. Firstly, a Status Quo Assessment (SQA) was performed, which involved a comprehensive diagnostic assessment, identification of the key findings that resulted in the municipality being in financial crisis, and the root causes. The preparation of the SQA was conducted in four functional workstreams composed of officials from NT, PT, Provincial CoGTA, SALGA, the relevant sector departments and officials from TWK. All information in the SQA is based on verifiable documentation submitted by the municipal administration. An Implementation Plan (IP) (refer to Annexure A) was developed for all three phases, which are the Rescue Phase, Stabilisation Phase and Sustainability Phase.

Furthermore, a financial model was developed, setting spending limits, budget parameters, as well as proposing strategic revenue-raising measures. The financial recovery plan was then developed to improve as a priority the financial viability of the municipality.

CONSULTATION

Consultations with the municipality, stakeholders, creditors, and organised labour were conducted throughout the process in line with the requirements of the MFMA. Initial discussions were held between the National Treasury's Municipal Financial Recovery Service (MFRS), Provincial Treasury,

CoGTA, SALGA, and MISA. This was followed by workshops with the municipality and stakeholders on 12 and 13 March 2025. Further workstream meetings with the municipality and stakeholders were held on 6 May 2025, where the participants were reminded that they could submit further comments in writing.

In finalising the FRP and IP, consultation meetings (in person and virtually) attended by inter alia TWK Council and Senior Management, Provincial Treasury, Provincial CoGTA, the South African Local Government Association (SALGA) and sector departments were held on 2 June 2025. A working session was held with TWK's main creditors and LLF on 3 June 2025, including Eskom and Kaap Agri. Additional consultations were done in terms of section 141(3)(c) of the MFMA and all stakeholder comments received were considered in terms of section 141(4) of the MFMA. The financial recovery plan was then finalised prior to the submission thereof for approval by the MEC for Finance.

APPROVAL

The MEC for Finance must first verify that the process set out in section 141 of the MFMA has been followed and that the criteria contained in section 142 of the MFMA are met before approving the financial recovery plan in terms of section 143 of the MFMA.

Once approved by the MEC for Finance, the approved plan will be submitted to:

- The Municipality;
- The Minister and the Cabinet member responsible for local government;
- The Auditor-General; and
- Organised Local Government in the province.

2.4. IMPLEMENTATION OF THE INTERVENTION AND FINANCIAL RECOVERY PLAN

In terms of section 146 of the MFMA:

- The municipality **must** implement the approved recovery plan;
- All revenue, expenditure and budget decisions **must** be taken within the framework of, and subject to the limitations of, the recovery plan; and
- The municipality **must** report monthly to the MEC for Finance in the province on the implementation of the plan in such manner as the plan may determine.

The financial recovery plan binds the municipality in the exercise of both its legislative and executive authority, including the approval of a budget and legislative measures giving effect to the budget, but only to the extent necessary to achieve the objectives of the recovery plan.

Additional, authority is granted to the Provincial Executive in terms of section 146(3) of the MFMA to dissolve the municipal Council in terms of section 139(5)(b) of the Constitution, if the municipality does not approve legislative measures including, a budget or, any revenue raising measures, necessary to give effect to the recovery plan within timeframes specified in the plan.

2.5. MONITORING AND OVERSIGHT OF THE INTERVENTION AND THE FINANCIAL RECOVERY PLAN

This intervention will be subject to oversight by a Technical Oversight and Monitoring Committee who will report directly to the Ministers of CoGTA and Finance and the Provincial Executive of the Western Cape. The Oversight Committee will direct the intervention, monitor progress and unblock any challenges that may hinder the success of this intervention.

This Committee will have the authority to approve which actions from the FRP should be prioritized or delayed, and to refine or amend individual activities. The Committee will also be tasked with assessing progress and approving the shift from one phase of the FRP to another.

The Oversight Committee will consist of the following representatives:

a) Western Cape Provincial Treasury (Co-chairperson)
b) Western Cape DLG (Co-chairperson)
c) National CoGTA
d) NT MFRS
e) Western Cape SALGA

A Technical Working Group may be formed with representatives from some or all of these institutions to meet on a more regular basis to coordinate routine support and monitoring of the intervention. In addition to the Oversight Committee, a Technical Task Team (together with senior officials) must be assembled to drive implementation and provide written reports to the Oversight and Monitoring Committee.

The CFO must provide written reports to the Oversight and Monitoring Committee, monthly. These reports will form the basis of the quarterly progress reports that must be prepared in terms of section 147 of the MFMA and submitted to the municipality, the Minister of Finance, the Cabinet member responsible for local government; the provincial legislature; and organized local government in the province. Representatives from organized labour, business, and community organizations may also be invited to attend these meetings as observers.

2.6. RISKS ASSOCIATED WITH THE IMPLEMENTATION OF THE FINANCIAL RECOVERY PLAN

The following risks have been identified, which must be mitigated for the successful implementation of the financial recovery plan. These risks are commonly applicable to financial management, service delivery, governance, institutional and organisational development. It is proposed that a risk matrix be developed and that appropriate mitigation measures be instituted. The risk management matrix must be maintained by the municipal risk management unit.

The emerging risks identified include, amongst others:

1) Lack of political and administrative stability.
2) Lack of political and administrative support to implement the identified intervention activities.
3) Lack of consequence management impact negatively on the morale of municipal staff members.
4) Insufficient communication on intervention activities to ensure commitment.
5) Potential resistance to change by certain internal and external stakeholders.

6) Non-commitment to stringent expenditure controls and non-implementation of the revenue enhancement initiatives.
7) Inability to implement credit control and debt collection in Eskom-supplied towns.
8) Litigation and SCM challenges.
9) Inadequate implementation of internal controls.
10) Uncontrolled influx of people placing increased pressure on services, and loss of potential revenue.

2.7. COMMUNICATION PLAN

It is proposed that the municipal manager draft an internal and external communication plan to support effective monthly communication throughout the intervention. The communication plan must seek to address and strengthen the relationship between the municipality, stakeholders, beneficiaries, and role-players. This plan needs to be executed in the context of a change management process.

3. PART TWO: STATUS QUO

STATUS QUO ASSESSMENT

In the status quo assessment, the information provided during the consultation session, as well as a total number of 564 information sources, were reviewed and considered, as reflected in Annexure B.

KEY ISSUES IDENTIFIED

The key issues identified from the status quo assessment are presented in terms of the following four municipal sustainability pillars:

1. Governance.
2. Institutional and Organisational Development.
3. Financial health.
4. Service Delivery.

3.1. GOVERNANCE STATUS QUO ASSESSMENT KEY FINDINGS

The critical key issues identified from the status quo assessment regarding governance matters, are the following:

Table 2.1

FOCUS AREA	DIAGNOSTIC FINDING
Governance model – Council meetings	• Council meetings occur as scheduled.
Governance model – Executive Mayor position	• The status of the Executive Mayor is currently unresolved, i.e., being interim or acting Mayor.

17

FOCUS AREA	DIAGNOSTIC FINDING
Governance model – Senior management positions	• Key positions are currently filled by acting staff, who rotate every 3 months. • Recruitment concluded, planning to finalise appointments in the next 3 months. • Acting appointments of MM and Director: Economic Development and Planning, lapsed. • The MM was appointed during May 2025. • Extensive delays in the appointment of key senior managers. • Delays in obtaining concurrence from MEC pose a risk of acting incumbents not being lawfully appointed.
Governance model – Section 79 and 80 committees	• Relevant Committees recently established by the Council. • Awaiting nominations from the political parties for representation on relevant committees. • Frequent member changes disrupt continuity and create instability. • Ineffective oversight and decision-making due to inadequate representation on committees or no quorum.
Governance model – MPAC	• MPAC is established and meets as scheduled. • MPAC composition (only 3 members of which 2 are DA and 1 from a coalition partner). • The MPAC terms of reference were reviewed and updated by the Council on 25 February 2025. • MPAC composition not being fully representative, poses a risk. • No dedicated support staff allocated to MPAC results in negative audit findings and delays in finalising matters.
Governance model – Ward committees	• During January to February 2025, various Ward Committee meetings were held with the public. • Not all Ward Committees are functional. Only 9 of the 14 Ward Committees are functional and have Ward-Based Business Plans and Action Plans. • A new Ward Committee Policy was presented to the Council and adopted on 25 February 2025. • Workshops will be held once all Ward Committees are established, which is planned for July 2025. • The intention is to fill all vacancies by 30 June 2025.
System of delegations	• System of Delegations are reviewed and updated in 2024. • Management is in the process of reviewing and updating delegations to be completed by 30 June 2025.
By-laws	• 33 By-laws of which 4 predate 2015, 19 were adopted and last reviewed in 2015, and 10 were reviewed and/or promulgated between 2016 and 2024. • The municipality is in the process of conducting a by-law audit. • By-laws are enforced via the Municipal Court, with limited enforcement from the community services department. • Poor oversight to ensure the by-laws are regularly reviewed for relevance.

FOCUS AREA	DIAGNOSTIC FINDING
Customer care	• Currently, there is a dual manual complaint lodging and automated distribution mechanism as well as a digital citizen application system to lodge complaints. • The community services department does not monitor and prepare trend analysis and exception reports to proactively address complaints/issues and give feedback to citizens. • The communication department facilitates communication to the public and directs citizens to relevant departments to deal with complaints/enquiries. • There is a functional toll-free number. • The municipality intends to pursue its IDP commitment to establish a Multi-Purpose Government Integrated Facility.
Communication Plan	• The communication plan for 2015 is being revised and will be submitted to the Council in June 2025. • Inadequate communication with the public, other intergovernmental partners and internally in the municipality.
Internal Audit and Audit Committee	• The Audit Committee is established and has already met 12 times during the 2024/25 financial year. • According to the AGSA, the municipality has a functioning internal audit unit, which is independent from management. It has had a positive impact on effectively recommending corrective action to improve the effectiveness of risk management, control, and governance processes. • The internal audit has been able to complete all of its planned reports for the financial year. All the internal audit reports were presented to the Audit Committee. • The Internal Audit Charter was approved on 9 June 2023.
Audit Action Plan	• AGSA reported in 2024 that, despite receiving a qualified audit opinion, management failed to implement corrective measures, as reflected by the fact that its audit findings regressed from the previous financial year. • Audit action plans failed to address critical issues or were not adhered to by management. • Management is currently considering adopting an OPCAR (Operation Clean Audit).
Risk management	• The Risk Management Committee meet as scheduled. • Risk registers are not yet fully completed as certain departments' information is lacking. • The AGSA found that risk management effectiveness regressed in implementing appropriate risk management activities. • The CRO position is not yet filled, and the current unit consists of 1 senior practitioner and 1 assistant.
Procurement planning	• In the past few years, the municipality made purchases on an ad-hoc basis and not on 3-year contracts. Ad-hoc purchases increase costs and may also cause unauthorised or irregular expenditures. • Abuse of the SCM system due to an over-reliance on deviation procurement.

FOCUS AREA	DIAGNOSTIC FINDING
Litigation	• The municipality instituted 6 cases, and 15 cases were instituted against the municipality. • There is currently only a list of litigation cases reflecting the description of the case, and no information related to its status, potential liability, the attorneys/lawyers on record and related matters. • There is no litigation strategy. • Currently, there is no panel of lawyers, though there is an intention to issue a tender in this regard.
Contingent liabilities	• For 2023/24, the municipal AFS reflected that the municipality were not exposed to any significant contingent liabilities at year end.
UIF&W expenditure	• Irregular expenditure as of 30 June 2024 amounted to R 353,2 million cumulatively. • Irregular expenditure reported amounted to R262 million for the 2023/24 and R188 million for the 2022/23 financial year.
	• Unauthorised expenditure increased to R153,7 million from R104.3 million in 2022/23.
	• Fruitless and wasteful expenditure reduced slightly from R18,386 to R13,954.
Consequence management	• The AGSA is of the opinion that the municipality failed to investigate unauthorised and irregular spending to determine individual liability, violating MFMA sections 32(2)(a) and 32(2)(b). • Of concern is that all 16 of the submitted MPAC investigative reports and recommendations were recently referred back by the Council for further investigation and more detailed reports.
Disciplinary board	• The Disciplinary Board's Terms of Reference were adopted in 2015. • The municipality is in the process of reviewing the membership and the Terms of Reference. • The initial appointment of the DB members was for 3 years. No evidence has been provided that the DB Board has been appointed since June 2017. The workstream of the 6 May 2025 FRP engagement reported that the appointment of new members is in process.
Immovable property	• The IDP reflects that there is limited progress on municipal property development projects. • Operational properties are managed by each town individually. • Selling, leasing and usage are managed by the Property Management department. • The relevant manager was only appointed in February 2025. • The Property Management Policy is in draft format and still requires extensive review. • The Municipal Land Disposal Policy was adopted in 2013 and requires review. • Rental properties are managed on a manual basis on an Excel spreadsheet. An analysis reflected that there are currently 67 rental properties with a revenue of only R1,2 million per annum. Most properties are leased far below market-related values.

FOCUS AREA	DIAGNOSTIC FINDING
	• The Economic Development Portfolio Committee visited potential investment properties early in 2025 and made various recommendations to determine development proposals that can be further explored.
Powers and functions	• The Council is performing library services, which are the functions of the provincial government, at about R12.6 million (2023/2024). The services rendered have been done at a subsidised cost (i.e. ranging between 21 per cent and 29 per cent) for the last 3 years. The municipality also incurs indirect costs to render the library services, which are not subsidised, such as human resources, IT services, audit fees, etc. • The municipality acts as an agent for the Department of Transport and Public Works and manages the issuing of vehicle licenses for a commission (R2, 6 million in 2023/24). It is not clear whether the commission payable is reflecting the actual costs of rendering the service.
Contract management	• AGSA reported poor contract performance evaluation as per section 116(2) of the MFMA. • Quarterly performance assessments are conducted and submitted to the Council. • The electronic contract management mechanism is in place, though it does not provide clear guidelines on how to treat and enforce contract performance.
ICT Management	• Draft ICT contingency plan is in the process of consultation. • The ICT manager position was filled with the commencement date of 1 June 2025. • The municipality needs new computers and requested DLG for funding. • Council needs a risk management software system, such as 'Barnowl'

3.2. INSTITUTIONAL STATUS QUO ASSESSMENT KEY FINDINGS

The critical key issues identified from the status quo assessment regarding institutional matters, are the following:

Table: 2.2

FOCUS AREA	DIAGNOSTIC FINDING
Organisational structure and operating model	• TWK's macro structure comprises of the Municipal Manager and five directorates, each with functional areas and business units reporting to executive management. The approved staff structure date is 30 June 2022. • TWK employs 636 people dedicated to local government goals (S152 Constitution) and the IDP's strategic objectives. • The organisational structure adapts to fulfil the IDP delivery requirements. • To meet staff regulation requirements, a restructuring is underway, scheduled for completion by 2024/25. • TWK has 67 unfilled positions, representing a 15 per cent vacancy rate against its approved staffing. The latest review period showed a 7.8 per

FOCUS AREA	DIAGNOSTIC FINDING
	cent turnover rate, representing 50 positions. • Essential positions like the accounting officer, chief financial officer, and supply chain management director experience significant delays in recruitment. • In TWK, functions are being decentralised; service level agreements are in place for all major hubs within the municipality.
Filling of vacant and critical posts	• Vacancies in senior management hinder effective decision-making and the execution of plans, including financial recovery. • The total vacancy rate among employees is 15 per cent. • The municipality is currently recruiting staff for the positions of Director of Technical and Infrastructure Implementation Services, and Director of Economic Development and Planning. • A service provider was appointed to conduct competency assessments and verification of qualifications in accordance with the Senior Managers' Appointment Regulations. • The position of the Municipal Manager has been filled. • The position of Director: Corporate Services has been filled.
Employee related costs	• Employee costs were 38 per cent, for 2023/24 against the operating expenditure • The upgrading of positions resulted in salary increases for 111 employees. • Because of job evaluations, the salaries of 5 employees in different departments were downgraded, but employees keep their benefits as personal to holder in compliance with the LRA. • TWK made no unauthorised appointments. • There are 636 appointed officials, 27 elected councillors, and 70 temporary workers. (reported on 6 May 2025). • There is one resignation among the active, permanent employees. • TWK's active temporary staff in February 2025 included 7 new employees and 89 with expiring contracts. • The combined compensation for managers and staff, including salaries, allowances, and benefits, was R23 million for the month of February 2025. • February 2025 overtime totalled R874,000, with the financial year to end 30 June 2025, overtime will be reaching R8 million. The highest spend is in community services. • TWK implemented a 50/50 time-off/cash payment policy to control overtime expenses.
Leave management	• A total of 1281.5 sick leave days were taken, costing R1,444 million. • During 2023/24, 552 out of 636 employees took sick leave. • Management uses quarterly sick leave reports to monitor and control abuse. • Managing sick leave effectively is crucial for the municipality and directly affects service delivery. • TWK conduct regular safety meetings, weekly toolbox talks, and flash

FOCUS AREA	DIAGNOSTIC FINDING
	reports to staff to address safety concerns.
Labour relations	• The provided labour relations report covers the past two years and includes the approved LLF calendar for January to June 2025. • LLF is fully established and functioning. • LLF members are trained. • LLF offers professional guidance to managers and staff regarding employee relations, disciplinary and grievance processes, and non-standard employment issues. • The labour relations section works to improve relationships between management, staff, and unions. • Following a compliance notice from the Unions because of LLF's malfunction, it is now functional.
Skills and competencies	• In 2023/24, 208 employees participated in learnerships, skills programmes, short courses, and other training. • Only one employee out of two meets the municipal minimum competency standards. • The Workplace Skills plan guided the R360 000 spent on skills development. • A number of TWK managers and senior managers are not compliant with Municipal Minimum Competency Regulations, despite this not being reflected in skills reports. • Staff lack training and development for new systems and technologies. • Basic skills and performance management training are in place. • Several training interventions have been identified for implementation in Theewaterskloof LM 2022-2027. • The Theewaterskloof community expects municipal empowerment programs to include them as beneficiaries, not only municipal workers. • The WSP provides for training interventions required and the above including source of funding from water services as an example.
Staff discipline and disciplinary board	• Since January 2024, there were 24 disciplinary cases, of which 15 were resolved and 9 pending matters. 2 cases resulted in dismissals. • Salga, SAMWU, and IMATU's Collective Agreement outline disciplinary procedures for misconduct. The collective agreement primarily aims to standardise disciplinary procedures in the workplace to ensure fairness. • Eight employees faced suspension in the 2023/24 period. • No disciplinary actions related to financial misconduct appear in the records.
Performance management	• The performance management system hasn't been implemented for lower-level staff. • A Performance Management Development Framework has been adopted, March 2025. • The municipality is collaborating with unions and staff to implement PMS across all levels by June 2025.

FOCUS AREA	DIAGNOSTIC FINDING
	• No performance management system meant no performance rewards for staff below grade S56/57. • TWKLM have a draft policy regarding rewards for junior staff in the process of consultation. • Staff training is taking place.
Consequence management	• Consequence management processes are in place but not consistently applied. • Several matters have been recommended for Municipal Systems Act S106 investigations per the Council agenda dated 29 May 2025.

Key HR policies	• Twenty-three HR policies and plans are in place, including Employment Equity, Leave, Recruitment & Selection, Overtime, Performance Management Development Framework, Acting Allowance, and Payment of Travel and Subsistence policies.
	• Adoption dates range from 1 May 2008 to 27 March 2024. Regular policy reviews are done although some policies are outdated.
	• TWK submitted POE for 19 policies electronically.
	• Managers and supervisors are trained to comply with policies via roadshows as soon as policies are adopted.
	• The Policy Working Group, consisting of senior Management and Union representatives, discusses all HR Policies before submitting them to the Local Labour Forum for approval.
	• TWK management plan to submit the following policies to the council on 25 March 2025, after a workshop was held to review HR policies:
	  ○ Rewards & Recognition policy.
	  ○ Probation Policy.
	  ○ Payment of Professional Fees for Staff Members.

HR Strategy	• The HR Strategy is in place. The approved strategy is not indicative of the date on which it was approved.
Physical verification of staff and vetting of qualifications	• Annual audits are conducted to physically verify staff. • Only senior managers' qualifications are vetted. An audit of qualifications of legacy employees has not been undertaken.
Records Management	• There has been significant progress in the municipality's records management. • TWK municipality's records management was cited as a model of excellence. • The Western Cape Archives and Records Services audit upgraded the municipality to the highest level, a "level 5 transformational scoring." • TWK received praise for its dedication to excellence and for preserving its valuable records. • TWK also received recognition for its progress in automating and streamlining record management.

FOCUS AREA	DIAGNOSTIC FINDING
Change management	• TWK commits to achieving lasting change for successful and sustainable financial recovery and turnaround. Ad-hoc change management takes place. • No formal change management programme. • Existing challenges with leadership stability and community engagement require a formal programme.
Employee wellness and safety	• Low staff morale, low trust in the organisation.

3.3. FINANCIAL MANAGEMENT STATUS QUO ASSESSMENT KEY FINDINGS

The critical key issues identified from the status quo assessment regarding financial management matters, are the following:

Table: 2.3

FOCUS AREA	DIAGNOSTIC FINDING
Funded Budget and budget parameters (spending limits)	• The municipality approved funded budgets for the 2022/23 and 2023/24 financial years, but the budgets for the 2024/25 and 2025/26 MTREF are unfunded. • Subsequent to the budget approval, the 2023/24 mid-year adjustment budget was tabled and formally assessed by PT and was found to also be unfunded. • The budget funding plan is in place but was assessed to not be credible in terms of MFMA circular 126 and section 18 of the MFMA. • The tabled Budget Funding Plan for 2025/26 MTREF is not credible and must be revised. • Significant reductions in contracted services and operational costs are budgeted, but it is unclear how these cost reductions will be implemented. • The municipality is fully compliant with Regulation 7 of the Municipal Budget and Reporting Regulations (MBRR). • The cash shortfall is increasing year-on-year and at an unsustainable rate.
Budget-related policies (Finance & HR)	• The budget-related policies do not sufficiently support increased revenue and reduced expenditure. • No evidence that the approved policies are implemented and/or monitored effectively in achieving the desired outcomes. • There is no indication of revenue enhancement initiatives to enhance the current revenue raising measures. • There is no indication of cost containment measures that are implemented to reduce costs.
Revenue Management Value Chain/revenue raising measures	• The municipality's collection rate of 85 per cent in the 2023/24 financial year (2022/23: 82 per cent) is below the prescribed 95 per cent norm. • Revenue growth is stable and has increased above the CPI inflation rate.

FOCUS AREA	DIAGNOSTIC FINDING
(revenue targets)	• The inability to implement credit control and debt collection resulted in outstanding debtor balances on 28 February 2025, amounting to R384 million. • Utility meters comprise only 67 per cent of the installed meters in Eskom supply areas. Genadendal is particularly challenging as services are rendered and billed, but the community feels that the land does not belong to the municipality and that they therefore have no obligation to pay for said services. The debtor's balance in Genadendal equates to around 20 per cent of the total outstanding. • Water and electricity meters were not replaced timeously due to a lack of funding to acquire smart meters. • The municipality does not have any water flow restrictors. Limitations of water supply through utility meters only start after the provision of the 6kl free water. • Billing is often based on estimated consumption rather than actual readings. • A revenue value chain committee has been established to identify and address revenue leakages. • The municipality has challenges in identifying the correct owner of RDP houses. • Houses are sold, and new owners move in without following any legal procedures.
Customer care and data accuracy	• The municipality does not have a designated Customer Care Unit; however, it has decentralised enquiries desks. • Only written complaints are registered on the Performance Management system. • No register is maintained for any other customer complaints. • Not all customer complaints are registered, reviewed or monitored to ensure that customer complaints are dealt with effectively.
Cost-reflective tariffs	• The forecast for 2024/25 and projections for 2025/26 indicate that surpluses are expected for water and electricity services, but shortfalls are expected for waste and wastewater services. • The cost of supply study has only been performed for electricity services, however, the NT tool for cost of supply was not utilised. • For 2025/26, the Overberg waterboard will increase tariffs by around 12 per cent which is above inflation. To cover the additional costs, water tariff increases above the CPI rates as contained in the budget circular are being considered. • The cost for supply for services is not adequately recovered as required in terms of section 74(2)(d) of the Municipal Systems Act. • The cost of delivering Water, Wastewater and Waste services has not been determined. • The lack of cost-of-supply study data inhibits the municipality's ability to calculate and implement tariffs which are sufficient to cover the costs associated with the service.

FOCUS AREA	DIAGNOSTIC FINDING
Indigent management	• The cost of providing free basic services is increasing. • Large portions of households qualify for indigent subsidies. • Indigent households account for around 20.1 per cent of the total number of households (43,121). • A reduction in the electricity subsidy from 70kwa to the national norm of 50kwa is still under review. • Indigent verification and register/system reconciliations are now being performed monthly. • The credibility of the indigent register is continuously assessed but remains a challenge.

SCM compliance and value for money procurement	• Irregular expenditure was predominantly caused by non-compliance with SCM regulation 32 and MFMA section 112(1)(a) to (g). Irregular expenditure reported amounted to R262 million in 2023/24 and R188 million in 2022/23, respectively.
	• The 2023/24 audit report highlights shortcomings with procurement and contract management, including:
	  ○ goods and services with a transaction value of below R300 000 which were procured without obtaining the required price quotations.
	  ○ Some goods and services with a transaction value of above R300 000 were procured without inviting competitive bids.
	  ○ The preference points system was not applied for some of the procurement of goods and services.
	  ○ The contract performance and monitoring measures were not in place to ensure effective contract management.
	• Insufficient segregation of duties in the SCM processes.
	• A procurement plan is in place, but only for capital expenditure. Only around 16 per cent of operating expenditure and 50 per cent of active contracts are covered by the procurement plan.
	• No Bid Adjudication Committee (BAC) since October 2024.
	• Invoices are rendered to the finance department of the municipality without any documented SCM processes.
	• Contracts are managed and monitored by the user departments and not the SCM unit.
	• The SCM unit is understaffed and there is inadequate segregation of duties.

Expenditure / Creditor & Expenditure Management	• Creditors' payment period is 132 days (increased from 74 days in 2022/23). The norm is 30 days. • The municipality has large outstanding debts to multiple creditors of R91 million as of 31 January 2025. The largest creditor is Eskom at just over R65 million. • The municipality is struggling to service the monthly Eskom account monthly. • Escalating trade creditor balances continue to negatively impact service delivery efforts and the ability to fully comply with supply chain management regulations.

FOCUS AREA	DIAGNOSTIC FINDING

	• Pressure on cash flow is increasing, due to long-term creditors demanding settlement. This further increases the risk of legal action being instituted against the municipality to recover the funds.
	• Due to the financial year-end and ongoing cash flow challenges, the deferred loan payments and outstanding creditors, including Eskom, could not be paid in June 2025. These payments were postponed until July 2025, which marks the beginning of the new municipal financial year.
	• Creditors over 30 days increased to 7.3 per cent of the total expenditure budget, constituting a serious material breach of financial commitments in terms of S140(2)(c) of the MFMA.
	• The municipality has not yet concluded a new payment arrangement with Eskom (this comes after the municipality has been unable to pay off new arrears accumulated under the current payment arrangements.
	• Contracted services are significantly high:
	  ○ 2023/24 - R141 million – 16 per cent of OPEX
	  ○ 2022/23 – R124 million – 15 per cent of OPEX.
	• Employee cost is just below the upper limits of the norm but is still concerning when considering the significant increase in operating expenditure diluting the ratio.
	• Remuneration increased by an average of 8 per cent over the last 3 years, which exceeds the average CPI inflation over the period. The budgeted ratio for 2024/25 and 2025/26 is within the norm, but too high considering that there are key vacancies in critical posts yet to be filled.

Asset Management	• Safeguarding assets against theft and loss, which results in huge expenses and insurance premiums. • Maintenance plans are in place for all assets and are adding to the backlog of replacements. • No funds to implement maintenance plans. • The timeframe for the handling of insurance claims is too long. • Lack of accountability for not safeguarding of municipal assets. • Spending on maintenance of assets over the last 4 years was around 2-3 per cent of the carrying value of the assets, which is significantly below the norm of 8 per cent. • Decline in the projected levels of capital expenditure, which will be predominantly funded by grants.

Debt restructuring	• The municipality has made efforts to address historic debt, which include the following actions:
	  ○ Awaiting final approval from the Auditor-General (AG) on a proposed payment arrangement amounting to R9.03 million
	  ○ ESKOM payment arrangement of R10 million (per month)
	  ○ ASLA housing function - A payment arrangement has been concluded (1st – R16 million, now remaining R4m).
	  ○ The municipality is not eligible to participate in the Debt Relief Program (NT/Eskom) as they missed the opportunity to apply.

FOCUS AREA	DIAGNOSTIC FINDING

	• Unspent Grants – The municipality has agreed with National Treasury to repay the unspent amount of R50,4 million over 3 payments:
	  ○ December 2024 - R16million,
	  ○ March 2025 – R15million, and
	  ○ July 2025 – R19 million.
	• Repayment agreements are entered into with major creditors without considering the timing and availability of cash flows required to service the obligation.
	• Payments are made to comply with the agreements but often deplete the available cash flow. Insufficient cash is then available to service other obligations, leading to accruals of expenditure from other creditors (without agreements).

Cost containment and realistic cash flow management	• Cash and cash equivalent available as at 30 June 2024 amounted to R16,3 million which is significantly less than the unspent conditional grants of R54,5 million.
	• The rollover application amounting to R50,1 million was subsequently not approved; therefore, the municipality must repay the amount to the National Revenue Fund.
	• The current ratio of 0,37:1 (2022/23 - 0,88:1) is below the norm of 1.5 - 2:1.
	• Current liabilities (R325.8 million) for 2023/24 financial year exceed current assets (R121.5 million).
	• Cash/ cost coverage ratio is below the norm of 1 - 3 months:
	  ○ 2023/24: -1 month (a negative ratio indicates that unspent grants are not cash-backed)
	  ○ 2022/23: 1 month.
	• 2023/24 Operating expenditure (R897 million) exceeded budget (R894.1 million) by R2.1 million (2022/23: R85 million).
	• The municipality has a Cash Management and Investment Policy adopted by Council.
	• Draft Terms of Reference for the Cashflow management committee are in place.
	• The contracted services expenditure is very high and above the norm of 8 per cent:
	  ○ 2023/24: 16 per cent
	  ○ 2022/23: 15 per cent
	• Other expenditure has increased by 84,2 per cent over the last 3 financial years.
	• The cost containment policy is not yet approved. The municipality will finalise the policy by the end of March 2025 so that it can form part of the consultation processes.

FOCUS AREA	DIAGNOSTIC FINDING
Financial control environment	• Qualified audit opinion which points to material misstatement in the audited AFS as a result of significant shortcomings in the control environment including the bid adjudication committee composition and functioning. • The Audit Action Plans are not sufficiently carried out by all Directorates (should not be the sole responsibility of the finance department). • Vacancies in key positions. • Limited in-house capacity.

Financial reporting and AFS preparation	• Inadequate financial reporting - non-compliance with financial reporting requirements, inaccurate financial statements, and lack of timely reporting can compromise accountability.
	• The audit report from the Auditor-General for 2023/24 indicates that the municipality's audit opinion has regressed from unqualified audit opinions to a qualified audit opinion.
	• The municipality's audit outcomes for the Auditor-General audits performed over the past 5 years:
	  ○ 2023/2024 – Qualified audit opinion
	  ○ 2022/2023 – Unqualified audit opinion
	  ○ 2021/2022 – Unqualified audit opinion
	  ○ 2020/2021 – Unqualified audit opinion
	  ○ 2019/2020 – Unqualified audit opinion

Grant Management	• The unspent conditional grants were not ring-fenced, and subsequently not cash-backed for the 2023/24 financial year. • Unspent conditional grants and receipts increased significantly by 280,8 per cent to R54,6 million in the 2023/24 financial year (2023/24: R19,4 million). • The main unspent conditional grants are; Disaster Recovery Grant (R4,5 million), Municipal Disaster Response Grant (R41,3 million), and Housing (R5,4 million). • The municipality has agreed with the National Treasury to repay the unspent amount of R50,4 million over 3 payments.
mSCOA implementation	• The municipality is still struggling with balance sheet and cash flow budgeting. • Numerous misalignments have been identified on the mSCOA validation performed by PT. • Furthermore, VAT output tax is not populating, and misalignments were noted between data strings and municipality's A – Budget Schedule. • The re-established mSCOA steering committee is in existence but there is no evidence of functionality. • The mSCOA implementation roadmap report appears to be outdated and is not showing progress regarding implementation.
MFMA circular 71 financial ratio analysis against set norms	• The revenue collection rate of 85 per cent (2022/23: 82 per cent) is below the norm but remained consistent over the last four financial years even though the billed revenue has increased by more than inflation over the period.

FOCUS AREA	DIAGNOSTIC FINDING
	• Debtors take around 44 days (2022/23: 47 days) to pay their accounts, which is above the norm. The ratio has remained consistent over the last four financial years, and similar trends are expected for the 2024/25 and 2025/26 financial years. • Revenue growth (excluding capital grants) is above the rate of CPI. • The current ratio of 0.37:1 (2022/23: 0.87:1), is below the norm. • The creditor's payment days of 132 days (2022/23: 74 days) are above the norm.

3.4. SERVICE DELIVERY STATUS QUO ASSESSMENT KEY FINDINGS

The critical key issues identified from the status quo assessment regarding service delivery matters, are the following:

Table: 2.4

FOCUS AREA	DIAGNOSTIC FINDING
Spatial Development Framework (SDF)	• The Spatial Development Framework (SDF) was revised and updated in June 2024. • The Long-Term Financial Plan (LTFP) is aligned with the current SDF. There are gaps and missing information within the Capital Expenditure Framework (CEF) component of the SDF that were not addressed in the latest revision. • These gaps are primarily due to limited data available on electricity, roads, and housing projects. • Detailed information is required on infrastructure services. • Projected municipal expenditure for future subsidised housing developments needs to be incorporated. • The development of an Integrated Transport Plan (ITP) is necessary to support long-term planning efforts.
Sector Master Plans	• The municipality has developed sector plans; however, some are outdated, and some are outstanding and not in compliance with legislative requirements. Those include: - Roads Infrastructure Master Plan, - Storm Water Infrastructure Master Plan. • Electricity Master Plan – requires funding for the development of Phase 2 to capture assets in a GIS database. The municipality has requested a further R600 000 funding from WC DLG to complete the entire master plan. • The various infrastructure-related software platforms require alignment and interoperability to ensure consistency, ease of reference, and improved data management across infrastructure sectors.
Material Losses: Water Losses – Loss Control	• Water distribution losses have been relatively stable over the past two financial years, and the municipality must work towards achieving NRW below 30 per cent. • The municipality achieved a No Drop score of 60 per cent (average performance) for 2023.

FOCUS AREA	DIAGNOSTIC FINDING
	• Overall NRW - summary of five years (Feb 2021–Feb 2025): - Increasing trend (2021–2024): NRW worsened from 41-42 per cent to a peak of 54 per cent in 2024. - Improvement in 2025: NRW dropped significantly to 43 per cent, which is a positive change. • Reticulation losses - summary of five years (Feb 2021–Feb 2025): - Significant reduction by 2025: From 42 per cent in 2023 to just 13 per cent in 2025, indicating major progress in reducing physical losses. • Total NRW - summary of five years (Feb 2021–Feb 2025), relatively high and fluctuating: - Peaked at 35 per cent in 2024 - Improved to 29 per cent in 2025 • While total NRW is lower than the raw NRW value, it's still well above ideal benchmarks: - Non-revenue water: 43 per cent, < 30 per cent (DWS Benchmark/Ideal): above acceptable norms. - Reticulation water losses: 13 per cent, < 15 per cent (DWS Benchmark/Ideal): within acceptable limits. - Total NRW: 29 per cent, < 25-30 per cent (DWS Benchmark/Ideal): borderline and needs improvement.
Material Losses: Electricity Losses – Loss Control	• Electricity distribution losses are within the norm (7 – 10 per cent). Loss percentages for the past years are: - 2020/21: 7.28 per cent - 2021/22: 6.57 per cent - 2022/23: 5.40 per cent - 2023/24: 3.70 per cent
Material Losses – Water Non-Technical Losses and unmetered consumption	• Water non-technical losses arise from meter tampering, faulty meters, billing issues, meter reading errors, or unmetered supply. • The estimated number of erven that currently lack water meters totals 2183. • Water billed must include total consumption from pre-paid meters (including vendors), conventional meters, and 6kl free basic water for indigent households in the usage data.
Material Losses – Electricity Non-Technical Losses and unmetered consumption	• Electricity non-technical losses are mainly from theft, meter tampering, or unmetered supply. • Illegal electricity connections are a major issue in informal settlements, with widespread theft and unregistered connections in these high-risk areas.

FOCUS AREA	DIAGNOSTIC FINDING
Material Losses – Water: Need for meter audits and 'SMART' technology	• Water meters with SMART capabilities were procured with external loan funding (5 million). • Due to financial constraints, there are no smart meters in stock or active replacement projects. • The type of water meters installed, and quantities are: - Smart meters – 9944 (59 per cent), - Prepaid meters – 1839 (11 per cent), - Conventional meters – 4970 (30 per cent). • If every meter (16753) in the municipality were replaced, the total cost would be R45 million. • If replacement of only the non-smart meters (6809), the cost would be R8 million. • MISA is currently providing technical support with water meter audits (Apr 2024 to Mar 2027).
Material Losses – Electricity: Need for meter audits and 'SMART' technology	• Electricity meters equipped with smart technology are managed by Utilities World, the municipality's appointed service provider, which oversees vending systems, monthly data reporting, and meter auditing. • The active number of prepaid meters as of the end of March 2025 was 7974.
Material Losses – Other Losses	• Other material losses negatively impact revenue collection to maintain financial sustainability. Examples that impact revenue include: - Maintenance related losses. - Underutilised municipal assets. - Inventory and asset theft/loss.
Bulk- and Consumer Meters (Provision and Maintenance)	• The WSDP outlines several recommendations, many of which remain unimplemented. • The O&M budget should be increased to address malfunctioning or outdated bulk and consumer meters.
Electricity Infrastructure	• Electricity distribution responsibilities: - TWK: Caledon, Greyton, Riviersonderend, Villiersdorp and streetlight maintenance. - Eskom: Botrivier, Genadendal, Grabouw, Tesselaarsdal, Myddleton, and agricultural areas. • Supply capacity (NMD and MMD): - Caledon: NMD 8 MVA – MMD between 5,6 MVA and 6,7 MVA - Greyton: NMD 2 MVA – MMD between 1,0 MVA and 1,6 MVA - Riviersonderend: NMD 2 MVA – MMD between 0,9 MVA and 1,6 MVA - Villeirsdorp: NMD 4 MVA – MMD between 2,8 MVA and 1,3 MVA • Key actions and additional issues identified: - Install electricity services for low-cost housing projects. - Complete lighting in informal areas. - Regular replacement and upgrading of existing networks are required. - Lack of generators at strategic facilities during outages (WWTW, Sewer PS). - Need for more floodlights in informal settlements and crime hotspots.

FOCUS AREA	DIAGNOSTIC FINDING
	- High electricity theft, particularly in informal settlements. - Assessment needed to address vulnerable areas, focusing on floodlights and illegal connections.
Electricity Provision and ESKOM Debt	• TWK distributes electricity in Caledon, Greyton, Riviersonderend, and Villiersdorp and maintains all streetlights. • Eskom supplies Botrivier, Genadendal, Grabouw, Tesselaarsdal, and nearby agricultural areas. Limited municipal control in these areas restricts revenue generation. • Eskom bills and collects from major consumers, weakening municipal income from trading services. • Grabouw electricity supply: - Supplied by Eskom via 2 substations. - High electricity demand from the fruit industry and pack sheds. - Frequent outages due to weather and ageing infrastructure. - No local Eskom customer office; illegal connections in Siyayanzela. • Genadendal electricity supply: - Supplied by Eskom through 2 substations. - No current network constraints, but the Caledon-Genadendal line is ageing. • Tesselaarsdal & Botrivier electricity supply: - Solely supplied by Eskom with no reported constraints. • The municipality was ineligible for the Eskom/National Treasury Debt Relief Program and missed the previous application window. • The municipality is penalised by Eskom for exceeding its NMD. • The municipality owes Eskom R56 million (April 2025).

FOCUS AREA	DIAGNOSTIC FINDING
Sanitation Services	• All formal urban households receive sewer connections. • Informal areas rely on shared toilets, with inadequate ratios (1 toilet per 16.8 households on average). • Green Drop Score has improved (87 per cent in 2021), but cumulative risk remains medium (64.7 per cent). • The asset renewal needs for sewerage infrastructure over the next ten years are R4,8 million per year. The reinvestment required is R26,6 million in the first five years and R21,4 million in the second five-year period. • The municipality faces several infrastructure challenges and operational concerns: - Infrastructure ageing, with 7.77 per cent older than 20 years. - The network is unable to deal with increased flow from town expansions and ongoing migration. Stormwater is finding its way into the sewer network. - Infrastructure upgrades are delayed due to limited budgets. - Most of the maintenance work currently carried out is reactive. - Frequent power outages affect sewer pump stations and WWTW operations. - Sewage is collected by tankers in certain areas, with regular tanker breakdowns interrupting services. - The area where tankers (honey suckers) discharge is prone to spillages. • MISA is currently supporting WC/WDM technical interventions (Apr 2024 to Mar 2027): - Infrastructure development with cost and revenue benefits. - Alternative technologies and funding sources. - Create an Investment Framework Plan for sanitation improvements. - Improve the technical skills of process controllers. • No current submission of sanitation infrastructure projects to the Sustainable Infrastructure Development and Finance Facility (SIDAFF) programme pipeline. • No participation in catalytic infrastructure finance (major transport hubs, industrial development zones).
Water Services	• All formal urban households have on-site water connections; informal areas are served by communal taps (1:19.3 ratio). • R29,8 million capital budget; R7,1 million spent across various infrastructure projects. • The asset renewal needs for the water infrastructure assets over the next ten years are R5,9 million per year. The reinvestment required is R25,6 million in the first five years and R34,2 million in the second five-year period. • The municipality faces several infrastructure challenges and operational concerns: - Ageing infrastructure (AC pipelines older than 40 years) with frequent leaks and bursts. - The age of 13.18 per cent of the water infrastructure assets is over twenty years.

FOCUS AREA	DIAGNOSTIC FINDING
	- Infrastructure upgrades are delayed due to limited budgets. - Reactive maintenance only. - No dedicated or comprehensive pipe replacement programme in the current 5-year plan. - Bulk pipelines are at risk due to age and flood exposure. • Blue Drop Score (2023): 89.56 per cent (good), but microbiological performance is poor in some towns. • Gaps in monitoring, operations, qualified staffing, Water Safety Plans (WaSP), and process control. • MISA is currently supporting WC/WDM technical interventions (Apr 2024 to Mar 2027): - Infrastructure development with cost and revenue benefits. - Alternative technologies and funding sources. - Create an Investment Framework plan for water improvements. - Improve the technical skills of process controllers. • No current submission of water infrastructure projects to the Sustainable Infrastructure Development and Finance Facility (SIDAFF) Programme pipeline. • No participation in catalytic infrastructure finance (major transport hubs, industrial development zones).
Waste and Refuse Removal	• Multiple landfills are licensed for closure or decommissioning. • Going forward, all solid waste will be transferred to the Karwyderskraal landfill, operated by ODM under a signed service agreement. • Drop-off and transfer stations are operational. • MISA is currently supporting with solid waste interventions (Apr 2024 to Mar 2027). • The municipality faces several infrastructure challenges and operational concerns: - Weak landfill rehabilitation planning. - The waste collection fleet is ageing and insufficient. - Illegal dumping is prevalent in informal areas with limited or no formal waste collection. - Poor street cleaning services. - Vacancies in operational waste staff (drivers, machine operators). - Limited enforcement of waste by-laws.

FOCUS AREA	DIAGNOSTIC FINDING
Roads	• Municipal road network consists of 282km plus 22km of provincially subsidised roads: - Paved - Flexible: 166.6 km - Paved - Block: 8 km - Paved - Concrete: 0.5 km - Gravel Roads: 104.4 km • Non-Motorised Transport (NMT) infrastructure is fragmented, unsafe, and poorly maintained. • Road conditions (Visual Condition Index – VCI) 43 per cent of roads in poor or very poor condition; gravel roads (104.4 km) show serious formation failures. • Major culverts and pedestrian bridges (4th Avenue in Caledon) require urgent repair or replacement. • Backlogs in road resurfacing and rehabilitation due to funding shortfalls. • Long-term budget requirement: R20 million per year for routine work, with the current allocations inadequate.
Stormwater	• Stormwater master plans (2015) are outdated. • High flood risks in informal and low-lying areas. • Increased stormwater run-off is damaging roads and overloading sewer infrastructure. • Priority towns for intervention: Botrivier, Caledon, Grabouw, Greyton, Riviersonderend. • System capacity and performance are limited due to blocked pipes, undersized drains, and poor maintenance.
Capital Projects and Grant Funded Projects	• Municipality is over-reliant on conditional grants for infrastructure investment. • Significant increase (280.8 per cent) in unspent grants in FY 2023/24, with some considered material irregularities. • Major affected grants include: - Municipal Disaster Response Grant (R41.3m) - Disaster Recovery Grant (R4.5m) - Housing Grant (R5.4m) • Weak compliance with grant conditions, delayed implementation, and financial misreporting. • Difficulty in co-funding projects due to ongoing liquidity constraints. • Underperformance in the implementation of capital projects. • Departments like Technical Services, Planning, and Human Settlements manage their own grants in isolation resulting in poor coordination and sequencing of projects.

FOCUS AREA	DIAGNOSTIC FINDING
Asset Management	• Asset management maturity rating declined from 2.73 to 2.67, shifting from "Control" to "Development" level. • Unqualified audit opinion received, but with material non-compliance issues identified by the Auditor-General. • No formal, integrated asset management strategy aligned with municipal goals. • Infrastructure planning exists only in the IDP, lacking a holistic asset management approach. • Poor coordination and role clarity between the Financial and Technical Departments. • Asset performance is monitored inconsistently and not aligned with budget or service delivery targets. • Asset maintenance is reactive and based on cash availability, reducing asset lifespan and efficiency. • AGSA identified numerous limitations: - Incomplete GPS coordinates and missing GIS files for older infrastructure assets. Difficulty locating assets during physical verification. - Movable assets not recorded on the FAR. - Completed infrastructure projects are incorrectly recorded as work in progress. • No integrated asset management system, limiting accurate tracking, reporting, and decision-making. • Asset register not aligned to the latest condition assessments or lifecycle planning. • No facility condition assessment (FCA) exists to inform maintenance priorities.
Repairs and Maintenance	• Repairs and maintenance spending is significantly below the 8 per cent norm: only 1.72 per cent in 2022/23 and 2.48 per cent in 2023/24. • Insufficient maintenance investment is accelerating asset deterioration and affecting service delivery. • The capital programme only covers a small number of infrastructure assets. • Capital investment is far below the levels needed as per master planning requirements. • Larger maintenance and infrastructure projects are not adequately addressed due to budget constraints. • Maintenance is reactive, not preventive. • Operational budgets are misaligned with actual needs and service delivery risks.

FOCUS AREA	DIAGNOSTIC FINDING
Fleet Management	• TWK operates a fleet of 231 vehicles, of which over 52 per cent exceed the 10-year useful life. • Only 62 per cent of vehicles are operational; 38 per cent need urgent repair or replacement. • Fleet-related service disruptions are frequent due to breakdowns, repair delays, and long turnaround times. • External repairs cause deviation from SCM processes and delays due to diagnostic quote requirements. • The municipality conducted a situational analysis (Apr 2024) of a mechanical workshop feasibility study, proposing the following scenarios: - Option 1: Maintain current outsourced model - Continue using existing external service providers. - Option 2: Deploy a mobile repair unit - Invest in a mobile repair vehicle equipped to conduct basic diagnostics and repairs directly at municipal sites. - Option 3.1: Build a new in-house workshop - Construct a brand-new municipal workshop dedicated to servicing and repairing fleet vehicles. - Option 3.2: Build workshop on existing municipal land - Similar to Option 3.1 but utilises municipal-owned land. - Option 3.3: Refurbish an existing municipal building for workshop use - Convert an existing underutilised municipal facility into a mechanical workshop. • Recommendation outcomes: - Most cost-effective: Option 3.3 - would be most cost-effective over time, but unaffordable under current conditions. - Implementation of Option 2 (Mobile Repair Service) can reduce the deviations per year by around 9 per cent, while the implementation of Options 3.1, 3.2, or 3.3 can reduce the deviations in supply chain procurement by up to 66 per cent. • Fleet maintenance lack's structure and is not conducted according to a preventive schedule. • Fuel shortages and poor policy compliance further reduce fleet availability. • MIG funds are underutilised for fleet procurement. • MISA is supporting solid waste interventions to procure a yellow fleet and facilitating peer learning about fleet management strategies (Apr 2024 to Mar 2027). • The municipality does not participate in NT RT69 and RT59 Transversal Contracts.

39

FOCUS AREA	DIAGNOSTIC FINDING
Recreational Facilities, Parks and Cemeteries	• The municipality manages a wide range of public facilities (6 cemeteries, 11 libraries, 10 sports fields, 7 parks, 15 open spaces, 21 halls, 3 markets, 4 public toilets, 4 taxi ranks, 3 traffic centres). • Cemeteries are overcrowded, poorly maintained, and lack visitor amenities; some are at full capacity (Grabouw). • Grave and facility hiring fees may not be cost-reflective, impacting sustainability. • Several cemetery expansion and establishment projects are in planning but face budget and regulatory delays. • Parks and recreational spaces are underutilised and poorly maintained. • Vandalism and theft of public facilities are ongoing challenges. • Rural communities lack access to quality sports and recreational facilities. • Delays in project implementation due to budget constraints and slow procurement.
Town Planning and Building Control	• Town Planning & Building Control manages land use, building control, spatial planning, and GIS. • Land use (47) and building plan applications (244) have declined due to economic constraints and client delays. • Long turnaround times for applications discourage development and investment. • Informal settlements and illegal structures are expanding, worsened by weak enforcement and a lack of staffing. • Illegal structures by-pass municipal processes, which means the municipality loses out on approval fees, rates, and control over spatial development. • Municipal by-laws are not effectively enforced due to a lack of law enforcement personnel and a non-operational Municipal Court. • Inadequate staffing in the department hampers compliance monitoring and revenue collection.
Housing Delivery	• Human Settlement Project Pipeline (2015) is outdated and not reviewed annually. • Registered housing demand: 14,456 informal dwellings: 21,577 – indicating greater actual demand. • Housing delivery is severely underfunded relative to need over the next five years. • 4,140 title deeds could not be transferred due to legal issues (incomplete township establishments). • Beneficiaries live in houses without legal ownership. • Insufficient available land and delays in transferring land from national departments. • Legal, surveying, and township establishment issues obstruct new developments. • Informal settlements continue to grow due to population pressure and limited affordable options. • Lack of alignment between sector infrastructure timelines and housing

FOCUS AREA	DIAGNOSTIC FINDING
	delivery.
Informal Settlements	• Informal settlements overview: - Total settlements: 37 informal settlements, - Total structures: 21,577 informal structures, - Grabouw: 16 settlements, 15,572 structures (72.16 per cent of total). • Driven by migration, population growth, and lack of affordable housing. • Informal settlements experience inadequate access to water, sanitation, and electricity. • The infrastructure pressure exceeds municipal capacity. • Informal structures are built on municipal and non-municipal land, including servitudes. • Implementation of the 2019 Containment Plan is constrained by competing priorities, land ownership issues, and weak community engagement. • Enforcement and containment efforts are hampered by limited staff, funds, and political will. • Surveys are needed every six months to establish informal settlement profiles for better planning and resource allocation.
Local Economic Development	• Natural assets like dams, heritage, and biodiversity are under-promoted and underutilised for economic development. • There is a missed opportunity to link Genadendal's heritage offerings with the better-known tourism hubs in Greyton and Elgin. • Political instability and lack of leadership continuity have disrupted LED planning and implementation. • Trust between the municipality, private sector, and local businesses is weak, hampering collaboration. • The LED and Tourism departments are under-capacitated, with shortages in staffing, transport, workspace, and digital tools. • No updated LED or tourism strategy exists to guide growth, attract investment, or generate revenue.
Law Enforcement and Security Services	• Limited resources are allocated for security services, leading to gaps in protection for municipal buildings and sites. • Limited resources for effective enforcement to prevent illegal land invasions, resulting in a lack of control over unauthorised land occupation. • Limited financial and human resources are dedicated to security to safeguard assets and prevent vandalism. • Law enforcement services include by-law enforcement, land invasion control, animal management, and night security. • Municipal sites experience high rates of theft and vandalism, increasing costs through repeated infrastructure replacements. • Illegal land invasions are on the rise, threatening planned developments and reducing municipal control. • Security and enforcement functions are under-resourced, with insufficient personnel and budget to provide coverage across the municipality. • There is inadequate prevention due to gaps in monitoring, patrol, and by-law enforcement, leading to escalating financial and legal risks.

FOCUS AREA	DIAGNOSTIC FINDING
Traffic Services and Licensing	• Traffic services include law enforcement, accident management, traffic control, safety education, road inspections, speed control, parking management, and traffic planning. • Licensing services include driver fitness testing, license testing (driver's and learner's), issuing PDPs, vehicle roadworthiness testing, vehicle registration, and maintaining NaTIS. • The sole vehicle testing station in Caledon limits access for Grabouw and surrounding areas, creating service delays and discouraging compliance. • Administrative inefficiencies, system outages, and the lack of modern technology, including speed enforcement tools and radio communications, hinder service delivery. • Inadequate traffic enforcement reduces fines revenue and road safety. • The department faces staff, vehicle, and equipment shortages, causing backlogs and reducing enforcement effectiveness.
Environmental Management	• The municipality lacks key environmental planning and regulatory tools, including: - Environmental Management Framework (EMF), - Environmental Management System (EMS), - Comprehensive Environmental Plan. • Key issues identified: - Inadequate environmental management capacity. - Widespread illegal dumping and pollution. - No dedicated funding for environmental planning frameworks. - Limited staffing and enforcement resources. - Weak enforcement of environmental bylaws and regulations.

4. PART THREE: THREE-PHASED RECOVERY PLAN

To ensure that financial recovery is not only achieved but more importantly, that progress is institutionalised and sustained within the Theewaterskloof LM, the FRP adopts a strategic, focused approach that is time-bound yet comprehensive enough to ensure that the underlying causes of the crisis are adequately addressed. To achieve this objective, the FRP presents a phased approach to recovery, differentiating between issues to be addressed in the short, medium, and long term. The recovery plan is structured into three distinct yet interdependent phases i.e.:

- Rescue.
- Stability.
- Sustainability.

The excel FRP Implementation Plan attached to this report provides details per focus area of each pillar, addressing the key activities, the recommended actions, and the responsible parties, as well as the required support, target dates, Key Performance Indicators, and Portfolio of Evidence.

The following serves to summarise the key activities identified per pillar of sustainability and key focus area:

4.1. PHASE 1: RESCUE PHASE

GOVERNANCE (RESCUE PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 1, it is recommended that the Technical Task Team focus on the following governance issues:

Table: 3.1

FOCUS AREA	RESCUE PHASE KEY ACTIVITIES
Governance model – Executive Mayor position	• Obtain a formal legal opinion on resolving the status of the current Executive Mayor. • Take the opinion to the Council to consider and resolve on the same. • Implement governance resolution as taken by the Council.
Governance model – Senior management positions	• Finalise appointments of senior managers and Municipal Manager and secure concurrence from MEC: DLG. • Signed contract between all senior managers and the municipality. Development of Personal Development Plans for the municipal manager and section 56 senior managers. • Enter into performance management agreements with all appointed senior managers and also list compliance with the FRP as a target.
Governance model – Section 79 and 80 committees	• Council to approve the establishment and representation of relevant sections 79 and 80 committees. • Term of reference to be drawn up for all committees.
Governance model - MPAC	• Arrange training for MPAC councillors. • Schedule of meetings to consider outstanding matters referred to MPAC.
	• Municipal manager to facilitate the investigation of unauthorised, fruitless, wasteful irregular expenditures and develop a schedule of investigation with timelines.
	• Identify, investigate and report on irregular, unauthorised, fruitless and wasteful expenditure in accordance with sec 32 of the MFMA and MFMA circular 68.
System of delegations	• Review and update the System delegation for Expenditure Management. • Draft Financial System of Delegations to be sent to PT, DLG and SALGA and request comments and suggested changes. • Consider comments received and amend the System of Delegations, where applicable. • Adopt updated delegations.
Communication Plan	• Finalise and adopt the communication plan which inter alia provides for monthly progress reporting on the FRP to all stakeholders. • Develop a communications calendar detailing key municipal events and dates.
Internal Audit and Audit	• Review the Audit Action Plan(AAP) and activate recommendations resulting from this FRP & IP.

43

FOCUS AREA	RESCUE PHASE KEY ACTIVITIES
Action Plan	• Monthly assurance reports to be signed off by Internal Auditor/Risk Management Unit. • Validated quarterly progress reports on the implementation of the audit action plan and audit file to be tabled in Council. • Municipality to develop and adopt a strategy to address the root causes of audit findings.
Risk management	• Develop a holistic risk register and a risk mitigation and materiality framework for the Municipality. • Draw up policies on fraud and corruption prevention strategies. • The organogram needs to be reviewed to provide for the CRO position. This is a very important post and should the cash flow of the municipality allow it, a Chief Risk Officer should be appointed. • Monthly Assurance reports to be signed off by Internal Auditor/Risk Management Unit.

Procurement planning	• Conduct procurement spend analysis to determine in which industry sectors, and commodities the TWK municipality invested in its past procurement expenditure and, where possible, its relevant geographical, local- and socio-economic impact to apply strategic sourcing principles.
	• Review and update procurement plan aligned with adopted budget.
	• Review all tenders considered and awarded by the municipality during 2024/5 FY, 2023/4 FY and 2022/3 FY.
	• Institute measures to cancel and/or self-review irregular and unlawful tenders awarded, alternatively provide legal opinion to Council for adoption detailing written reasons why a tender/s should not be cancelled/reviewed.
	• Submit a written report on tenders awarded to the Council and Provincial Minister responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
	  • 1 January - 31 March,
	  • 1 April - 30 June,
	  • 1 July - 30 September,
	  • 1 October - 31 December.
	• A written report detailing the following particulars of any deviations approved by the accounting officer in terms of Regulation 36 of the Municipal Supply Chain Management Regulations, which result in more than R50 000 expenditure being incurred by the municipality during the current and any previous quarters:
	  (a) the amount of the expenditure incurred by the municipality resulting from each deviation granted by the accounting officer.
	  (b) the motivation and detailed reasons why the deviation falls within the ambit of Regulation 36 of the Municipal Supply Chain Management Regulations; and
	  (c) the nature of the services that were provided in terms of the deviation approved and the name of the service provider.

FOCUS AREA	RESCUE PHASE KEY ACTIVITIES

UIFW expenditure	• Development of UIFW Strategy premised on three elements, namely, (i) supporting the municipal public account committees and municipal councils to fulfil their legislative responsibilities in terms of section 32(2)(b) of the MFMA to reduce incidences of UIF&W expenditures, (ii) the introduction of preventative controls to address further and future non-compliance with the legislative prescripts and (iii) the implementation of consequence management to ensure that strong ethical, accountable and transparent financial governance and institutional arrangements are implemented.
	• Adoption of UIF&WE strategy by Council
	• Development of UIF&W expenditure reduction plan and adoption by Council.
	• Development and implementation of UIF&WE register and SoPs to ensure compliance with section 32 of the MFMA.
	• Submit to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
	  • 1 January - 31 March,
	  • 1 April - 30 June,
	  • 1 July - 30 September,
	  • 1 October - 31 December.
	a register of all unauthorised, irregular, and fruitless and wasteful expenditure, as defined in section 1 of the Local Government: Municipal Finance Management Act, 56 of 2003 incurred by the municipality or that the municipality became aware of in that quarter.
	• Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
	  • 1 January - 31 March
	  • 1 April - 30 June
	  • 1 July - 30 September
	  • 1 October - 31 December
	• detailing the following particulars in respect of all unauthorised, irregular, and fruitless and wasteful expenditure detailed in UIF&WE register:
	  a) the amount of the unauthorised, irregular and fruitless and wasteful expenditure;
	  b) the nature of the conduct that resulted in the unauthorised, irregular and fruitless and wasteful expenditure being incurred;
	  c) whether any person is responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure and whether any third parties are implicated;
	  d) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure; and
	  e) whether it is alleged that the conduct referred to in (b) above constitutes a criminal offence and if so whether criminal charges were laid against the person responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure.

FOCUS AREA	RESCUE PHASE KEY ACTIVITIES
	• Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March • 1 April - 30 June • 1 July - 30 September • 1 October - 31 December a written report providing an update on the following particulars in respect of all unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality or that the municipality became aware of in a previous quarter that has not yet been recovered or written off: a) whether any person is responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure and whether any third parties are implicated; b) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure; and c) if the conduct that resulted in the unauthorised, irregular and fruitless and wasteful expenditure being incurred constitutes a criminal offence, whether criminal charges were laid against the person responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure. • Submit a written report to the Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March • 1 April - 30 June • 1 July - 30 September • 1 October - 31 December • detailing the full details of all investigation reports, envisaged in section 32(2) of the Municipal Finance Management Act, tabled in the municipal council relating to the recoverability or recoverability of unauthorised, irregular and fruitless and wasteful expenditure from the person or persons liable for that expenditure, including: a) by whom the investigation was conducted; b) the terms of reference of the investigation; c) details and findings of the investigation; and d) any recommendations made pursuant to the conclusion of the investigation • Submit a written report to the Provincial Ministers responsible for Local Government and Finance detailing the full details of any decision by the municipal council to write off any unauthorised, irregular and fruitless and wasteful expenditure as irrecoverable from the person or persons liable for that expenditure, including the reasons for such decision and a copy of the municipal council's resolution within 14 calendar days of the municipal council's resolution to such effect.

FOCUS AREA	RESCUE PHASE KEY ACTIVITIES
	• Submit a written report to the Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March • 1 April - 30 June • 1 July - 30 September • 1 October - 31 December A written report on the recovery status of all unauthorised, irregular and fruitless and wasteful expenditure from the person liable for that expenditure and the reasons for any delays in recovering such expenditure, where a decision was not taken by the municipal council to write off the amount.
Consequence management	• Identify and train UIF&WE investigative officials to understand the legal and consequence management framework relevant to UIF&WE investigations and how to build a legally defendable case file. • Adopt best practice UIF&WE and consequence management SOP and templates e.g. UIF&WE Reduction and Prevention Strategy and Action Plan to process UIFWE. • Monitoring of the implementation of UIF&WE strategy and action plan to process UIF&WE. • Written report to Council detailing status of all disciplinary processes on a quarterly basis.
Immovable property	• Conduct a land audit and then develop and adopt: • An immovable property register. ○ A strategic land management strategy, identifying immovable property not required for basic services and mechanisms to dispose thereof mindful of the recent Economic Development Portfolio Committee visit of potential investment properties early in 2025 and various recommendations made to develop those properties. ○ Review, update and adopt a new Land Disposal Policy and align it with other asset management policies of the municipality. • Develop and maintain a rental property register to monitor occupancy, payments and expiration dates. • Internal audit to review all lease agreements and assess performance of lessors' obligations. • Municipality to evict non-paying tenants. • Analyse the operational expenditure versus revenue generated from the rental property, indicating the: ○ Latest valuation rate of leased properties to determine market rental. , ○ Current tenants and contract details, ○ Confirmation whether market related rental is being recovered, ○ Analysis reflecting rentals earned versus maintenance costs, ○ Actions instituted for non-paying tenants, and ○ Legal implications when revising and amending current lease arrangements to be more beneficial to the municipality. • Finalise and adopt the Property Management Policy.

FOCUS AREA	RESCUE PHASE KEY ACTIVITIES
Contract management (SCM related)	• Review, update and adopt a contract management and administration SOP and standardised templates. • Develop and maintain a comprehensive Contract Register. • Train the SCM unit and end users on adequate contract management and administration. • Development of acceptance of responsibilities form for project managers. • Conduct monthly performance assessments in terms of section 116(2) of the MFMA and implement timely corrective actions for supplier performance. • Review procedure and templates to ensure compliance with circular 62: Supply Chain Management: Enhancing compliance and accountability.
ICT Management	• Development and adoption of the ICT Governance framework. • Development and adoption of an ICT contingency plan.
By-laws	• Conclude audit of current municipal by-laws.
Litigation	• Develop, adopt, and activate a litigation strategy, to manage the risk of default judgments, reaching settlements, or resolving matters via mediation. • Conduct a diagnostic analysis of the root causes of litigation and claims against the municipality with recommendations on the remedial actions necessary to mitigate against such identified root causes. • Develop and implement litigation management strategy. • Develop and implement litigation register. • Monitor implementation of litigation registers and litigation management strategy.
Contingency liability	• Develop and implement contingent liability register.
Consequence and Disciplinary management	• Confirm establishment of Disciplinary Board.
Creditors and 3rd party payments	• CFO to report quarterly on compliance with payment arrangements.

INSTITUTIONAL (RESCUE PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 1, it is recommended that the Technical Task Team focus on the following institutional issues:

Table: 3.2

FOCUS AREA	RESCUE PHASE ACTIVITIES
Employee costs	• Determine the pending impact of the proposed amended upper limits and compliance with the staffing regulations and its effect on sustainability. • Develop a strategy and model to contain the total cost of employment of the

FOCUS AREA	RESCUE PHASE ACTIVITIES
	level 4 TWK which would affect the ratio of 38 per cent negatively. • Analyse current workloads and identify areas in service delivery where tasks can be streamlined and delegated. • Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: 1 January - 31 March, 1 April - 30 June, 1 July - 30 September, 1 October - 31 December detailing the following particulars relevant to agreements concluded with municipal officials: (a) Details of any agreements entered into by the municipality during that quarter with employees to terminate the employee's employment; (b) the amount of any monetary compensation to be paid to the employee in terms of the agreement; (c) the circumstances that resulted in the municipality entering into the agreement; (d) whether the employee was or is under investigation for misconduct or has any finalised or pending disciplinary processes against him or her; and (e) the reasons why the municipality entered into the agreement. • Investigate illegal staff promotion/post upgrading and apply consequence management and restore all affected to correct original posts' levels. • Reverse all staff who were illegally promoted. • Investigate temporary staff contracts to ensure compliance in terms of the Labour Relations Act, and compliance with the MSA and Recruitment and Selection Policy, funded structure and current organogram. • Develop a register of all contract/temporary staff appointments in order to monitor termination dates and payments. • AO to ensure adherence to the Labour Relations Act and prevent unlawful renewal and extension of contracts. • Review, update and adopt Overtime Policy. • Implement a system to track and monitor employee overtime hours. • Managers to motivate overtime budget inputs during departmental budget preparation engagements and strictly adhere to them. • Prepare an overtime forecast at the beginning of each month to monitor and regularise the overtime to be taken by employees. • Delegated managers/supervisors to preapprove all overtime. • Implement consequences for non-compliance with the overtime policy. This might involve disciplinary action for managers/supervisors who approve unauthorised overtime or for employees who work unapproved overtime.
Filling of critical vacant positions (Senior Managers)	• Ensure the positions of senior managers are aligned with the approved organisational structure. • Strict adherence to all applicable legislative prescripts to ensure the integrity of the appointments of senior managers to avoid legal challenges or adverse audit findings. • Conduct an induction to integrate the new Senior Managers into the municipality, covering its strategic objectives (IDP), SDBIP, key policies,

FOCUS AREA	RESCUE PHASE ACTIVITIES

	financial position, and stakeholder landscape.
	• Develop a model or policy for the identification and filling of the vacant positions.
	• Prioritise filling vacant critical funded positions to address revenue generation, Service delivery and compliance subject to cashflow improvement and sustainability. Note: (The long-term vacancy of the SCM manager is regarded as a high priority.)
	• Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
	  • 1 January - 31 March
	  • 1 April - 30 June
	  • 1 July - 30 September
	  • 1 October - 31 December
	• detailing all appointments made in terms of a deviation from the approved recruitment and selection policy of the municipality during that quarter, including:
	  a) the name, surname and identity/passport number of the staff member;
	  b) the title of the post the person is occupying;
	  c) the job description and key performance areas of the post the person is occupying; and
	  d) the TASK Level and notch in which the person was appointed.
	• Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance detailing all amounts paid during 2024/5, 2023/4 and 2022/3 financial years to the municipal manager, any acting municipal managers, each manager reporting directly to the Municipal Manager, and any acting managers reporting directly to the Municipal Manager.
	• Identify existing employees with transferable skills in service delivery who can fill the critical vacancies temporarily in accordance with the municipal policy on acting and related prescripts.
	• Council to identify vacant critical funded positions for priority filling by the municipality with particular emphasis on addressing revenue generation, service delivery and compliance.

Leave management	• Conduct a comprehensive leave audit. • An assessment of the root causes of widespread sick leave should be undertaken. • Review oversight and controls over leave management, especially sick leave. • Ensure the sick leave policy is crystal clear, compliant with BCEA and SALGBC agreements, and clearly outlines requirements for medical certificates, notification procedures, and consequences of non-compliance. • Controls, systems and processes must be assessed and improved where needed. • Oversight and control for compliance should be institutionalised through policy

FOCUS AREA	RESCUE PHASE ACTIVITIES
	and training, and consequence management. • Implement and promote health and wellness initiatives (e.g., stress management workshops, physical activity challenges, health screenings, healthy eating advice).
Physical verification of staff and vetting of qualifications	• Background checks and Vetting of the credentials during the recruitment process should be a standard operating procedure. • Conduct regular physical verification of employees to mitigate the risk of ghost employees. • Review the qualifications of the existing staff to ensure compliance with the post requirements and conditions of appointment.

FINANCIAL MANAGEMENT (RESCUE PHASE)

The rescue phase of the recovery plan focuses on slowing the rate of expenditure and protecting the municipality's available cash and net cash position while restoring the principles of sound financial management. The overall objective is to improve the working capital position so that the limited resources can be redirected to address the most immediate and visible service delivery needs. This phase also identifies "quick wins"—interventions that require limited effort or resources but can yield significant results in stabilising the municipality's finances.

This phase is expected to last between 6 to 8 months. A few critical, high-level indicators have been selected to guide this phase of the recovery plan. Progress on meeting these indicators will be monitored monthly by the Oversight and Monitoring Committee (or the working group if monthly monitoring is delegated to them) as well as the Implementation Team. The Oversight and Monitoring Committee can also approve updating of the targets as implementation of the plan progresses.

The high-level indicators selected for this Phase are:

1. Identification of and reduction in non-priority spending.
2. Improvement in revenue collection rates.
3. Strict implementation of credit control measures.
4. Reduction in Irregular expenditure.

FINANCIAL TARGETS

A financial forecasting model has been developed to set financial targets for Theewaterskloof's LM Financial Recovery Plan over the MTREF budget period. The financial model used the following rates per annum over the recovery period:

CPI (MFMA Circular 130) –

- 2025/26 – 4.3 per cent
- 2026/27 – 4.6 per cent
- 2027/28 – 4.4 per cent

Household growth rate –

- 5.03 per cent per annum (Status Quo Assessment Report).

If all the key operational efficiencies of the FRP Implementation Plan are achieved, the projected cash shortfall is expected to be around R198 million at the end of the 2023/24 financial year and will decline further to R320 million in 2025/26. The shortfall will start to improve in the 2026/27 financial year with an overall shortfall of around R302 million, which will improve further to R178 million at the end of the 2027/28 financial year and eventually transition to a surplus by around 2030.

The forecasting model is flexible, and figures should be adjusted annually to align with the revised FRP activities and facilitate sustainable improvements in financial health. The municipality's performance concerning the Financial Recovery Plan will be monitored in terms of its achievement of the targets for revenue and expenditure set out in the financial forecasting model.

PHASES 1, 2 and 3: BUDGET PARAMETERS FINANCIAL TARGETS:

Table: 3.3

NO	PERFORMANCE AREA	ASSUMPTION/ BUDGET PARAMETER	2025/26FY BUDGET TARGET	2026/27FY BUDGET TARGET	2027/28FY BUDGET TARGET
1	Property Rates Targets	Revenue Management Value Chain efficiencies.	2024/25 baseline + Tariff increase (7%) Collection rate - 85%	2025/26 Balance + CPI (4.6%) + Household Growth rate (5.03%) Collection rate - 88%	2026/26 Balance + CPI (4.4%) + Household Growth rate (5.03%) Collection rate - 90%
2	Service Charges - Electricity	Revenue management Value Chain efficiencies in line with the FRP Implementation Plan Improved collection rate based on the assumption of a higher level of efficiency across the Revenue Management Value Chain Cost-reflective tariff modelling Alignment with the budget funding plan	2024/25 Electricity baseline + Tariff increase (12.7%) + Household Growth rate (5.03%) + 5% (reduced consumption (credit control)) Collection rate - 85%	Electricity Balance 2025/26 + CPI (4.6%) + Household Growth rate (5.03%) - 5% (reduced consumption (credit control)) Collection rate - 88%	Electricity Balance 2026/27 + CPI (4.4%) + Household Growth rate (5.03%) + 3% (reduced consumption (credit control)) Collection rate - 90%
3	Service Charges – Water Revenue		2024/25 Water baseline +Tariff increase (5%) + Household Growth rate (5.03%) + 5% (reduction in unbilled consumption) Collection rate - 85%	2025/26 Balance + CPI (4.6%) + Household Growth rate (5.03%) + 5% (reduction in unbilled consumption) Collection rate - 88%	Electricity Balance 2026/27 + CPI (4.4%) + Household Growth rate (5.03%) + 3% (reduced consumption (credit control)) Collection rate - 90%
4	Service Charges – Wastewater revenue		2024/25 Sanitation baseline + Tariff increase (5%) + Household Growth rate (5.03%) Collection rate - 85%	2025/26 Balance + CPI (4.6%) + Household Growth rate (5.03%) Collection rate - 88%	2026/27 Balance + CPI (4.4%) + Household Growth rate (5.03%) Collection rate - 90%
5	Service Charges – waste		2024/25 Refuse baseline + Tariff increase (5%) + Household Growth rate (5.03%) Collection rate - 85%	2025/26 Balance + CPI (4.6%) + Household Growth rate (5.03%) Collection rate - 88%	2026/27 Balance + CPI (4.4%) + Household Growth rate (5.03%) Collection rate - 90%

NO	PERFORMANCE AREA	ASSUMPTION/ BUDGET PARAMETER	2025/26FY BUDGET TARGET	2026/27FY BUDGET TARGET	2027/28FY BUDGET TARGET
6	Rental of facilities and equipment	Operational efficiencies achieved in line with the FRP Implementation Plan	2024/25 baseline + CPI (4.3%) + Household Growth rate (5.03%) + billing improvement (20%)	2025/26 Balance + CPI (4.6%) + Household Growth rate (5.03%) + billing improvement (10%)	2026/27 Balance + CPI (4.4%) + Household Growth rate (5.03%) + 10% (billing improvement)
7	Employee related costs	Cost containment measures. Reduction of expenditure to within the norm.	2024/25 baseline OPEX target x 39% *less* Remuneration of Councillors Ratio 37% (norm 40%)	2025/26 baseline OPEX target x 38% *less* Remuneration of Councillors Ratio 39% (norm 40%)	2026/27 baseline OPEX target x 35% *less* Remuneration of Councillors Ratio 40% (norm 40%)
8	Bulk purchases	In line with the Budget Funding Plan assumptions Effective control of electricity losses	2024/25 baseline + ESKOM increase (11.32%) + Household Growth rate (5.03%) - 5% reduction in unbilled/unmetered losses & reduced consumption	2025/26 Balance + ESKOM increase (11.32%) + Household Growth rate (5.03%) - 5% reduction in unbilled/unmetered losses & reduced consumption	2026/27 Balance + ESKOM increase (11.32%) + Household Growth rate (5.03%) - 5% reduction in unbilled/unmetered losses & reduced consumption
9	Contracted services	Reduction in non-priority spending. Operational efficiencies achieved in line with the FRP Implementation Plan	2024/25 baseline OPEX target x 8% <8% of total OPEX	2025/26 baseline OPEX target x 7% <7% of total OPEX	2025/26 baseline OPEX target x 7% <7% of OPEX
10	Consumer debtor's collection rate	Tariff modelling Strict implementation and adherence to Credit Control and Debt Collection processes Any revenue collection above the target ratio for Other Revenue becomes an additional funding source for future budgets.	Property and Service Charges – 85%	Property and Service Charges – 88%	Property and Service Charges – 90%
11	Cash/ Bank Balances	Improve revenue efficiency and collection, reduce historic creditors, and prevent non-priority expenditure Effective Cash Flow management	Targeted ratios: - Cash Coverage: 0.5 Months (Norm 1-3 months) - Current Ratio:0.5:1 (Norm = 1.5-2:1)	Targeted ratios: - Cash Coverage: 0.5 Months (Norm 1-3 months) - Current Ratio: 1.1:1 (Norm = 1.5-2:1)	Targeted ratios: - Cash Coverage: 1 Months (Norm 1-3 months) - Current Ratio: 1.3:1 (Norm = 1.5-2:1)
12	Creditor's payment plan	Adherence to repayment plans with major creditors	100% of payment arrangement per terms of agreement	100% of payment arrangement per terms of agreement	100% of payment arrangement per terms of agreement

FINANCIAL FORECASTING MODEL FOR IMPLEMENTATION OF THE THEEWATERSKLOOF LM FINANCIAL RECOVERY PLAN

Table: 3.4

BUDGET ITEM	2022/23 ACTUAL R'000	2023/24 ACTUAL R'000	2024/25 BASELINE R'000	TARGETS: 2025/26 MTREF BUDGET R'000	TARGETS: 2026/27 MTREF BUDGET R'000	TARGETS: 2027/28 MTREF BUDGET R'000
Property rates	153 616	161 124	161 124	172 403	189 404	207 684
Service charges - electricity revenue	134 679	152 783	152 783	171 866	179 374	190 785
Service charges - water revenue	91 205	96 037	96 037	100 615	105 011	111 691
Service charges - sanitation revenue	43 573	52 506	48 282	53 246	58 497	64 143
Service charges - refuse revenue	43 029	44 332	44 332	48 890	53 711	58 895
Rental of facilities and equipment	2 039	1 716	1 716	1 880	2 066	2 265
Interest earned - external investments	6 151	3 850	3 299	3 441	3 780	4 145
Interest earned - outstanding debtors	28 429	30 263	25 985	22 772	20 015	18 654
Fines, penalties, and forfeits	20 795	29 870	21 710	23 782	26 128	28 649
Agency services	7 938	9 894	8 704	9 535	10 475	11 487
Transfers and subsidies - Operational	142 817	169 146	169 146	182 290	176 434	184 627
Other revenue	17 115	31 407	18 767	20 559	22 586	24 766
Gains	16 498	7 488	5 591	6 190	6 800	7 456
Total Operational Revenue	**707 883**	**790 416**	**757 476**	**819 469**	**854 280**	**915 247**
Employee related costs	276 503	283 124	298 815	301 382	322 042	317 727
Remuneration of councillors	13 189	14 356	14 356	15 017	15 693	16 085
Debt impairment	88 788	114 066	90 124	98 727	54 232	29 733
Irrecoverable debts written off	-	-	23 942	26 228	28 814	31 595
Depreciation & asset impairment	34 188	35 691	35 691	39 098	42 954	47 099
Finance charges	41 699	49 933	49 933	49 230	43 268	33 210
Bulk purchases - electricity	123 274	125 718	145 944	162 105	180 056	199 994
Inventory consumed	-	46 517	-	-	-	-
Contracted services	140 805	70 119	78 293	64 902	59 324	54 467
Transfers and subsidies paid	8 123	8 017	8 017	12 080	-	-
Operational cost	129 209	88 709	113 344	99 331	87 301	86 154
Losses	40 472	7 210	7 110	5 849	6 118	6 387

BUDGET ITEM	2022/23 ACTUAL R'000	2023/24 ACTUAL R'000	2024/25 BASELINE R'000	TARGETS: 2025/26 MTREF BUDGET R'000	TARGETS: 2026/27 MTREF BUDGET R'000	TARGETS: 2027/28 MTREF BUDGET R'000
Total Operational Expenditure	**802 805**	**896 251**	**865 569**	**873 950**	**839 801**	**822 453**
Operating Surplus (Deficit)	**(141 771)**	**(188 368)**	**(108 093)**	**(56 481)**	**14 479**	**92 794**
Cash-backed reserves/accumulated surplus reconciliation – A8						
Cash and Investments available						
Cash Equivalents at year-end	85 916	16 383	7 517	14 329	24 549	72 980
Total	**85 916**	**16 383**	**7 517**	**14 329**	**24 549**	**72 980**
Application of Cash and Investments						
Working Capital Requirements (Debtors less creditors)	(22 129)	(104 529)	(241 042)	(286 441)	(269 186)	(182 642)
Unspent Conditional Grants	(20 053)	(54 592)	(16 321)	(528)	(528)	(528)
Other provisions	(30 565)	(40 743)	(44 817)	(47 506)	(50 357)	(53 378)
Total	**(72 748)**	**(199 864)**	**(302 180)**	**(334 475)**	**(320 070)**	**(236 547)**
Total Surplus/ (Shortfall)	**13 169**	**(183 481)**	**(294 661)**	**(320 146)**	**(295 521)**	**(163 567)**

TARGET CASH FLOW RATIOS INCLUDED IN THE FINANCIAL FORECASTING MODEL

Table: 3.5

CASH FLOW ITEM	2021/22 ACTUAL %	2022/23 ACTUAL %	2023/24 BASELINE % 2YR-AGGREGATE	TARGETS: 2024/25 MTREF BUDGET %	TARGETS: 2025/26 MTREF BUDGET %	TARGETS: 2026/27 MTREF BUDGET %
Property rates	95%	97%	96%	85%	88%	90%
Service charges	77%	78%	78%			
Other Revenue	42%	76%	59%	60%	66%	72%
Payments to Employees	100%	100%	100%	100%	100%	100%
Payments to Suppliers	83%	74%	79%	95%	102%	115%

To support the achievement of the financial recovery plan and the targets specified for Phase 1, it is recommended that the Technical Task Team focus on the following financial management issues:

Table: 3.6

FOCUS AREA	RESCUE PHASE ACTIVITIES

Funded Budget and budget parameters (spending limits	Develop a credible budget funding plan which considers the following:
	• Key cash operating expenditure items:
	  ○ Employee-related costs,
	  ○ Bulk purchases,
	  ○ Contracted Services,
	  ○ Operational Expenditure.
	• Capital Expenditure.
	• Current obligations (less than 12 months).
	• Credible revenue sources linked to each expenditure type.
	• Previous budget funding plan activities.

	• Identify key line items of budget overspending in the previous year, and line items with an increased risk of overspending that could lead to unauthorised expenditure. • Prepare a monthly report to be reviewed by the CFO.
Revenue Management Value Chain/revenue raising measures (revenue targets)	• Identify and report the top 50 defaulting debtors within the categories 31-60 days based on consumption and payment made.
	• Introduce supporting mechanisms for revenue enhancement.
	• Implement strict credit control to the top 50 defaulting debtors within the categories 31-60 days by restricting the outflow of services for no payment.
	• Prepare and submit a report to Council on all credit control and debt collection actions implemented and outcomes.
	• Develop and implement a revenue enhancement strategy.
Cost-reflective tariffs	• Determine the cost of supply for electricity service and reconcile the information with the NT tool.
SCM compliance and value for money procurement	• Consolidate transactions relating to same/similar commodities to aggregate expenditure.
	• Identify key cost drivers and efficiency bottlenecks which can be addressed through strategic procurement interventions (e.g. Fleet, Waste management, ICT, Fire Services, Smart Meters, Fuel).
	• Development of SOPs and implement stricter internal control measures for deviations. • Review of all deviations through the Bid Committee System.
	• Update and amend SCM policy to include updated procurement threshold and remove all requirements relating to the PPPFA, 2017 policy.
	• Establish a once-off project to identify and assess invoices submitted without following SCM processes. • Report on findings to the Accounting Officer for further action.

FOCUS AREA	RESCUE PHASE ACTIVITIES
Expenditure / Creditor Management	• Analyse operating expenditure per line item and: i) Differentiate between priority and non-priority expenditure (criteria to be developed to define "priority", MFMA Circular 82), ii) Quantify and allocate additional/new priority expenditure as identified by user departments - (limited to funding available), iii) Identify all essential capital projects and funding sources. Own funding is only available for essential capital requirements, and if surplus funds are available, iv) seek support from PT to negotiate the high-value cost drivers with existing contracted service providers.
	• Establish criteria for prioritising expenditure earmarked for payment. • Prioritise payments of creditors with agreements. • Prioritise the deferred loan payments and outstanding creditors, including Eskom, which could not be paid in June 2025 in the beginning of the new 2025/26 municipal financial year.
Cost containment and realistic cash flow management	• Finalise and approve the Terms of Reference and formally establish the Cash Flow Management Committee to oversee the municipality's liquidity and payment priorities.
	• Ring fence grant funding and utilise funding in accordance with the grant frameworks and MOU's.
	• Ensure that all conditional grants are always cash backed. • Weekly grant reconciliations reported to the Cash-flow Committee.
	• The Cash-flow Committee must approve all expenditure weekly before any payments are made.
mSCOA implementation	• Engage with Provincial Treasury to develop mSCOA-compliant budgeting template.
	• Alignment with mSCOA business processes.
	• Establish mSCOA governance structures: - Appointment of mSCOA champion - Establish mSCOA steering committee - Establish delegation of Steercom i.t.o. mSCOA circulars.
	• Update and maintain mSCOA roadmaps.

SERVICE DELIVERY (RESCUE PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 1, it is recommended that the Technical Task Team focus on the following service delivery issues:

Table: 3.7

FOCUS AREA	RESCUE PHASE ACTIVITIES
Material Losses: Water Losses – Loss Control	• Finalise and adopt the Water Conservation and Water Demand Management Plan (WC/WDM), with MISA support.
	• Implement targeted water loss reduction interventions in high-loss zones based on credible data collected during MISA's technical support phase.

FOCUS AREA	RESCUE PHASE ACTIVITIES
	• Conduct a water meter audit to identify non-functional, tampered, or inaccurate meters contributing to NRW.
	• Conduct a revenue data and Non-Revenue Water (NRW) audit to identify unbilled, incorrectly billed, or inactive water accounts, and correct data discrepancies.
	• Conduct a study on non-payment of water services and a study on water services for backyard and informal settlement dwellers.
Material Losses: Electricity Losses – Loss Control	• Maintain and update the electricity loss control register quarterly to track trends and intervene early if losses increase.
	• Conduct targeted inspections and audits in high-risk areas to detect electricity theft and meter tampering.
	• Review and improve the billing reconciliation process to ensure accurate metering and revenue recovery.
	• Conduct a study on non-payment of electricity services and a study on electricity services for backyard and informal settlement dwellers.
Material Losses – Water Non-Technical Losses and unmetered consumption	• Conduct a revenue data audit to identify unbilled, incorrectly billed, or inactive water accounts and correct data discrepancies.
Material Losses – Electricity Non-Technical Losses and unmetered consumption	• Conduct a risk assessment to identify areas with high incidences of illegal connections and unmetered supply.
Material Losses – Other Losses	• Ring-fence a portion of the maintenance budget to address critical preventative repairs and avoid further material loss due to deferred maintenance.
Electricity Provision and ESKOM Debt	• Engage Eskom to negotiate payment arrangements for the outstanding debt of R56 million (April 2025).
	• Conduct a municipal/Eskom service boundary review and develop a joint coordination framework, addressing gaps in infrastructure responsibility, customer service, and outage response.
Waste and Refuse Removal	• Identify hotspots and un-serviced areas (informal settlements) and develop a plan to expand waste collection services to those areas.
	• Launch a rotational street cleaning program in high-litter areas (Caledon, Grabouw, Villiersdorp).
Asset Management	• Conduct interdepartmental workshops with the finance and all technical departments to develop a common language. • Develop an Asset Management guideline document reflecting agreed roles, responsibilities, and terminology.

FOCUS AREA	RESCUE PHASE ACTIVITIES
	• Assess the Fixed Asset Register (FAR) against CIDMS standards and conduct a GAP analysis to identify data, valuation, and classification gaps in the infrastructure register.
	• Asset verifications: Movable Assets: Verify, assess condition, and update the Movable Asset Register (MAR) for all movable assets.
Recreational Facilities, Parks and Cemeteries	• Perform noticeable maintenance and repairs and expand clean-up efforts of public facilities.

4.2. PHASE 2: STABILISATION/RECOVERY PHASE (12 – 24 MONTHS)

In this phase of the recovery process, the focus is intended to shift from quick, visible wins to addressing stability through the institutionalisation of the achievements of Phase 1. Financial targets under Phase 1 will still be monitored, and additional targets may be added as necessary from the work undertaken in the rescue phase.

In addition to the high-level indicators listed in Phase 1, improvement in audit outcomes is another key indicator to be assessed in terms of financial stability.

GOVERNANCE (STABILISATION PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 2, it is recommended that the Technical Task Team focus on the following stabilisation issues:

Table: 4.1

FOCUS AREA	STABILISATION PHASE KEY ACTIVITIES
Governance model - MPAC	• Obtain clarification from DLG/COGTA on how to structure MPAC to be more representative.
Governance model - Ward Committees	• Provide workshops to all Ward Committees. • Fill Ward vacancies.
By-laws	• Finalise by-law audit. • Budget for promulgation of amendments to existing by-laws and new by-laws. • Develop project plan for review and update of by-laws. • Review and improve law enforcement capacity. Refer to organisational activities recommended by Pillar 2: Institutional and organisational matters. • Develop and activate a monthly reporting mechanism to monitor revenue generated from related by-laws and policies and implement timely corrective actions. • Draft amendments or consolidated by-laws as needed. • Finalise the by-law code. • Review Municipal Code and determine whether updates are required to

FOCUS AREA	STABILISATION PHASE KEY ACTIVITIES
	any by-laws or new by-laws are required. • The review process must include determination of whether offences and prohibited conduct (i.e. penalties and fines schedules) need to be updated.
Customer care	• Maintain a record of the turn-around times to resolve complaints and a weekly trend-analysis to identify service delivery trends. • Conduct a customer satisfaction survey to verify the satisfaction levels of citizens. • Request DLG support in conducting the survey.
Risk management	• Review and improve risk management operations. • Develop holistic risk register and materiality framework for municipality.
Litigation	• Develop and maintain a detailed litigation register and report monthly thereon to management. • Develop, adopt, and activate a litigation strategy, to manage the risk of default judgments, reaching settlements, or resolving matters via mediation. • Based on the diagnostic analysis of the root causes of litigation and claims against the municipality, implement recommendations on the remedial actions necessary to mitigate against identified root causes. • Monitor implementation of litigation registers and litigation management strategy. • Appoint a panel of legal services and implement a mechanism to standardise and negotiate a decrease in the costs of attorney fees.
Disciplinary Board	• Maintain a register of disciplinary cases and report monthly to Council on progress. • Review and update Disciplinary Board terms of reference. • Vetting and appointment of new Disciplinary Board members.
Powers and functions	• Conduct a cost-benefit analysis to determine the financial exposure to the TWK on library services, and whether the TWK should continue rendering the service. If so, clarity must be provided on what the financial contribution should be and negotiated with the relevant Provincial Department. • May also require a reduction in services to align with available funds. • Conduct a cost-benefit analysis to determine the financial exposure to the TWK on licensing function, and whether the TWK should continue rendering the service. If so, clarity must be provided on what the financial contribution should be and negotiated with the relevant Provincial Department.
Contract management (SCM related)	• Adapt the electronic performance assessment toolkit to include enforcement actions. • Convert excel-based contract register adopted in Phase 1 to the contract register within the ERP System.

FOCUS AREA	STABILISATION PHASE KEY ACTIVITIES
Immovable property	• Analyse the operational expenditure versus revenue generated from the rental property, indicating the: • Latest valuation rate of leased properties to determine market rental. • Current tenants and contract details. • Confirmation whether market related rental being recovered. • Analysis to reflect the rentals earned versus maintenance costs. • Actions instituted for non-paying tenants. • Legal implications when revising and amending current lease arrangements to be more beneficial to the municipality.
ICT Management	• Solicit DLG financial support and procure new computers and a 'barnowl' system.
Internal Audit and Audit Action Plan	• Monthly assurance reports to be signed off by Internal Auditor.
Risk management	• Monthly assurance reports to be signed off by the Risk Management Unit.

UIFW expenditure	• Development of UIF&WE Strategy premised on three elements, namely, (i) supporting the municipal public account committees and municipal councils to fulfil their legislative responsibilities in terms of section 32(2)(b) of the MFMA to reduce incidences of UIF&W expenditures, (ii) the introduction of preventative controls to address further and future non-compliance with the legislative prescripts and (iii) the implementation of consequence management to ensure that strong ethical, accountable and transparent financial governance and institutional arrangements are implemented.
	• Adoption of UIF&WE strategy by Council.
	• Development of UIF&W expenditure reduction plan and adoption by Council.
	• Development and implementation of UIFW Register and SoPs to ensure compliance with section 32 of the MFMA.
	• Submit to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
	  • 1 January - 31 March,
	  • 1 April - 30 June,
	  • 1 July - 30 September,
	  • 1 October - 31 December,
	a register of all unauthorised, irregular, and fruitless and wasteful expenditure, as defined in section 1 of the Local Government: Municipal Finance Management Act, 56 of 2003 incurred by the municipality or that the municipality became aware of in that quarter.
	• Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
	  • 1 January - 31 March,
	  • 1 April - 30 June,

61

FOCUS AREA	STABILISATION PHASE KEY ACTIVITIES
	• 1 July - 30 September, • 1 October - 31 December, • detailing the following particulars in respect of all unauthorised, irregular, and fruitless and wasteful expenditure detailed in UIF&WE register: f) the amount of the unauthorised, irregular and fruitless and wasteful expenditure; g) the nature of the conduct that resulted in the unauthorised, irregular and fruitless and wasteful expenditure being incurred; h) whether any person is responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure and whether any third parties are implicated; i) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure; and j) whether it is alleged that the conduct referred to in (b) above constitutes a criminal offence and if so whether criminal charges were laid against the person responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure • Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December, • a written report providing an update on the following particulars in respect of all unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality or that the municipality became aware of in a previous quarter that has not yet been recovered or written off: d) whether any person is responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure and whether any third parties are implicated; e) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure; and f) if the conduct that resulted in the unauthorised, irregular and fruitless and wasteful expenditure being incurred constitutes a criminal offence, whether criminal charges were laid against the person responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure. • Submit a written report to the Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December,

FOCUS AREA	STABILISATION PHASE KEY ACTIVITIES
	• detailing the full details of all investigation reports, envisaged in section 32(2) of the Municipal Finance Management Act, tabled in the municipal council relating to the recoverability or recoverability of unauthorised, irregular and fruitless and wasteful expenditure from the person or persons liable for that expenditure, including: e) by whom the investigation was conducted; f) the terms of reference of the investigation; g) details and findings of the investigation; and h) any recommendations made pursuant to the conclusion of the investigation • Submit a written report to the Provincial Ministers responsible for Local Government and Finance detailing the full details of any decision by the municipal council to write off any unauthorised, irregular and fruitless and wasteful expenditure as irrecoverable from the person or persons liable for that expenditure, including the reasons for such decision and a copy of the municipal council's resolution within 14 calendar days of the municipal council's resolution to such effect. • Submit a written report to the Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December, • A written report on the recovery status of all unauthorised, irregular and fruitless and wasteful expenditure from the person liable for that expenditure and the reasons for any delays in recovering such expenditure, where a decision was not taken by the municipal council to write off the amount.
Procurement planning	• Submit a written report to the Council and Provincial Minister responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December, • A written report detailing the following particulars of any deviations approved by the accounting officer in terms of Regulation 36 of the Municipal Supply Chain Management Regulations, which result in more than R50 000 expenditure being incurred by the municipality during the current and any previous quarters: (d) the amount of the expenditure incurred by the municipality resulting from each deviation granted by the accounting officer. (e) the motivation and detailed reasons why the deviation falls within the ambit of Regulation 36 of the Municipal Supply Chain Management Regulations; and

FOCUS AREA	STABILISATION PHASE KEY ACTIVITIES
	• the nature of the services that were provided in terms of the deviation approved and the name of the service provider.
Consequence and Disciplinary management	• Written report to council detailing status of all disciplinary processes on a quarterly basis.

INSTITUTIONAL (STABILISATION PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 2, it is recommended that the Technical Task Team focus on the following institutional issues:

Table: 4.2

FOCUS AREA	STABILISATION PHASE ACTIVITIES
Organisational structure and operating model	• Develop and adopt in consultation with the LLF a placement policy aligned to the MSR. • Develop and adopt an implementation plan for the placement of staff in the newly reviewed staff establishment. • Placement of staff to be implemented in accordance with the adopted placement policy. • Ensure the new structure clearly defines roles, responsibilities, reporting lines, and accountability for each position, aligning with the decentralised model and IDP delivery. • Clearly define the mandates, responsibilities, and delegated authorities for each decentralised functional area and business unit. • Conduct comprehensive job evaluations for all new and revised positions to ensure fair and equitable grading, as per municipal regulations. • Provide necessary training and resources to staff in decentralised units to ensure they have the skills and knowledge to operate effectively and independently. This could include financial management, project management, and reporting. • Regularly review existing SLAs with major hubs to ensure they are still relevant, measurable, and reflect current service delivery expectations and performance standards. • Comply with obligations in terms of Chapter 2 of the Municipal Staff Regulations. • Assess adherence to SDBIP and respond appropriately. • Comply with the government gazette on the upper limits for MM and managers accountable to the MM. • Any exceptions or deviations should be recorded, agreed and monitored. • Assess the control environment with respect to BAC. • Determine the required controls and implement.

FOCUS AREA	STABILISATION PHASE ACTIVITIES
Labour relations	• Develop and adopt the LLF calendar of meetings and incorporate it in the municipal corporate calendar of meetings. • LLF to adhere to the adopted calendar of meetings. • Engage SALGA and or Bargaining Council to conduct training for LLF members. • Implement and monitor resolutions of the LLF. • Monitor the functionality of the LLF.
Skills and competencies	• An updated skills audit should be conducted regularly. • Consultation with the LLF is necessary to determine the purpose of the skills audit report review. • Develop an action plan based on the skills audit results, including appropriate WPSPs and PDPs. This might involve creating training programs, identifying internal talent mobility opportunities, or adjusting recruitment strategies. • Communicate the findings of the skills audit to employees and managers. • Provide feedback on individual and team skill levels while maintaining confidentiality. • Develop an action plan to comply with the MMC requirements. • Determine and enforce agreements with staff who attend MMC courses and apply consequence management where attendees do not comply with the agreements for attendance and completion.
Staff discipline	• Schedule regular staff workshops on the code of conduct for every financial year. • Consult SALGA to assist with the training of line managers to handle disciplinary cases. • Finalise all outstanding disciplinary cases.
Performance management	• Maintain the website and comply with statutory duties with respect to publishing on the website. • Engage with LLF and embark on the change management process to ensure buy-in. • Training of management on IPMS and OPMS should be conducted and cascaded further as per the staff regulations, focusing on consistency in reporting on indicators. • Cascade performance management to all other staff levels. • Performance agreements to be developed and signed for all other staff levels.
Consequence Management	• Review and adopt the Consequence Management Policy with clear roles and responsibilities. • Tabling of the CMA Framework issued by NT to the Council for information, training and adoption. • Incorporate the implementation of the CMA as a key results area in the Performance Agreements of all Senior managers. This will ensure that

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	Senior Managers are held accountable where they fail to hold officials within their respective functional departments accountable for acts of financial misconduct.
Key HR policies	• Maintain policies, train and workshop in accordance with a training programme. • Regularly review the policies to ensure that they are up to date with the latest legal requirements to avoid non-compliance issues. • Develop an updated policy register. • Establish a monitoring and evaluation practice of policies and SOPs for shortcomings and lessons learnt to improve practices that are in place.
HR Strategy	• HR Strategy adopted by the Council. • Institutionalise and develop an action plan for the implementation of the HR strategy to ensure it has official status in terms of adoption and dates. • Provide training to ensure everyone understands their roles and responsibilities in implementing the strategy. • Conduct periodic reviews to evaluate the effectiveness of the strategy. This may involve identifying any challenges or obstacles to implementation and assessing whether adjustments are needed. • Senior Managers to champion the strategy, provide resources, and hold people accountable for achieving the strategic goals.
Records Management	• Maintain the standard of records management achieved. • Capacitate all staff members in the value chain of record keeping. • Investigate and determine the reasons for the missing records. • Develop a strategy to ensure that the risk of missing records is mitigated with the required controls being tested regularly.
Change Management	• The Municipal Manager, Mayor, and other senior officials must be highly visible, vocal, and consistently supportive of the financial recovery plan. Their commitment sets the tone for the entire organisation. • Ensure that the change management initiative has a clear mandate from the highest levels of municipal governance (e.g., Municipal Council) and that those leading it have the necessary authority. • Communicate openly and honestly about the municipality's financial situation, the reasons for the recovery plan, and the expected impacts. Avoid misrepresenting or downplaying the challenges. • Provide necessary training and development to equip employees with the new skills and knowledge required to implement changes (e.g., new financial systems, cost-saving measures, improved revenue collection). • A change management policy and programme to be developed to facilitate all change in future. (A lack of change management affects buy-in, morale and culture of the organisation negatively). • Secure buy-in from external stakeholders who will be affected by or

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	involved in the financial recovery (e.g., employees, labour unions, community leaders, businesses, provincial and national government). • Observe implemented changes closely, as people may become lax and return to familiar ways of working. • Establish or assign specific individuals or a team to lead and coordinate change management activities. • Anticipate potential areas of resistance and develop strategies to address them proactively. This might include one-on-one coaching, conflict resolution, and clear communication of consequences for non-compliance. • Establish various channels for communication, including town halls, newsletters, internal memos, and dedicated feedback mechanisms. Ensure communication flows both top-down and bottom-up. • Continuously monitor the progress of both the financial recovery plan and the change management activities.
Employee wellness and Safety	• Implement and promote health and wellness initiatives (e.g., stress management workshops, physical activity challenges, health screenings, healthy eating advice).

FINANCIAL MANAGEMENT (STABILISATION PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 2, it is recommended that the Technical Task Team focus on the following financial management issues:

Table: 4.3

FOCUS AREA	STABILISATION PHASE ACTIVITIES
Budget-related policies (Finance & HR	• Review of the Cost Containment Policy. • Update the policy based on the municipality's assessment of priority and non-priority expenditure analysed per line item. • Ensure all priority expenditure remains funded and non-priority expenditure is only incurred when funding is available and is included in the budget funding plan.
	• Review the current credit control and debt collection policy to ensure it allows the municipality to achieve the objectives of developed revenue enhancement strategies.
	• Review all budget related policies to identify areas to improve revenue and expenditure control as well as cash management and borrowing and investment management.
Revenue Management Value Chain/revenue raising measures (revenue targets	• Review the meter reading report and identify the properties not read every month • Develop and implement procedures to ensure that these properties are read at least once every three months.
	• Apply to the National Treasury smart meter grant programme or similar initiatives.

67

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	• Review the impact of the credit control measures implemented against the top 50 defaulters and improve any shortcomings.
	• Identify and report the next 50 largest defaulters and implement strict credit control and debt collection measures.
	• Appoint debtor collection agency on a performance basis.
	• Report to Council monies collected by debt collector. • All monies to include a reference number linking to debt collection to monitor effectiveness.
	• Report to the CFO monthly concerning the implementation status of the reviewed credit control and debt collection policy.
	• Review, monitor and amend the revenue enhancement strategy.
	• Collaborate with the Provincial Department of Human Settlements to access and reconcile beneficiary data for RDP houses.
	• Undertake a door-to-door verification campaign to confirm occupancy and collect occupant identification details.
	• Categorise untraceable or disputed properties for legal review or state engagement.
Customer care and data accuracy	• Develop and Implement a Comprehensive Customer Complaints Management Policy.
	• Monthly reporting and analysis of complaints.
	• Introducing a tracking and feedback mechanism.
	• Enhance public awareness of customer care and ways to lodge complaints.
	• Establish a centralised customer complaints register.
Cost-reflective tariffs	• Perform a cost of supply study for water services.
Indigent management	• Review the vetting application process. • Consider rolling applications if capacity is insufficient for proper administration of indigents or bi-annual applications as long as vetting is performed regularly.
SCM compliance and value for money procurement	• Develop and approve a policy to define the municipality's implementation of SCM deviations in terms of section 36 of the SCM regulations. • Consider all previous audit findings in developing the policy.
	• Constitute a fully functional BAC to avoid delays in the awarding of tenders.
	• Train SCM staff on procurement planning and strategic sourcing.
	• Review the annual procurement plan and incorporate key expenditure types not included in the plan.
	• Develop and implement a contract management system which incorporates user departments and legal advisors.
	• Review the contracts register monthly and confirm that monthly contract performance reviews are prepared for all contracts. SCM manager to review and report to CFO.
	• Implement a contract management monitoring framework.

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	• Develop standard operating procedures (SOPs) for contract management activities to be performed on a daily, weekly and/or monthly basis
	• Implement SOPS and stricter internal control measures for deviations.
Expenditure / Creditor Management	• Review the cash flow projections and re-evaluate major creditor agreements for affordability. • Engage creditors where the commitments exceed the municipality's projected ability to repay.
	• Determine a reasonable maximum limit for overtime per month and restrict actual overtime to within the limit.
Debt restructuring	• Prepare realistic cash flow projections to inform affordable repayment terms. • Identify agreements with major creditors and engage creditors to review payment arrangements in line with cash flow projections.
	• Monitor compliance with repayment agreements monthly and report deviations to the Council.
Cost containment and realistic cash flow management	• Review the functions of the Cash Flow Management Committee and amend the TOR where necessary.
	• Introduce risk management and internal control processes to ensure adequate supervision of daily cash receipting, banking processes and cash management reporting (considering creditors, unspent conditional grants, other trade and payable).
	• Ensure effective administration and control of the municipality's bank accounts in line with the MFMA and FRP targets. • To enable effective monitoring of this, the municipality must submit regular reports to the Provincial Treasury on cashflows, including weekly submission of bank statements and cashflow projections.
Financial control environment	• Create a tailored audit action plan and strategy to address prior year audit findings.
Grant Management	• Conduct monthly reconciliations of all conditional grant income, expenditure, and cash balances. The reconciliation must illustrate: a) the amounts spent on the year-to-date and the balance unspent, b) the procurement for the remaining unspent balance, and c) any changes in the procurement plan from the previous month.
mSCOA implementation	• Update and maintain mSCOA roadmaps.

SERVICE DELIVERY (STABILISATION PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 2, it is recommended that the Technical Task Team focus on the following service delivery issues:

69

Table: 4.4

FOCUS AREA	STABILISATION PHASE ACTIVITIES
Spatial Development Framework (SDF)	• Adopt the amended SDF plan of June 2024.
	• Establish quarterly co-ordination meetings between the Human Settlements, Planning, and Engineering Departments to track progress on the implementation of the CEF, LTFP, and medium-term budget, against the implementation of strategies outlined in the SDF.
	• Conduct an annual review and update of the SDF to ensure alignment with revised interdepartmental sector master plans, the CEF, the LTFP, and the medium-term municipal budget.
Sector Master Plans	• Conduct a compliance audit of all sector master plans to identify outdated or missing plans and assess alignment with legislative requirements.
	• Secure funding and complete Phase 2 of the Electricity Master Plan, including GIS asset mapping, by engaging WC DLG and other stakeholders.
	• Secure funding to update the Roads and Stormwater master plans and GIS.
	• Review and assess all existing infrastructure-related software platforms through a system audit. • Then develop an integration plan to align software platforms, implement compatible systems, and centralise data management to improve efficiency and co-ordination across departments.
Material Losses – Water Non-Technical Losses and unmetered consumption	• Develop and implement a schedule for monthly meter readings, prioritising high-consumption zones and indigent households.
	• Procure and install meters for all unmetered connections using internal capacity and prioritise indigent areas and high-risk zones.
Material Losses – Electricity Non-Technical Losses and unmetered consumption	• Procure and install meters for all unmetered connections using internal capacity and prioritise indigent areas and high-risk zones.
	• Strengthen enforcement measures to penalise unauthorised connections and back date billing for illegal usage.
	• Obtain sales reports to ensure accurate billing and tracking of electricity consumption irregularities.
	• Develop an Electrification Regularisation Plan, starting with high-density informal areas.
	• Implement the Electrification Regularisation Plan for informal areas.
Material Losses – Water: Need for meter audits and 'SMART' technology	• Conduct a comprehensive water meter audit (with MISA support) to verify meter types, conditions, and performance.
	• Develop a phased smart meter replacement strategy, prioritising high-consumption zones and faulty conventional/prepaid meters.
	• Identify and engage potential funding institutions (e.g., NT, DBSA, DWS) to support phased procurement and rollout of smart meters.
	• Procure smart meters.
	• Install new smart meters and/or replace existing conventional/prepaid water meters with new smart meters.

FOCUS AREA	STABILISATION PHASE ACTIVITIES
Material Losses – Electricity: Need for meter audits and 'SMART' technology	• Conduct a detailed meter integrity audit in collaboration with Utilities World to detect tampering and assess vulnerabilities.
Material Losses – Other Losses	• Identify underutilised municipal assets (e.g., parks, museums, airstrips) and develop a business case for revenue-generating use.
	• Develop and implement a basic inventory control and asset tracking system for tools, vehicles, and equipment using internal resources.
Bulk- and Consumer Meters (Provision and Maintenance)	• Upgrade all non-functional zone meters or missing bulk meters, including critical flow points (abstraction, WTW, WWTW).
	• Implement basic physical protection (e.g., lockable chambers) for existing and future bulk meters in high-risk areas.
Electricity Infrastructure	• Prepare project proposals to source funding for backup generators at critical infrastructure sites (WWTW and major sewer pump stations).
Electricity Provision and ESKOM Debt	• Lobby through COGTA/NT for compensation mechanisms or shared funding for streetlight maintenance in Eskom-serviced areas.
Sanitation Services	• Improve sanitation access in informal areas by installing new shared toilets in high-need locations.
	• Secure funding to replace 50 per cent of sewer infrastructure older than 20 years.
	• Develop contingency plans for sanitation service continuity during emergencies, such as power outages etc.
Water Services	• Develop a Pipe Replacement Plan (focusing on high-risk AC pipelines).
	• Develop contingency plans for water service continuity during emergencies, such as power outages, droughts, etc.
Waste and Refuse Removal	• Fill critical operational posts (drivers, process controllers).
	• Establish schedules for waste collection using the Waste Service Expansion Plan.
	• Develop and roll out an Anti-Illegal Dumping Campaign.
	• Review and enforce waste management by-laws, focusing on illegal dumping.
	• Submit closure and rehabilitation plans for landfill-sites (Botrivier, Greyton, Villiersdorp) to DEA&DP.
	• Prioritise investment in yellow fleet, vehicles, and waste containers to provide effective waste services.
Roads	• Develop and adopt a 10-year Road Resurfacing and Gravel-to-Paved Plan, including a prioritisation matrix.
	• Allocate and ring-fence R13 million annually from 2026/27 to 2028/29 for urgent resurfacing to eliminate the backlog.
	• Repair potholes on roads with high volumes of traffic and in the CBD using CPW beneficiaries.

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	• Strengthen inter-governmental relations capacity to build a sustained working relationship with WC DOI and ODM to prioritise road maintenance assistance to TWK, i.e. blading and patching gravel roads.
Stormwater	• Conduct a stormwater infrastructure condition assessment of high-risk towns. (targeting Grabouw, Caledon, Botrivier).
	• Upgrade or replace priority stormwater pipes and culverts in flood-prone towns.
	• Implement a routine stormwater maintenance plan, including inlet/grid and drain systems cleaning.
	• Introduce stormwater harvesting/retention projects in flood-prone areas to reduce pressure on the stormwater network
Capital Projects and Grant Funded Projects	• Develop and implement a Project Implementation and Grant Expenditure Acceleration Plan to track and report monthly on unspent grants and initiate early planning to ensure utilisation.
	• Track and report monthly on unspent grants and initiate early planning to ensure utilisation. • Submit reports to the Council and relevant funding authorities.
	• Prioritise grant spending on implementation-ready projects in high-need sectors (roads, stormwater, sanitation).
	• Engage with National Treasury, COGTA, and Western Cape Government to access co-funding partnerships.
	• Establish and operationalise a centralised Capital Projects Task Team (Project Monitoring Unit) with DLG to co-ordinate the planning, implementation, and reporting of all grant-funded infrastructure projects across departments (Technical, Planning, and Human Settlements) under the office of the Accounting Officer to effectively monitor and manage all projects. (MFMA Sections 63–70 support central accountability for asset and project management).
	• Develop and implement a capital project register dashboard tool, tracking physical and financial progress against targets for all grant-funded projects.
Asset Management	• Establish a cross-functional Asset Management Task Team (Finance and Technical) to improve coordination.
	• Train key technical and finance officials in infrastructure asset management using the Cities Infrastructure Delivery and Management System (CIDMS) model and implement the National Treasury's Circular 106 (FIPDM Framework - replaces previous infrastructure procurement and delivery guidelines CIDB Practice Notes).
	• Asset verifications: Phased approach - Strategic Assets: verify, assess condition, and update the Fixed Asset Register (FAR) for all immovable assets.
	• Asset verifications: Phased approach - Major Assets: verify, assess condition, and update the Fixed Asset Register (FAR) for all immovable assets.

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	• Asset verifications: Phased approach - Minor Assets: verify, assess condition, and update the Fixed Asset Register (FAR) for all immovable assets.
	• Asset verifications: verify, assess condition, and update the register for all municipal buildings/properties.
Repairs and Maintenance	• Develop and adopt a preventive maintenance plan aligned with sector master plans and risk-based prioritisation of key assets.
	• Review and reallocate the budget to increase repairs and maintenance spending annually by at least 1 per cent until the 8 per cent target is met.
	• Compile an infrastructure maintenance register to track scheduled versus reactive maintenance to assist with improving budget forecasts.
Fleet Management	• Independent review of situational analysis and recommended options, considering benefits available through appropriately researched and implemented strategic procurement interventions.
	• Participate in NT RT59 transversal contract to procure vehicles and fleet-related services at nationally negotiated prices, from pre-approved suppliers.
	• Participate in NT RT69 transversal contract to procure tyres, tubes, and related services (fitment, balancing, wheel alignment) for the fleet.
	• Update and enforce fleet operating procedures (logbook use, fuel control, driver responsibility) through driver induction and monthly monitoring.
Recreational Facilities, Parks and Cemeteries	• Review and revise tariffs for burial sites and hiring out community facilities to improve revenue generation.
	• Develop and implement a short-term preventive maintenance plan for high-use community facilities and cemeteries.
	• Prioritise investment in maintenance equipment for appropriate remedial works at public facilities.
	• Partner with NGOs or the Expanded Public Works Programme (EPWP) to maintain public spaces, providing job creation and alleviating municipal capacity constraints.
	• Implement term tenders for routine works, i.e. maintenance and upgrades at strategic public facilities.
Town Planning and Building Control	• Review and streamline building plan and land use application processes to identify and remove bottlenecks or inefficiencies that cause delays, which will increase revenue from application fees and property rates.
	• Develop and implement a compliance enforcement strategy focused on illegal structures and unapproved developments. Include mapping hotspots, setting enforcement priorities, issuing notices, and taking legal or administrative steps to resolve non-compliance.
	• Revise fines and penalties for illegal development to be cost-reflective to ensure that the fines imposed for illegal buildings or non-compliance reflect the actual cost and impact of the violation.
Housing Delivery	• Review and update the Human Settlement project pipeline annually, which ensures alignment with evolving housing needs and improves the municipality's credibility for provincial/national funding.

FOCUS AREA	STABILISATION PHASE ACTIVITIES
	• Accelerate title deed transfers via the Human Settlements Development Grant (HSDG) to fund title deed restoration efforts.
	• Establish a land availability audit task team to unlock well-located land (municipal/state).
	• Coordinate bulk infrastructure alignment (water, sewer, roads) with sector departments.
Informal Settlements	• Conduct on-site geo-referenced surveys of all informal settlements to update profiles and support planning.
	• Implement and update the 2019 Informal Settlement Containment Plan, prioritising high-risk areas. (i.e. fencing, signage, house numbers)
	• Establish a multi-stakeholder Informal Settlement Management Forum for strategic co-ordination and funding mobilisation.
Local Economic Development	• Establish a Public-Private Tourism Development Forum to drive collaboration, stimulate joint marketing and investment.
	• Facilitate bi-annual Local Economic Development (LED) stakeholder forums to identify priority LED projects for inclusion in the revised IDP.
Law Enforcement and Security Services	• Implement a Risk-Based Security Deployment Plan to prioritise security presence at high-theft and high-vandalism sites.
	• Establish a Joint Task Unit (Law Enforcement, Planning and Legal) to coordinate and respond to illegal land invasions.
	• Conduct monthly by-law enforcement blitzes in hotspots for illegal dumping, land invasion, and vandalism.
	• The municipality in collaboration with community structures, must implement awareness campaigns to educate the public on the negative impact of illegal connections, theft, and vandalism of municipal infrastructure on service delivery and municipal financial sustainability.
	• Invest in CCTV infrastructure at high-theft municipal infrastructure sites and integrate with SAPS for response coordination.
	• Upgrade perimeter security (fencing, lighting) at critical municipal facilities.
Traffic Services and Licensing	• Prepare a feasibility and implementation plan for a satellite vehicle testing station in Grabouw.
	• Roll out fixed speed enforcement cameras at key high-traffic, high-risk locations. If implemented under a Public-Private Partnership (PPP) model, the upfront cost may be lower or zero, but a revenue-sharing agreement applies.
	• Establish monthly joint traffic operations with SAPS and municipal law enforcement in priority towns (Caledon, Grabouw, Villiersdorp).
Environmental Management	• Develop an Environmental Management Framework (EMF) to guide development and regulate environmental compliance.
	• Draft and adopt an Environmental Management System (EMS) aligned with ISO 14001 principles.
	• Conduct a public awareness campaign on illegal dumping and environmental compliance.

4.3. PHASE 3: SUSTAINABILITY PHASE (BEYOND 24 MONTHS OR THE TERMINATION OF PHASE 2)

In this phase of the recovery process, the focus is on ensuring the institutionalisation of processes in Phases 1 and 2 of the recovery process. It is also envisaged that the municipality will consider long-term planning and issues necessary to ensure the sustainability of the municipality's finances.

The National Treasury's MFRS unit will assist in determining when the municipality is ready to move from phase 2 to phase 3 based on the quarterly review reports on the implementation of the mandatory FRP . At this point, it will be necessary to develop and agree on the details of the activities and targets for the third phase of the FRP.

GOVERNANCE (SUSTAINABILITY PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 3, it is recommended that the Technical Task Team focus on the following sustainability issues:

Table: 5.1

FOCUS AREA	SUSTAINABILITY PHASE ACTIVITIES
By-laws	• Request support from DLG to assist with the review and gazetting of all relevant by-laws.
	• Consult and gazette updated and/or new by-laws.
Customer care	• Conduct a feasibility study to determine benefits and costs related to the development and activation of a Multi-Purpose Government Integrated Facility and solicit financial support to procure such, if found feasible.
Disciplinary management	• Provide training to Disciplinary Board members on powers and mandates.
ICT Management	• Conduct a feasibility study to determine the benefits and costs related to the procurement of risk management software and solicit financial support to procure such, if found feasible.
UIF&W expenditure	• Development of UIF&WE strategy premised on three elements, namely, (i) supporting the municipal public account committees and municipal councils to fulfil their legislative responsibilities in terms of section 32(2)(b) of the MFMA to reduce incidences of UIF&W expenditures, (ii) the introduction of preventative controls to address further and future non-compliance with the legislative prescripts and (iii) the implementation of consequence management to ensure that strong ethical, accountable and transparent financial governance and institutional arrangements are implemented. • Adoption of UIF&WE strategy by Council • Development of UIF&W expenditure reduction plan and adoption by Council. • Development and implementation of UIF&WE Register and SoPs to ensure compliance with section 32 of the MFMA. • Submit to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March,

- 1 April - 30 June,
- 1 July - 30 September,
- 1 October - 31 December,

a register of all unauthorised, irregular, and fruitless and wasteful expenditure, as defined in section 1 of the Local Government: Municipal Finance Management Act, 56 of 2003 incurred by the municipality or that the municipality became aware of in that quarter.

- Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
  - 1 January - 31 March,
  - 1 April - 30 June,
  - 1 July - 30 September,
  - 1 October - 31 December,

  detailing the following particulars in respect of all unauthorised, irregular, and fruitless and wasteful expenditure detailed in UIF&WE register:
  k) the amount of the unauthorised, irregular and fruitless and wasteful expenditure;
  l) the nature of the conduct that resulted in the unauthorised, irregular and fruitless and wasteful expenditure being incurred;
  m) whether any person is responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure and whether any third parties are implicated;
  n) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure; and
  o) whether it is alleged that the conduct referred to in (b) above constitutes a criminal offence and if so whether criminal charges were laid against the person responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure
- Submit a written report to Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters:
  - 1 January - 31 March,
  - 1 April - 30 June,
  - 1 July - 30 September,
  - 1 October - 31 December,

  a written report providing an update on the following particulars in respect of all unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality or that the municipality became aware of in a previous quarter that has not yet been recovered or written off:
  g) whether any person is responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure and whether any third parties are implicated;
  h) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure; and
  i) if the conduct that resulted in the unauthorised, irregular and fruitless and wasteful expenditure being incurred constitutes a criminal offence,

	whether criminal charges were laid against the person responsible or under investigation for such unauthorised, irregular and fruitless and wasteful expenditure. • Submit a written report to the Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December, detailing the full details of all investigation reports, envisaged in section 32(2) of the Municipal Finance Management Act, tabled in the municipal council relating to the recoverability or recoverability of unauthorised, irregular and fruitless and wasteful expenditure from the person or persons liable for that expenditure, including: i) by whom the investigation was conducted; j) the terms of reference of the investigation; k) details and findings of the investigation; and l) any recommendations made pursuant to the conclusion of the investigation • Submit a written report to the Provincial Ministers responsible for Local Government and Finance detailing the full details of any decision by the municipal council to write off any unauthorised, irregular and fruitless and wasteful expenditure as irrecoverable from the person or persons liable for that expenditure, including the reasons for such decision and a copy of the municipal council's resolution within 14 calendar days of the municipal council's resolution to such effect. • Submit a written report to the Council and Provincial Ministers responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December. a written report on the recovery status of all unauthorised, irregular and fruitless and wasteful expenditure from the person liable for that expenditure and the reasons for any delays in recovering such expenditure, where a decision was not taken by the municipal council to write off the amount.
Procurement planning	• Submit a written report to the Council and Provincial Minister responsible for Local Government and Finance within 14 calendar days of the end of each of the following quarters: • 1 January - 31 March, • 1 April - 30 June, • 1 July - 30 September, • 1 October - 31 December, a written report detailing the following particulars of any deviations approved by the accounting officer in terms of Regulation 36 of the Municipal Supply

	Chain Management Regulations, which result in more than R50 000 expenditure being incurred by the municipality during the current and any previous quarters: (f) the amount of the expenditure incurred by the municipality resulting from each deviation granted by the accounting officer. (g) the motivation and detailed reasons why the deviation falls within the ambit of Regulation 36 of the Municipal Supply Chain Management Regulations; and the nature of the services that were provided in terms of the deviation approved and the name of the service provider.
Consequence and Disciplinary management	• Written report to council detailing status of all disciplinary processes on a quarterly basis.

INSTITUTIONAL (SUSTAINABILITY PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 3, we recommend that the Technical Task Team focus on improving its maturity levels regarding practices recommended for the Institutional pillar under the rescue and stabilisation phase.

FINANCIAL MANAGEMENT (SUSTAINABILITY PHASE)

The activities in the sustainability phase assume the achievement of key performance indicators in the activities of both the rescue and stabilisation phases.

Based on the current projections, the impact of continued implementation of the FRP will allow the municipality to move to a surplus position within 3 years. The FRP is based on historical information and aims to be realistic, yet cautious in setting targets. Any overachievement in the targets will therefore accelerate the turnaround and shorten the timeframe.

Projections based on continued Implementation of the FRP:

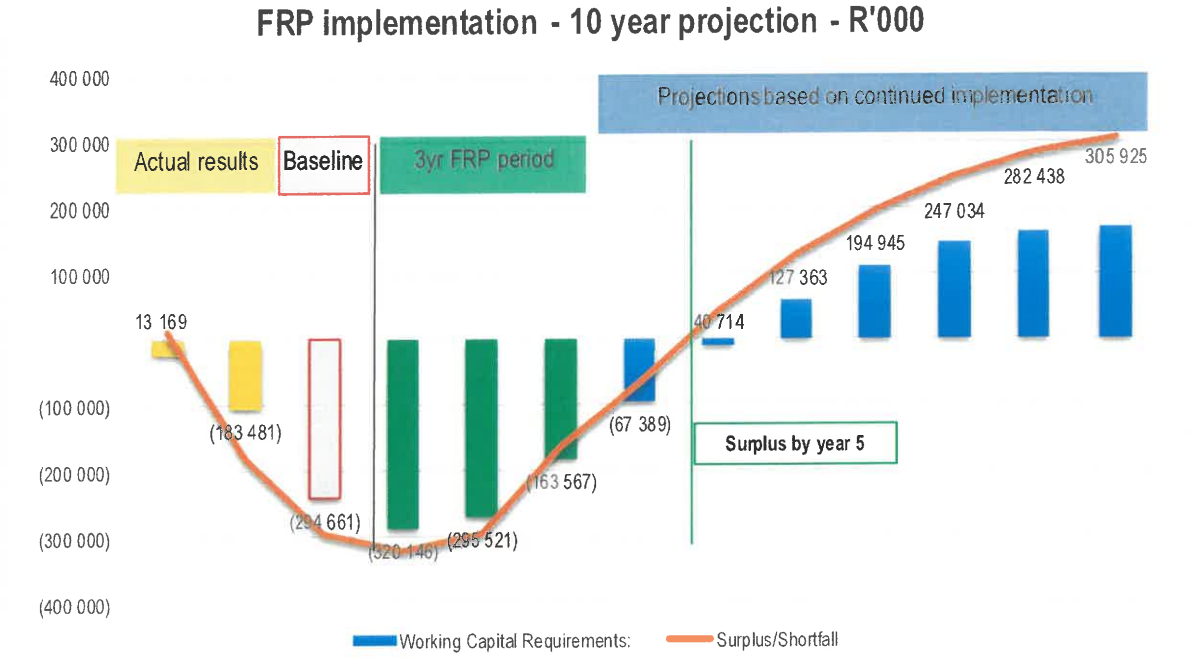


Diagram: 2.1

To support the achievement of the financial recovery plan and the targets specified for Phase 3, it is recommended that the Technical Task Team focus on the following sustainability financial management issues:

Table: 5.2

FOCUS AREA	SUSTAINABILITY PHASE ACTIVITIES
Funded Budget and budget parameters (spending limits)	• Develop a Funded budget with realistically anticipated revenue and expenditure i.t.o. section 18 of the MFMA.
Budget-related policies (Finance & HR)	• Review the current credit control and debt collection policy to ensure it allows the municipality to achieve the objectives of developed revenue enhancement strategies.
Revenue Management Value Chain/revenue raising measures (revenue targets)	• Develop and implement procedures to ensure that all properties are read at least monthly. Variances must be investigated and reported monthly.
Cost-reflective tariffs	• Use the cost of supply information for water and electricity services and the NT tariff modelling guidelines and establish cost-reflective tariffs for all services. • Develop a plan to introduce cost-reflective tariffs sustainably, considering affordability factors.

FOCUS AREA	SUSTAINABILITY PHASE ACTIVITIES
SCM compliance and value for money procurement	• Implement robust Standard Operating Procedures for the SCM unit and train the available staff on the SOPS.
Expenditure/ Creditor Management	• Prioritise capital projects with revenue-generating certainty as and when cash-backed surplus funds are generated - own funding is available .i,e. procurement of smart meters to conduct credit control.
Asset Management	• Conduct a risk assessment to identify vulnerable sites and high-risk assets. Improve physical security measures.
	• Engage the insurer to lower premiums based on improved security measures. • Analyse insurance claims history to identify trends and adjust coverage to focus on high-risk areas.
	• Ring-Fence maintenance budgets and monitor spending against asset management plans.
	• Utilise the asset register to identify and prioritise critical infrastructure assets and develop maintenance schedules using recommendations and asset condition data.
	• Assign maintenance teams and set performance targets based on the priorities identified.
	• Develop phased plan to reduce municipal maintenance backlogs.
	• Amend the municipality's budget funding policy to provide for annual contributions to the Capital Replacement Reserves.
	• Ring-fence CRR funds for infrastructure projects identified in the IDP and asset management plan.
Cost containment and realistic cash flow management	• Maintain the cash-flow committee and implement strategies to improve liquidity ratios sustainably.
	• Maintain bi-monthly cashflow meetings

SERVICE DELIVERY (SUSTAINABILITY PHASE)

To support the achievement of the financial recovery plan and the targets specified for Phase 3, it is recommended that the Technical Task Team focus on the following service delivery issues:

Table: 5.3

FOCUS AREA	SUSTAINABILITY PHASE ACTIVITIES
Sector Master Plans	• Complete the roads and stormwater master plans, including GIS asset mapping.
	• Introduce a rolling three-year update schedule for all master plans to ensure ongoing compliance and relevance.
Bulk- and Consumer Meters	• Update the WSDP implementation register and create a quarterly progress review mechanism for water loss control actions.

FOCUS AREA	SUSTAINABILITY PHASE ACTIVITIES
(Provision and Maintenance)	
Electricity Infrastructure	• Develop and implement a three-year scheduled electricity infrastructure maintenance plan, prioritising areas with ageing infrastructure and high outage rates.
	• Update the electricity network upgrade plans to include all required upgrades near NMD thresholds and propose phased implementation.
Electricity Provision and ESKOM Debt	• Prepare a feasibility and cost-benefit analysis on applying for REDZ (Renewable Energy Development Zone) or embedded generation licensing, especially for towns like Grabouw and Genadendal.
	• Formulate a mitigation plan for sewer and water infrastructure resilience in Eskom areas, including mini-grid or generator options.
Sanitation Services	• Replace 50 per cent of the sewer network older than 20 years.
	• Implement priority upgrades at Caledon, Botrivier, and Villiersdorp WWTWs based on feasibility studies and funding approvals.
	• Improve waste handling and disposal practices by procuring/refurbishing tankers.
	• Nominate and package 2–3 priority sanitation projects for SIDAFF.
	• Nominate new sanitation infrastructure project(s) for inclusion in the SIDAFF pipeline.
Water Services	• Secure funding to replace high-risk AC pipelines.
	• Implement the pipe replacement plan.
	• Upgrade microbiological water quality monitoring by increasing sampling frequency at high-risk sites
	• Train and/or appoint qualified process controllers at critical WTWs.
	• Review, update, and implement Water Safety Plans (WaSP) for all WTWs.
	• Improve security at high-risk water facilities.
	• Nominate and package 2–3 priority water projects for SIDAFF.
	• Nominate new water infrastructure project(s) for inclusion in the SIDAFF pipeline.
Roads	• Submit external funding applications (RBIG, MIG) for major road projects and pedestrian bridge repairs.
	• Upgrade gravel roads in priority towns (Genadendal, Greyton, Tesselaarsdal)
	• Repair or replace the 4th Avenue pedestrian bridge in Caledon.
	• Design and implement an NMT safety plan with sidewalk upgrades (Caledon and Grabouw focus).
	• Develop and implement a pothole repair plan and publish the plan on the municipal website.
Stormwater	• Acquire or lease one jet-vac or high-pressure flushing truck to unblock stormwater systems and maintain open channels.
	• Identify and formalise informal settlements at flood risk.

FOCUS AREA	SUSTAINABILITY PHASE ACTIVITIES
Asset Management	• Develop, adopt, and implement an Integrated Asset Management Strategy and System, aligned with the IDP, SDBIP, and budget to provide a unified framework for managing assets across departments.
Fleet Management	• Develop and implement a fleet maintenance schedule prioritising vehicles critical to service delivery.
	• Implement Option 2 of the feasibility study based on the independent review (if recommended): Procure a Mobile Repair Unit and a qualified technician for minor onsite repairs to reduce turnaround times and deviations.
Local Economic Development	• Revise and adopt the LED and Tourism Strategies focusing on heritage, biodiversity, and small-town tourism.
	• Develop and publish a digital promotional toolkit for tourism and investment attraction (website content, brochures, maps).

5. PART FOUR: REPORTING

5.1. MONTHLY REPORTING ON ACHIEVEMENT OF TARGETS: THEEWATERSKLOOF LM

There is a number of key success factors that are crucial for the effective implementation of this Mandatory FRP, and these include the following, among others:

- **Financial Reporting**: Accurate financial reporting, preparation and submitting of complete information to address qualified audit opinions and disclaimer audit opinions.
- **Linking FRP Activities to Financial Outputs**: It is important to align FRP activities with key financial outcomes such as increasing revenue, budget management and reducing expenditure.
- **Mobilizing Resources**: Identifying and mobilizing the necessary human and financial resources, as well as clarifying the roles and responsibilities of relevant stakeholders, is critical for successful FRP implementation as outlined in Section 142 of the MFMA.
- **Alignment with Support Packages**: Ensuring that national and provincial Section 154 Support Packages align with the FRP will provide additional assistance in achieving the desired outcomes.
- **Performance Assurance**: It is important to address the assurance level of claimed performance against Mandatory FRP targets through effective monitoring and evaluation mechanisms.
- **Quarterly Monitoring**: Regular measurement of financial outcomes and progress against the FRP is crucial to ensure its success.
- **Consequence Management**: Mandatory FRP strategies should be aligned with the Performance Agreements of senior management. The MFMA provides for consequences in cases of non-compliance, and invoking Section 216(2) of the Constitution, which allows for the withholding of equitable share, can be considered if necessary.
- **Employee Costs**: Mandatory FRP strategies should be aligned with current critical skills requirements and an approved organogram.

By adhering to these key success factors, the TWKLM can effectively implement the FRP and work towards sustainable financial recovery, improved governance, and service delivery.

The following reporting and oversight measures shall be deemed mandatory, necessitating strict adherence to the prescribed approach:

- The MM must submit monthly progress reports to NT MFRS and the Municipal Council, and:
  - Conducts necessary quality assurance processes to verify performance.
  - Confirms/certifies that decisions of the Council/EM/Mayor are consistent with the FRP.
  - Maintains a record of decisions on FRP implementation.
- The MM must submit quarterly implementation progress reports to the Executive Committee and Council.
- PT must conduct quarterly reviews on the effectiveness of the FRP and whether the root causes are being progressively addressed.
- The MM must submit a Portfolio of Evidence for claimed performances quarterly to PT and MFRS for review.
- The MM and Heads of the Directorate must sign individual performance scorecards/ agreements for each financial year that incorporates the FRP.
- The SDBIP and IDP, and 'Strategic Plan' must be revised for alignment with the FRP.
- All monthly FRP reports must be tabled and discussed in monthly Top Management meetings.
- No decision (Executive, Legislative or Administrative) should be approved by the Council, Executive Mayor and Accounting Officer that contravenes or defeats the FRP and its objectives.
- The MM must assign an official to co-ordinate implementation and reporting on the FRP.
- The MM must sign-off all FRP implementation progress reports before submission to NT MFRS, PT, Executive Committee and Council.

5.2. REPORTING FRAMEWORK: PROGRESS AGAINST TARGETS

The municipality must report monthly on each key activity included in the FRP Implementation Plan (Annexure A). The implementation plan will be used as the basis for developing a progress reporting dashboard with the following fields:

Table: 5.4 (Example only for illustrative purposes)

PER FRP IMPLEMENTATION PLAN:	INFORMATION:
Phase	Financial Rescue
Pillar	Service delivery
Focus area	Water Services
Key Activity	▪ Regular monitoring and testing protocols of the final water quality to improve compliance with Blue Drop standards.
Problem Statement	The municipality does not comply with Blue Drop standards (score 34%), and the chemical compliance status is bad. The operational monitoring of final water quality is currently in place to ensure compliance, though not fully meeting the standards outlined by the SANS.
Responsible	Director: Technical Services and Manager: Water Services, supported by Mr. Denge and the rescue task team
Start Date	At the initiation of the rescue phase, probably on 1 October 2025

PER FRP IMPLEMENTATION PLAN:	INFORMATION:
End Date	During the rescue phase
KPI	Blue Drop compliance.
Financial target	Not quantifiable.
Progress Report by Municipality:	
Steps taken	The Water Services Manager completes monthly water sampling reports per supply system and uploads the data analysis onto the DWS Integrated Regulation Information System (IRIS).
Progress made	Alignment between the hard copy data analysis and the information uploaded on IRIS.
Financial impact recorded	Not quantifiable, but fines may be imposed on the municipality for failing to adhere to regulatory standards and necessitate costly remediation efforts.
Other noteworthy developments	There is a significant improvement in the water drinking quality, and the Compliance Report extracted from IRIS aligns with the actual data analysis.

6. RECOMMENDATIONS

The following recommendations are made for consideration:

a) The Theewaterskloof LM's Mandatory Financial Recovery Plan be approved by the MEC of Finance in terms of Section 143(2) of the MFMA.

b) The Western Cape Provincial Support Package for Theewaterskloof LM be aligned with the priorities as set out in Phase 1: Financial Rescue.

c) An Oversight and Monitoring Committee be established to direct the intervention, monitor progress and unblock any political challenges that may hinder the success of this intervention.

d) A Technical Intervention Team be assembled to constitute a Technical War Room (together with senior officials) that must drive implementation and provide written reports to the Oversight and Monitoring Committee.

e) The Municipal Manager drafts an internal and external communication plan to support effective communication throughout the intervention.

7. APPROVAL

*I, **Deidre Baartman**, MEC for Finance in the Western Cape Province approve this Financial Recovery Plan for Theewaterskloof Municipality in terms of section 143(2) of the Municipal Finance Management Act, No. 56 of 2003 ("the MFMA"), as a binding Financial Recovery Plan for the mandatory intervention approved by the Provincial Cabinet on 6 November 2024 in terms of section 139 of the MFMA and section 139(5) of the Constitution of the Republic of South Africa, 1996.*

Signed on this 06th day of October 2025 at Cape Town, Western Cape Province.

MEC of Finance

ANNEXURE A: FRP IMPLEMENTATION PLAN

The FRP Implementation Plan is attached to this report in an Excel format to ease project implementation, monitoring, and oversight and consists of four sheets addressing each of the pillars, being (1) Governance, (2) Institutionalisation/HR, (3) Financial and (4) Service Delivery and is structured per column as follows:

- Item number.
- Focus area.
- Key assessment finding.
- Key activity.
- Resources required.
- Resources mobilised.
- Responsible person.
- Start date.
- End date.
- Key performance indicator.
- Portfolio of evidence.
- Budget parameter/ revenue target/ spending limit.

85

ANNEXURE B: INDEX OF PORTFOLIO OF EVIDENCE REVIEWED

Table: 6

Item	Name of Document
1	A1 Schedule - mSCOA vs 6.7 28 February 2023 Draft Budget 2024 30 March 2023
2	A1 Schedule Draft 2022 Y 20221026T085749Z
3	A1 Schedule Draft 2023 Y 20220331T093608Z
4	A1 Schedule mSCOA vs 6.8 2025
5	Adjustment Budget Item 2022 - May 2023
6	Adjustment Budget Item 2023 - 25 Augustus 2022
7	Adjustment Budget Item 2023 - 27 October 2022
8	Adjustment Budget Item 2024 - 24 August 2023
9	Adjustment Budget Item 2024 - 28 February 2024
10	Adjustment Budget Item 2024 - 30 November 2023
11	Adjustment Budget Item 23 February 2023
12	Adjustment Budget Item 30 November 2022
13	Adjustment Budget Item 30 November 2022
14	Adjustment Budget Item Council Meeting 22 August 2024
15	Adjustment Budget Item May 2024
16	Adjustment Budget Quality Certificate 2024
17	Adjustment Budget Quality Certificate 22 August 2024
18	Adjustment Budget Report May 2024
19	Adjustment Budget Report Signed 2024 24 August 2023
20	Agenda - Council Meeting - 23 February 2023
21	Annual Report Draft 2023
22	Annual Report Draft 2024
23	Annual Report Final 202
24	Asset Management Policy 2024 30 May 2023
25	Audit Report 2022
26	Audit Report 2023
27	B - Schedule 2023 30 November 2022
28	B - Schedule 2023 30 November 2022
29	B - Schedule May 2024
30	B Schedule - mSCOA Ver 6.8 22 August 2024
31	B Schedule - mSCOA Ver 6.8 22 August 2024
32	B Schedule 2023 23 February 2023
33	B Schedule 2023 23 February 2023
34	B Schedule 2023 25 August 2022
35	B Schedule 2023 25 August 2022
36	B Schedule 2023 27 October 2022
37	B Schedule 2023 27 October 2022
38	B Schedule 2023 30 May 2023
39	B Schedule 2023 30 May 2023
40	B Schedule 2024 24 August 2023
41	B Schedule 2024 24 August 2023

Item	Name of Document
42	B Schedule 2024 28 February 2024
43	B Schedule 2024 28 February 2024
44	B Schedule 2024 30 November 2023
45	B Schedule 2024 30 November 2023
46	B Schedule 2025 28 November 2024
47	B Schedule 2025 28 November 2024
48	Borrowing Policy 2024 29 May 2018
49	Budget Document Final 2022 Y 20220614T093914Z
50	Budget Policy 2019 29 May 2018
51	C Schedule - mSCOA Ver 6.8 2025 M0
52	C Schedule - mSCOA Ver 6.8 2025 M01
53	C Schedule - mSCOA Ver 6.8 2025 M02
54	C Schedule - mSCOA Ver 6.8 2025 M02
55	C Schedule 2023 M01
56	C Schedule 2023 M02
57	C Schedule 2023 M03
58	C Schedule 2023 M03
59	C Schedule 2023 M04
60	C Schedule 2023 M04
61	C Schedule 2023 M05
62	C Schedule 2023 M05
63	C Schedule 2023 M06
64	C Schedule 2023 M06
65	C Schedule 2023 M07
66	C Schedule 2023 M07
67	C Schedule 2023 M08
68	C Schedule 2023 M08
69	C Schedule 2023 M09
70	C Schedule 2023 M09
71	C Schedule 2023 M10
72	C Schedule 2023 M10
73	C Schedule 2023 M11
74	C Schedule 2023 M11
75	C Schedule 2023 M12
76	C Schedule 2023 M12
77	C Schedule 2024 M0
78	C Schedule 2024 M01
79	C Schedule 2024 M02
80	C Schedule 2024 M02
81	C Schedule 2024 M04
82	C Schedule 2024 M04
83	C Schedule 2024 M05
84	C Schedule 2024 M05
85	C Schedule 2024 M06

87

Item	Name of Document
86	C Schedule 2024 M06
87	C Schedule 2024 M07
88	C Schedule 2024 M07
89	C Schedule 2024 M08
90	C Schedule 2024 M08
91	C Schedule 2024 M09
92	C Schedule 2024 M09
93	C Schedule 2024 M1
94	C Schedule 2024 M10
95	C Schedule 2024 M10
96	C Schedule 2024 M11
97	C Schedule 2024 M12
98	C Schedule 2024 M12
99	C Schedule 2025 M03
100	C Schedule 2025 M03
101	C Schedule 2025 M04
102	C Schedule 2025 M04
103	C Schedule 2025 M05
104	C Schedule 2025 M05
105	C Schedule 2025 M06
106	C Schedule 2025 M06
107	C Schedule 2025 M08
108	C Schedule 2025 M08
109	Cash Management and Investment Policy 2020 23 January 2023
110	Cost Containment Policy 2024 30 May 2023
111	Credit Control and Debt Collection Policy 2024 30 May 2023
112	Creditor Payment Policy 2024 30 May 2023
113	Draft Budget 2024 IDP 30 March 2023
114	Draft Budget 2024 IDP Memo 30 March 2023
115	Draft Budget 2024 Mayor Speech 30 March 2023
116	Draft Budget A1 Schedule 2025 27 March 2024
117	Draft Budget Budget Funding Implementation Plan 2024 27 March 2024
118	Draft Budget Item 2024 30 March 2023
119	Draft Budget Item 2024 30 March 2023
120	Draft Budget Item 2025 27 March 2024
121	Draft Budget Long Term Financial Plan 2025 27 March 2024
122	Draft Budget Long Term Financial Plan 2025 27 March 2024
123	Draft Budget Policy Changes 2024 30 March 2023
124	Draft Budget Policy Changes 2025 27 March 2024
125	Draft Budget Procurement plan 2025 27 March 2024
126	Draft Budget Report 2024 30 March 2023
127	Draft Budget Signed Quality Certificate 2025
128	Draft Budget Tariff List 2025 27 March 2025
129	Draft Procurement Plan 2025 27 March 2024

Item	Name of Document
130	Draft Service Standards 2025 27 March 2024
131	Final Budget A1 Schedule 2024 30 May 2023
132	Final Budget A1 Schedule 2024 30 May 2023
133	Final Budget Budget Policy Changes 2024 30 May 2023
134	Final Budget INCA Tariff Methodology Report 2023 30 May 2023
135	Final Budget Item 2024 30 May 2023
136	Final Budget Item 2025 23 May 2024
137	Final Budget Long-Term Financial Plan 2024 30 May 2023
138	Final Budget Mayor's Budget Speech 2024 30 May 2023
139	Final Budget Objections and Comments Item 2025 23 May 2024
140	Final Budget Objections and Comments Item 2025 23 May 2024 Attachment
141	Final Budget Procurement Plan 2024 30 May 2023
142	Final Budget Quality Certificate 2025
143	Final Budget Report 2024 30 May 2023
144	Final Budget Report 2025 23 May 2024
145	Final Budget Tariff List 2024 30 May 2023
146	Final Budget Tariff Model Methodology Report 2024 30 May 2023
147	Final Service Standards 2024 30 May 2023
148	Final Service Standards 2025
149	Final Service Standards 2025 Annexure F
150	Final Service Standards 2025 Annexure F
151	Financial Statement Audited 2022
152	Financial Statement Audited 2023
153	Financial Statement Audited 2024
154	Financial Statement Pre-Audited 2022
155	Financial Statement Pre-Audited 2023
156	Financial Statement Pre-Audited 2024
157	Funding and Reserves Policy 2024 30 May 2023
158	Grant in Aid Policy 2024 30 May 2023
159	Long Term Financial Plan 2025 Annexure D
160	Long Term Financial Plan 2025 Annexure D
161	Objections and Responses 2024 25 May 2023
162	Oversight Report 2024
163	Payroll Management and Administration Policy 2024 30 May 2023
164	Policy on Tariffs 2024 30 May 2023
165	Policy on the Writing-Off of Irrecoverable Debt 2024 30 May 2023
166	Procurement Plan 2025 Annexure C
167	Rates Policy 2024 30 May 2023
168	SDBIP Draft 2023
169	SDBIP Draft 2025
170	SDBIP Final 2023
171	SDBIP Final 2024
172	SDBIP Final 2025
173	Sec71 & 52 2024 M03

89

Item	Name of Document
174	Sec71 2024 M01
175	Sec71 2024 M02
176	Sec71 2024 M04
177	Sec71 2024 M05
178	Sec71 2024 M07
179	Sec71 2024 M10
180	Sec71 2024 M11
181	Sec71 2025 M01
182	Sec71 2025 M02
183	Sec71 2025 M04
184	Sec71 2025 M05
185	Sec71 2025 M08
186	Sec71 52 2024 M12
187	Sec71,72 & 52 2025 M06
188	Short Term Insurance Policy 2024 30 May 2023
189	Signed Adjustment Budget Item 2024 28 February 2024
190	Supply Chain Management Policy 2024 30 May 2023
191	Tariff List 2025 Annexure A
192	Tariff List Final 2025 Y 20240530T143322Z
193	Tariff Methodology 2025 Annexure E
194	Tariff Policy on Electricity Final 2025 Y 20240604T081104Z
195	Tariff Policy on Property Rates Draft 2025 Y 20240418T135630Z
196	Tariff Policy on Refuse Removal and Solid Waste Draft 2025 Y 20240418T135640Z
197	Tariff Policy on Sanitation Draft 2025 Y 20240418T135653Z
198	Tariff Policy on Water Draft 2025 Y 20240418T135705Z
199	Theewaterskloof Municipality 2023 SIME Assessment
200	Theewaterskloof Municipality 2024 SIME Assessment
201	Theewaterskloof Municipality SIME Assessment 2022
202	Travel and Subsistence Policy 2024 30 May 2023
203	TWK FRP Briefing - 13 March 2025
204	TWK FRP Briefing - 13 March 2025
205	Virement Policy 2024 30 May 2023
206	0 COVER AND TOC Draft June 2023
207	0 EXECUTIVE SUMMARY Draft June 2023
208	1 INTRODUCTION Draft June 2023
209	10 RIVIERSONDEREND Draft June 2023
210	11 GREYTON Draft June 2023
211	12 GENADENDAL Draft June 2023
212	13 TESSELAARSDAL Draft June 2023
213	14 IF and CEF Draft June 2023
214	15 Monitoring and Review Draft June 2023
215	2 MUNICIPAL STATE OF AFFAIRS 2025 - 2026 (002) - Finance Directorate
216	2 POLICY CONTEXT Draft June 2023
217	2022 - 23 Oversight Report 09 March 2024

Item	Name of Document
218	2023 Annual Report videos
219	2025.03.31 NT MFRS Service Provider Inception Presentation - 28 March 2025
220	2025.04.01 - Meeting Notes
221	2025.04.01 BA Summary of IDP
222	2025.04.04 Draft PIP
223	2025.04.04 Project Planning
224	3 THE MUN SPATIAL DEVELOPMENT CONCEPT Draft June 2023
225	4 MUNICIPAL ANALYSIS Draft June 2023
226	5 RURAL DEV & LAND USE MANAGEMENT Draft June 2023
227	5. Budget Funding Plan performance 2025 M06
228	5. Budget Funding Plan performance 2025 M06
229	6 CALEDON Draft June 2023
230	7 GRABOUW Draft June 2023
231	7369 - PG E - 25 March 2015 Special Ratings Area
232	7388 - PG E - 12 May 2015 Liquor Trading Days Impoundment Animals
233	7431 - PG E - 21 July 2015 Fireworks Control Commonage Public Buses Taxis Sports Facilities Property Rates
234	8 VILLIERSDORP Draft June 2023
235	9 BOTRIVIER Draft June 2023
236	ACTION PLAN FOR KNOFLOSKRAAL LAND INVASION MATTER 21 JANUARY 2025 (006)
237	Adjustment Budget Item 2025 23 January 2025
238	Adjustment Budget Item 2025 28 November 2024
239	Advert 2022 - 2023 Time Schedule for 2023 - 2024
240	AERODROMES BY LAW
241	Agenda - Council Meeting - 20 March 2024
242	Agenda - Council Meeting - 23 March 2023
243	Agenda - Council Meeting - 25 April 2023
244	Agenda - Council Meeting - 26 September 2024
245	Agenda - Council Meeting - 27 July 2023
246	Agenda - Council Meeting - 27 March 2024
247	Agenda - Council Meeting - 27 October 2022 MF
248	Agenda - Council Meeting - 28 November 2024
249	Agenda - Council Meeting - 30 March 2023
250	Agenda - Council Meeting - 30 November 2022
251	Agenda - Council Meeting - 30 November 2023
252	Agenda - Council Meeting - 31 October 2024
253	Agenda - Special Council Meeting - 11 September 2024
254	Agenda - Special Council Meeting - 12 April 2023
255	Agenda - Special Council Meeting - 12 November 2024
256	Agenda - Special Council Meeting - 17 April 2023
257	Agenda - Special Council Meeting - 22 September 2023
258	Agenda - Special Council Meeting - 25 October 2024
259	Agenda - Special Council Meeting - 29 June 2023
260	Agenda - Special Council Meeting - 30 May 2023

91

Item	Name of Document
261	Agenda - Theewaterskloof FRP - 12 - 13 March 2025 Final Draft
262	Agenda Council Meeting - 23 January 2025
263	AIR QUALITY MANAGEMENT BY LAW
264	Amended Public Open Space Guideline
265	ANNEXURE 1 Settlements Analyses Draft June 2023
266	ANNEXURE 2 CEF Data Draft June 2023
267	Annexure 2 TWKM SDF CEF 17 05 2023
268	Annexure A - Audited AFS Stamped (pg. 4)
269	Annexure A - Audited AFS Stamped (pg. 4)
270	ANNEXURE A THEEWATERSKLOOF LM APPROVED PROJECTS MDRG 2 JANUARY 2024
271	Annexure B - Theewaterskloof Municipality 2023 SIME Assessment Revised
272	Annexure B - Theewaterskloof Municipality 2023 SIME Assessment Revised
273	Annexure C - Consolidated IYM Report Section 71 Final
274	Annexure C - Consolidated IYM Report Section 71 Final
275	Annexure D - SIME Outcome Response 2023 15 May 2023
276	Annexure E - Letter to Executive Mayor of Theewaterskloof re SIME16 05 2023
277	Annexure E - Letter to Executive Mayor of Theewaterskloof re SIME16 05 2023
278	Annexure F - Consolidated Section 71(6) IYM Report 2023
279	Annexure F - Consolidated Section 71(6) IYM Report 2023
280	Annexure for Agenda Item C191 - 2024
281	Annexure H - Consolidated Section 71(6) IYM Report
282	Annexure I - 2023 - 24 Mid-Year Assessment - Preliminary PT Findings
283	Annexure J - Theewaterskloof LM Review of BFP Outcomes Letter 2024
284	Annexure K - Theewaterskloof Municipality 2024 SIME Assessment
285	Annexure L - TWK SIME - Municipality Presentation
286	Approved File Plan for TWK Municipality
287	Asset Management Policy
288	Asset recon & AFS notes Jul 2023 - Jun 2024 27.8.2024
289	Attendance Register 27 Febr 2025
290	Billing Pack Templates MFRS Service Providers
291	Budget Implementation and Management Policy Final 2025 Y 20240723T085754Z
292	Budget Resolution Final 2025 Y 20240604T080729Z
293	BY-LAW ON MUNICIPAL LAND USE PLANNING 2022
294	BY-LAW ON RULES OF ORDER FOR THE INTERNAL ARRANGEMENTS OF THE MUNICIPAL COUNCIL
295	BY-LAW REGARDING STREETS
296	BY-LAW REGISTER 2024 UPDATED
297	BY-LAW REGISTER 2024 UPDATED
298	BY-LAW REGISTER 2024 UPDATED
299	BY-LAW RELATING TO THE HOLDING OF EVENTS
300	C - Schedule – August 2022
301	C - Schedule – July 2022
302	C - Schedule (updated) – June 2023
303	CAPAYOUTN - 20250203 - 114138 - 13572

Item	Name of Document
304	Cash Management Procedures
305	Cash Management Procedures
306	CEMETRIES AND CREMATORIUMS BY LAW
307	Change Management Presentation Theewaterskloof LM
308	COMMONAGE BY LAW
309	COMMUNITY FIRE SAFETY BY LAW
310	Conferment of Civic Honours Policy - AW
311	Consolidated Theewaterskloof LM Draft SQA 31 March 2025
312	CONTROL OF FIREWORKS BY LAW
313	Council Resolution C21 - 2024
314	Covering Letter for submission of a signed audit report
315	CREDIT CONTROL AND DEBT COLLECTION BY LAW
316	Data Source A1 Caledon DLTC certificate 0001459jpg
317	Data Source A2 Villiersdorp DLTC certificate 19501250
318	Data Source A3 Grabouw DLTC Certificate 00014360
319	Data Source A4 Riviersonderend DLTC certificate 19500348
320	Data Source B1 CG Theewaterskloof Municipality 2024 - 2025 TPA
321	Data Source B2 MRF Theewaterskloof Municipality 2024 - 2025 TPA
322	Data Source C Fleet Comprehensive Report on the Operational Status of Theewaterskloof Municipality's Fleet
323	Data Source D 3 Final Draft Housing Beneficiary and Allocation Policy
324	Data Source D1 TWK Containment Plan for Informal Settlements - September 2019
325	Data Source D2 Emergency Housing Eviction Policy
326	Data Source E1 Land Disposal Strategy 2013
327	Data Source E2 Aanhangsels - Verslag - Land Disposal SCHEDULE WITH PROPERTIES 31Mar22
328	Data Source F1 Approved TWK LED Strategy - December 2020
329	Data Source F1 Draft Preferential procurement policy Council item 220228
330	Data Source F2 Theewaterskloof Municipality Tourism Strategy Draft October 2024 V2
331	Data Source F2 TWK Executive summary SCM Spend Analysis Report vrs1 220519
332	Data Source G Presentation Technical Services 2024 25 Service delivery status quo
333	Data Source G Technical Services Status Report
334	Data Source H COMMUNITY SERVICES - Service Delivery 12032025
335	Datasource A5 Caledon VTS certificate 00014256
336	Draft Annual Report 27 January 2023 with AFS
337	Draft IDP 23 March 2023
338	Draft IDP Process Plan 2022 - 2027
339	DRAFT LITIGATION REGISTER
340	Draft Terms of Reference Cash Flow Management
341	ELECTRICITY SUPPLY BY LAW
342	FENCING AND WALLS BY LAW
343	Final Amended Process Plan 2022 27 and 2023 24 Time Schedule for the 2024 25 IDP and Budget Review Process
344	Final Annual Report 2021 - 22 10 March 2023 with AFS
345	Final Draft Theewaterskloof LM Draft SQA Presentation to Management 12 March 2025

93

Item	Name of Document
346	Final IDP Time Schedule 2023 24 22 - 08 - 2022
347	Final Memorandum
348	Final Memorandum 2023
349	final oversight Report with attachments
350	Final Tariff List 2023.2024 (28.06.2023)
351	Final TWK Audit Report 30 June 2023
352	Financial Report – April 2023
353	Financial Report – August 2022
354	Financial Report – December 2022
355	Financial Report – February 2023
356	Financial Report – January 2023
357	Financial Report – June 2023
358	Financial Report – March 2023
359	Financial Report – May 2023
360	Financial Report – November 2022
361	Financial Report – October 2022
362	Financial Report – September 2022
363	Financial Report (updated) – June 2023
364	Financial Report July 2022
365	House Shop and Trading Container Policy, 2017
366	IA Charter Approved 9 June 2023
367	IDP 29 May 2023
368	IMMOVABLE PROPERTY BY LAW
369	Implementation - Report - 4th Quarter
370	Implementation Report Quarter 1 2024 - 25
371	IMPOUNDMENT OF ANIMALS BY LAW
372	INFORMAL TRADING BY LAW
373	Infrastructure Policy - 01 July 2019
374	Institutional and Governance - Feedback 12 - 03 - 2025
375	IRRIGATION WATER BY LAW
376	LIQUOR TRADING DAYS AND HOURS BY LAW
377	MBD Docs Updated 23 April 2024
378	Minutes - Council Meeting - 07 November 2023
379	Minutes - Council Meeting - 07 November 2023
380	Minutes - Council Meeting - 07 November 2023
381	Minutes - Council Meeting - 22 August 2024
382	Minutes - Council Meeting - 22 August 2024
383	Minutes - Council Meeting - 22 August 2024
384	Minutes - Council Meeting - 23 February 2023 MF
385	Minutes - Council Meeting - 23 May 2024.
386	Minutes - Council Meeting - 25 January 2024
387	Minutes - Council Meeting - 27 July 2023
388	Minutes - Council Meeting - 27 June 2024
389	Minutes - Council Meeting - 27 March 2024

Item	Name of Document
390	Minutes - Council Meeting - 30 April 2024
391	Minutes - Council Meeting - 30 March 2023
392	Minutes - Council Meeting - 30 May 2023
393	Minutes - Council Meeting - 30 November 2023
394	Minutes - Council Meeting - 31 July 2024
395	Minutes - Council Meeting - 31 July 2024
396	Minutes - Council Meeting - 31 July 2024
397	Minutes - Council Meeting - 31 October 2024
398	Minutes - Council Meeting - 31 October 2024
399	Minutes - MPAC - 07 February 2025
400	Minutes - MPAC - 07 February 2025
401	Minutes - MPAC - 07 February 2025
402	Minutes - Special Council Meeting - 11 June 2024
403	Minutes - Special Council Meeting - 12 April 2023
404	Minutes - Special Council Meeting - 13 September 2024
405	Minutes - Special Council Meeting - 14 August 2024 MF
406	Minutes - Special Council Meeting - 14 June 2024
407	Minutes - Special Council Meeting - 16 August 2024
408	Minutes - Special Council Meeting - 21 June 2024.
409	Minutes - Special Council Meeting - 22 September 2023
410	Minutes - Special Council Meeting - 23 May 2024
411	Minutes - Special Council Meeting - 27 March 2024
412	Minutes - Special Council Meeting - 29 June 2023
413	Minutes - Special Council Meeting - 30 May 2023.
414	Minutes - Special Council Meeting - 31 August 2024
415	MINUTES 2 FOR KNOFLOKSKRAAL LAND INVASION TECHNICAL TASK TEAM
416	Minutes Council Meeting - 23 January 2025
417	Minutes Council Meeting - 23 January 2025
418	Minutes Council Meeting 20 March 2024
419	Minutes Council Meeting 23 March 2023
420	Minutes Council Meeting 24 Aug 2023
421	Minutes Council Meeting 25 Jan 2023
422	Minutes Council Meeting 27 Oct 2022
423	Minutes Council Meeting 28 Nov 2024MF
424	Minutes Council Meeting 28 Nov 2024MF
425	Minutes Council Meeting 30 Nov 2022
426	Minutes MPAC Meeting - 15 January 2025
427	Minutes MPAC Meeting - 15 January 2025
428	Minutes MPAC Meeting - 15 January 2025
429	Minutes MPAC Meeting - 15 January 2025
430	Minutes MPAC Meeting - 26 February 2025MF
431	Minutes MPAC Meeting - 26 February 2025MF
432	Minutes MPAC Meeting - 26 February 2025MF
433	Minutes MPAC Meeting 06 March 2025

Item	Name of Document
434	Minutes MPAC Meeting 06 March 2025
435	Minutes MPAC Meeting 06 March 2025
436	Minutes Special Council Meeting - 17 April 2023 MF
437	Minutes Special Council Meeting 02 Sept 2024
438	Minutes Special Council meeting 12 Nov 2024
439	Minutes Special Council meeting 12 Nov 2024
440	Minutes Special Council Meeting 29 Aug 2024
441	MPAC TOR Approved by Council 23 March 2023
442	NATURE RESERVES BY LAW
443	NEW - DIREKTIEF ENGELS VIR DIE TOEKENNING VAN VASTE EIENDOM AAN NIE - WINSGEWENDE ORGANISASIES
444	News Articles
445	Notice of Council Meeting 28 - 07 - 2022
446	Notice of Council Meeting 28 - 07 - 2022
447	Notice Council Meeting - 24 August 2023
448	Notice Council Meeting - 27 July 2023
449	Notice Council Meeting - 27 June 2024
450	Notice Council Meeting - 28 February 2024
451	Notice Council Meeting - 30 April 2024
452	Notice Council Meeting - Approval of IDP and Budget
453	Notice of Breach TWK Municipality following IRFA 12032025
454	Notice of Council Meeting - 22 08 2024
455	Notice of Council Meeting - 23 - 01 - 2025
456	Notice of Council Meeting - 23 - 02 - 2023
457	Notice of Council Meeting - 25 - 01 - 2023
458	Notice of Council Meeting - 25 - 08 - 2022
459	Notice of Council Meeting - 26 - 09 - 2024
460	Notice of Council Meeting - 28 11 2024
461	Notice of Council Meeting - 30 11 2022
462	Notice of Council Meeting - 31 07 2024
463	Notice of Council Meeting - 31 10 - 2024
464	Notice of Council Meeting - Annual Report and Budget - IDP
465	Notice of Council Meeting - Annual Report and Budget - IDP - Regstelling
466	Notice of Council Meeting - Budget - IDP
467	Notice of Special Council Meeting - 02 09 - 2024
468	Notice of Special Council Meeting - 12 November 2024
469	Notice of Special Council Meeting - 13 09 - 2024
470	Notice of Special Council Meeting - 25 10 - 2024
471	Notice Special Council Meeting - 26 September 2023
472	NT MFRS Service Provider Inception Presentation - 28 March 2025
473	OUTDOOR ADVERTISING AND SIGNAGE BY LAW
474	PAC CHARTER approved by Council 29 June 2023
475	PAC CHARTER approved by Council 29 June 2023
476	POE 17 Feb Theewaterskloof Municipality 2024 SIME Assessment

Item	Name of Document
477	POE 20 Feb TWK Audit Report for the year 2023 - 24
478	POE 31 March TWK GOVERNANCE FINANCIAL RECOVERY 13 03 2025
479	POE X 31 March 3 Final Theewaterskloof LM Draft SQA T Figgins v1
480	POE X 31 March TWK Institutional and Governance - Feedback 12 - 03 - 2025
481	POE X 31 March WCPT Intro to S139 - 5 intervention - TWK 12 March 2025
482	Policy for the Rewarding of Information on Corruption, Fraud, Vandalisation - AW
483	Policy related to the Management and Disposal of Assets Final 2025 Y 20240607T111820Z
484	Problem Property By-Law, 2022
485	Problem Property Bylaw as approved by Council 27 March 2024
486	Project Implementation Plan MFRS Template February 2023 v2
487	PROPERTY RATES BY LAW 2018
488	Provincial Municipal Socio-Economic Profile - Eastern Cape
489	Provincial Municipal Socio-Economic Profile - Free State
490	Provincial Municipal Socio-Economic Profile - Gauteng
491	Provincial Municipal Socio-Economic Profile - KwaZulu-Natal
492	Provincial Municipal Socio-Economic Profile - Limpopo
493	Provincial Municipal Socio-Economic Profile - Mpumalanga
494	Provincial Municipal Socio-Economic Profile - North West
495	Provincial Municipal Socio-Economic Profile - Northern Cape
496	PUBLIC AMENITIES BY LAW
497	PUBLIC BUSES AND TAXIS BY LAW
498	PUBLIC NUISANCE AND NUISANCE RESULTING FROM KEEPING OF ANIMALS BY LAW
499	Quality Certificate Final 2025 Y 20240530T143211Z
500	Quarter - 1
501	Quarter - 2
502	Quarter - 3
503	RE URGENT - List of creditors TWK
504	Records Control Schedule Approval
505	Relief, Charitable, Trust and Other Fund Policy - WSESJ
506	REPEAL BY LAW 2016
507	Report Disciplinary Investigations
508	REPORT ON SITE VISITS AT VARIOUS PROPERTIES
509	Schedule 7 (Act 3 of 2021) - Code of Conduct for Councillors
510	SCM Policy - 01 July 2019
511	SCM POLICY 2023 - 2024 - June 2024
512	SDF Draft June 2023
513	Social Media Policy - AW
514	SOP - INDIGENTS - amended MARCH 2025
515	SOP - INDIGENTS - amended MARCH 2025
516	SOP - RETENTION
517	SOP - RETENTION
518	SOP Account Dispute Resolution Process
519	SOP Account Dispute Resolution Process
520	SOP Revenue Section

Item	Name of Document
521	SOP Revenue Section
522	SPECIAL RATING AREA BY LAW
523	SPORTING FACILITIES BY LAW
524	STORMWATER MANAGEMENT BY LAW
525	Supply Chain Management Policy Final 2025 Y 20240530T143305Z
526	SYSTEM OF DELEGATIONS 2024
527	TARIFF BY LAW
528	Tariff List 2023.2024
529	Theewaterskloof LM - Signed R and R Allocation Letter
530	TWK 11 Management Report 2023 - 24
531	TWK Annexure D - MONTHLY - MAY 2024 03 11 (003)
532	TWK Audit Report for the year 2023 - 24
533	TWK Audit Report for the year 2023 - 24
534	TWK DRAFT LITIGATION REGISTER
535	TWK Immovable Asset Policy
536	TWK Socio-Economic Profile 2021
537	TWK Socio-Economic Profile 2022
538	TWK SYSTEM OF DELEGATIONS 2024
539	TWKM Population Projections 15 03 2023
540	Urgent - list of trade payables
541	WASTE MANAGEMENT BY LAW
542	WATER AND SANITATION SERVICES BY LAW
543	WCPT Intro to S139 - 5 intervention - TWK 12 March 2025
544	wcsd form ver 13.0
545	ZONING SCHEME BY-LAW JUNE 2020
546	DWS Blue Drop TWK Report_2023
547	DWS Green Drop TWK Report_2023
548	Water METERS REPORT
549	TWK Annexure D -MONTHLY - APR 2024 05 10 (003)
550	TWK Annexure D -MONTHLY - AUGUST 2024 03 11 (003)
551	TWK Annexure D -MONTHLY - DECEMBER 2024 03 11 (003)
552	TWK Annexure D -MONTHLY - FEB 2024 05 23 (001)
553	TWK Annexure D -MONTHLY - JULY 2024 03 11 (003)
554	TWK Annexure D -MONTHLY - JUNE 2024 03 11 (003)
555	TWK Annexure D -MONTHLY - MAR 2024 05 23 (002)
556	TWK Annexure D -MONTHLY - November 2024 03 11 (003)
557	TWK Annexure D -MONTHLY - OCTOBER 2024 03 11 (003)
558	TWK Annexure D -MONTHLY - SEPTEMBER 2024 03 11 (003)
559	TWK Annexure D -QUARTERLY- AUG - OCT 2024 05 10 (001)
560	TWK Annexure D -QUARTERLY- FEB-APR 2024 05 10 (001)
561	TWK Annexure D -QUARTERLY- MAY-JUL 2024 05 10 (001)
562	WF Contractor Report_01_TWK_11.09.2024_REV2
563	WF Contractor Scope Report_Grabouw_TWK_26.11.2024
564	WF Invoice -WF1414-TWK_G0004546_IPC1

ITEM HEADING

C240/2025 OFFICE OF THE MUNICIPAL MANAGER: MINISTER'S AND MAYORAL TECHNICAL (MINMAY TECH) FORUM OF 09 JUNE 2025 – PROGRESS ON KEY ACTIONS REGARDING THE DISTRICT DEVELOPMENT MODEL

[English version of the report is the original]

FILE NUMBER

12/2/1/5

PURPOSE / AIM OF REPORT

To present the progress on key actions emanating from the Minister's and Mayoral Technical (MinMay Tech) Forum meeting of 09 June 2025 regarding the District Development Model (DDM) for cognizance Council.

BACKGROUND

Following from the discussion regarding the District Development Model at the MinMay Tech Forum meeting, the presentation by Mr G Paulse was forwarded to all Municipalities on the 8th of July 2025.

Presentation attached as annexure to this agenda-item.

DISCUSSION

On 17 September 2025 Minister A Bredell, as acting Premier of the Western Cape, forwarded a letter to the President informing him that the Western Cape Government in collaboration with the City of Cape Town Metro, has been engaged in an intergovernmental dispute with the Minister and Department of Co-operative Governance and Traditional Affairs concerning the validity of a number of provisions in the regulations that were promulgated to establish the District Development Model.

Documentation attached as annexure to this agenda-item.

FINANCIAL IMPLICATIONS

Not applicable.

LEGAL IMPLICATIONS

Not applicable.

RISK MANAGEMENT IMPLICATIONS

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council take cognizance of the presentation regarding the District Development Model (DDM) which was presented at the MinMay Tech Forum meeting of 09 June 2025 and the progress in this regard. (Letter issued by the Acting Premier of the Western Cape to the President.)

RECOMMENDATION BY THE EMC TO COUNCIL: 10 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman S Fredericks and seconded by Councillor Y van Tonder, it was recommended as follows:

That Council take cognizance of the presentation regarding the District Development Model (DDM) which was presented at the MinMay Tech Forum meeting of 09 June 2025 and the progress in this regard. (Letter issued by the Acting Premier of the Western Cape to the President.)

RECOMMENDATION TO COUNCIL:

It is recommended that Council take cognizance of the presentation regarding the District Development Model (DDM) which was presented at the MinMay Tech Forum meeting of 09 June 2025 and the progress in this regard. (Letter issued by the Acting Premier of the Western Cape to the President.)

From: Malibongwe Nduku <[redacted]>
Sent: Monday, September 29, 2025 3:08 PM
To: Mr Lungelo Mbandazayo <[redacted]>; MM West Coast <[redacted]>; Lionel Phillips <[redacted]>; [redacted]; Adv Hanlie Linde <[redacted]>; Mettler, Heinrich <[redacted]>; Mr Joggie Scholtz <[redacted]>; [redacted]; Joggie Scholtz <[redacted]>; Municipal Manager <[redacted]>; Mr David Nasson <[redacted]>; Johan Leibbrandt <[redacted]>; Ms Geraldine Mettler <[redacted]>; Mr David McThomas <[redacted]>; [redacted]; Daniel Lubbe <[redacted]>; Richard Bosman <[redacted]>; Municipal Manager <[redacted]>; Walter Hendricks <[redacted]>; Dr Dean O'Neill <[redacted]>; [redacted]; anneleenv <[redacted]>; mm <[redacted]>; [redacted]; Mr Colin Puren <[redacted]>; [redacted]; [redacted]; Lulamile Mapholoba <[redacted]>; [redacted]; [redacted]; Mr Jafta Booysen <[redacted]>; [redacted]; [redacted]
Cc: Graham Paulse <[redacted]>; Nozuko Zamxaka <[redacted]>; Sandra Greyling <[redacted]>; Abigail Robinson <[redacted]>; Kamal Makan <[redacted]>; Nico J Witbooi <[redacted]>; Daisy Benjamin <[redacted]>; Riaan van Vuren <[redacted]>
Subject: RE: Minister's and Mayoral Technical Forum (MinMay Tech) - 9 June 2025

Dear Municipal Managers

On behalf of HOD Paulse, attached is the letter sent by Minister Bredell, in his capacity as Acting Premier, to the President regarding the DDM regulations, for your attention.

Regards

Malibongwe Nduku

Intergovernmental Relations

Department of Local Government

Western Cape Government

7th floor, Waldorf Building, 80 St George's Mall, Cape Town | PO Box 9076, Cape Town, 8000

Tel : 021 483 3354 | Mobile: 081 592 3051

E-mail: [redacted]

Website: [redacted]



Western Cape Government

YOU

Be 110% Green. Read from the screen.

Western Cape Government
FOR YOU

Reference: 15/1/8

PROGRESS ON KEY ACTIONS EMANATING FROM MINISTER'S AND MAYORAL TECHNICAL FORUM (MINMAY TECH)

9 JUNE 2025

MANLEY WINE ESTATE, TULBAGH

AGENDA ITEM	RESOLUTIONS	PROGRESS
ITEM 2: Feedback From Provincial and National Engagements	**Noted:** A meeting was held on 21 May 2025 concerning the DDM, during which a mutually agreed way forward was presented. The next step is for CoGTA to approach the State Law Adviser to draft the revised regulations for the public consultation process. The Intergovernmental Relations dispute with the City of Cape Town will remain open until the finalisation of the new regulations. **Resolution:** DLG to share the presentation regarding the DDM with the municipalities.	**For noting:** Attached is the letter from Minister Bredell, in his capacity as Acting Premier, addressed to the President. The presentation was circulated to municipalities on 8 July 2025.

104

Kantoor van die Premier
Office of the Premier
IOfisi ye Nkulumbuso

Reference PM 3/2/3/12
Verwysing
Isingqinisiso

Date 17 September 2025
Datum
Umhla

Mr MC Ramaphosa
President of the Republic of South Africa
Private Bag X1000
PRETORIA
0001

Per email: mike@presidency.gov.za / presidentrsa@presidency.gov.za / robert@presidency.gov.za

Dear President Ramaphosa

SPECIAL EXTENDED PRESIDENT'S COORDINATING COUNCIL (PCC) MEETING SCHEDULED FOR 18 SEPTEMBER 2025: APOLOGY FOR NON-ATTENDANCE: WESTERN CAPE PROVINCE

With reference to the above meeting, please be advised that Premier Alan Winde is currently abroad on an official visit. As a result, I, Anton Bredell, Minister of Local Government, Environmental Affairs and Development Planning, have been appointed as the Acting Premier of the Western Cape.

An official sitting of the Western Cape Provincial Legislature is scheduled to take place on Thursday, 18 September 2025, from 14h00 to 18h00, during which I am required to lead and participate in various debates. Consequently, I will be unable to attend the Special Extended President's Coordinating Council (PCC) meeting scheduled for the same time. Kindly accept my sincere apologies for this unavoidable absence.

Private Bag X9043, Cape Town, 8000
Tel: 021 483 4630 | Premier.Winde@westerncape.gov.za

Furthermore, I wish to bring to your attention that the Western Cape Government, in collaboration with the City of Cape Town Metro, has been engaged in an intergovernmental dispute with the Minister and Department of Co-operative Governance and Traditional Affairs concerning the validity of a number of provisions in the regulations that were promulgated to establish the District Development Model (DDM). While significant progress has been made towards resolving the dispute, several matters remain outstanding. Considering this, the Western Cape Cabinet has resolved to temporarily suspend participation in all DDM-related matters until the dispute has been resolved.

Thank you for your understanding.

Yours faithfully,



MR. ANTON BREDELL
ACTING PREMIER: WESTERN CAPE

ENDORSED TO:

Mr V Hlabisa
Minister of Co-operative Governance and Traditional Affairs
Per email: LyndithW@cogta.gov.za / CarolineM@cogta.gov.za / MamokoenaB@cogta.gov.za

ITEM TITLE

C241/2025 OFFICE OF THE MUNICIPAL MANAGER: CONFIRMATION BY THE ELECTORAL COMMISSION (IEC) REGARDING THE APPOINTMENT OF MR GW HERMANUS AS MUNICIPAL ELECTORAL OFFICER (MEO) FOR THEEWATERSKLOOF MUNICIPALITY

[English version of the report is the original]

FILE NUMBER

3/1/R

PURPOSE OF THE REPORT

That Council takes cognizance of the letter received from the IEC confirming the appointment of Mr GW Hermanus as the MEO for Theewaterskloof Municipality.

BACKGROUND

On 07 August 2025 Council resolved as follows under Council Resolution C190/2025:

1. Council noted the content of this item, and

2. Council nominates the Director: Corporate Services, Mr. GW Hermanus to the Provincial IEC for consideration and appointment as the Municipal Electoral Officer (MEO).

DISCUSSION

The Council Resolution was forwarded to the IEC, and response was received on 02 October 2025 confirming the appointment of Mr GW Hermanus as the local representative with the designation of MEO for the Theewaterskloof Municipality effective from 01 October 2025.

Copy of the letter is attached as Annexure to the agenda-item.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

None – honorarium will be paid by the IEC.

LEGAL IMPLICATIONS

Election Act and Regulations.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended that Council take cognizance of the letter received from the IEC confirming the appointment of Mr GW Hermanus as the local representative with the designation of MEO for the Theewaterskloof Municipality effective from 01 October 2025.

SOUTH AFRICA

02 October 2025

Mr GW Hermanus
Theewaterskloof Municipality
6 Plein Street
CALEDON
7230

APPOINTMENT AS MUNICIPAL ELECTORAL OFFICER: THEEWATERSKLOOF (WC031) MUNICIPALITY

Please be informed that the Electoral Commission (IEC) has appointed you as its local representative with the designation of Municipal Electoral Officer (MEO) for the Theewaterskloof Municipality. Thank you for your willingness to serve as Municipal Electoral Officer (MEO) of your municipality.

The Electoral Commission of South Africa (IEC) has the mandate to manage all elections of legislative bodies in South Africa, and to ensure such elections are free and fair. For this purpose, it has placed various administrative processes and systems in place. The Commission realizes the critical importance Municipalities can play in assisting it in its tasks, without compromising its impartiality and independence. In this regard, Section 181 (3) of the Constitution calls upon Organs of State such as municipalities to provide assistance through measures to uphold the independence, impartiality and effectiveness of the Commission.

Terms of Appointment

The role, duties and conditions of appointment of the MEO is briefly as follows:

- Convene and Chair meetings of the local Political Liaison Committee (PLC) on a regular basis and where required, provide support to the Commission by assisting to manage the political processes at local level.
- The MEO shall be the local representative of the Commission for the municipality in which he/she has been appointed, in terms of Section 12 of the Municipal Electoral Act No. 27 of 2000 and shall perform such functions and duties as assigned in terms of legislation or by the Commission.
- The MEO shall facilitate the provision of Council resources and infrastructure in support of electoral activities, where possible and practicable, in a manner which supports the Commission's objectives and which promotes optimal utilisation of such resources.
- The MEO shall perform particular roles and functions related to election delivery as determined from time to time by the Chief Electoral Officer. The MEO is not required

to attend to administrative matters outside of the activities as assigned by the Commission, Chief Electoral Officer and directions of the Provincial Electoral Officer.

- The MEO does not manage the day-to-day matters relating to IEC business, nor to access and update the electronic systems of the IEC. The MEO is not required to monitor or supervise activities of the IEC local staff but shall liaise with the local and regional staff of the IEC where required.
- The MEO shall not be an office bearer of any political party nor have a high party political profile, and shall always perform his / her duties and functions without bringing the Commission and its mandate into disrepute.
- The MEO shall attend IEC meetings as is reasonably possible.
- As the Council makes a recommendation only, the appointment of MEO is within the sole prerogative of the Commission, which appointment may be cancelled / terminated by the Commission in its sole discretion and on good cause shown, which includes but is not limited to: prejudices the independence and impartiality of the IEC; ceasing to be employed or holding the same position in the Municipality; and or failing to adequately perform the duties and functions as MEO.

Honorarium

You will be paid an honorarium of R1 050.00 per month. The Commission may increase this amount for a period that it considers to be with heightened electoral activity. Thereafter, the honorarium will revert to the standard amount.

Date of Appointment and Termination

Your appointment shall be effective as from 01 October 2025. Your appointment may be terminated on 30 days' notice at your instance or at the instance of the Commission.

Thank you once again.

Please complete and return the attached "Acceptance of appointment letter" forthwith.

Kind Regards

MICHAEL HENDRICKSE
PROVINCIAL ELECTORAL OFFICER (PEO)
ELECTORAL COMMISSION: WESTERN CAPE

ITEM HEADING

C242/2025 DIRECTORATE OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT IDP: REPORTING ON PERFORMANCE OF CONTRACTORS: APRIL 2025 TILL JUNE 2025

[English version of the report is the original]

FILE NUMBER

8/2/3/5/1

PURPOSE / AIM OF REPORT

To present a report to Council in terms of the contract and performance management of the Office of the Municipal Manager contractors for the period from April 2025 to June 2025 to ensure the municipality receives value for money and that contracts are completed on time and within the approved budget.

BACKGROUND

S116 (2) of the Municipal Finance management Act (No.56 of 2003) states that:

The accounting officer of a municipality or municipal entity must –

1. take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of municipal entity is properly enforced;

2. monitor on a monthly basis the performance of the contract under the contract or agreement;

3. establish capacity in the administration of the municipality or municipal entity –

   (i) to assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b); and
   (ii) to oversee the day-to-day management of the contract or agreement; and

4. regularly report to Council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract or agreement and the performance of the contract.

DISCUSSION

Report pattern of the Directorate: Office of the Municipal Manager - IDP:

Department:	**April 2025**	**May 2025**	**June 2025**
IDP	Submitted	Submitted	Submitted

Find attached checklists consisting of the summaries done for the Office of the Municipal Manager.

No blockages occurred.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Can be found in checklists attached as Annexures. It can be costly to the municipality if reporting is not done correctly.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Chapter 8 Municipal Finance Management Act. 56 of 2003.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RESOLVED BY THE EMC: 22 JULY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, it was unanimously resolved as follows:

That the agenda-item be referred back to the Directorate Finance to provide evidence of the invoices paid and why the amount paid in May 2025 is less than the amount paid in April 2025.

1. *Agenda-item be referred back.*
2. *For finalization by the Acting Manager IDP and Performance Management, Ms J Marzec-Visagie and the Director: Finance, Mr P Mabhena.*

COMMENTS FROM ITEM AUTHOR:

The contract amount we have changed from 3 009 295.33 to 3 078 563.00.

In December 2022, the total amount reported was 315 400 which included two invoices which were already reported during November 2022.

From August 2024 you have been reporting with VAT inclusive and before that it was reported with VAT excluding. We have rectified the contract reporting amounts to all Vat Exclusive.

Two invoices have not been reported but have already been paid (EFT 23878 and EFT 24507) We have included these invoices.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE EMC TO COUNCIL: 23 SEPTEMBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman M Plato-Mentoor and seconded by Councillor CT Cloete, it was recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION TO COUNCIL:

It is recommended that Council takes cognisance of the report.

Project Name	Provision of Various Electronic Web Based Management Systems & Related Consulting Activities from 01 July 2022 to 30 June 2025					Report No	**34**	Date of Report	30-Apr-25
Contract Number	PMD/01/2022/2023	Service Provider	Ignite Advisory Services (PTY) Ltd						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl.	R 3,078,563.00	Commencement Date	1-Jul-22	Original Completion Date	30-Jun-25
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date		Slippage by Service Provider (+ or -days)		Projected Completion Date	
Contract Value without contingency	R 3,078,563.00	Value of VO's approved	N/A	Adjusted Value	N/A	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	2	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R 1,799,839.95	Date of Practical Completion Certificate	N/A	Date of Final Completion Certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	**Transfer of Skills**								
Overall performance including Rand Value in terms of the Empowerment Goals									
Overall performance including quality of work to date	**1. Contract Reporting for the Month of April 2025 - Invoices received, but not paid. February month was paid in April 2025.** **2. The SLA was signed on the 08 July 2022** **3. Duration of the Agreement will be from 01 July 2022 to 30 June 2025.**								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Office of the Municipal Manager		Project Manager		Verohne Arendse		Project Champion		Agatha Carelse

Project Name	Provision of Various Electronic Web Based Management Systems & Related Consulting Activities from 01 July 2022 to 30 June 2025					Report No	**35**	Date of Report	31-May-25
Contract Number	PMD/01/2022/2023	Service Provider	Ignite Advisory Services (PTY) Ltd						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl.	R 3,078,563.00	Commencement Date	1-Jul-22	Original Completion Date	30-Jun-25
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date		Slippage by Service Provider (+ or -days)		Projected Completion Date	
Contract Value without contingency	R 3,078,563.00	Value of VO's approved	N/A	Adjusted Value	N/A	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	1	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R 1,864,963.78	Date of Practical Completion Certificate	N/A	Date of Final Completion Certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	**Transfer of Skills**								
Overall performance including Rand Value in terms of the Empowerment Goals									
Overall performance including quality of work to date	**1. Contract Reporting for the Month of May 2025 - Invoices received, March and April month was paid in May 2025.** **2. The SLA was signed on the 08 July 2022** **3. Duration of the Agreement will be from 01 July 2022 to 30 June 2025.**								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Office of the Municipal Manager		Project Manager		Verohne Arendse		Project Champion		Agatha Carelse

Project Name	Provision of Various Electronic Web Based Management Systems & Related Consulting Activities from 01 July 2022 to 30 June 2025					Report No	**36**	Date of Report	30-Jun-25
Contract Number	PMD/01/2022/2023	Service Provider	Ignite Advisory Services (PTY) Ltd						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl.	R 3,078,563.00	Commencement Date	1-Jul-22	Original Completion Date	30-Jun-25
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date		Slippage by Service Provider (+ or -days)		Projected Completion Date	
Contract Value without contingency	R 3,078,563.00	Value of VO's approved	N/A	Adjusted Value	N/A	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	4	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R 2,123,414.11	Date of Practical Completion Certificate	N/A	Date of Final Completion Certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	**Transfer of Skills**								
Overall performance including Rand Value in terms of the Empowerment Goals									
Overall performance including quality of work to date	**1. Contract Reporting for the Month of June 2025 - Invoices received, but not paid.** **2. The SLA was signed on the 08 July 2022.** **3. Duration of the Agreement will be from 01 July 2022 to 30 June 2025.**								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Office of the Municipal Manager	Project Manager	Joanna Marzec-Visagie	Project Champion	Agatha Carelse				

ITEM HEADING

C243/2025 DIRECTORATE OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT IDP: REPORTING ON PERFORMANCE OF CONTRACTORS: JULY 2025 TILL SEPTEMBER 2025

[English version of the report is the original]

FILE NUMBER

8/2/3/5/1

PURPOSE / AIM OF REPORT

To present a report to Council in terms of the contract and performance management of the Office of the Municipal Manager contractors for the period from July 2025 to September 2025 to ensure the municipality receives value for money and that contracts are completed on time and within the approved budget.

BACKGROUND

S116 (2) of the Municipal Finance management Act (No.56 of 2003) states that:

The accounting officer of a municipality or municipal entity must –

1. take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of municipal entity is properly enforced;

2. monitor on a monthly basis the performance of the contract under the contract or agreement;

3. establish capacity in the administration of the municipality or municipal entity –

   (i) to assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b); and
   (ii) to oversee the day-to-day management of the contract or agreement; and

4. regularly report to Council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract or agreement and the performance of the contract.

DISCUSSION

Report pattern of the Directorate: Office of the Municipal Manager IDP:

Department:	JULY 2025	AUGUST 2025	SEPTEMBER 2025
IDP	Submitted	Submitted	Submitted

Find attached checklists consisting of the summaries done for the Office of the Municipal Manager

No blockages occurred.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Can be found in checklists attached as Annexures. It can be costly to the municipality if reporting is not done correctly.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Chapter 8 Municipal Finance Management Act. 56 of 2003 and circular 62 of MFMA section 52 of TWK SCM Policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE EMC TO COUNCIL: 10 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman S Fredericks and seconded by Councillor Y van Tonder, it was recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION TO COUNCIL:

It is recommended that Council takes cognisance of the report.

Project Name	Provision of Various Electronic Web Based Management Systems & Related Consulting Activities. Extention period from 01 July 2025 to 30 December 2025 as per circular 62 of MFMA s52 of TWK SCM Policy				Report No	**37**	Date of Report	30-Jul-25	
Contract Number	PMD/01/2022/2023	Service Provider	Ignite Advisory Services (PTY) Ltd						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl.		Commencement Date	1-Jul-25	Original Completion Date	30-Dec-25
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date		Slippage by Service Provider (+ or -days)		Projected Completion Date	
Contract Value without contingency	R437,655	Value of VO's approved	N/A	Adjusted Value	N/A	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	2	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R 63,618.95	Date of Practical Completion Certificate	N/A	Date of Final Completion Certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	**Transfer of Skills**								
Overall performance including Rand Value in terms of the Empowerment Goals									
Overall performance including quality of work to date	**1. Contract Reporting for the Month of July 2025 - Invoices received.** **2. The SLA was signed on the 08 July 2022.** **3. Duration of the Agreement will be from 01 July 2025 to 30 December 2025.**								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - If possible									
Directorate	Office of the Municipal Manager		Project Manager	Joanna Marzec-Visagie		Project Champion	Agatha Carelse		

Project Name	Provision of Various Electronic Web Based Management Systems & Related Consulting Activities. Extention period from 01 July 2025 to 30 December 2025 as per circular 62 of MFMA s52 of TWK SCM Policy					Report No	**38**	Date of Report	30-Aug-25
Contract Number	PMD/01/2022/2023	Service Provider	Ignite Advisory Services (PTY) Ltd						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl.		Commencement Date	1-Jul-25	Original Completion Date	30-Dec-25
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date		Slippage by Service Provider (+ or -days)		Projected Completion Date	
Contract Value without contingency	R437,655	Value of VO's approved	N/A	Adjusted Value	N/A	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	1	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R 22,805.33	Date of Practical Completion Certificate	N/A	Date of Final Completion Certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	**Transfer of Skills**								
Overall performance including Rand Value in terms of the Empowerment Goals									
Overall performance including quality of work to date	**1. Contract Reporting for the Month of August 2025 - Invoices received, not paid yet.** **2. The SLA was signed on the 08 July 2022.** **3. Duration of the Agreement will be from 01 July 2025 to 30 December 2025.**								
Blockages and problems experienced									
Actions and resolutions required (and by									
Directorate	Office of the Municipal Manager		Project Manager	Joanna Marzec-Visagie		Project Champion	Agatha Carelse		

Project Name	Provision of Various Electronic Web Based Management Systems & Related Consulting Activities. Extention period from 01 July 2025 to 30 December 2025 as per circular 62 of MFMA s52 of TWK SCM Policy					Report No	**39**	Date of Report	30-Sep-25
Contract Number	PMD/01/2022/2023	Service Provider	Ignite Advisory Services (PTY) Ltd						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl.		Commencement Date	1-Jul-25	Original Completion Date	30-Dec-25
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date	No	Slippage by Service Provider (+ or -days)		Projected Completion Date	
Contract Value without contingency	R437,655	Value of VO's approved	N/A	Adjusted Value	N/A	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	1	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R 45,641.00	Date of Practical Completion Certificate	N/A	Date of Final Completion Certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	**Transfer of Skills**								
Overall performance including Rand Value in terms of the Empowerment Goals									
Overall performance including quality of work to date	**1. Contract Reporting for the Month of Sept 2025 - Invoices received, but not paid.** **2. The SLA was signed on the 08 July 2022.** **3. Duration of the Agreement will be from 01 July 2025 to 30 December 2025.**								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Office of the Municipal Manager		Project Manager	Joanna Marzec-Visagie		Project Champion	Agatha Carelse		

ITEM TITLE

C244/2025 OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT IDP: PERFORMANCE MANAGEMENT: 1st QUARTER TOP LAYER SDBIP REPORT

[English version of the report is the original]

FILE NUMBER

5/1/3

PURPOSE OF REPORT

The aim of the report is to ensure compliance with the performance regulations and to notify Council of the outcomes of the performance report of the Municipality for the period (July 2025 to September 2025).

BACKGROUND

Section 1 of the MFMF defines the SDBIP as:

"a detailed plan approved by the Mayor of the municipality in terms of section 53 (1) (c) (ii) for implementing the municipalities delivery of services and the execution of its annual budget and which must include the following:

(a) projections for each month of-

(i) revenue to be collected, by source; and

(ii) operational and capital expenditure, by vote;

(b) Service delivery targets and performance indicators for each quarter".

This report focuses on the service delivery targets and performance indicators for the financial year 2025/26 excluding the financial reports as these are reported monthly via the s71 reporting process.

DISCUSSION

The SDBIP serves as a "contract" between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration in the applicable financial year. It provides the link between the mayor, the council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is therefore a management, implementation and monitoring tool that will assist the mayor, councilors, municipal manager, senior managers and community to monitor the municipality's performance on a quarterly basis. The SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the implementation of the budget, the execution of projects, the performance of senior management and the achievement of the strategic objectives set by council.

Outcome of Overall Performance:

Summary of Results	Office of the MM	Financial Services	Community Services	Technical and Infrastructure Implementation Services	Economic Development and Planning	Corporate Services
KPI Not Yet Applicable	4	3	1	3	7	5
KPI Not Met	1	2	1	2	8	1
KPI Almost Met	0	3	1	0	0	0
KPI Met	1	1	0	0	0	0
KPI Well Met	0	5	1	0	0	0
KPI Extremely Well Met	0	0	0	0	1	0
Total KPIs	6	14	4	5	16	6

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Not applicable.

LEGAL IMPLICATIONS (ITEM AUTHOR)

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13.

Section 54(1)(c) of MFMA.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council takes note of the outcome of the 2025/2026 performance report of the Municipality for the 1st Quarter.**
2. **That Council takes note of the corrective measures.**

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-26 to Council

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-26 to Council –Corporate Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025							
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures	Internal Audit Comments	MM Comments
TL21	Corporate Services	Institutional Development	Healthy and productive workforce	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent	0.06%	Budget Expenditure Report	Last Value	Percentage	0.10%	0%	0%	0%	0%	N/A			N/A - No Performance	
TL22	Corporate Services	Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2026	Number of people employed	2	Appointment letters and Equity Plan	Accumulative	Number	2	0	0	0	0	N/A			N/A - No Performance	
TL23	Corporate Services	Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2026	Organogram submitted	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL24	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Rewards and Recognitions Policy to Council by 30 June 2026	Rewards and Recognitions Policy submitted by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL25	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Probation Policy to Council by 30 June 2026	Probation Policy submitted by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL26	Corporate Services	Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 30 September 2025	Employment Equity Report submitted by 30 September 2025	0	Proof of submission	Carry Over	Number	1	0	1	1	0	R	**Target not Achieved: September:** The Employment Equity report will be submitted to the Department of Employment and Labour by 15 January 2025 as indicated in the Letter of the Department to HR	The KPI Target date must be amended	No Performance	Agree with Internal Audit

Overall Summary

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-26 to Council–Technical and Infrastructure Implementation Service

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						Internal Audit Comments	MM Comments
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures		
TL31	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	%budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	N/A	**July:** Manager: Contracts and Compliance: Construction has not started **August:** Manager: Contracts and Compliance: Construction of phase 2 has commenced **September:** Manager: Contracts and Compliance: Construction progressed well during Septembe		N/A - No Performance	
TL32	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget of the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) Phase 2 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	Water Treatment Works upgraded and expanded by 30 June 2026	0	Completion certificate	Carry Over	Number	90	7	10	10	7	R	**Target not Achieved: July:** Manager: Contracts and Compliance: Tender advertisement period ended 29 August **August:** Manager: Contracts and Compliance: Tender advertisement period ended 29 August. 9 Tenders were received **September:** Manager: Contracts and Compliance: 7% spending of the project budget was achieved. The target of 10% at September and 40% at December was incorrectly captured for this KPI. The project related to this KPI is still in procurement stage and construction will commence in the first quarter of 2025. These targets were due to be captured against KPI D1422 for Botrivier WWTW Phase 2, which is currently under construction.	**Target not achieved:** Manager: Contracts and Compliance: No corrective measure applicable. Non achievement of this target is due to incorrect capture on the SDBIP. The targets will be corrected with the February adjustment budget	Reasonable assurance could not be obtained that TL32 is valid, accurate and complete. Internal audit recalculated the percentage of the project budget spent on the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) Phase 2 and found that it was 14,96% at 30 September 2025 (Spent = 1088887; budget = 7280971) This does not agree with the actual of 7% reported on IGNITE.	Agreed
TL33	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Complete the upgrade of the Grabouw Gypsy Queen bulk sewer and water provision project by 30 June 2026	Project completed by 30 June 2026	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A	**July:** Manager: Contracts and Compliance: Construction continued throughout August **August:** Manager: Contracts and Compliance: Construction continued throughout August under strict security protection against possible attacks on the contractor's personnel **September:** Compliance: Construction progressed well during September		N/A - No Performance	
TL34	Technical and Infrastructure Implementation Services	Basic Service Delivery	Basic services for all	Limit unaccounted electricity to less than 12% as at 30 June 2026 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100}	% unaccounted electricity captured in the report	3.70%	Distribution Losses Report	Reverse Last Value	Percentage	10%	10.65%	10%	10%	10.65%	R	**Target not Achieved:** Deputy Director: Electricity: Quarter 1 Losses Report Attached	[D310] Deputy Director: Electricity: Target should be reflected as 12% as per KPI description (September 2025)	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL35	Technical and Infrastructure Implementation Services	Basic Service Delivery	Democratic, responsive, and accountable government	Sign a Memorandum of Understanding (MoU) with Eskom for joint service planning and outage coordination by 28 February 2026	Number of MoU's signed	0	Signed MOU	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	

Overall Summary of Re

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0

N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**5**

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-26 to Council –Office of the Municipal Manager

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	MSC	Region	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						Internal Audit Comments	MM Comments
															Original Target	Target	Actual	R	Performance Comment	Corrective Measures		
TL1	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the final IDP to Council by 31 May 2026	Final IDP submitted to Council	Whole Municipality: All	Whole Municipality: All	Municipal Manager	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL2	Office of the Municipal Manager	Financial Viability	Democratic, responsive, and accountable government	Compile and submit the final annual budget to Council by 31 May 2026	Final budget submitted to Council	Whole Municipality: All	Whole Municipality: All	Municipal Manager	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL3	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Oversight Report to Council by 31 March 2026	Report submitted to Council	Whole Municipality: All	Whole Municipality: All	Municipal Manager	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL4	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Draft Annual Report to Council by 31 January 2026	Draft Annual Report submitted to Council	Whole Municipality: All	Whole Municipality: All	Municipal Manager	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A			N/A - No Performance	
TL5	Office of the Municipal Manager	Basic Service Delivery	Sound financial management and continuous revenue growth	The percentage of the municipal capital budget spent on projects as at 30 June 2026 ((Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects)X100)	% of capital budget spent	Whole Municipality: All	Whole Municipality: All	Municipal Manager	56.69%	S71 Report And Financial Statements	Last Value	Percentage	95%	6%	10%	10%	6%	R	September: Target not achieved: Municipal Manager: During Quarter 1, the financial system reflects capital expenditure at 6% of the approved capital budget, while the Technical and Infrastructure Directorate reports expenditure of 19.4%, and the Human Settlements Directorate reports 10%. This variance is primarily attributed to the time lapse between invoice submission and payment processing, as the financial system currently records only amounts that have been paid, excluding invoices submitted but not yet processed for payment.	Target not Achieved: September: Municipal Manager: To ensure a more accurate reflection of implementation progress, financial reporting timeframes will be aligned to include verified invoices submitted but pending payment. This adjustment will enhance the accuracy of expenditure tracking across directorates and ensure consistency between technical progress and financial reporting in future quarters. (September 2025)	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL6	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit Annual Performance Report (APR) to the AG by 31 August 2025	Annual Performance Report Submitted	Whole Municipality: All	Whole Municipality: All	Municipal Manager	1	Confirmation by AG	Carry Over	Number	1	1	1	1	1	G	Target Achieved: August: Municipal Manager: Attached confirmation of AG		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed

Overall Summary of R

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		6

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-26 to Council –Financial Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						Internal Audit Comments	MM Comments
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures		
TL7	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2026 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	82.70%	Section 71 Report/Financial Statements	Last Value	Percentage	85%	80%	70%	70%	80%	G2	**Target Well Achieve: September:** Manager: Revenue: Target Achieved		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL8	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 ((Total Operating Revenue-Operating Grants)/Debt Service Payments (i.e. interest + redemption) due within one year)	Ratio achieved	12.15	Section 71 Report/Financial Statements	Reverse Last Value	Number	11	0	**0**	**0**	0	N/A			N/A - No Performance	
TL9	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	0	Section 71 Report/Financial Statements	Last Value	Number	1.20	**0**	**0**	**0**	0	N/A			**N/A - No Performance**	
TL10	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors	88.69%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70%	0%	0%	0%	**0%**	N/A			N/A - No Performance	
TL11	Financial Services	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2025/26 financial year	Number of indigent households receiving free basic water	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6,250	5,064	6,250	6,250	5,064	O	**Target Almost Achieved: July:** Director: Financial Services: 4299 Applications. Will increase on a monthly basis **August:** Director: Financial Services: 4809 Applications. Will increase on a monthly basis **September:** Director: Financial Services: increase month to month	**August:** Director: Financial Services: Credit control actions, reminders, outreach. **September:** Director: Financial Services: credit control actions and public awareness campaigns	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL12	Financial Services	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2025/25 financial year	Number of indigent households receiving free basic electricity	2	Report From The Financial System With Registered Indigent Households	Last Value	Number	2,700	1,867	2,700	2,700	1,867	R	**July:** Director: Financial Services: 2611 Applications. Will increase on a monthly basis **August:** Director: Financial Services: 2547 Applications. Will increase on a monthly basis **September:** Director: Financial Services: increase month to month	**August:** Director: Financial Services: Credit control, reminders, outreach. **September:** Director: Financial Services: credit control actions and public awareness campaigns	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL13	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic refuse removal	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6,250	5,077	6,250	6,250	5,077	O	**Target Almost Achieved: July:** Director: Financial Services: 4311 Applications. Will increase on a monthly basis **August:** Director: Financial Services: 4822 Applications. Will increase on a monthly basis **September:** Director: Financial Services: increase month to month	**August:** Director: Financial Services: Credit Control, reminders, outreach. **September:** Director: Financial Services: credit control actions and public awareness campaigns	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL14	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic sanitation	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6,250	5,077	6,250	6,250	5,055	O	**Target Almost Achieved: July:** Director: Financial Services: 4299 Applications. Will increase on a monthly basis **August:** Director: Financial Services: 4809 Applications. Will increase on a monthly basis **September:** Director: Financial Services: increase month to month	**August:** Director: Financial Services: Credit control, reminders, outreach. **September:** Director: Financial Services: credit control actions and public awareness campaigns	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL15	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2025/25 financial year	Number of residential properties which are billed for water or have prepaid meters	15	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16,000	16,070	16,000	16,000	**16,070**	G2	**Target Well Achieved: September:** Manager: Revenue: Target Achieved		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed

TL16	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	7	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7,560	7,565	7,560	7,560	7,565	G2	**Target Well Achieved: September:** Manager: Revenue: Target Achieved		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL17	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties for which refuse is removed once per week and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for refuse removal once a month	16	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16,100	16,132	16,100	16,100	16,132	G2	**Target Well Achieved: September:** Manager: Revenue: Target Achieved		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL18	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2025/25	Number of residential properties which are billed for sewerage	15	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15,680	15,727	15,680	15,680	15,727	G2	**Target Well Achieved: September:** Manager: Revenue: Target Achieved		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL19	Financial Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of project budget spent on the replacement of water meters project by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	0%	Report From The Financial System	Last Value	Percentage	95%	0%	10%	10%	0%	R	**Target not Achieved: September:** Director: Financial Services: going out on tender for the raising of loans before procurement can commence .	September: Director: Financial Services: going out on tender for the raising of loans before procurement can commence	No Performance	Agreed
TL20	Financial Services	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2025	Annual Financial Statements submitted to the AG	1	Acknowledgement of receipt	Carry Over	Number	1	0	1	1	1	G	**Target Achieved: August:** AFS submitted at end August 2025		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed

Overall Summary of

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**14**

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-2026 to Council –Community Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						Internal Audit Comments	MM Commnets
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures		
TL27	Community Services	Basic Service Delivery	Basic services for all	Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works {(% achievement all WTW's/WTW's tested)	Average % water compliance in terms of SANS 241 achieved	92.22%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90%	0%	90%	90%	93%	G2	**Target well achieved: September:** Director: Community Services: Bereaville : 99.1% Genadendal: 73.1% Greyton: 84.8% Voorstekraal: 89.1% Botrivier: 99.9% Caledon: 99.9% Riviersonderend: 99.9% Tesselaarsdal: 95.3% Villiersdorp: 93.4% Grabouw: 98.8%		The actual performance and portfolio of evidence is valid, accurate and complete.	I agree
TL28	Community Services	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values {(% compliance of all WWTW's achieved / the number of WWTW's tested)}	Average % achieved	58.35%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65%	0%	65%	65%	64%	O	**Target not Achieved: September:** Director: Community Services: Monthly average compliance across wastewater treatment facilities reflects varying performance levels, with Riviersonderend (91.7%), Greyton (75%), and Genadendal (52.8%) showing the highest compliance. It has been identified that the percentage for Genadendal for August has not been included in the report, and Technical Services has been informed. Once the updated report with the corrected August results is received, it will be amended on the system. This missing data may be a contributing factor to not reaching the overall 65% compliance target	**Target not Achieved: September:**Director: Community Services: It has been identified that the percentage for Genadendal for August has not been included in the report, and Technical Services has been informed. Once the updated report with the corrected August results is received, it will be amended on the system. This missing data may be a contributing factor to not reaching the overall 65% compliance target Further to this, the Grabouw WWTW plant experienced mechanical equipment failures that needs to be rectified. At this stage there are not sufficient operational funds to do the necessary repairs.	Reasonable assurance could not be obtained that TL28 is valid, accurate and complete. Internal audit recalculated the % compliance to permit values as per evidence submitted on IGNITE and found that it was 50,25% . This does not agree with the actual of 64% reported on IGNITE.	I agree
TL29	Community Services	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	21.68%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	22%	22.20%	22%	22%	22.20%	R	**Target not Achieved: September:** Director: Community Services: Implemented the Bulk Meter Audit Project aimed at reducing water losses across all towns.	**Target not Achieved:September:** Director: Community Services: A dedicated team was appointed to conduct bulk meter mapping, condition assessments, valve and hydrant identification, and installation of zone meters. This proactive initiative improves data accuracy, supports non-revenue water reduction efforts, and enhances operational efficiency.	The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL30	Community Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the procurement of vehicles by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Budget Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	N/A			N/A - No Performance	

Overall Summary of F

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		4

Theewaterskloof Municipality

1st Quarter SDBIP Report 2025-26 to Council–Economic Development and Planning

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Project	YTD Actual	Year to Date Values for Quarter ending September 2025						Internal Audit Comments	MM Comments
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures		
TL36	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Create temporary work opportunities in terms of EPWP by 30 June 2026	Number of temporary work opportunities created	327	Participant list	Accumulative	Number	251	[Unspecified]	108	50	50	108	B	**Target Extremely well Achieved: September:** Director: Economic Development and Planning: Quarter 1_Participant List		The actual performance and portfolio of evidence is valid, accurate and complete.	Agreed
TL37	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Investment Policy and Implementation Framework Development Plan to Council by 30 June 2026	Investment Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A			N/A - No Performance	
TL38	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Incentive Policy and Implementation Framework to Council by 30 June 2026	Incentive Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A			N/A - No Performance	
TL39	Economic Development and Planning	Basic Service Delivery	Improve the social environmental fabric of TWK community	Develop and submit an Expanded Policy Works Policy and Implementation Protocol to Council by 30 June 2026	Expanded Policy Works Policy and Implementation Protocol submitted to Council by 30 June 2026	0	Financial System Expenditure Report	Last Value	Number	1	[Unspecified]	0	0	0	0	N/A			N/A - No Performance	
TL40	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Land Audit and submit to Council by 28 February 2026	Land Audit completed and submitted to Council by 28 February 2026	0	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A			N/A - No Performance	
TL41	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Draft Strategic Land Management Strategy to Council by 30 June 2026	Draft Strategic Land Management submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A			N/A - No Performance	
TL42	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	**Target not Achieved: September:** Director: Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers.	**Target not Achieved: September:** Director: Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	No Performance	Agreed
TL43	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Review the Human Settlements Pipeline and submit to Council by 31 December 2025	Human Settlements Pipeline reviewed and submitted to Council by 31 December 2025	0	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A	**September:** Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers.	**September:** Director: Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	N/A - No Performance	
TL44	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Service 408 sites in Villiersdorp Destiny Farm (Phase 2b) by 30 June 2026	Number of sites serviced	0	Practical Completion certificate	Accumulative	Number	408	[Unspecified]	0	100	100	0	R	**Target not Achieved: September:** Director: Economic Development and Planning: The quality of work is satisfactory; the project is on time and works completed comply with the standards and specifications stipulated on the contract document. Practical completion earmarked for 26 September 2025. 2 formal houses in the way of the stormwater ponds construction namely Pond 3 and Pond 5.	**September:** Director: Economic Development and Planning: The municipality is exploring moving the occupants to temporary structures next to the Heritage house which will remain. The electrification, water and sewer are being investigated. The municipality reached out to Cederberg Municipality regarding the potential purchase of Temporary Relocation Units previously used for relocation, to aid in moving families.	No Performance	Agreed
TL45	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Caledon Riemvasmaak by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	**Target not Achieved: September:** Director: Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers.	**September:** Director: Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	No Performance	Agreed
TL46	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Botrivier Beaumont (Phase 2) by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	[0322] Director: Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers. (September 2025)	**September:** Director: Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025	No Performance	Agreed
TL47	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Grabouw Rooidakke 1054 by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	**Target not Achieved: September:** Director: Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers.	**September:** Director: Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	No Performance	Agreed
TL48	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Botrivier Beaumont Temporary Residential Area (TRA) by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	**Target not Achieved: September:** Director: Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers.	**September:** Director: Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	No Performance	
TL49	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Submit a Project Feasibility Report for Greater Villiersdorp UISP (2600) to the Department of Infrastructure by 30 June	Feasibility Report submitted to the Department of Infrastructure by 30 June	0	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A			N/A - No Performance	

TL50	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Grabouw Hillside Top Structures by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	**Target not Achieved: September:** Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers.	**September:** Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	No Performance	Agreed
TL51	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Greater Grabouw Planning by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	10%	10%	0%	R	**Target not Achieved: September:** Economic Development and Planning: All invoices are being paid by the Department of Infrastructure directly to the service providers. (	**September:** Economic Development and Planning: All invoices paid by the Department of Infrastructure during the first quarter of the 2025/26 budget year will be recorded against the project vote numbers by 31 October 2025.	No Performance	Agreed

Overall Summary of R

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	7
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		16

ITEM HEADING

C245/2025 OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT INTERNAL AUDIT: AUDITOR-GENERAL 2024/2025 ENGAGEMENT LETTER AND AUDIT STRATEGY

[English version of the report is the original]

FILE NUMBER

5/14/1/1/1

PURPOSE OF REPORT

The Performance- and Audit Committee is requested to review the Auditor-General 2024/2025 engagement letter and audit strategy.

BACKGROUND

According to MFMA Circular 65:

The audit committee must in relation to external audit: Take cognisance of the scope of work undertaken by the external auditor and the extent of co-ordination with the internal audit unit.

According to the Performance- and Audit Committee Charter:

The Performance- and Audit Committee must review the external auditors' proposed audit scope of work, approach and audit fees for the year and the extent of co-ordination with the internal audit unit.

DISCUSSION

The Auditor-General 2024/2025 engagement letter and audit strategy will be distributed when available and thus will not be included in the agenda.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

None.

LEGAL IMPLICATIONS (ITEM AUTHOR)

MFMA Circular 65.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that the Performance- and Audit Committee takes note of the Auditor-General 2024/2025 engagement letter and audit strategy.

RECOMMENDATION BY THE PERFORMANCE- AND AUDIT COMMITTEE TO COUNCIL: 12 SEPTEMBER 2025

1. **The Performance- and Audit Committee noted the Auditor-General 2024/2025 engagement letter and audit strategy.**

2. **The Performance- and Audit Committee raised their concern about the possibility of the budget for the audit being overspent as was the case in the previous financial year.**

3. **It is recommended that the Council takes note of the Auditor-General 2024/2025 engagement letter and audit strategy.**

RECOMMENDATION TO COUNCIL:

It is recommended that the Council takes note of the Auditor-General 2024/2025 engagement letter and audit strategy.

ITEM TITLE

C246/2025 OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT INTERNAL AUDIT: REPORT OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

[English version of the report is the original]

FILE NUMBER

3/2/17/3

PURPOSE OF REPORT

The purpose of the report is to inform the Council of the reports of Internal Audit that was presented to the Municipal Public Accounts Committee (MPAC) Meeting of 26 August 2025.

BACKGROUND

According to the MPAC Terms of Reference, as approved by Council on 25 February 2025, Section 7.1: "In accordance with the provisions of section 79A(4) of the Municipal Structures Amendment Act 2021, reports of the MPAC must be submitted to the Speaker who must table such reports in the next meeting of Municipal Council."

According to the Municipal Structures Amendment Act No.3 of 2021:

79A. (1) A municipal council must establish a committee called the municipal public accounts committee.

(3) The municipal council must determine the functions of the municipal public accounts committee, which must include the following:

(a) review the Auditor-General's reports and comments of the management committee and the audit committee and make recommendations to the municipal council;
(b) review internal audit reports together with comments from the management committee and the audit committee and make recommendations to the municipal council;

(4) Reports of the municipal public accounts committee must be submitted to the speaker who must table such reports in the next meeting of the municipal council.

DISCUSSION

This item was submitted to the Speaker for approval before submission to Council and the Speaker approved the item for submission to Council on 14 September 2025.

The following Internal Audit reports were presented at the MPAC meeting of 26 August 2025:

- Cash Management and Investment Audit
- Performance Management Third Quarter 2024/2025 Audit
- Supply Chain Management Audit 1 November 2024 – 31 January 2025
- Auditor General Report Follow-up
- Internal Audit Follow-up Report Third Quarter 2024/2025

In the Internal Audit reports tabled to MPAC:

- 15 findings were made.
- 1 of these findings was regarded as significant (serious).
- 14 findings were regarded as housekeeping (minor transgressions which could easily be rectified) and remains the responsibility of administration to address.

The status of these findings is included in the Internal Audit Follow-up reports and are reported to MPAC on a quarterly basis.

The MPAC considered the comments of the Management Committee and the Performance- and Audit Committee on all these reports presented.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

None.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Municipal Structures Amendment Act No.3 of 2021.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended that Council take note that the Internal Audit reports, together with the comments of the Management Committee and the Performance- and Audit Committee were presented to the Municipal Public Accounts Committee Meeting, and the following resolutions were made by the Municipal Public Accounts Committee Meeting on 26 August 2025:

1. **Cash Management and Investment Audit: Consequence management must be applied where there is repeated non-compliance.**

2. **Supply Chain Management Audit 1 November 2024 – 31 January 2025: Control and accountability should be strengthened. That disciplinary steps be taken when negligence on repeated non-compliance is evident. That unresolved findings be escalated to Council with clear explanations. Risks with regard to Supply Chain Management, as per internal audit reports, should be included in the risk registers. A detailed report on Finding 6 (Possible awards to incorrect bidders) should be submitted to MPAC.**

ITEM TITLE

C247/2025 OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT INTERNAL AUDIT: PERFORMANCE- AND AUDIT COMMITTEE REPORT 1 JULY 2024 – 30 JUNE 2025

[English version of the report is the original]

FILE NUMBER

3/2/5/R

PURPOSE OF REPORT

The purpose of the report is to report to Council on the functions of the Performance- and Audit Committee (PAC) performed for the period 1 July 2024 – 30 June 2025.

BACKGROUND

According to the MFMA (Municipal Financial Management Act) No.56 of 2003, Section 166 (2):

(2) An audit committee is an independent advisory body which must-

(a) advise the municipal council, the political office-bearers, the accounting officer and the management staff of the municipality, or the board of directors, the accounting officer and the management staff of the municipal entity, on matters relating to-

i. internal financial control and internal audits;
ii. risk management;
iii. accounting policies;
iv. the adequacy, reliability and accuracy of financial reporting and information;
v. performance management;
vi. effective governance;
vii. compliance with this Act, the annual Division of Revenue Act and any other applicable legislation;
viii. performance evaluation; and
ix. any other issues referred to it by the municipality or municipal entity;

DISCUSSION

The revised Performance- and Audit Committee Charter was approved by Council on 30 April 2024.

Paragraph 3(c) of the Charter states: The objectives of the PAC, as an assurance provider to Council are covered in legislation and are amongst others: To report to Council on a quarterly basis regarding activities of the PAC and to present the PAC's annual report.

The Annual PAC report for the period 1 July 2024 – 30 June 2025 is attached to this item.

COMMENTS FROM THE OFFICE OF THE MUNICIPAL MANAGER

Recommendation is supported.

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

Supported.

COMMENTS FROM THE DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING

None.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

None.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Municipal Financial Management Act, No.56 of 2003, Section 166(2).

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

COMMENTS FROM LEGAL SERVICES

The item is supported.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended that Council takes note of the Performance- and Audit Committee Report for the period 1 July 2024 – 30 June 2025.

Theewaterskloof Municipality

THEEWATERSKLOOF MUNICIPALITY

Theewaterskloof Municipality

2024/2025 ANNUAL REPORT OF THE PERFORMANCE AUDIT AND AUDIT COMMITTEE

Speaker, Executive Mayor, Members of Council, The Municipal Manager, Directors, Ladies and Gentleman, it is my duty to deliver the annual report of the Performance Audit and Audit Committee (PAC) to Council for the financial year ending 30 June 2025.

Performance Audit and Audit Committee

As a statutory, independent committee its duties and responsibilities are clearly articulated in the Municipal Finance Management Act, Act 56 of 2003 and the PAC Charter as approved by Council.

The PAC was appointed by Council on 10 March 2022 and 26 April 2022.
The PAC Charter was revised and approved by Council on 30 April 2024.

PAC consisted of three (3) independent members who are all appropriately qualified, who are financially literate and who are acquainted with the Risk Management and Performance Management disciplines. One of the members, Ms. V Jobe, resigned on 20 June 2025.
The PAC requested the Municipal Manager (MM) to prioritise the appointment of a new PAC member.

The PAC conducted self-assessments and Management conducted assessments of the PAC during April 2025 in order to measure its performance. The results of the assessments were reviewed and discussed at the PAC Meeting of 13 June 2025. The following concerns were raised in the assessments:

1. The PAC needs to be strengthened with more members with relevant expertise and skills and need to challenge management, especially in the area where internal and external audit recommendations take a long period to be implemented and monitored.

2. The PAC do not hold sufficient number of meetings and a lot of documents are emailed to the PAC which requires a lot of time which the PAC Members are not remunerated for and carry the risk of ensuring that the oversight and governance is in place.

3. The management team of the municipality does not regularly attend the PAC meetings and in the past, it was brought to the attention of the Mayor and the MM.

4. Not sure of the effectiveness of meetings. Inputs are made at the PAC especially around financial viability and performance indicators, but it is not sure if the Municipality is improving. Key vacant posts remain unfilled and the MM changes often.

5. The PAC usually has a huge task with the AFS as quality product is not always ready by the time the PAC needs to review.

The PAC is short of the 4th member of the committee and the challenges to maintain the quorum are sometimes stretched. Furthermore, the committee requires skills in IT, legal and finance to further augment the current skill set in the committee and also assist with stagger

the retaining of the institutional knowledge for the TWK municipality, as members complete their appointment period on the PAC.

The PAC held 7 (seven) meetings during the financial year under review.
Dates of Performance Audit and Audit Committee meetings:

- 27 August 2024
- 19 September 2024
- 22 November 2024
- 9 December 2024
- 17 January 2025
- 14 March 2025
- 13 June 2025

Composition of Performance Audit and Audit Committee and Attendance of Meetings:

Name of Member	Number of Meetings Attended
EP Lakey (Chairperson)	6
R Gani	7
V Jobe	6

Internal Audit

In terms of the IIA (Institute of Internal Auditors) standards, the Internal Audit unit must undergo an internal quality assessment. In April 2025 the PAC and the Management team evaluated the Internal Audit unit. The results of the evaluations were discussed at the PAC meeting of 13 June 2025.

In general, the PAC is satisfied that the Internal Audit resources are adequate and the department is effective.

In line with the MFMA, Internal Audit provides the PAC and Management with reasonable assurance that the internal controls are adequate and effective. This is achieved by a risk based Internal Audit plan, internal audit assessing the adequacy of controls, mitigating the risks and the PAC monitoring implementation of corrective actions.

The Internal Audit Charter and Internal Audit Methodology were revised and approved by the PAC on 13 June 2025.

The Internal Audit Department tabled 23 audit reports to the PAC during the period under review: (1 July 2024 - 30 June 2025)

- 105 findings were identified;
- 23 of these findings were regarded as significant (serious). Management gives quarterly feedback on the status of these findings to the Performance- and Audit Committee; and
- The remaining 82 findings were regarded as housekeeping (minor transgressions which could easily be rectified) and remains the responsibility of administration to address and the PAC to oversee.

Six of the significant findings identified were included in the Supply Chain Management Audit 1 November 2023 – 31 January 2024. This item was referred back by the PAC at the meeting of 19 September 2024, for additional comments from Financial Services. At the time of compiling this report no comments were provided to the PAC.

All the audits on the approved 2024/2025 annual internal audit plan were completed. The following internal audit reports were tabled to the PAC during the period under review:

- Follow-up Audit on Auditor General Action Plan (2 reports);
- Supply Chain Management 1 November 2023 – 31 January 2024;
- Supply Chain Management 1 February 2024 – 30 April 2024;
- Supply Chain Management 1 May 2024 – 31 July 2024;
- Supply Chain Management 1 August 2024 – 31 October 2024;
- Supply Chain Management 1 November 2024 – 31 January 2025;
- Cash Management and Investment Audit;
- Risk Management Audit;
- 2023/2024 Year End Stock Counts;
- Solid Waste 1st Quarter Audit 2024/2025;
- Performance Management 3rd Quarter 2023/2024 Audit;
- Performance Management 4th Quarter 2023/2024 Audit;
- Performance Management 1st Quarter 2024/2025 Audit;
- Performance Management 2nd quarter 2024/2025 Audit;
- Performance Management 3rd quarter 2024/2025 Audit;
- Recovery of Revenue Audit;
- Water Use Licence Audit;
- Ad Hoc Investigation LL04/2021/22
- Follow-up on outstanding Internal Audit Findings Quarter 4 of 2023/2024;
- Follow-up on outstanding Internal Audit Findings Quarter 1 of 2024/2025;
- Follow-up on outstanding Internal Audit Findings Quarter 2 of 2024/2025; and
- Follow-up on outstanding Internal Audit Findings Quarter 3 of 2024/2025.

The Effectiveness of Internal Control

Internal control is the system of controls and directives that are designed to provide cost effective assurance that assets are safeguarded, that liabilities and working capital are efficiently managed and that the municipality fulfils its mandate, in compliance with all relevant statutory and governance duties and requirements.

The PAC reviewed all the Internal Audit reports.

Key control deficiencies were noted by Internal Audit in the following areas:

- Solid Waste;
- Ad Hoc Investigation LL04/2021/22; and
- Supply Chain Management.

The PAC requested and has urged Management to take action to reduce the Supply Chain Management findings, as these are repeat findings of a serious nature.

Risk Management

There following Risk Management reports were presented to the PAC for the period under review:

- Minutes of the Fraud and Risk Management Committee Meetings;
- Risk Management Implementation Plan;
- Combined Assurance Model;
- Anti-Corruption and Fraud Prevention Strategy, Policy and Plan;
- Risk Management Strategy, Policy and FARMCO Terms of Reference;

- Combined Assurance Framework;
- Business Continuity Framework;
- Strategic and Operational Risk Registers; and
- Risk Management Maturity Assessment.

The PAC commends the Risk Officer for improvements made with regards to the Risk Management function since her appointment.

One member of the PAC attends FARMCO meetings. The following FARMCO Meetings were attended by a member of the PAC:

- 20 August 2024
- 10 December 2024
- 10 March 2025
- 14 May 2025

The PAC recommended that the risks identified by the Auditor General in their Engagement Letter and Strategy for the 2023/2024 audit, should be included in the Risk Registers.

The PAC requested that attention be given to risks where the "inherent risk" is indicated as "high" and the "control effectiveness" is indicated as "weak" or "unsatisfactory".

The PAC raised their concern about the lack of co-operation from the Directorates with regards to the compilation of the risk registers.

The PAC requested that action plans on the mitigation of risks should be updated and monitored regularly. Risk Action Plans should also be aligned to the SDBIP.

Performance Management

The 2023/24 Draft Annual Performance report was presented to the PAC on 27 August 2024.

The PAC is concerned about the regression of the municipality's overall performance and especially KPI's with regards to Capital Spending.

The PAC have reviewed the quarterly SDBIP Performance Reports submitted to the committee by the Internal Audit Department. The PAC requested that all underperforming KPI's should have detailed corrective measures indicated.

The PAC noted that numerous KPI's were removed with the SDBIP revision in February 2025 and the PAC suggested that KPI's that were removed should be replaced with new KPI's as some of the Directorates now are left with very few KPI's and for reporting purposes, it will then seem that these Directorates did not deliver any services for the period under review.

The PAC requested that all KPI's be updated as soon as possible to give a true reflection of the status of achievement of the KPI's. It was also requested that repeated Internal Audit findings, with regards to Performance Management, be given urgent attention and be resolved as soon as possible.

One of the PAC members attended the Section 57 Performance Reviews that were conducted on 14 February 2025 & 20 May 2025. The Chairperson of the PAC attended the Section 57 Performance Reviews that were conducted on 30 June 2025.

2023/2024 Annual Report

The Draft 2023/2024 Annual Report was presented to the PAC on 17 January 2025. The PAC provided comments on the Annual Report to the Manager: IDP & Performance Management.

Compliance with Legislation

The PAC is well informed and satisfied with reports regarding the Status of Compliance with Legislation in TWK. A compliance report was presented to the PAC quarterly containing the following legislation:

- Supply Chain Management Regulations;
- Municipal Finance Management Act;
- Planning and Performance Management Regulations;
- Investment Regulations;
- Budget and Reporting Regulations;
- Property Rates Act;
- Municipal Structures Act;
- Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers;
- Municipal Systems Act; and
- Disaster Management Act.

The PAC raised its concern about the legislation requirements where it was indicated that the municipality was "unable to comply" and items were "completed after deadline" and requested Management to give attention to these items as soon as possible and provide feedback to the PAC.

Financial Information

The PAC raised its concern regarding financial state of the municipality. Concerns raised by the PAC includes the underspending of the Capital Expenditure Budget, the Cash flow of the municipality (the ability to pay creditors and the low debtor recovery) and repeat findings on Supply Chain Management issues, it seems that controls are lacking (it was requested that the Municipal Manager and the Management Team address these findings).

The PAC requested that they are kept updated on the financial status of the municipality and the financial recovery plan.

The PAC has:

- Reviewed and discussed the budget statements (section 71 reports) for July 2024, October 2024, January 2025 and April 2025;
- Reviewed the processes for compliance with legal and regulatory provisions; and
- Reviewed the skills and adequacy of staff.

Auditor-General

The PAC discussed the following with the Auditor-General:

- Auditor General Engagement Letter and Strategy of the 2023/2024 Audit (19 September 2024); and
- The report of the Auditor-General for the 2023/2024 audit (22 November 2024).

The PAC raised the same concerns as the AG during the 2023/2024 financial year.

The PAC conveyed its concern about the regression in the opinion of the Auditor-General.

The PAC provided oversight over the report regarding the status of the Audit Action Plan (Containing actions to be taken to resolve findings made by the Auditor-General in the 2023/2024 Management Report).

Information and Communication Technology

The ICT Department reports to the PAC on the status of Information and Communications Technology on a quarterly basis.

The reports included the following information:

- ICT Operational;
- Strategic ICT Project Planning;
- ICT Budget and Expenditure;
- ICT Governance;
- ICT Performance.
- Infrastructure Upgrades and Improvements;
- Digital Communication Expansion;
- Disaster Recovery Site Development;
- Network Connectivity;
- Digitalization of Informal Settlements Housing Database;
- Vacancy – IT Manager;
- Empowering Digital Stability and Sustainability;
- Budget Review and Adjustment;
- Increase in Support Staff;
- Organizational Structure Review; and
- ICT Risks and Opportunities.

The PAC raised its concern regarding the vacancies in the ICT Department.

Municipal Public Accounts Committee

All internal audit reports are presented to the Municipal Public Accounts Committee (MPAC) after it was presented to the PAC. The Chairperson of the PAC attend all MPAC meetings, where internal audit reports are discussed.

MPAC Meetings attended:

15 January 2025
7 February 2025
26 February 2025
6 March 2025
5 May 2025

Although the MPAC has been appointed by Council on 28 November 2024, the PAC is nevertheless concerned about the non-functioning of the MPAC and backlog of responsibilities of the MPAC governance structure over the deviations, irregular, fruitless and wasteful expenditure and subsequent consequence management in terms of section 36 & 47 with reference to the AG Management report and Internal Audit findings where processes were not adhered to.

Events after reporting period (1 July 2024 – 30 June 2025):

Meeting with the Municipal Manager:

The PAC had a meeting with the Municipal Manager on 3 July 2025.
The following points were discussed:

1. Financial status of the Municipality as well as actions implemented and plans for the future to improve the financial sustainability of the Municipality;
2. Prioritising of appointment of PAC member;
3. Risk Management improvement;
4. Recurring findings on Internal Audit reports;
5. Negligence of Asset Maintenance / Management;
6. Management not attending / preparing for PAC Meetings; and
7. Consequence Management with regards to irregular expenditure.

Evaluation of Financial Statements and Annual Performance Report

The Draft 2024/2025 Annual Financial Statements were presented to the PAC on 28 August 2025. The PAC has reviewed, discussed and provided input on the unaudited draft Annual Financial Statements prior to submission to the Auditor-General. The draft AFS were methodically scrutinised with the Finance Department.

The PAC made the following comments with regards to the Annual Financial Statements:

- Attention should be given to COMAFs from the 2023/2024 audit that is still in progress and where preventative controls have not been implemented;
- Propper consequence management should be implemented;
- It should be ensured that reconciliations are correct before submission to the AG;
- The increase in AG fees is concerning. The budget that was presented to the PAC in September 2024 indicated that the AG fees will be about R 6 million where in the AFS it is more than R 8 million;
- The PAC noted the efforts being made with regards to debt collection and credit control and would like to thank staff for their efforts; and
- The PAC would like to request that they are updated about changes made to the AFS submitted to the PAC versus AFS submitted to the AG.

The Draft 2024/2025 Annual Performance Report was presented to the PAC on 28 August 2025. The PAC noted that this is not the final report and the completion of the report is dependent on the completion of the Annual Financial Statements. The PAC is concerned about the regression of the municipality's performance overall and especially KPI's with regards to Capital Spending.

The PAC made the following comments with regards to the Annual Performance Report:

- The PAC congratulated the municipality on receiving no findings on the previous APR (2023/2024 audit);
- The PAC raised its concern that the standard of Service Delivery might regress as a result of underperforming KPI's;

- The PAC requested that projects are completed as a matter of urgency as it seems that there are a few projects that are in-progress;
- Corrective measures should be as detailed as possible for the Annual Performance Report to prevent unnecessary questions / confusion; and
- It should be ensured that the information on the Annual Financial Statement and the Annual Performance Report agree.

Appreciation

The PAC wishes to express its appreciation to the Management of the Municipality and the Internal Audit Department for the co-operation and information they have provided to enable us to compile this report.



Mr EP Lakey
Chairperson of the Performance Audit and Audit Committee
October 2025

ITEM TITLE

C248/2025 OFFICE OF THE MUNICIPAL MANAGER: DEPARTMENT INTERNAL AUDIT: REPORT OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

[English version of the report is the original]

FILE NUMBER

3/2/17/3

PURPOSE OF REPORT

The purpose of this report is to inform the Council of the reports of Internal Audit that were presented to the Municipal Public Accounts Committee (MPAC) Meeting of 9 October 2025.

BACKGROUND

According to the MPAC Terms of Reference, as approved by Council on 25 February 2025, Section 7.1: "In accordance with the provisions of section 79A(4) of the Municipal Structures Amendment Act 2021, reports of the MPAC must be submitted to the Speaker who must table such reports in the next meeting of Municipal Council."

According to the Municipal Structures Amendment Act No.3 of 2021:

79A. (1) A municipal council must establish a committee called the municipal public accounts committee.

(3) The municipal council must determine the functions of the municipal public accounts committee, which must include the following:

(a) review the Auditor-General's reports and comments of the management committee and the audit committee and make recommendations to the municipal council;
(b) review internal audit reports together with comments from the management committee and the audit committee and make recommendations to the municipal council;

(4) Reports of the municipal public accounts committee must be submitted to the speaker who must table such reports in the next meeting of the municipal council.

DISCUSSION

This item was submitted to the Speaker for approval before submission to Council and the Speaker approved the item for submission to Council on 14 October 2025.

The following Internal Audit reports were presented at the MPAC meeting of 9 October 2025:

- Supply Chain Management Audit 1 November 2023 – 31 January 2024
- Risk Management Audit
- Division of Revenue Audit
- Ad Hoc Investigation Creditors Ageing
- Supply Chain Management Audit 1 February 2025 – 30 April 2025
- 2024/2025 Year-End Stock Counts Report
- Internal Audit Follow-up Report Fourth Quarter 2024/2025

In the Internal Audit reports tabled to MPAC:

- 30 findings were made.
- 8 of these findings were regarded as significant (serious).
- 22 findings were regarded as housekeeping (minor transgressions which could easily be rectified) and remains the responsibility of administration to address.

The status of these findings is included in the Internal Audit Follow-up reports and are reported to MPAC on a quarterly basis.

The MPAC considered the comments of the Management Committee and the Performance- and Audit Committee on all these reports presented.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

None.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Municipal Structures Amendment Act No.3 of 2021.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council take note that the Internal Audit reports, together with the comments of the Management Committee and the Performance- and Audit Committee, were presented to the Municipal Public Accounts Committee Meeting and the following resolution was made by the Municipal Public Accounts Committee Meeting on 9 October 2025:

1. **That all MPAC Members, including Secundi's should be invited to attend Performance- and Audit Committee meetings.**

ITEM TITLE

C249/2025 OFFICE OF THE MUNICIPAL MANAGER: INDEPENDENT EXTERNAL CHAIRPERSON AS PER PUBLIC SECTOR RISK MANAGEMENT FRAMEWORK

[English version of the report is the original]

FILE NUMBER

5/14/2/R

PURPOSE OF REPORT

To inform management based on the internal audit findings about the independent external chairperson for FARMCO as guided by Public Sector Risk Management Framework.

BACKGROUND

The purpose of the FARMCO is to assist the Accounting Officer, Council and the Audit Committee in discharging their accountability for risk management by formulate, promote and review the risk management objectives, strategy and policy and to monitor the process at all levels of the Municipality that will enhance its ability to achieve strategic object and providing recommendations for improvement, therefore Municipal Manager cannot be the chairperson of the FARMCO.

DISCUSSION

According to the TWK Fraud and Risk Management Committees (FARMCO) Terms of Reference sections 2 the Municipal Manager is the chairperson of FARMCO, However the TWK Risk Management Strategy, Paragraph 4 determined that:

The following frameworks provide the recommended practice guidelines for the FARMCO regarding risk management: Chapter 13 of the Public Sector Risk Management Framework (PSRMF).

According to Chapter 13, section 24 (3) of the PSRMF: The chairperson of the Risk Management Committee should be an independent external person, appointed by the Accounting Officer / Authority.

Therefore, based on the FARMCO Terms of Reference seems not in agreement with the PSRMF guidelines on the appointment of the municipal manager as chairperson of FARMCO.

COMMENTS FROM THE OFFICE OF THE MUNICIPAL MANAGER

Please check the regulation or council policy with regard to the remuneration of independent chairpersons of council committees.

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

The legislative documents (Chapter 13 of the PSRMF and ToR of FARMCO) should be attached to the report for easy reference. The Budget Allocation for the appointment of the independent chairperson as per the recommendation should also be added or attached in order to give input.

COMMENTS FROM THE DIRECTORATE TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES

The content of the report is noted. The author must before the council is opted to make a decision on the above-mentioned and have the financial implication should council opt for the external chairperson. Secondly, in terms of a guideline it is merely to give direction to council, but it is not a regulation and thus not enforceable if it proves to be not affordable to council.

COMMENTS FROM THE DIRECTORATE COMMUNITY SERVICES (OPERATIONAL)

Item supported to ensure compliance with the relevant statutory laws.

ADDITIONAL COMMENTS FROM ITEM AUTHOR

Terms of Appointment

Appointment will be made for a period of 3 years. This is not a full-time appointment. The Fraud and Risk Management Committee has 4 statutory meetings per annum and additional may be convened by the Chairperson as deemed necessary by the Committee or Accounting Officer.

Remuneration

Compensation will be in accordance with rates as determined by National Treasury. Schedules in this regard are issued annually with specific hourly or daily rates. All other refundable expenses are based on the Municipality's related policies in line with the National Treasury guidelines.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Fund needs to be made available for an appointment of an independent chairperson.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Theewaterskloof Risk Management Policy

Theewaterskloof Anti-Corruption and Fraud Prevention Policy

Public Sector Risk Management Framework (PSRMF)

COMMENTS FROM INTERNAL AUDIT

The independent external FARMCO chairperson is supported, however it cannot be the PAC member attending FARMCO as the member represents the PAC and members of the PAC can only advise the council, whilst the FARMCO chairperson will have to make decisions on risks identified. Council will probably have to budget and make provisions on the organigram for such paid independent external chairperson.

It is recommended that assistance be seeked from Provincial Government and neighbouring municipalities on how they manage this position.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

COMMENTS FROM LEGAL SERVICES

The recommendations are supported.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended:

1. **That Management supports the appointment of the independent external chairperson.**

2. **That the Performance- and Audit Committee supports the appointment.**

3. **That Council grants approval and gives authority to the Municipal Manager to advertise and facilitate the process of the appointment of the independent Chairperson.**

4. **That Council approves the budget allocation for the appointment of the independent chairperson.**

RESOLVED BY MANAGEMENT: 08 MAY 2025

Management resolved that the agenda-item be referred back to seek assistance from Provincial Government and neighboring municipalities on how they manage this position.

1. Agenda-item be referred back.
2. For finalization by the Risk Management Officer, Ms. N Dayeni.

COMMENTS BY ITEM AUTHOR:

As per the resolution that was taken on the 8th of May 2025, research was conducted into the municipalities within the Overberg District regarding the position of an independent external chairperson. The findings are as follows: Overstrand Municipality and Cape Agulhas Municipality both municipalities have independent external chairpersons appointed, and Overberg District Municipality has an Audit Committee member who serves as a chairperson in the meeting.

RECOMMENDATION BY MANAGEMENT TO THE PERFORMANCE- AND AUDIT COMMITTEE: 17 JULY 2025

1. **Management supports the appointment of the independent external chairperson.**

It is recommended:

2. **That the Performance- and Audit Committee supports the appointment.**

3. **That Council grants approval and gives authority to the Municipal Manager to advertise and facilitate the process of the appointment of the independent Chairperson.**

4. **That Council considers the budget allocation for the appointment of the independent chairperson.**

RECOMMENDATION BY THE PERFORMANCE AND AUDIT COMMITTEE TO COUNCIL: 12 SEPTEMBER 2025

1. **The Performance- and Audit Committee supports the appointment.**

It is recommended:

2. **That Council grants approval and gives authority to the Municipal Manager to advertise and facilitate the process of the appointment of the independent Chairperson.**

3. **That Council considers the budget allocation for the appointment of the independent chairperson.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That Council grants approval and gives authority to the Municipal Manager to advertise and facilitate the process of the appointment of the independent Chairperson.**

2. **That Council considers the budget allocation for the appointment of the independent chairperson.**

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Public Sector Risk Management Framework

Guidelines for the Risk Management Committee

1. Purpose

The purpose of this guideline is to assist the Risk Management Committee in discharging their responsibility for risk management.

2. Definition

A Risk Management Committee is defined as a committee appointed by the Accounting Officer / Authority to review the Institution's system of risk management.

The membership of the Risk Management Committee should comprise both management and external members with the necessary blend of skills, competencies and attributes, including the following critical aspects:

- an intimate understanding of the Institution's mandate and operations;
- the ability to act independently and objectively in the interest of the Institution; and
- a thorough knowledge of risk management principles and their application.

The chairperson of the Risk Management Committee should be an independent external person, appointed by the Accounting Officer / Authority. The responsibilities of the Risk Management Committee should be formally defined in a charter approved by the Accounting Officer / Authority.

The Accounting Officer / Authority may assign the Risk Management Committee responsibilities to the Audit Committee. Care should be taken to ensure that resources are available to the Audit Committee to deal adequately with risk governance issues in addition to their audit responsibilities. See Audit Committee Guidelines

3. Application

The guideline is designed to:

- Provide the Risk management Committee with information to enable them to fully understand the roles and responsibilities of their office in terms of risk management; and

- Provide templates to assist the Risk Management Committee to effectively discharge such roles and responsibilities.

4. How to navigate the guideline

The guideline has been structured according to the sections noted below. Each of the sections contains underlying information that can be accessed by clicking on the title.

- Legal mandate (Section 5)
- Strategic value of the Risk Management Committee in risk management (Section 6)
- High level responsibilities of the Risk Management Committee (Section 7)
- Evaluation criteria (Section 8)
- Additional reading / reference (Section 9)

5. Legal mandate and corporate governance

5.1 Legal mandate

There is currently no legal mandate for the establishment of a Risk Management Committee.

5.2 Corporate Governance

The institution can draw guidance from the following:

- King III Report on Corporate Governance; and
- Batho Pele principles.

6. Strategic value of the Risk Management Committee

The Risk Management Committee is responsible for assisting the Accounting Authority / Officer in addressing its oversight requirements of risk management and evaluating and monitoring the institution's performance with regards to risk management. The Risk Management Committee is appointed by the Accounting Officer/ Authority and its role is to formulate, promote and review the institution's ERM objectives, strategy and policy and monitor the process at strategic, management and operational levels.

7. High level responsibilities of the Risk Management Committee

To derive optimal benefits, risk management ought to be conducted in a systematic manner, using proven methodologies, tools and techniques.

In discharging its governance responsibilities relating to risk management, the Risk Management Committee should:

- review and recommend for the Approval of the Accounting Officer / Authority, the:
    - risk management policy;
    - risk management strategy;
    - risk management implementation plan;
    - Institution's risk appetite, ensuring that limits are:
- supported by a rigorous analysis and expert judgement;
- expressed in the same values as the key performance indicators to which they apply;

- set for all material risks individually, as well as in aggregate for particular categorisations of risk; and
- consistent with the materiality and significance framework.
    - Institution's risk tolerance, ensuring that limits are supported by a rigorous analysis and expert judgement of:
- the Institution's ability to withstand significant shocks; and
- the Institution's ability to recover financially and operationally from significant shocks.
    - Institution's risk identification and assessment methodologies, after satisfying itself of their effectiveness in timeously and accurately identifying and assessing the Institution's risks.
- evaluate the extent and effectiveness of integration of risk management within the Institution;
- assess implementation of the risk management policy and strategy (including plan);
- evaluate the effectiveness of the mitigating strategies implemented to address the material risks of the Institution;
- review the material findings and recommendations by assurance providers on the system of risk management and monitor the implementation of such recommendations;
- develop its own key performance indicators for approval by the Accounting Officer / Authority;
- interact with the Audit Committee to share information relating to material risks of the Institution; and
- provide timely and useful reports to the Accounting Officer / Authority on the state of risk management, together with accompanying recommendations to address any deficiencies identified by the Committee.

In instances where the scale, complexity and geographical dispersion of the Institution's activities dictate the need for the Risk Management Committee to work through sub-committees, the Risk Management Committee should ensure that:

- approval is obtained from the Accounting Officer / Authority for the establishment of the sub-committees;
- the terms of reference of the sub-committees are aligned to that of the Risk Management Committee; and
- The Risk Management Committee exercises control over the functioning of the sub-committees.

8. Evaluation

Clear objectives and key performance indicators should be set for the Risk Management Committee in respect of risk management. These indicators should be able to measure the Risk Management Committee's effectiveness in the institution's risk management in contributing to the institution's goals and objectives.

The Accounting Officer / Authority should evaluate the performance of the Risk Management Committee through the following and other relevant indicators:

- the results of the Risk Management Committee's own 360? assessment;
- the pace and quality of the implementation of the risk management framework;
- the Internal Audit report on the state of risk management;
- the Auditor-General's report on the effectiveness of the Risk Management Committee; and
- the quality and timeliness of the Risk Management Committee's counsel and recommendations.

9. Additional reading / reference

A catalogue of additional resources is included below to assist the Risk Management Committee to facilitate implementation of risk management. Click on the relevant link to access these documents.

Guidelines: Additional reading / reference

ITEM TITLE

C250/2025 DIRECTORATE CORPORATE SERVICES: DEPARTMENT ADMINISTRATION: CONSIDERATION BY COUNCIL TO APPOINT A MEMBER TO THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) AS A REPLACEMENT FOR COUNCILLOR J SMIT AND A SECUNDI FOR THE OPPOSITION

[English version of the report is the original]

FILE NUMBER

3/2/17/1

PURPOSE / AIM OF REPORT

The purpose of this report is for Council to consider the appointment of a Member to the Municipal Public Accounts Committee as a replacement for Councillor J Smit and a secundi for the Opposition.

BACKGROUND

During the Council Meeting of 28 November 2028, Council resolves as follows by Council Resolution C215/2024:

"2. Council appoints the following Councillors as MPAC Chairperson and Members:

- Councillor M Gana [Chairperson]
- Councillor PJ Stander [Member]
- Councillor J Smit [Member]

Secundi: Councillor M Botes"

During the Council Meeting of 07 August 2025, Council resolved as follows by Council Resolution C205/2025:

"Council resolves to appoint Councillor TB Zimmermann as a fourth Member of the Municipal Public Accounts Committee (MPAC)."

DISCUSSION

On 15 September 2025 Councillor J Smit forwarded an email to Alderman S Fredericks, Councillor CA Benjamin and Councillor C Cloete regarding his resignation as a Member of MPAC with immediate effect.

Councillor Smit also forwarded the email on 18 September 2025 to Councillor P Stander who forwarded it to the Office of the Speaker.

The email was also forwarded to the Municipal Manager on 18 September 2025.

When Council appoints Councillor TB Zimmermann as a Member of MPAC on 07 August 2025, no secundi was appointed from the Opposition for Councillor Zimmermann.

FINANCIAL IMPLICATIONS

No financial impact on the municipality.

LEGISLATIVE IMPLICATIONS

Section 79A of the Municipal Structures Amendment Act 2021

(1) A municipal council must establish a committee called the municipal public accounts committee.

(2) The mayor or executive mayor, deputy mayor or executive deputy mayor, any member of the executive committee, any member of the mayoral committee, speaker, whip and municipal officials are not allowed to be members of the municipal public accounts committee.

(3) The municipal council must determine the functions of the municipal public accounts committee, which must include the following:

(a) review the Auditor-General's reports and comments of the management committee and the audit committee and make recommendations to the municipal council;
(b) review internal audit reports together with comments from the management committee and the audit committee and make recommendations to the municipal council;
(c) initiate and develop the oversight report on annual reports contemplated in section 129 of the Local Government: Municipal Finance Management Act;
(d) attend to and make recommendations to the municipal council on any matter referred to it by the municipal council, executive committee, a committee of the council, a member of this committee, a councillor and the municipal manager; and
(e) on its own initiative, subject to the direction of the municipal council, investigate and report to the municipal council on any matter affecting the municipality.

(4) Reports of the municipal public accounts committee must be submitted to the speaker who must table such reports in the next meeting of the municipal council.

(5) (a) For the purposes of this section 'audit committee' means the audit committee envisaged in section 166 of the Local Government Municipal: Finance Management Act.
(b) Each municipality and each municipal entity must establish an audit committee in accordance with that section."

RISK MANAGEMENT IMPLICATIONS

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council notes the content of the report.**

2. **That Council resolves to appoint Aldm/Cllr ..... as a Member of the Municipal Public Accounts Committee (MPAC) as a replacement for Councillor J Smit.**

3. **That Council resolves to appoint Aldm/Cllr ..... as a secundi from the Opposition.**

DISCUSSION DURING THE MEETING:

Councillor H Linnerts requested a 30-minute caucus break which was granted by the Speaker.

After the caucus break Councillor H Linnerts proposed that the agenda-item be referred back for the Coalition to have a proper caucus regarding this item.

Proposal was seconded by Councillor PJ Stander.

RECOMMENDATION BY COUNCIL: 13 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts, and seconded by Councillor PJ Stander, it was recommended as follows:

That the agenda-item be referred back to allow the Coalition the opportunity to caucus on the content of the item and that the agenda-item be represented at the next Council Meeting.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council notes the content of the report.**

2. **That Council resolves to appoint Aldm/Cllr ..... as a Member of the Municipal Public Accounts Committee (MPAC) as a replacement for Councillor J Smit.**

3. **That Council resolves to appoint Aldm/Cllr ..... as a secundi from the Opposition.**

Zamion Baron

From: Walter Hendricks
Sent: Thursday, September 18, 2025 10:14
To: Speaker; GW Hermanus
Cc: Marelize Faul; Weldon Wells; Johnathan Smit; Piet Stander
Subject: Re: Resignation from MPAC

Speaker

Noted.

Marelize. Item to Council.

regards

From: Lizell Kilowan <lizellsa@twk.gov.za> on behalf of Speaker <speaker@twk.gov.za>
Sent: Thursday, September 18, 2025 10:01 AM
To: Walter Hendricks <walterhe@twk.gov.za>; GW Hermanus <gwhe@twk.gov.za>
Cc: Marelize Faul <marelizefa@twk.gov.za>; Weldon Wells <wwells@twk.gov.za>; Johnathan Smit <johnossatelliteservices@gmail.com>; Piet Stander <pietstander68@gmail.com>
Subject: FW: Resignation from MPAC

Dear Mr Hendriks,

Please find below the resignation of Cllr J Smit from MPAC.

Kind regards

Lizell

From: Piet Stander <pietstander68@gmail.com>
Sent: Thursday, 18 September 2025 09:31
To: Speaker <speaker@twk.gov.za>
Subject: Fwd: Resignation from MPAC

---------- Forwarded message ---------
From: **Johnathan Smit** <johnossatelliteservices@gmail.com>
Date: Thu, 18 Sept 2025, 09:27
Subject: Fwd: Resignation from MPAC
To: Piet Stander <pietstander68@gmail.com>

---------- Forwarded message ---------
From: **Johnathan Smit** <johnossatelliteservices@gmail.com>
Date: Mon, 15 Sept 2025, 8:36 pm
Subject: Resignation from MPAC
To: Sammy Fredericks <sammyfredericks1971@gmail.com>
Cc: Carol De Bruyn Benjamin <caroldebb02@gmail.com>, <lmdb59@gmail.com>, Chris Cloete <cloetect@gmail.com>

168

Dear Whip

Kindly accept my resignation as a member of MPAC effective immediately.

I am incredibly grateful for the opportunities that i have been given to serve on this committee. I value the insights that i have learned,and i expect them to help me in my future endeavors.

Regards
Cllr Johnathan Smit

ITEM HEADING

C251/2025 DIRECTORATE CORPORATE SERVICES: DEPARTMENT ADMINISTRATION: CLOSURE OF MUNICIPAL OFFICES FOR THE PERIOD 29 DECEMBER 2025 TO 02 JANUARY 2026

[English version of the report is the original]

FILE NUMBER

4/8/1

PURPOSE / AIM OF REPORT

That Council considers whether the municipal offices of Theewaterskloof Municipality are to be closed for business for the period 29 December 2025 to 02 January 2026.

BACKGROUND

During a Council meeting held on 28 November 2024, Council resolved the following as per Council Resolution C205/2024:

"1. Council grants approval that all municipal offices, traffic offices and libraries be closed for the period Friday, 27 December 2024 to Friday, 03 January 2025.

2. That all operations of the Council be resumed on Monday, 06 January 2025.

3. That special leave be granted to all Officials for the period 27 December 2024 to 03 January 2025 while the offices are closed.

4. That 5 days special leave be added to the leave of the Officials who need to perform essential services for the period 27 December 2024 to 03 January 2025.

5. That the municipal offices, traffic centres and libraries close at 12:00 on Tuesday, 24 December 2024 and that the respective cashiers close off transactions at 11:00.

6. That the salaries in respect of December 2024 be paid to Councillors and Officials on Thursday, 19 December 2024.

7. That all essential services, as defined in the essential services agreement, may not be interrupted during the aforementioned period.

8. That the approval is valid for this year only and that the closure of the offices will be reconsidered every year."

Point 8 of the resolution is important in this regard.

DISCUSSION

Council needs to take a decision whether the municipal offices, traffic centres and libraries will be closed for the period from Monday, 29 December 2025 until Friday, 02 January 2026 (4 working days).

FINANCIAL RESPONSIBILITY

None.

LEGAL RESPONSIBILITY

None.

RISK MANAGEMENT IMPLICATION

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended:

1. **That Council grants approval that all municipal offices, traffic offices and libraries be closed for the period Monday, 29 December 2025 to Friday, 02 January 2026.**

2. **That all operations of the Council be resumed on Monday, 05 January 2026.**

3. **That special leave be granted to all Officials for the period 29 December 2025 to 02 January 2026 (4 working days) while the offices are closed.**

4. **That 5 days special leave be added to the leave of the Officials who need to perform essential services for the period 29 December 2025 to 02 January 2026.**

5. **That the municipal offices, traffic centres and libraries close at 12:00 on Wednesday, 24 December 2025 and that the respective cashiers close off transactions at 11:00.**

6. **That the salaries in respect of December 2025 be paid to Councillors and Officials on Monday, 22 December 2025.**

7. **That all essential services, as defined in the essential services agreement, may not be interrupted during the aforementioned period.**

8. **That the approval is valid for this year only and that the closure of the offices will be reconsidered every year.**

RECOMMENDATION BY THE EMC TO COUNCIL: 10 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman C Clayton and seconded by Alderman S Fredericks, it was recommended as follows:

1. **That the municipal offices, traffic centres and libraries will not be closed for the period Monday, 29 December 2025 to Friday, 02 January 2025, taking the Financial Recovery Plan of the Municipality into consideration.**

2. **That the municipal offices, traffic centres and libraries close at 12:00 on Wednesday, 24 December 2025 and Wednesday, 31 December 2025 and that the respective cashiers close off transactions at 11:00.**

3. **That the salaries in respect of December 2025 be paid to Councillors and Officials on Monday, 22 December 2025.**

4. **That the possible closure of the offices will be reconsidered every year.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That the municipal offices, traffic centres and libraries will not be closed for the period Monday, 29 December 2025 to Friday, 02 January 2025, taking the Financial Recovery Plan of the Municipality into consideration.**

2. **That the municipal offices, traffic centres and libraries close at 12:00 on Wednesday, 24 December 2025 and Wednesday, 31 December 2025 and that the respective cashiers close off transactions at 11:00.**

3. **That the salaries in respect of December 2025 be paid to Councillors and Officials on Monday, 22 December 2025.**

4. **That the possible closure of the offices will be reconsidered every year.**

ITEM TITLE

C252/2025 DIRECTORATE CORPORATE SERVICES: DEPARTMENT ADMINISTRATION: COUNCILLORS IN RECESS DURING DECEMBER 2025/JANUARY 2026 SCHOOL HOLIDAYS

[English version of the report is the original]

FILE NUMBER

3/2/1/R

PURPOSE/AIM OF REPORT

To grant approval for the full Council and EMC to take a recess during the December 2025/January 2026 school holidays as per the request of the Speaker, Councillor WH Wells.

BACKGROUND

Council and the EMC annually take a recess during the December/January school holiday period as it was found in the past that several councillors are not available during this period due to the school holidays.

DISCUSSION

In view of the above, the opinion is held that Council should consider approving that Council and the EMC take a recess for the period from Monday, 08 December 2025 until and including Friday, 09 January 2026 and that all Council activities resume on Monday, 12 January 2025.

FINANCIAL IMPLICATIONS

None.

LEGAL IMPLICATIONS

The functioning of the Municipality as well as service delivery will not be adversely affected during the recess period.

RISK MANAGEMENT IMPLICATION

Not applicable.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council notes the content of the report.**

2. **That Council grants approval that Council and the EMC takes a recess during the December 2025/January 2026 school holidays from Monday, 08 December 2025 until and including Friday, 09 January 2026 and that all activities of the full Council resume on Monday, 12 January 2026.**

3. **That urgent matters be dealt with by the Municipal Manager, as the delegated body, in consultation with the Executive Mayor and his Committee, within the applicable policies of Council to ensure that service delivery is not adversely affected during the recess period.**

4. **That in urgent cases, in which the Executive Mayor and his Committee do not have full powers, the Executive Mayor be mandated to consult with the caucus leaders of all the Political Parties, concerning those matters.**

ITEM HEADING

C253/2025 DIRECTORATE CORPORATE SERVICES: DEPARTMENT ADMINISTRATION: PUBLIC PARTICIPATION PLAN 2025/ 2026

[English version of the report is the original]

FILE NUMBER

5/1/4

PURPOSE OF THE REPORT

To submit to Council the Public Participation Plan for 2025/2026 in the Theewaterskloof Municipal Area for approval.

BACKGROUND

The Policy Framework on Public Participation has been compiled to provide for mechanisms by which the public may participate in the affairs of the Municipality and to clarify roles and responsibilities of all the role players and interested parties.

In terms of the Policy Framework on Public Participation, the Office of the Speaker is responsible for co-ordinating and monitoring all Public Participation processes in the Municipality. Furthermore, it requires that an Annual Programme (Public Participation Plan) be drafted for all Public Participation processes for approval by Council by the end of each year.

DISCUSSION

It is important for Council to consult or keep the community informed of certain issues in the municipality. It is also important for Councillors and Officials to know when to consult the community.

The aim of the Public Participation plan is thus to ensure that:

1. Public participation is conducted in a structured manner.
2. Councillors and Officials are aware of public participation initiatives in the municipality.
3. Related issues such as the Integrated Development Plan (IDP), Performance Management System (PMS), Local Economic Development (LED) and Budget are dealt with simultaneously.

Public Participation Plan is attached as Annexure A

FINANCIAL IMPLICATIONS

None.

LEGISLATIVE IMPLICATIONS

- Chapter 4 of the Municipal Systems Act 32 of 2000
- Policy Framework on Public Participation

RISK MANAGEMENT IMPLICATIONS

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended:

1. **That Council takes note of the content of the report.**
2. **That Council approves the Public Participation Plan for the Theewaterskloof Municipal Area in terms of the 2025/ 2026 financial year.**
3. **That the approved Public Participation Plan be forwarded to the Ward Committees for their cognizance.**

RECOMMENDATION BY THE EMC TO COUNCIL: 10 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman S Fredericks and seconded by Councillor Y van Tonder, it was recommended as follows:

1. **That Council takes note of the content of the report.**
2. **That Council approves the Public Participation Plan for the Theewaterskloof Municipal Area in terms of the 2025/ 2026 financial year.**
3. **That the approved Public Participation Plan be forwarded to the Ward Committees for their cognizance.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That Council takes note of the content of the report.**
2. **That Council approves the Public Participation Plan for the Theewaterskloof Municipal Area in terms of the 2025/ 2026 financial year.**
3. **That the approved Public Participation Plan be forwarded to the Ward Committees for their cognizance.**

PUBLIC PARTICIPATION ANNUAL PLANNER 2025/ 2026

PROJECT	HOW- i.e what process will be followed	PUBLIC INVOLVEMENT/ IDENTIFY STAKEHOLDERS	COMMUNICATION TOOL	LEGISLATIVE REQUIREMENT	RESPONSIBLE PERSON / DIRECTORATE	TIMEFRAME	
						FROM	TO
Council Meeting **31-Jul-25**	Notice of Council Meeting published on Theewaterskloof Municipal Website and all other social media platforms	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	24-Jul-25	24-Jul-25
Final IDP/ Budget Process Plan	Notification of approved 2025/2026 Budget Time Schedule in Local Newspaper Forward to ward committee members for notification	Public notification of process Ward Committees	Local Newspaper	MSA s28(2); s17, s18, s20 MSA s28(3)	Manager IDP	31-Jul-25	31-Jul-25
Ward Committee Meetings	Bi-monthly Ward Committee Meetings	Public access to meetings	Ward committee meetings	MSA 29(1)(b)	Town Managers	14-Jul-25	22-Jul-25
Council Meeting **21-Aug-25**	Notice of Council Meeting published on Theewaterskloof Municipal Website and all other social media platforms (Discussion of Adjustment Budget for roll-overs)	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	14-Aug-25	14-Aug-25
Ward Committee Mandate Meetings with their Constituencies Quarter 1	Ward committee members to have mandate meetings with their constituencies which will inform the content of the Councillor Newsletter	Mandate Meetings with Constituencies		Ward Committee Policy	Ward Committee Members	04-Aug	15-Aug-25
Council Meeting **27-Aug-25**	Notice of Council Meeting published on Theewaterskloof Municipal Website and all other social media platforms (Discussion of Adjustment Budget for roll-overs)	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	20-Aug-25	20-Aug-25
Ward Councillor Report Back Initiatives Quarter 1	Ward Councillors having their 1st quarter public report back initiatives to the ward communities	Entire Public	Local Newspaper Pamphletting	Public Participation Policy Framework	Ward Councillors Town Managers Council Support	01-Sep-25	30-Sep-25
Ward Committee Meetings with specific: Reprioritising of IDP	Bi-monthly Ward Committee Meetings	Public access to meetings	Ward committee meetings	MSA 29(1)(b)	Town Managers	15-Sep-25	23-Sep-25
Departmental Imbizos	Bringing Municipal services closer to the People	All Towns	Facebook Website Notices		Administration	09-Sep-25	22-Sep-25
Speaker's Office Mini Jamboree Villiersdorp	Bringing Government services closer to the People Create a one-stop-shop for 2 days Addressing residents needs, promote transparency and enhance community engagement	Villiersdorp Community	Facebook		Office of the Speaker Government Departments Villiersdorp Town Manager	25-Sep-25	26-Sep-25
Thusong Outreach Programme	Bringing Government services closer to the People Create a one-stop shop for 2 days in different towns	Grabouw Community Ward 2 Community	Facebook Notices		Department Sustainable Development	08-Oct-25	09-Oct-25
Housing Roadshow Programme	Information sessions per town on various housing programmes, register and update your information on the Housing Demand Database (HDDB)	All Wards and Towns	Facebook Notices Whatsapp groups		Human Settlements Departme	16-Oct-25	26-Nov-25
IDP/ SDF Public Participation	Consulting communities/ obtaining input relating to community priorities	Public access to meetings	Facebook Door-to-Door Public Meetings		IDP Manager Office of the Speaker Town Managers	01-Nov-25	30-Nov-25

Council Meeting **23-Oct-25**	Notice of Council Meeting published on Theewaterskloof Municipal Website and all other social media platforms (Discussion of Adjustment Budget for roll-overs)	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	16-Oct-25	16-Oct-25
Ward Committee Mandate Meetings with their Constituencies Quarter 2	Ward committee members to have mandate meetings with their constituencies which will inform the content of the Councillor Newsletter	Mandate Meetings with Constituencies		Ward Committee Policy	Ward Committee Members	03-Nov	14-Nov-25
Ward Committee Meetings	Bi-monthly Ward Committee Meetings Discussion of ward committee mandate meeting minutes Discussion of ward Councillor Report back initiative of Feb 2026	Public access to meetings	Ward committee meetings	MSA 29(1)(b)	Town Managers	17-Nov-25	25-Nov-25
Council Meeting **27-Nov-25**	Notice of Council Meeting published on Theewaterskloof Municipal website and all other social media platforms	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	20-Nov-25	20-Nov-25
16 Days of Activism Programme	Community Development Worker (CDW) 16 Days of Activism Programme	Public Access and Awareness Distribution of Masks Workshop on Abuse, etc.	Facebook		Councillor Support CDW Component	25-Nov-25	10-Dec-25
Speaker's Office Mini Jamboree Grabouw	Bringing Government services closer to the People Create a one-stop-shop for 2 days Addressing residents needs, promote transparency and enhance community engagement	Grabouw Community	Facebook Website Notices		Office of the Speaker Government Departments Grabouw Town Manager	04-Dec-25	05-Dec-25
Ward Councillor Report Back Meetings Quarter 2	Ward Councillors having their 2nd quarter public report back meetings to the ward communities and to also introduce the Ward Committees to the Community	Entire Public	Local Newspaper Pamphletting	Public Participation Policy Framework	Ward Councillors Town Managers Council Support	19-Jan-26	31-Jan-26
Annual Report 2024/2025	Advertise Draft Annual Report and Draft Annual Financial Statements for Public Input	Entire public	Local Newspaper TWK Municipal Website Facebook page of TWK Municipality	MFMA s22	IDP Manager Budget Manager	01-Jan-26	01-Feb-26
Council Meeting **22-Jan-26**	Notice of Council Meeting published on Theewaterskloof Municipal website and all other social media platforms (Discussion of 2024/25 Annual Report & Mid-Year Budget Assessment)	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework MFMA s72	Manager Corporate Services	15-Jan-26	15-Jan-26
Ward Committee Mandate Meetings with their Constituencies Quarter 3	Ward committee members to have mandate meetings with their constituencies which will inform the content of the Councillor Newsletter	Mandate Meetings with Constituencies		Ward Committee Policy	Ward Committee Members	02-Feb	13-Feb-26
Ward Committee Establishment : Phase of Advertising for Registration on Database	Invite Organisations/ Stakeholders to register/ re-register on Stakeholder Database	Electronic Invitations / Notices	Website Facebook Whatsapp		Council Support	01-Feb-26	28-Feb-26
Municipal Public Accounts Committee (MPAC) Meeting	Public hearings - The local cummunity and any organ of the state will be allowed to make representations on the Annual Report	Transparency / Public input	Local newspapers Facebook	MFMA s129	IDP Manager	19-Feb-26	19-Feb-26
Advertise Section 72 Report	Mid-Year Performance report advertisement and placed on Municipal website		TWK Municipal Website	MSA s28(2) and (3)	IDP/ PMS Office Budget Office	06-Feb-26	06-Feb-26
Ward Committee Meetings	Bi-monthly Ward Committee Meetings Report to Ward Committees/ TAFs re midyear Performance	Public access to meetings	Ward committee meetings	MSA 29(1)(b)	Town Managers IDP Manager Council Support	16-Feb-26	24-Feb-26
Council Meeting **26-Feb-26**	Notice of Council Meeting is advertised on the Theewaterskloof Municipal website and all other social media platforms (Discussion of Adjustment Budget)	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	19-Feb-26	19-Feb-26

Municipal Public Accounts Committee (MPAC) Meeting	Prepartation for the Draft oversight report taking into consideration the views and inputs of the public, representatives of the Auditor General, Organ of states, Performance and audit Committee and Councillors	Transparency / Public input	Local newspapers Facebook	MFMA s129	IDP Manager	05-Mar-26	05-Mar-26
Council Meeting **19-Mar-26**	Notice of Council Meeting advertised on the Theewaterskloof Municipal website and other social media platforms (Discussion of Oversight Report and Annual Report)	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	12-Mar-26	12-Mar-26
Ward Committee Meeting	2nd Quarter SDBIP report to ward committees for notification	Transparency / Public input	Notices		IDP Manager Council Support	16-Mar-26	24-Mar-26
Ward Councillor Report Back Meetings **Quarter 3**	Ward Councillors having their 3rd quarter Public Report backs to the ward communities via newsletter	Entire Public	Newsletter	Public Participation Policy Framework	War Councillors Town Managers Council Support	02-Mar-26	26-Mar-26
Ward Committee Establishment : Phase of Consultation with Registered Stakeholders	Invite Organisations/ Stakeholders to Information Session to be part of the Ward Committee Structure for 2027 - 2031	Electronic Invitations / Notices	Website Facebook Whatsapp		Council Support Town Managers	16-Mar-26	31-Mar-26
Speaker's Office Mini Jamboree Genadendal/ Botriver	Bringing Government services closer to the People Create a one-stop-shop for 2 days Addressing residents needs, promote transparency and enhance community engagement	Genadendal/ Botriver Community	Facebook Website Notices		Office of the Speaker Government Departments Deputy Director Community Services	26-Mar-26	26-Mar-26
Special Council Meeting and Council Meeting **31-Mar-26**	Notice of Council Meetings advertise in the local news papers; Theewaterskloof Municipal website and all other social media platforms. (Discussion of Draft IDP and 2026/27 Draft Budget)	Public access to meetings	Local news papers Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	24-Mar-26	24-Mar-26
Annual Report 2024/ 2025	Advertise approved Annual Report	Transparency	Local Newspaper Facebook	MFMA s127; s132; s75	IDP/ PMS Office	01-Mar-26	01-Apr-26
IDP/ Budget 2026/ 2027	Advertise Draft IDP and Budget (Operating/ Capital and Tariffs) including SDBIP for public Input	Transparency / Public Input	Municipal website Facebook	MFMA s22, MSA s32	IDP Manager Budget office	01-Mar-26	01-Apr-26
Budget 2026/ 2027 Public Participation	Present Draft IDP and Budget to ward committees	Public access to meetings	Local Newspaper Facebook	MSA s28(2), s17, s18, s20	IDP Manager/ Budget office Town Managers Council Support	06-Apr-26	23-Apr-26
Draft Budget Summit	Discussions with Role Player Forums on the 2026/2027 Draft Municipal Budget. Invitations will be forwarded to the identified sectors/ role players	Sectors and Identified role players	Invitations through emails. Based on Organisations registered on database	MFMA s22, MSA s32	Budget office Council Support	01-Apr-26	30-Apr-26
Council Meeting **30-Apr-26**	Notice of Council Meeting advertised in on the Theewaterskloof Municipal website and other social media platforms.	Public access to meeting	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	23-Apr-26	23-Apr-26
Ward Committee Mandate Meetings with their Constituencies **Quarter 4**	Ward committee members to have mandate meetings with their constituencies which will inform the content of the Councillor Newsletter	Mandate Meetings with Constituencies		Ward Committee Policy	Ward Committee Members	04-May	15-May-26
Ward Committee Meetings	Specifically for the discussion of the Agenda of the Ward Councillor Report Back meetings of June 2026 Specifically for the discussion of development of Ward Committee Operational Plans for the current financial year	Public access to meetings	Notice to ward committee members	Ward committee Policy	Council Support Town Managers Ward Councillors	18-May-26	26-May-26
Special Council Meeting and Council Meeting **28-May-26**	Notice of Council Meetings advertised in the local newspapers; Theewaterskloof Municipal website and other social media platforms. (Approval of Annual Report, Oversight Report, IDP and) 2026/2027 Budget)	Public access to meeting	Local news papers Website Social Media Platforms	Public Participation Policy Framework MFMA s24; MSA s25	Manager Corporate Services	21-May-26	21-May-26

Approved IDP and 2026/2027 Budget	Place IDP, Budget, SDBIP on the website Give notice of the adoption of the IDP and Budget	Public Notice	Municipal Website Newspaper Tarriffs in Government Gazette	MFMA s75(1); MSA 21A(1)(b); MFMA s75(2)	IDP Manager Budget Manager	01-Jun-26	179 01-Jun-26
Ward Committee Establishment Phase: Advertise the proposed Ward Committee Structure	Place advertisement for input	Public Notices	Municipal Website Municipal facebook page Ward Councillor Report Back meetings		Council Support	01-Jun-26	30-Jun-26
Ward Councillor Report Back Meetings	Ward Councillors havind their 4th quarter report back meetings	Enitre Public	Local Newspaper Pamphletting	Public Participation Policy Framework	War Councillors Town Managers Council Support	09-Jun-26	27-Jun-26
Ward Committee Meetings	Official Bi-Monthly meetings	Public access to meetings	Website Social Media Platforms	Public Participation Policy Framework MFMA s24; MSA s25	Ward Councillors Town Managers Council Support	15-Jun-26	30-Jun-26
Council Meeting **25-Jun-26**	Notice of Council Meeting advertised in on the Theewaterskloof Municipal website and other social media platforms.	Public access to meeting	Website Social Media Platforms	Public Participation Policy Framework	Manager Corporate Services	18-Jun-26	18-Jun-26

ITEM TITLE

C254/2025 OFFICE OF THE SPEAKER: ALLEGED BREACH OF CODE OF CONDUCT FOR COUNCILLORS BY COUNCILLOR M BOTES

[English version of the report is the original]

FILE NUMBER

3/3/3

PURPOSE OF REPORT

The aim of the report is to inform Council regarding the allegations of a breach of the Code of Conduct for Councillors by Councillor M Botes, for consideration by Council.

BACKGROUND

Addition of Schedule 7 to Act 117 of 1998 (Local Government: Municipal Structures Act, 1998) as per Local Government: Municipal Structures Amendment Act, 2021 (the Code of Conduct for Councilors) stipulates as follows:

" 2. General conduct of councilors

A Councillor must –

(a) perform the functions of office in good faith, honestly and in a transparent manner; and
(b) at all times act in the best interest of the municipality and in such a way that the credibility and integrity of the municipality are not compromised."

The duty of the Speaker of the Council in so far as the Code of Conduct of Councillors is concerned, is embedded in Item 15 of Schedule 7 to Act 117 of 1998 (Local Government: Municipal Structures Act, 1998) as per Local Government: Municipal Structures Amendment Act, 2021 and reads as follows:

15. Breaches of Code –

(1) If the speaker of a municipal council, on reasonable suspicion, is of the opinion that a provision of this Code has been breached, the speaker must -
  (a) authorise an investigation of the facts and circumstances of the alleged breach;
  (b) give the councillor a reasonable opportunity to reply in writing regarding the alleged breach; and
  (c) report the matter to a meeting of the municipal council after paragraphs (a) and (b) have been complied with.
(2) A report in terms of subitem (1)(c) is open to the public.
(3) The speaker must report the outcome of the investigation to the MEC of local government in the province concerned.

The allegations by Animal Welfare in the Overberg, indicate that Councillor M Botes disregarded the Code of Conduct for Councillors.

DISCUSSION

On 2 September 2025, it was brought to the Speaker's attention that Councillor M Botes did not act in the best interest of the municipality, specifically with regard to her involvement in a social media statement. The complaint was lodged by Animal Welfare in Overberg. The letter of complaint, and the Speaker's acknowledgement of receipt to the Complainant, is hereto attached as Annexure A.

In the execution of his duties as referred to above, the Speaker requested Councillor M Botes to provide comments on the matter on 5 September 2025. The letter of the Speaker is hereto attached as Annexure B. Councillor M Botes responded within the given timeframe. The response of Councillor M Botes is hereto attached as Annexure C.

After careful consideration of the facts and circumstances of the allegations and also after receiving legal advice in the matter, the Speaker is of the opinion that there are not sufficient grounds for referring the matter to a Special Committee or an External Investigator for further investigation. The Speaker is therefore of the opinion that the case should be closed and that the complainant be informed of the outcome of the investigation.

FINANCIAL RESPONSIBILITY

None.

LEGAL RESPONSIBILITY

Municipal Systems Amendment Act, Act 3 of 2021 (Schedule 7 – Code of Conduct for Councillors).

RISK MANAGEMENT IMPLICATION

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council takes cognisance of the content of the report.**

2. **That Council takes cognizance of the processes which were followed by the Speaker in terms of Section 15(1)(a) and (b) of Schedule 7 (Code of Conduct for Councillors).**

3. **That Council notes that as Section 15(1)(a) and (b) of Schedule 7 has been complied with, the Speaker now presents the facts and relevant information of the alleged breaches to Council in terms of Section 15(1)(c) of Schedule 7.**

4. **That the Speaker reports the outcome of the investigation to the MEC of Local Government.**

183
ANNEXURE A

Lizell Kilowan

From:	Animal Welfare Soc Overberg <awsoverberg@gmail.com>
Sent:	Tuesday, 02 September 2025 12:56
To:	Speaker
Subject:	Fwd: ANIMAL WELFARE SOCIETY OVERBERG
Attachments:	Brief aan Speaker TWK.docx

You don't often get email from awsoverberg@gmail.com. Learn why this is important

Sent from Derick's iPhone

Begin forwarded message:

> **From:** Animal Welfare Soc Overberg <awsoverberg@gmail.com>
> **Date:** 30 August 2025 at 21:47:54 SAST
> **To:** wwells@twk.gov.za
> **Subject: ANIMAL WELFARE SOCIETY OVERBERG**
>
> Attention Mr W Wells
>
> Dear Mr Wells
> Attached correspondence for your kind attention
>
> Kind regards
>
> Ilze Smit

184

28 Augustus 2025

Die Speaker TWK Munisipaliteit
Caledon

ANIMAL WELFARE ASSOCIATION OVERBERG (AWSO)

Geagte Mnr Weldon Wells

Na vele gesprekke met gemeenskapslede asook amptenare van TWK rig ek graag die skrywe aan u persoonlik.

Dit is met groot misnoeë dat ek n amptelike klagte teen een van u raadslede, Michelle Botes, moet indien vir onwaar uitsprake en valse aantuigings wat sy ook namens TWK Munisipaliteit op openbare platvorms onder andere (Facebook) versprei. Sien haar Facebook pos op 23 Augustus 2023 hieronder.



Michelle Botes is with **Monique Van Schalkwyk** and **3 others.**
23 August at 23:18 ·

Dear community members, it is my duty to inform you if I come across dodgy behaviour. To no surprise I have been blocked off of the animal welfare page that have been using the municipal kennels, most probably so that I cant tag them in any negative posts. The following complaints with proof have been lodged from the community to myself and the municipality: over population of kennels, animal abuse in the form of hitting and kicking, selling of donated dog food to public, homeless drug addicts sleeping in the kennels with dogs and the list goes on, please do not donate any further to this organisation as steps are being taken by the municipality to have them removed. We are in the process of getting an above board organisation to run in the Villiersdorp area. Be very aware of who you donate to as you dont know if your donation is being used for the right purpose.

38 18 6

Like Comment Share

U sal die volgende merk:

1. Speaking to the community
2. My duty to inform you
3. Complaints (with proof) from the community
4. To myself and the municipality
5. Over population of kennels
6. Animal abuse
7. Selling donated dogfood
8. Homeless drug addicts sleeping in the kennels
9. Please do not donate
10. Steps by the municipality to have them removed

11. We are in the process getting an above board organisation to run in the Villiersdorp area

Bg 11 punte wat sy as n raadslid van TWK versprei / aankondig op n Openbare platvorm (in hierdie geval Facebook) is ongefundeerd met absoluut geen bewyse of enige waarheid daarin vervat nie.

Mnr Vos van u kantore het my geskakel en van hierdie aantuigings aangehaal terwyl hy n onaangekondigde besoek aan die werkers van die kennels se woonplek gebring het. Hy het my vertel dat die kennels vuil en vol Poef was. Volgens my kennis was Mnr Vos nog nooit binne die kennel area nie. Meskien n paar jaar gelede dalk.

Michelle se aantuigings teen twee vrywilligers dat hulle(drug addicts) is word in n ernstige lig gesien en word beskou as naamskending. Regsadvies hieromtrent is ook reeds ingewin. Dit is verseker Naamskending! Jacques is al vir +-2 jaar skoon en onder die mentorskap van Gert an Marlene Visser. AWSO is die enigste diere welsyns organisasie werksaam in Villiersdorp en wat daadwerklik n verskil maak al is ons beskikbare bronne uiters min. Ons het tans n totaal van 8 vrywilligers.

AWSO fokus nie net op die diere nie, maar ook op die mens. Jacques wat by die kennels werk was Maandag 2 weke gelede soos maar altyd daar en ook besig om sy klere wat hy by sy woning gewas het, by die kennels op te hang, toe Law Enforcement daar aankom. Jacques het bevestig dat hy nie daar in die kennels woonagtig is nie maar net sy nat klere daar opgehang het. Later die middag het Mnr Vos soos hierbo genome vir Jacques by sy woning besoek. Hy het Jacques belet op munisipale grond. Jacques het Mnr Vos toe ingelig dat hy en Raldo na die diere moet omsien en hulle versorg. Mnr Vos het toe aan hulle gese dat hulle slegs die honde mag kos gee in opdrag van Law Enforcement. Ook het hy hulle meegedeel dat hy hulle persoonlik sal arresteer indien hulle enige ander goed daar doen. Niks van hierdie besoeke of besluite is deur Mnr Vos aan my, die CEO van AWSO, oorgedra nie.

Ek is deur Jacques meegedeel datMichelle en n groep raadslede of amptenary +- 3-5 maande gelede die kennels besoek het en deur die draad vanuit die munisipale parkeer gebied aan hom vele vrae gevra het bv.

1. Hoe gereeld kom Ilze na Villiersdorp
2. Hoeveel honde is daar
3. Hoeveel kos kry hulle per dag / hoeveel voedings per dag ens.

Dit is baie duidelik dat Michelle n verskuilde agenda het tov AWSO. Aanvanklik was sy uiters positief teenoor my asook ons werk en kon nie uitgepraat raak oor al die goeie werk wat ons doen nie, maar haar houding teenoor AWSO het verander. Ek probeer reeds sedert 2023 kontak maak met haar. My oproepe word nie beantwoord nie en ook my Whatsapps word geïgnoreer of beloftes nie nagekom nie. Sien skermgreep hieronder. Meskien het sy wel n verskuilde agenda met die sogenaamde stigting van n nuwe organisasie soos reeds op haar FB Blad verskyn het.

Hierdie saak sal ook onder Mnr Lincoln de Bruin se aandag gebring word sodra hy terug is van siekverlof aangesien Michelle Botes dan ook namens die Munisipaliteit opgetree het. In wie se belang tree sy op, die diere?? Baie beslis nie. Sy tree op in eie belang en dit nogals as n raadslid onder die dekmantel van TWK Munisipaliteit.



Ek sien uit daarna om van u te hoor

Vriendelike groete

Ilze Smit
CEO AWSO
0711781795

Theewaterskloof
Municipality

OFFICE OF THE SPEAKER

Theewaterskloof Municipality – Administrative Head Office
6 Plein Street, PO Box 24 Caledon, Western Cape, 7230
Tel: +27 (28) 2143300 | Fax: +27 (28) 2141289
Email: wwells@twk.gov.za / lizellsa@twk.gov.za

Lizell Kilowan

5 September 2025

Ms I Smit

Per email: awsoverberg@gmail.com

COMPLAINT: ANIMAL SOCIETY OVERBERG

Dear Ms Smit,

I hereby acknowledge receipt of your complaint against Councillor M Botes via email on 2 September 2025.

I would like to assure you that I will deal with the matter with the necessary urgency that it deserves and will respond to you once the process are concluded in terms of the Code of Conduct for Councillors.

Should there be any enquiries, please feel free to make contact with me.

Kind regards,

W Wells

SPEAKER

ANNEXURE B

188

Theewaterskloof Municipality

OFFICE OF THE SPEAKER

Theewaterskloof Municipality – Administrative Head Office
6 Plein Street, PO Box 24 Caledon, Western Cape, 7230
Tel: +27 (28) 2143300 | Fax: +27 (28) 2141289
Email: wwells@twk.gov.za / lizellsa@twk.gov.za

Lizell Kilowan

5 September 2025

Cllr M Botes

VILLIERSDORP

6848

Per email: michellebotes8@gmail.com

Dear Cllr Botes,

ANIMAL WELFARE SOCIETY OVERBERG COMPLAINT

I hereby refer to an email which was received by my Office from Ms Ilze Smit on 2 September 2025 in the above-mentioned regard.

In term of Section 15(1)(b) of Schedule 7 of the Municipal Structures Amendment Act, Act 3 of 2021 (Code of Conduct for Councillors), I am hereby giving you an opportunity to reply in writing to my Office on the allegations in the letter hereto attached.

Please provide me with your written version of events as well as any documents and/or statement which in your opinion, support your version on/before 15 September 2025 in order for me to perform my duty as Speaker in terms of the Code of Conduct for Councillors.

You may provide my Office, through Mrs L Kilowan with your written comments in this regard. Your response may be forwarded to lizellsa@twk.gov.za

Your cooperation in this regard is much appreciated.

Kind regards,



W Wells

SPEAKER

From: Michelle Botes <michellebotes8@gmail.com>
Sent: Monday, 15 September 2025 15:43
To: Lizell Kilowan
Cc: Weldon Wells; weldon.wells1@gmail.com
Subject: Re: ANIMAL WELFARE SOCIETY: COMPLAINT AGAINST CLLR M BOTES

Dear Speaker,

I acknowledge receipt of the complaint lodged against me by AWSO regarding my recent public communication on concerns surrounding the use of the municipal kennels in Villiersdorp. I wish to formally place the following points on record:

1. **Oversight Responsibility**
   As a Ward Councillor, I am duty-bound to raise matters of public concern, particularly where they relate to municipal facilities, animal welfare, and the responsible use of community donations. My role includes ensuring transparency, accountability, and the protection of residents and animals within my ward.
2. **Evidence-Based Reporting**
   The information I shared was not of my own making but was based on multiple formal complaints and supporting evidence submitted by community members directly to myself and to the municipality. Allegations included overpopulation of kennels, instances of animal abuse, sale of donated dog food, and non-compliant use of the kennels by individuals.
3. **No Malice Intended**
   My communication to the community was in good faith, intended to protect residents from unknowingly donating to an organisation under investigation and to safeguard the welfare of animals. At no stage did I act with malice or personal bias, nor did I exceed the scope of my duties as Councillor.
4. **Municipal Action Underway**
   I made clear in my statement that steps are already being taken by the municipality to address these complaints and to identify a credible, above-board welfare organisation to assume responsibility. My intention was to reassure the public that corrective measures are in progress.
5. **Commitment to Due Process**
   I respect the Speaker's Office and the processes of Council. I remain committed to cooperating fully with any investigation into the matter and will provide the documented complaints and evidence supplied to me by residents.

In conclusion, my actions were consistent with my responsibility as Ward Councillor to communicate concerns of public interest and to act in the best interest of both the community and animal welfare. I respectfully submit that this complaint does not reflect misconduct but rather the discharge of my oversight and representative duties. Not once did I name any person or organisation in my post, all allegations were made by members of the public and not by me. As for me, stopping all communication regarding this organisation is because claims were made against them regarding financial misconduct and till today they have not been able to produce any form of bookwork which is highly irregular for a not profit organisation. Another lie that was told by this organisation was that Ilse no longer had any ties to the organisation yet she has lodged a complaint as the ceo. I will submit all affidavidts by the complainants as soon as they have handed it in.

Yours in governance

Michelle Botes
Councillor Ward 5
Theewaterskloof Municipality
michellebotes8@gmail.com
062 347 3367

On Thu, Sep 4, 2025 at 12:24 PM Lizell Kilowan <lizellsa@twk.gov.za> wrote:

Dear Cllr Botes

Please find hereto attached a letter from the Speaker for your attention and response by 15 September 2025.

Kind regards

Lizell Kilowan

Michelle Botes
Councillor Ward 5
Theewaterskloof Municipality
michellebotes8@gmail.com
062 347 3367

192

On Thu, Sep 4, 2025 at 12:24 PM Lizell Kilowan <lizellsa@twk.gov.za> wrote:

Dear Cllr Botes

Please find hereto attached a letter from the Speaker for your attention and response by 15 September 2025.

Kind regards

Lizell Kilowan

ITEM TITLE

C255/2025 OFFICE OF THE SPEAKER: ALLEGED BREACH OF THE RULES OF ORDER FOR MEETINGS OF COUNCIL AND COMMITTEES OF THEEWATERSKLOOF MUNICIPALITY BY ALDERMAN D APPEL

[English version of the report is the original]

FILE NUMBER

3/3/3

PURPOSE OF REPORT

The aim of the report is to inform Council regarding the allegations of a breach of the Rules of Order for Meetings of Council and Committees of the Theewaterskloof Municipality, by Alderman D Appel, for consideration by Council.

BACKGROUND

Rule 29(2) of the Rules of Order for Meetings of Council and Committees of the Theewaterskloof Municipality stipulates as follows:

(2) A councillor has freedom of speech in any meeting of the Council and in any committee of which the councillor is a member in accordance with section 28 of the Structures Act and section 2 of the Western Cape Privileges and Immunities of Councillors Act, 2011 (Act 7 of 2011): Provided that the councillor must—

(a) confine the councillor's speech to municipal matters;
(b) avoid personal attacks on other councillors; and
(c) refrain from defaming another councillor, a person or an institution.

The duty of the Speaker of the Council in so far as the Code of Conduct of Councillors is concerned, is embedded in Item 15 of Schedule 7 to Act 117 of 1998 (Local Government: Municipal Structures Act, 1998) as per Local Government: Municipal Structures Amendment Act, 2021 and reads as follows:

15. Breaches of Code –

(1) If the speaker of a municipal council, on reasonable suspicion, is of the opinion that a provision of this Code has been breached, the speaker must -

(a) authorise an investigation of the facts and circumstances of the alleged breach;
(b) give the councillor a reasonable opportunity to reply in writing regarding the alleged breach; and
(c) report the matter to a meeting of the municipal council after paragraphs (a) and (b) have been complied with.

(2) A report in terms of subitem (1)(c) is open to the public.

(3) The speaker must report the outcome of the investigation to the MEC of local government in the province concerned.

The allegations by Councillor C Cloete, indicate that Alderman D Appel disregarded the Rules of Order for Meetings of Council and Committees of Theewaterskloof Municipality.

DISCUSSION

On 21 April 2025, it was brought to the Speaker's attention that Alderman D Appel, did not act in the best interest of the municipality, specifically with regard to his conduct towards Councillor C Cloete during a Council meeting held on 16 April 2025. The complaint was lodged by Councillor C Cloete. The letter of complaint is hereto attached as Annexure A.

In the execution of his duties as referred to above, the Speaker requested the Alderman D Appel to provide comments on the matter on 30 April 2025 and 19 May 2025. The letter of the Speaker is hereto attached as Annexure B. Alderman D Appel's response, is hereto attached as Annexure C.

In terms of Section 19 of the Constitution of the Republic of South Africa, Councillors enjoy protection for statements made in Council and its Committees. Additionally, Section 28 of the Municipal Structures Act grant Councillors immunity from civil liability for statements made during Council proceedings. The Western Cape Privileges and Immunities of Councillors Act 2011 also reinforces the intention to grant immunity to Councillors in the performance of their duties. Section 29(2) of the Rules of Order for Meetings of Council and Committees of Theewaterskloof Municipality also refers to the freedom of speech of Councillors during meetings based on certain actions that they should refrain from.

These provisions collectively ensure that Councillors have freedom of speech within Council and its Committees, allowing open discussion without fear of civil liability. However, this freedom is not absolute. It is subject to Council rules, orders, and the Code of Conduct for Councillors. Any abuse or disregard for these rules and democratic processes may result in disciplinary action.

In this matter, Councillor Cloete has lodged a complaint alleging that Alderman Appel referred to him as a "white verkrampte boer". Depending on the context, such a statement may or may not constitute an unlawful act. The term "verkrampte" translates to "conservative" in English, and its use is not inherently unlawful.

This alleged incident occurred during a Council meeting. Alderman D Appel, in response to the allegation and as directed by the Speaker, apologized to Councillor Cloete. It is not yet clear whether the apology was accepted by the complainant.

The key question to consider are:

1. Whether the withdrawal of the statement by Alderman D Appel and the subsequent apology negates any potential unlawfulness;
2. Whether the statement constitutes an unlawful act that falls outside the immunity afforded by the legislation

After careful consideration of the facts and circumstances of the allegations the Speaker is of the opinion that there are sufficient grounds for referring the matter to an External Investigator for further investigation.

FINANCIAL RESPONSIBILITY

Fees of External Investigator.

LEGAL RESPONSIBILITY

Municipal Systems Amendment Act, Act 3 of 2021 (Schedule 7 – Code of Conduct for Councillors).

Section 161 of the Constitution of the Republic of South Africa.

The Western Cape Privileges and Immunities of Councillors Act, 2011.

Rules of Order for Meetings of Council and Committees of Theewaterskloof Municipality (Section 29(2).

RISK MANAGEMENT IMPLICATION

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council takes cognizance of the content of the report.**

2. **That Council takes cognizance of the processes which were followed by the Speaker in terms of Section 15(1)(a) and (b) of Schedule 7 (Code of Conduct for Councillors).**

3. **That Council notes that as Section 15(1)(a) and (b) of Schedule 7 has been complied with, the Speaker now presents the facts and relevant information of the alleged breaches to Council in terms of Section 15(1)(c) of Schedule 7.**

Lizell Kilowan

ANNEXURE A

196

From: Weldon Wells
Sent: Monday, 21 April 2025 22:04
To: Lizell Kilowan
Subject: FW: RAS INSIDENT

Geagte Lizell

Sal u asseblief die nodige stappe neem om die ondersoek van die onderstaande klag van Raadslid Cloete te begin.

Regards,

Cllr. Weldon Wells
Speaker

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** wwells@twk.gov.za | **Email.** speaker@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Chris Cloete <cloetect@gmail.com>
Sent: Monday, 21 April 2025 09:16
To: Weldon Wells <wwells@twk.gov.za>
Subject: Re: RAS INSIDENT

21 APRIL 2025

SPEAKER:
RDL WELLS
INSAKE RAADSAAL INSIDENT

RASSISME / DISKRIMINERENDE UITLATINGS DEUR
AD D APPEL

Hiermee versoek ek 'n amptelike ondersoek na uitlatings deur Ad. D Appel tydens 'n raadsitting , verwys na klankopname.

('jou verkrampte wit boer, wat dink jy is.....")
GEEN aksie / uitlatings is deur myself gedoen om hierdie rassistiese uitlatings teen my te aktiveer nie.

Ek versoek dat U kantoor hierdie uitlatings / dreigende houding transkribeer en dit volledig ondersoek as:

197

1. Uiterste kru ras gedrewe / aanslag uitlating, **RASSISTIES.**
2. Ernstige **Diskriminerende** uitlatings.
3. **Disrespekvol** teenoor my as mens en raadsitting.
4. **Afbrekende** uitlatings.
5. Skending van my **menseregte / ondermyn van my menswaardigheid.**

SUID AFRIKAANSE GRONDWET EN DIE WET OP DIE BEVORDERING VAN GELYKHEID EN VOORKOMING VAN ONBILLIKE DISKRIMINASIE , VERBIED HIERDIE PRAKTYKe.

Alhoewel daar verskoning aan U as Speaker in raadsaal gedoen is, voel ek dat sulke uitlatings NIE in TWK / raadsittings kan plaasvind nie en beslis nie opbouend is nie.
Verder wil ek U kantoor versoek om hierdie ondersoek te eskaleer na MEC sowel as Weskaap ANC tak .

MET DANK.

On Tue, Mar 18, 2025 at 1:01 PM Chris Cloete <cloetect@gmail.com> wrote:

SPEAKER: RDL WELLS
INSAKE RAADSAAL INSIDENT

RASSISME / DISKRIMINEERENDE UITLATINGS DEUR
AD D APPER
--
Hiermee my amptelike versoek aan U as Speaker om hierdie aangeleentheid te ondersoek.
Die aanvraag van klankopname OM sodoende die insident verder te bespreek EN te staaf as klagte.

MET DANK

Rdl. Chris Cloete

Voorsitter: Finansiele Portefeulje

Chairperson: Finance Portfolio

Wyk 2 Raadslid

"VALLEY OF GRACE"

ANNEXURE B

198

Lizell Kilowan

From:	Lizell Kilowan
Sent:	Tuesday, 29 April 2025 14:54
To:	derickappel2016@gmail.com
Cc:	Weldon Wells
Subject:	RACIST INCIDENT
Attachments:	Email to Ald D Appel.pdf

Dear Alderman Appel,

Please find hereto attached a letter from the Speaker for your comments and response by 12 May 2025.

Regards

Lizell

Theewaterskloof Municipality

OFFICE OF THE SPEAKER

Theewaterskloof Municipality – Administrative Head Office
6 Plein Street, PO Box 24 Caledon, Western Cape, 7230
Tel: +27 (28) 2143300 | Fax: +27 (28) 2141289
Email: wwells@twk.gov.za / lizellsa@twk.gov.za

Lizell Kilowan

30 April 2025

Alderman D Appel

CALEDON

7230

Per email: derickappel2016@gmail.com

Dear Alderman Appel,

RACIST INCIDENT

I hereby refer to an email which was received by my Office from Cllr C Cloete on 21 April 2025 in the above-mentioned regard.

In term of Section 15(1)(b) of Schedule 7 of the Municipal Structures Amendment Act, Act 3 of 2021 (Code of Conduct for Councillors), I am hereby giving you an opportunity to reply in writing to my Office on the allegations in the letter hereto attached.

Please provide me with your written version of events as well as any documents and/or statement which in your opinion, support your version on/before 12 May 2025 in order for me to perform my duty as Speaker in terms of the Code of Conduct for Councillors.

You may provide my Office, through Mrs L Kilowan with your written comments in this regard. Your response may be forwarded to lizellsa@twk.gov.za

Your cooperation in this regard is much appreciated.

Kind regards,



W Wells

SPEAKER

201

Lizell Kilowan

From:	Lizell Kilowan
Sent:	Monday, 19 May 2025 13:11
To:	PEC Member
Cc:	Weldon Wells
Subject:	RACIST INCIDENT
Attachments:	Letter 2 to Alderman Appel.pdf

Dear Alderman Appel

Please find hereto attached a letter from Speaker Wells for your attention and response.

Regards

Lizell

Theewaterskloof
Municipality

OFFICE OF THE SPEAKER

Theewaterskloof Municipality – Administrative Head Office
6 Plein Street, PO Box 24 Caledon, Western Cape, 7230
Tel: +27 (28) 2143300 | Fax: +27 (28) 2141289
Email: wwells@twk.gov.za / lizellsa@twk.gov.za

Lizell Kilowan

19 May 2025

Alderman D Appel

CALEDON

7230

Per email: derickappel2016@gmail.com

Dear Alderman Appel,

RACIST INCIDENT

I hereby refer to a formal complaint which was forwarded to my office on 21 April 2025 and my communication to you dated 30 April 2025 regarding the aforesaid allegation.

The deadline for your response was 12 May 2025. To date, no response was received from you. I hereby provide you with the opportunity to respond to the allegations by Friday, 23 May 2025, before I will proceed with the matter.

You may provide my Office, through Mrs L Kilowan with your written comments in this regard. Your response may be forwarded to lizellsa@twk.gov.za

Your cooperation in this regard is much appreciated.

Kind regards,



W Wells

SPEAKER

204 ANNEXURE C

Lizell Kilowan

From: derickappel2016@gmail.com
Sent: Wednesday, 30 April 2025 08:46
To: Lizell Kilowan
Subject: Re: RACIST INCIDENT

Good morning Lizell

Please provide me with the sound bite of the specific incident.
The comment made by me during the council meeting was dealt with by the Speaker as per rules of order.
I was ordered to withdraw the comment. I did withdraw and apologised for my comment.Clr Cloete accepted my apology.

Regards
Ald Derick Appel

Sent from my iPhone

> On 29 Apr 2025, at 14:54, Lizell Kilowan <lizellsa@twk.gov.za> wrote:
>
> Dear Alderman Appel,
>
> Please find hereto attached a letter from the Speaker for your comments and response by 12 May 2025.
>
> Regards
>
> Lizell
>
> <Email to Ald D Appel.pdf>

ITEM TITLE

C256/2025 DIRECTORATE CORPORATE SERVICES: DEPARTMENT ADMINISTRATION: QUARTERLY REPORT REGARDING RESOLUTIONS TAKEN AT COUNCIL MEETINGS FOR THE 4th QUARTER (01 APRIL 2025 TO 30 JUNE 2025) STILL OUTSTANDING FOR NOTIFICATION AND RESOLUTIONS TAKEN AT COUNCIL MEETINGS FOR THE 1st QUARTER (01 JULY 2025 TO 30 SEPTEMBER 2025 FOR NOTIFICATION AND APPROVAL

[English version of the report is the original]

FILE NUMBER

5/1/3

AIM/PURPOSE OF REPORT

That Council notes the attached schedule reflecting the resolutions taken at Council meetings for the period 01 April 2025 to 30 June 2025 and which is still outstanding, and that Council notes and approves the schedule of resolutions taken at Council meetings for the period 01 July 2025 to 30 September 2025.

BACKGROUND

In terms of Corporate Services Departmental Service Delivery and Budget Implementation Plan (SDBIP), a report on all decisions taken during Council meetings must be submitted to Council for cognizance and approval.

DISCUSSION

After completion of the 1st quarter of the 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP), the schedule of resolutions taken at Council meetings is attached as an annexure to this Agenda-item for notification and approval by the Council.

That the schedule of Council resolutions is still outstanding for the 4th quarter of 2024/2025 is also attached for cognizance of Council.

FINANCIAL IMPLICATIONS

None.

LEGAL IMPLICATIONS

None.

RISK MANAGEMENT IMPLICATIONS

Not applicable.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL: 206

It is recommended:

1. **That the Council notes the schedule of resolutions taken during Council meetings for the 4th quarter of 2024/25 (01 April 2025 to 30 June 2025) and which is still outstanding for finalization.**

2. **That the Council notes and approves the schedule of resolutions taken during the Council meetings for the 1st quarter of 2025/26 (01 July 2025 to 30 September 2025).**

THEEWATERSKLOOF MUNICIPALITY

RESOLUTIONS TAKEN DURING COUNCIL MEETINGS

01 APRIL 2025 TO 30 JUNE 2025

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
	COUNCIL MEETING – 30 APRIL 2025			
C95/2025	Administration: Ward Committee System: Report on composition of Ward Committees per Ward and Re-establishment of Ward 10 [3/4/R]	Manager: Corporate Services, Ms M Faul *(Relocate to Ms L Kilowan for finalization]*	No	**Collab nr 6143687 – Implement resolution** Comments: 85% - Ward 4 & 8 not fully established yet.
C98/2025	LED: Revision of the Tourism Strategy for Theewaterskloof Municipality [17/16/1/3]	*Agenda-item referred back (For finalization by Ms E Lotriet.)*	No	**Collab nr 5890942 - Review item with comments received.**
C101/2025	Finance: SCM: Deviation Report for March 2025 [6/3/3/6]	For finalization by the Director: Finance and the detail plan and feasibility study of mechanical workshop - Mr M Ferndale	Director: Finance – Yes Mr Ferndale – No	**Collab no 6101085 - Implement resolution.**
C103/2025	Finance: 3rd Quarter Report (January – March 2025) [5/16/R]	For finalization by Mr P Mabhena - Collection Rate Campaign – and to look into Eskom areas become TWK areas – Mr Z Benjamin.	No	**Collab 6140961 – Implement resolution**
	COUNCIL MEETING: 29 MAY 2025			
C114/2025	Corporate Services: Reporting on performance of Contractors: January till March 2025 [8/2/3/5/2]	Director: Corporate Services *[Delegate to Ms L Kilowan for finalization]*	No	**Collab no 6145410 Implement resolution**

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
C121/2025	LED: Memorandum of Understanding between Theewaterskloof Municipality and the Grabouw Development Agency (GDA) [17/16/1/1]	Manager: LED, Ms E Lotriet	No	**Collab no 6016783 – Implement resolution**
C126/2025	Human Settlements: Quarterly reporting of performance of Contractors [8/2/3/5/6]	Acting Director: Economic Development, Mr E Shortles *[Relocate to the Manager: Human Settlements, Mr W Moses for finalization]*	No	**Collab no 6142756 – Implement resolution**
C127/2025	Human Settlements: Quarterly report: Informal Settlements: Period 01 January 2025 – 31 March 2025 [17/7/4]	Acting Director: Economic Development, Mr E Shortles *[Relocate to the Manager: Human Settlements, Mr W Moses for finalization]*	No	**Collab no 6147382 – Implement resolution**
C128/2025	Human Settlements: Electronic Database [17/7/2/R]	Acting Director: Economic Development, Mr E Shortles *[Relocate to the Manager: Human Settlements, Mr W Moses for finalization]*	No	**Collab no 6147384 – Implement resolution.**
C129/2025	Human Settlements: Quarterly report: Greater Grabouw: Quarter 3: Period 01 January – 31 March 2025 [17/7/4]	Acting Director: Economic Development, Mr E Shortles *[Relocate to the Manager: Human Settlements, Mr W Moses for finalization]*	No	**Collab no 6148929 – Implement resolution**
C130/2025	Human Settlements: Riemvasmaak Project: Progress Report for the period 01 January 2025 to 31 March 2025 [17/7/3/4]	Acting Director: Economic Development, Mr E Shortles *[Relocate to the Manager: Human Settlements, Mr W Moses for finalization]*	No	**Collab no 6148930 – Implement resolution**

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
	COUNCIL MEETING: 27 JUNE 2025			
C159/2025	Property Management: Caledon Bowling Club: Application to lease clubhouse and bowling facilities on a portion of Erf 1 Caledon [7/1/3/1/1; 7/2/3/1/1]	Director: Economic Development and Planning, Ms N Baliso *(For finalization by Mr E Wessels)*	No	**Collab no 4551103 – Implement resolution**
C161/2025	Property Management: Status of storm-damaged municipal properties in Caledon and Tesselaarsdal [7/1/2]	Director: Economic Development and Planning, Ms N Baliso *(For finalization by Mr E Wessels)*	No	**Collab no 6183360 – Implement resolution**
C162/2025	Human Settlements: Emergency Housing Assistance Berg Street Myddleton: Erven 162, 163 and 164 [17/7/1/2/1/R]	Director: Economic Development and Planning, Ms N Baliso *(For finalization by Mr JP Shuma – Refer to Ms S Gertse)*	No	**Collab no 6150225 – Request comments from departments.**

THEEWATERSKLOOF MUNICIPALITY

RESOLUTIONS TAKEN DURING COUNCIL MEETINGS

01 JULY 2025 TO 30 SEPTEMBER 2025

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
	COUNCIL MEETING – 07 AUGUST 2025			
C188/2025	Office of the Municipal Manager: Replacement of the Patriotic Alliance (PA) Councillor Henry Syster: WC031 – Theewaterskloof Local Municipality [3/1/3]	Me M Faul	Yes	
C189/2025	Office of the Municipal Manager: Proposed twinning agreement between Theewaterskloof Municipality and Swartland and Hessequa Municipalities [2/1/2]	Mr W Hendricks	Yes	
C190/2025	Office of the Municipal Manager: Appointment of a Municipal Electoral Officer [MEO] [3/1/R]	Mr W Hendricks	Yes	
C191/2025	Office of the Municipal Manager: Minister's and Mayoral Technical (MINMAY TECH) Forum of 09 June 2025 – Letter of Minister of COGTA regarding the engagement of the Auditor-General of South Africa on the performance auditing of the institutionalization and implementation of the District Model Regulations of 2024 in the City of Cape Town [12/2/1/5]	Mr W Hendricks	Yes	
C192/2025	**Office of the Municipal Manager: LG Circular C24 of 2025: Incorporating Skills Development in the Performance Agreement of Municipal Managers, Senior Managers, Managers and Supervisors [4/1/3]**	**Mr GW Hermanus**	**No**	**Collab nr 6442807 – Delegated to Ms J Marzec-Visagie for finalization – Implement resolution**
C193/2025	Office of the Municipal Manager: Appointment of Ms. Baliso as Director: Economic Development and Planning and Mr. Matthee as Director: Technical- and Infrastructure Implementation Services [4/4/1/11]	Mr W Hendricks	Yes	

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
C194/2025	Office of the Municipal Manager: Determination and payment of upper limits salaries, allowances and benefits for Councillors [3/3/7R]	Mr W Hendricks	Yes	
C195/2025	Strategic Support and IDP: IDP & Budget Time Schedule for the 2025/2026 financial year [5/1/3]	Ms J Marzec-Visagie	Yes	
C196/2025	**IDP: Performance Management: 4th Quarter Top Layer SDBIP Report [5/1/3]**	**Ms J Marzec-Visagie**	**No**	**Collab nr 6443614- Implement resolution.**
C197/2025	Internal Audit: Performance- and Audit Committee Charter [5/14/1/2]	Mr A Opperman	Yes	
C198/2025	Internal Audit: Report of the Municipal Public Accounts Committee [3/2/17/R]	Mr A Opperman	Yes	
C199/2025	Internal Audit: Performance- and Audit Committee Report 01 April 2025 – 30 June 2025 [3/2/5/R]	Mr A Opperman	Yes	
C200/2025	FARMCO: Review of Strategic Risk Register for 2024/25 [5/14/2/4]	Ms N Dayeni	Yes	
C201/2025	FARMCO: Review of Operational Risk Register for 2024/25 [5/14/2/4]	Ms N Dayeni	Yes	
C202/2025	FARMCO: Risk Management Implementation Plan 2024/25 [5/14/2/3]	Ms N Dayeni	Yes	
C203/2025	FARMCO: Presentation of Combined Assurance Model 2024/25 [5/14/2/1]	Ms N Dayeni	Yes	
C204/2025	FARMCO: Risk Management Maturity Assessment 2024/25 [5/14/2/4]	Ms N Dayeni	Yes	
C205/2025	Administration: Consideration by Council to appoint a fourth member to the Municipal Public Accounts Committee (MPAC) [3/2/17/2]	Ms M Faul	Yes	
C206/2025	Administration: Approval of quarterly report regarding resolutions taken at Council Meetings for the 4th quarter (01 April 2025 to 30 June 2025) [5/1/3]	Ms M Faul	Yes	
C207/2025	Legal Services: Roles and Areas of Responsibility of each Political Structure, Political Office Bearer and the Municipal Manager [2/1/1]	*Agenda-item withdrawn and was not discussed during the meeting.*		*Agenda-item was resubmitted and will serve at the Council Meeting of 23/10/2025.*

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
C208/2025	**Legal Services: Delegation of Powers and duties [2/2/21; 2/2/2/2; 2/2/2/3]**	**Agenda-item withdrawn and was not discussed during the meeting.**	**No**	**Collab nr 6378876 - Refer to Mr HM Gxoyiya (Review item with comments received.)**
C209/2025	Town Planning and Building Control: Appointment of internal Municipal Planning Tribunal Members and Deputy Chairperson [3/2/15/3]	Ms N Baliso – *refer to Mr E Shortles for finalization.*	Yes	
C210/2025	Finance: Reporting on performance of contractors: 4th Quarter – April, May and June 2025 [8/2/3/5/3]	Mr P Mabhena	Yes	
C211/2025	**Finance: SCM: 2024/2025 Implementation Report [6/3/3/R]**	**Mr P Mabhema**	**No**	**Collab nr 6412553 – Refer to Ms A Martin (Implement resolution)**
C212/2025	Finance: SCM: Deviation Report for June 2025 [6/3/3/6]	Mr P Mabhena	Yes	
C213/2025	Finance: SCM: Year End Store Report – 30 June 2025 [6/1/1/2]	Mr P Mabhena	Yes	
C214/2025	Finance: Withdrawals from Municipal Bank Accounts: April – June 2025 [5/15/R]	Mr P Mabhena	Yes	
C215/2025	Finance: Financial report item: Fourth Quarter (April 2025 – June 2025) [5/16/R]	Mr P Mabhena	Yes	
C216/2025	Office of the Municipal Manager: Extension of Acting Appointment: N Arendse (Director: Community Services)	Mr J Amansure	Yes	
C217/2025	**Technical- and Infrastructure Implementation Services: Integrated Waste By-Law and 4th Generation Integrated Waste Management Plan [16/5/1/4]**	**Agenda-item withdraw and was not discussed during the meeting.**	**No**	**Collab nr 6578076 – Refer to Mr H Matthee (Update referred item)**

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
	COUNCIL MEETING – 21 AUGUST 2025			
C218/2025	Finance: Assets and Insurance: Assets to be written off [6/1/14]	*Agenda-item withdrawn and was not discussed during the meeting.*		*Agenda-item was resubmitted and will serve at the Finance Committee and Council during October 2025..*
C219/2025	Finance: Consideration and approval of the Adjustment Budget 2025/2026 and indicative for the projected two outer years 2026/2027 and 2027/2028 [5/1/1-2025/26; 5/1/1-2026/27; 5/1/1-2027/28]	*Agenda-item not discussed and referred to Special Council Meeting – 25/08/2025*		
	SPECIAL COUNCIL MEETING – 25 AUGUST 2025			
C219/2025	Finance: Consideration and approval of the Adjustment Budget 2025/2026 and indicative for the projected two outer years 2026/2027 and 2027/2028 [5/1/1-2025/26; 5/1/1-2026/27; 5/1/1-2027/28]	Mr P Mabhena	Yes	
	COUNCIL MEETING – 27 AUGUST 2025			
C237/2025	Technical- and Infrastructure Implementation Services: Reporting on performance of Contractors: April – June 2025 [8/2/3/5/5]	Mr H Matthee	Yes	
C238/2025	Technical- and Infrastructure Implementation Services: Reporting on performance of Contractors: July 2025 [8/2/3/5/5]	Mr H Matthee	Yes	
C220/2025	**Libraries: Assignment agreement regarding the operation of Public Libraries by Municipalities in the Western Cape [17/6/B]**	**Ms J Marzec-Visagie**	**No**	**Collab nr 6378824 – Implement resolution.**
C221/2025	**Disaster Management: Annual Report in terms of Section 50 of the Disaster Management Act – 2024/25 [17/4/3]**	**Mr N Arendse**	**No**	**Collab nr 6412742 – Implement resolution**

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
C222/2025	Local Economic Development and Tourism: Quarterly Reporting of Performance of Contractors [8/2/3/5/6]	Ms N Baliso	Yes	
C223/2025	Human and Informal Settlements: Quarterly reporting of Performance of Contractors [8/2/3/5/6]	Ms N Baliso	Yes	
C224/2025	Human and Informal Settlements: Quarterly report Greater Grabouw [17/7/4]	Ms N Baliso	Yes	
C225/2025	Town Planning and Building Control: Quarterly reporting of performance of Contractors {8/2/3/5/6]	Ms N Baliso	Yes	
C226/2025	Town Planning and Building Control: Zoning rectification: Erf 156, Villiersdorp [15/3/1; Erf 156-Villiersdorp]	Ms N Baliso – *refer to Mr K Thomas for finalization.*	Yes	
C227/2025	**Human Resources: Probation Policy [4/2/B]**	**Mr J Amansure**	**No**	**Collab nr 6183367 – Refer to Mr CA Fisher (Implement resolution)**
C228/2025	**Human Resources: Review of Acting Allowance Policy [4/2/3/3]**	**Mr J Amansure**	**No**	**Collab nr 6183369 – Refer to Mr CA Fisher (Implement resolution)**
C229/2025	Administration: Reporting on performance of Contractors: April till June 2025 [8/2/3/5/2]	Mr GW Hermanus	Yes	
C230/2025	**Administration: Ward Committee System: Bi-Annual Performance Report: January – June 2025 [3/4/R]**	**Ms M Faul**	**No**	**Collab nr 6731896 – Refer to Ms L Kilowan (Implement resolution)**
C231/2025	Administration: Appointment of a new member to the Community Services- and Human Settlements and Planning Portfolio Committee as part of Section 80 functions and duties to replace Councillor H Syster [3/3/6]	Ms M Faul	Yes	
C232/2025	Administration: Appointment of a new member to the Disciplinary Committee of Theewaterskloof Municipal Council to replace Councillor H Syster [3/3/6]	Ms M Faul	Yes	

	COUNCIL RESOLUTIONS	FOR FINALIZATION BY WHOM	FINALIZED YES/NO	COMMENTS
C233/2025	**Administration: Nomination of a new member to the Special Committee established in terms of Rule 16(1) of Schedule 7 to replace Councillor Botes [3/3/6]**	**Ms M Faul**	**No**	**Collab nr 6801722 – Refer to Ms L Kilowan (Implement resolution)**
C234/2025	Finance: SCM: Deviation report for July 2025 [6/3/3/6]	Mr P Mabhena	Yes	
C235/2025	Finance: Appointment of Standard Bank of South Africa for the provision of Banking Services for a period of 5 years (July 2025 – June 2030) [5/15/R]	Mr P Mabhena	Yes	
C236/2025	Finance: Financial Report for the month ending July 2025 [5/16/R]	Mr P Mabhena	Yes	

ITEM TITLE

C257/2025 DIRECTORATE CORPORATE SERVICES: DEPARTMENT LEGAL SERVICES: ROLES AND AREAS OF RESPONSIBILITY OF EACH POLITICAL STRUCTURE, POLITICAL OFFICE BEARER AND THE MUNICIPAL MANAGER

[English version of the report is the original]

FILE NUMBER

2/1/1

PURPOSE OF REPORT

That Council approves the reviewed roles and areas of responsibility that have been established for each political structure, political office bearer and the municipal manager.

BACKGROUND

The Local Government: Municipal Systems Act, Act 3 of 2022 (Systems Act) stipulates that a municipality must define the roles and areas of responsibility of key role-players in the municipality.

Section 53 of the Systems Act stipulates:

A municipality must, within the framework of and in accordance with relevant provisions of the Municipal Structures Act, this Act (Local Government: Municipal Structures Act) and other applicable legislation, define the specific roles and areas of responsibility of each political structure and political office bearer of the municipality and of the municipal manager.

DISCUSSION

The existing roles and responsibilities have been reviewed by Legal Department in terms of the amended legislation. The document was thereafter reviewed by the Department: Local Government for review on legislative compliance.

That cognisance be taken by all role-players within the municipality of the reviewed roles and areas of responsibility that have been established for each political structure, political office bearer and the municipal manager.

A workshop in respect of the roles and responsibilities was conducted by Department: Local Government on 28 January 2025. (PowerPoint presentation attached hereto as Annexure B)

The document regarding the roles and areas of responsibility of the key role-players in the municipality is reviewed by the Department of Local Government is attached hereto as Annexure A.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

None.

LEGAL IMPLICATIONS (ITEM AUTHOR)

The Local Government: Municipal Systems Amendment Act, Act 3 of 2022.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Risk that responsible political officer bearer's act outside their role and responsibilities.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council approves the reviewed roles and areas of responsibility that have been established for each political structure, political office bearer and the municipal manager, as reviewed by the Legal Department and the Department of Local Government (attached hereto as Annexure A).**

2. **That Council takes cognisance of that a workshop was conducted in respect of the roles and areas of responsibility that have been established for each political structure, political office bearer and the municipal manager on Tuesday, 28 January 2025 (the relevant PowerPoint Presentation is attached hereto as Annexure B)**

RESOLVED BY COUNCIL: 07 AUGUST 2025

Council noted that the Agenda-item has been withdrawn and will not be discussed during the meeting.

1. *Agenda-item referred back.*
2. *For finalization by the Senior Manager: Legal Services, Mr HM Gxoyiya.*

COMMENTS BY ITEM AUTHOR:

The workshop was held in council conducted by the department of Local Government. Council can now take a decision and adopt the policy

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council approves the reviewed roles and areas of responsibility that have been established for each political structure, political office bearer and the municipal manager, as reviewed by the Legal Department and the Department of Local Government (attached hereto as Annexure A).**

2. That Council takes cognisance of that a workshop was conducted in respect of the roles and areas of responsibility that have been established for each political structure, political office bearer and the municipal manager on Tuesday, 28 January 2025 (the relevant PowerPoint Presentation is attached hereto as Annexure B)

ROLES AND AREAS OF RESPONSIBILITY OF EVERY POLITICAL STRUCTURE AND POLITICAL OFFICE BEARER OF THEEWATERSKLOOF MUNICIPALITY AND OF THE MUNICIPAL MANAGER

APPROVED BY COUNCIL ON .....

BY COUNCIL RESOLUTION.....

Version: March 2023

CHAPTER 1. INTRODUCTION

1.1 STATUTORY PRESCRIPT

The Local Government: Municipal Systems Act, 2000 as amended (the 'Systems Act') prescribes that the municipality define the roles of the main roleplayers in the municipality with a view to more effective governance. Section 53 of the Systems Act provides:

> *"A municipality must within the framework of and in accordance with relevant provisions of the Municipal Structures Act[1], this Act and other applicable legislation, define the role and area of responsibility of each political structure and political office bearer of the municipality and of the municipal manager."*

The key words in the quoted provision bear the followings meanings -

"A-G"	the Auditor-General;
"area of responsibility"	a geographical or functional area of responsibility;
"municipal manager"	a person appointed in terms of section 54A of the Local Governemnt: Municipal Systems Act, 2022 (the Systems Act);
"NT"	the National Treasury;
"political office bearer"	the speaker, executive mayor or deputy mayor as contemplated in the Structures Act, **2021 as amended (the Structures Act)**;
"political structures"	the council of the municipality or a committee[2] or other collective structures of the municipality elected, designated or appointed in terms of specific provision of the Structures Act;
"PT"	the Provincial Treasury in the Western Cape Province;
"role"	a function to be performed by a political structure, political office bearer, councillor or official of the municipality in the exercise of an assigned authority or duty;
"SDBIP"	service delivery and budget implementation plan

[1] Act 117 of 1998 (the 'Structures Act') as amended
[2] Several committees may or must be instituted in terms of sections 71, 79, 79A and 80

"vested authority or duty" an authority, power or duty whether expressly assigned, or assumed, or delegated or subdelegated.

1.2 METHOD OF DEFINITION OF ROLES AND AREAS OF RESPONSIBILITY

In accordance with the Systems Act[3] the roles and areas of responsibility of the political structures, political office bearers and the municipal manager are defined in this document in precise terms by way of separate frames of reference in writing for each political structure or political office bearer and the municipal manager.

The frames of reference include the delegation of powers and duties to the political structure or political office bearer concerned or the municipal manager in terms of section 59 of the Systems Act.

The respective roles and areas of responsibility of each political structure and political office bearer and of the municipal manager are also acknowledged in this document and given effect to in the rules, procedures, instructions, policy statements and other written instruments of the municipality.

In addition to the definition of the respective roles and areas of responsibility of each political structure, political office bearer and of the municipal manager, this document determines -

(a) the relationship among those political structures and political office bearers and the municipal manager, and the manner in which they must interact;
(b) the appropriate lines of accountability and reporting for those poilitical structures and political ~~officebearers~~office bearers and the municipal manager;
(c) the mechanisms, processes and procedures for minimising cross-referrals and unnecessary overlapping of responsibilities between those political structures and political office bearers and the municipal manager;
(d) the mechanisms, processes and procedures for resolving disputes between those political structures and political office bearers and the municipal manager; and
(e) the mechanisms, processes and procedures for interaction between-
(i) those political structures and political office bearers and the municipal manager and *other staff members* of the municipality; and
(ii) *councillors* and the municipal manager

[3] Section 53(2)

222

1.3 THE ROLES TO BE DEFINED

The Systems Act prescribes ~~that roles~~those roles in respect of the following be defined -

- Municipal council
- Ad hoc or standing committees
- Speaker
- Executive mayor
- Executive deputy mayor
- Mayoral committee
- Councillor
- Municipal manager

1.4 FORMAT OF DEFINITION OF ROLES

The Systems Act does not prescribe the format in which the roles and areas of responsibility must be defined, and the so-called title description format will be followed in the document. In terms of this format, all the functions to be fulfilled by each of the roleplayers concerned, are identified and defined. The initial identification of functions will in all likelihood not be complete and for this reason it will be necessary for the definitions to be revised constantly, particularly when new functions are added, re-assigned or withdrawn.

CHAPTER 2: ROLE DEFINITION

2.1 THE MUNICIPAL COUNCIL

Constitutional status

The Theewaterskloof Municipality has the right in terms of the Constitution of South Africa (the 'Constitution') to govern[4] within the municipal area and to pursue and realise[5] certain objectives[6], within its financial and administrative capacity and by utilising its constitutionally vested powers.

[4] Section 151(3)
[5] Section 156
[6] Section 152

According to the statutory definition of a municipality[7] compliance with the constitutional responsibility by the municipality is not practically possible. The Constitution consequently vested the municipal council with the power to exercise[8] the legislative and executive authority and assigned to the municipal council the power to take decisions on the execution of all the powers and the performance of all the functions of the municipality.[9]

The Systems Act[10] confirms this constitutional status of the municipality when defining the rights and obligations of the municipal council, namely:

(1) The council of a municipality has the right to--
- (a) govern on its own initiative the local govemment affairs of the local community;
- (b) exercise the municipality 's executive and legislative aulhority, and to do so without improper interference; and
- (c) finance the affairs of the municipality by—
  - (i) charging fees for services; and
  - (ii) imposing surcharges on fees, rates on property and, to the extent authorised by national legislation, other taxes, levies and duties.

(2) The council of a municipality, within the municipality's financial and administrative capacity and having regard to practical considerations, has the duty to~
- (a) exercise the municipality's executive and legislative authority and use the resources of the municipality in the best interests of the local community;
- (b) provide, without favour or prejudice, democratic and accountable government;
- (c) encourage the involvement of the local community;
- (d) strive to ensure that municipal services are provided to the local community in a financially and environmentally sustainable manner;
- (e) consult the local community about—
  - (i) the level, quality, range and impact of municipal services provided by the municipality, either directly or through another service provider: and
  - (ii) the available options for service delivery:
- (f) give members of the local community equitable access to the municipal services to which they are entitled:
- (g) promote and undertake development in the municipality;
- (h) promote gender equity in the exercise of the municipality's executive and legislative authority;
- (i) promote a safe and healthy environment in the municipality: and
- (j) contribute, together with other organs of state, to the progressive realisation of the fundamental rights contained in sections 24, 25, 26, 27 and 29 of the Constitution.

3) A municipality must in the exercise of its executive and legislative authority respect the rights of citizens and those of other persons protected by the Bill of Rights.

These rights and obligations form the basis of the powers and functions of the municipality.

---

[7] Section 2 of the Systems Act describes this as en entity consisting of the political structures and administration of the municipality; and the community of the municipality.

[8] Section 151(2)

[9] Section 160(1)(a)

[10] Section 4

Area of responsibility of the municipal council

According to the meaning attached to the term above, the area of responsibility of the municipal council must be viewed from a geographical as well as a functional perspective.

The municipal council may not, except in a few exceptional cases[11], function outside its geographical area. By definition the geographical area of the municipality is the area demarcated by the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998).

The functional area of responsibility of the municipal council spans as far as the scope of local government matters over which the municipality may have jurisdiction in terms of -

- the Constitution[12] read with section 83 and 84 of the Structures Act;
- other authorising legislation;
- matters, powers, functions and duties, delegated or assigned; and
- powers arising from the status of the municipality as legal entity.

Powers and Duties

1. The Municipal Council Governs.

The municipal council governs within the geographical area of the municipality by –

- making laws and administering them;
- imposing taxes; and
- taking decisions affecting people's rights.

2. The Municipal Council is a Legislator

According to the Constitution[13] the legislative power in respect of the municipal area vests in the municipal council. The council may therefore issue and administer by-laws for the effective administration of the matters[14] it is entitled to administer.

---

[11] Section 164(1)(b) of the Local Government: Municipal Finance Management Act, 2003 stipulates - "No municipality .. may provide a municipal services in an area outide its jurisdiction other than with the appoval of the council of the municipality that has jursidiction in that area"
[12] Sections 156 (Power and functions of municipalities) and 229 (Municipal fiscal powers nd functions)
[13] Sections 43 and 156(2)
[14] Matters contained in Part B of Schedules 4 and 5 and supplemented by additional matters assigned by national and provincial legislation.

The authority to make laws may not be delegated.[15] Some procedural functions may however be assigned to a "member of committee of the municipal council"[16] and the executive mayor[17] , while others in turn may be delegated by council, e.g. advertising for comments, publication in the Provincial Gazette, public participation, constituting the municipal code, law enforcement, etc.

3. The Municipal Council is a Tax authority

The municipal council may impose property rates and surcharges on monies for services provided by of on behalf of the municipality and, if duly authroised by national legislation, other taxes, levies and duties.[18]

The general power to impose and collect monies, costs or tariffs is derived from the Systems Act[19]. Council may accordingly -

(a) levy and collect monies, costs or tariffs in respct of any function or services of the municipality; and
(b) charge collection costs and interest on an outstanding amount.

The municipal council may however not delegate the power to charge taxes etc. but must itself exercise such power.[20]

4. The Municipal Council is the Primary Decision-maker

The council of the municipality exercises the legislative and executive authority of the municipality and takes all the decisions of the municipality, except those which are delegated, or assigned by law to political structures, political office bearers, individual councillors or officials.[21]

The municipal council is a body comprising elected members and the council may only act collectively and then only by resolutions taken lawfully.

---

[15] Section 160(2)
[16] Section 12 of the Systems Act
[17] Section 56 of the Structures Act.
[18] Section 229 of the Constitution
[19] Section 75A(1)
[20] Section 160(2) of the Constitution
[21] Section 160(1) of the Constitution and Section 11 of the Systems Act

5. The Municipal Council is a Delegator of Powers and Duties

The White Paper on Local Government[22] and the Systems Act[23] require in section 59 that a municipal council must delegate its executive powers for purposes of prompt and effective decision-taking and make provision for sound management of the municipal administration.

The municipal council may delegate appropriate powers, excluding certain defined powers to any of the municipality's other political structures, political office bearers, councillors, or staff members. A delegation of power does not divest the council from its responsibility concerning the exercise of the power or the performance of the duty. The municipal council may also review any decision taken by such a political structure, political office bearer, councilor or staff members in consequence of a delegation or instruction, vary or revoke the decision, subject to any rights that may have accrued to any person.[24]
When delegating powers or duties, the municipal council is not divested of the obligation to ensure that the power is exercised, and the duty performed. For this reason, measures are required to ensure that delegated persons report on decisions taken in terms of delegated powers. In this way, the municipal council would then be able to evaluate whether the delegated person properly exercised the delegated power or performed the duty. If not, the municipal council may under certain circumstances review the decision and even decide to vary or revoke the delegation.[25]

6. The Municipal Council is an Appeals body.

A person whose rights are affected by a decision taken by a political structure, political office bearer, councilor or staff member in consequence of a delegated or subdelegated power or duty, may appeal against that decision.

When there is an appeal against a decision taken by a political structure or a political office bearer, or a councilor, the municipal council is the appeals authority.[26] As appeals authority, the municipal council must consider the appeal, and it may confirm, vary or revoke the decision, but no such variation or revocation of a decision may detract from any rights that arose as a result of the decision.

---

[22] GN 423 of 13 March 1998
[23] A Municipal council must develop a system of delegation that would optimise administrative and operational effectiveness and make provision for sufficient check and balances
[24] See Sections 59 and 62 in this regard
[25] See Sections 63 and 64 in this regard
[26] Sec 62(4) where the council consists of less than 15 councillors

7. The Municipal Council is an "organ of state".

The municipal council is an "organ of state"[27] and this status bears specific consequences. The most important is probably that the Consitution and several other laws expressly enstrust duties and responsibilities to organs of state.

One of the most important functions of an organ of state is to comply with the principles of co-operative government and inter-governmental relations as set out in section 41 of the Constitution, namely -

(1) All spheres of government and all organs of state within each sphere must:
  (a) preserve the peace, national unity and the indivisibility of the Republic;
  (b) secure the well-being of the people of the Republic;
  (c) provide effective, transparent, accountable and coherent government for the Republic as a whole;
  (d) be loyal to the Constitution, the Republic and its people;
  (e) respect the constitutional status, institutions, powers and functions of government in the other spheres;
  (f) not assume any power or function except those conferred on them in terms of the Constitution;
  (g) exercise their powers and perform their functions in a manner that does not encroach on the geographical, functional or institutional integrity of government in another sphere; and
  (h) co-operate with one another in mutual trust and good faith by fostering
    (i) friendly relations;
    (ii) assisting and supporting one another;
    (iii) informing one another of, and consulting one another on, matters of common interest;
    (iv) co-ordinating their actions and legislation with one another;
    (v) adhering to agreed procedures; and
    (vi) avoiding legal proceedings against one another.

(2) .....

(3) An organ of state involved in an intergovernmental dispute must make every reasonable effort to settle the dispute by means of mechanisms and procedures provided for that purpose and must exhaust all other remedies before it approaches a court to resolve the dispute.

The status as organ of state also assigns general powers w.r.t. delegation. Section 239 of the Constitution allows an executive organ of state to -

- delegate any power or function that is to be exercised or performed in terms of legislation to any other executive organ of state, provided the delegation is consistent

---

[27] According to Section 239 of the Constitution, this means -

(a) any state department or administration in the national, provincial or local government sphere; or

(b) any other functionary or institution -
  (i) That exercise a power or perform a function in terms of the Constitution or a provincial constitution; or
  (ii) in terms of legislation exercise a public power and perform a public functon, but not also a court or a court official;

with the legislation in terms of which the power is exercised or the function is performed; or

- exercise any power or perform any function for any other executive organ of state on an agency or delegation basis.

8. The Municipal Council is a Member of Organised Local Government.

Organised local government plays a significant role as the official mouthpiece of local government. The provincial body created in terms of national legislation[28] consist of members of municipal councils in the province. The municipal council as members could play a meaningful role in influencing national viewpoints, sentiments and policy on local government and to -

(a) develop common approaches for local government as a distinct sphere of government;

(b) enhance co-operation, mutual assistance and sharing of resources among municipalities;

(c) find solutions for problems relating to local government generally: and 50

(d) facilitate compliance with the principles of co-operative government and intergovernmental relations.[29]

9. The Municipal Council Represents the Employer.

The municipal council must in exercising its powers and performing its duties establish an administration.[30] Despite the Municipal Manager having the statutory power to appoint most of the municipality's staff, the municipality remains the employer, as represented by the municipal council.

A Municipal council must appoint[31] a Municipal Mmanager as well as Mmanagers ~~who are~~ directly Aaccountable to the Municipal Mmanager, though after consultation with the municipal manager.[32] The authority to appoint the municipal manager and managers directly accountable to the municipal manager cannot be delegated. The provision of adjustment of the remuneration, benefits or other employment conditions of the municipal manager or managers directly accountable to the municipal manager, may however be

[28] Organised Local Government Act (Act 52 of 1997) Sec 2(1)(b)
[29] Section 3 of the Systems Act.
[30] Section 11 of the Systems Act.
[31] Section 54A of the Systems Act.
[32] Section 56 of the Systems Act.

delegated, but then only to the executive mayor.[33] In the latter case, such adjustment of the remuneration, benefits or other employment conditions of the municipal manager or managers directly accountable to the municipal manager must be within the ambit of the prevailing Legislation.

The municipality also nominates members of the municipal council to serve in labour forums.

10. The Municipal Council Represents the Legal Person.

As representative of the municipality as legal person[34] the municipal council has the right to purchase or alienate property, to act as claimant and defendant etc.

The municipal council represents the legal person in those cases where other powers in terms of its legal personality are exercised. These powers are delegated to political structures, political office bearers and the officialdom.

11. The Municipal Council must strive to achieve the "Objectives of Local Government".

Section 19 of the Structures Act requires that the municipality strives towards achieving the constitutional objects[35] of local government, namely -

(a) to provide democratic and accountable government for local communities;
(b) to ensure the provision of services to communities in a sustainable manner;
(c) to promote social and economic development;
(d) to promote a safe and healthy environment; and
(e) to encourage the involvement of communities and community organisations in the matters of local government.

In order to achieve this, the municipal council must annually review—

(a) the needs of the community;
(b) its priorities to meet those needs;
(c) its processes for involving the community;

---

[33] Section 60 of the Systems Act.
[34] According to Section 2 of the Systems Act, a municipality has a separate legal personality that excludes accountability of its community for the actions of the municipality.
[35] Section 152

(d) its organisational and delivery mechanisms for meeting the needs of the community; and

(e) its overall performance in achieving the objectives referred to in subsection (1).

12. The Municipal Council must consult the Community.

The municipal council is obliged to encourage participation of communities and community organisations in local government matters and must follow the democratic values and principles governing public administration enshrined in the Constitution. The council must also -[36]

- respond to people's needs and the public must be encouraged to participate in policy-making; and
- foster transparency by providing the public with timely, accessible and accurate information.

The council must also in accordance with section 16 of the Systems Act, involve the community in matters such as the IDP, budget, performance management, provision of services etc.

13. The Municipal Council is the Sole Decision-maker on certain Matters

Only the municipal council may take decisions on the following matters -

Financial

1. Passing of by-laws - section 160(2) of the Constitution.
2. Approval of budgets - section 160(2) of the Constitution and section 24 of the Local Government: Municipal Finance Management Act (the 'MFMA')
3. Imposing of property rates and other rates, levies and duties - section 160(2) of the Constitution, section 75A of the Systems Act and section 14 of the Municipal Property Rates Act[37]
4. Raising of loans - section 160(2) of the Consitution and section 45 and 46 of the MFMA.

[36] Section 195 of the Constitution.
[37] Not available in Afrikaans.

5 Adoption of the integrated development plan and any amendment thereto - section 30 of the Structures Act.

Political

6. Dissolution of the municipal council - section 34 of the Structures Act.
7. Election of speakers - section 36 of the Structures Act.
8. Removing the speaker from his/her office - section 40 of the Structures Act.
9. Electing acting speakers - section 41 of the Structures Act.
10. Election of executive mayor and executive deputy mayor - section 55 of the Structures Act.
11. Removing the executive mayor or executive deputy mayor from his/her office - section 58 of the Structures Act.
12. Establishing committees – sections 73 and 79 of the Structures Act, section 166 of the MFMA. Establishment of Municipal Public Accounts Committee in terms of section 79A of the Municipal Structures Act.
13. Determining the salaries and allowance of councillors – section 7 of the Remuneration of Public Office-bearers Act.
14. Imposition of a fine for the non-attendance of meetings - item 5(1) of Schedule 7 of the Structures Act. If the Council or a special committee finds that a Councillor has breached a provision of the Code of Conduct for Councillors, then the Council may- (a) issue a formal warning to the councilor; (b) reprimand the councilor; (c) request the MEC for local government to suspend the councilor for a certain period; (d) fine the councilor; or (e) request the MEC to remove the councilor from office.
15. If the speaker of a council is the alleged perpetrator as contemplated in the Code of Conduct for Councillors, Schedule 7 to the Municipal Structures Act or the speaker refuses to authorize an investigation as contemplated in Item 15, then the Council must establish a special committee, as contemplated in Item 16(1)(b), to investigate and make a finding on any alleged breach of the Code.

Staff

15. Appointment of a municipal manager ~~—~~ section 54A of the Municipal Systems Act. ~~sections 30 and 82 of the Structures Act~~[38]

~~[38] See also *Mbana v Mnquma Municipality 2004* (1) BCLR 83 (Tk).~~

16. Appointment of a head of department / manager directly accountable to the municipal manager - ~~section 30 of the Structures Act and~~ section 56 of the Municipal Systems Act.
17. Appointment of a Building Control Officer – section 5 read with section 28 of the National Building Regulations Act.

Legal matters

18. Closing a service delivery agreement in terms of section 59 and 76 (b) of the Systems Act.
19. Alienating capital assets – section 14 of the MFMA.

2.2 THE SPEAKER.

Area of Responsibility

The area of responsibility of the speaker from a geographical perspective is limited to the geographical area of the municipality. Due to the municipality's involvement in co-operative government, the influence of the speaker however reaches much wider, for example the activities of a speakers' forum and other provincial bodies.

Regarding the functional area, the speaker has all the powers statutorily assigned to the office as well as those delegated and derived from common law.

Powers and Duties

1. The Speaker is Chairperson of the Municipal Council.

The Structures Act requires that a municipality must have a chairperson for the municipal council and that such person must be called 'Speaker'. The speaker has express statutory powers and in addition, in his/her capacity as chairperson, also broad powers derived from common law.

2. The Speaker convenes the Municipal Council

The speaker decides[39] when and where the municipal council meets. The only restriction on the speaker's power in this regard is -

- the requirement that the council must meet at least quarterly [40]; and
- the right of a majority of the councillors to request that a council meeting be convened at a specific date and time.[41]

If the speaker or acting speaker refuses to call a meeting of the council as requested in terms section 29(1), the municipal manager, or in the absence or refusal of the municipal manager, a person designated by the MEC for local government in the province, may call and chair the meeting. [42]

The power to convene a meeting of the council is not limited to giving notice of the time, date and place of the meeting. The decision on which matters are to be discussed at a meeting and in which format it should be presented is included.

3. The Speaker presides at meetings of the Municipal Council

The speaker of a municipal council presides at meetings of the council[43] and must –

- maintain order during meetings;
- ensure that council meetings are conducted in accordance with the rules and orders of the council.
- ensure compliance in the council and council committees with the Code of Conduct;
- protect councillors' right to freedom of speech during meetings of council;
- protect councillors' right to priviledge;
- bring out a casting vote when there is a tie in votes on any matter serving before the council, except in the following intances:

  -the passing of a by-law;

  -the approval of a budget;

  -the imposition of property rates and other taxes, levies and ~~changes~~duties;

  -the raising of loans

  -in terms of Section 34 of the Structures Act on the dissolution of the Municipal Council

[39] Section 29 of the Structures Act
[40] Section 18 of the Structures Act
[41] Section 29 of the Structures Act

[42] section 29(1A) of Structures ~~Amendment~~ Act
[43] Section 37 of the Structures ~~Amendmen~~t Act.

- sign the minutes to confirm that it is a true reflection of the proceedings of previous meetings;
- arrange that the public gains access to meetings of the municipal council.
- must ensure that the legislative authority of the municipal council functions effectively;
- is responsible for the effective oversight over the executive authority of the municipality;
- must ensure the effectiveness of the committees of the municipal established in terms of section 79;
- is responsible for the ethics and accountability of the municipal council; and
- must ensure the effectiveness and functionality of ward committees and the public participation processes.

4. The Speaker must ensure compliance with the Code of Conduct.

The Speaker has the express powers to ensure compliance with the Code of Conduct in council and committee meetings.[44]

Steps taken against a councillor must be in accordance with the principles of natural justice and uniform standing procedures to be adopted by the municipal council. The Speaker must initiate the drafting of such procedures.

In terms of item 15 of the Code of Conduct, the Speaker must, if of the opinion that a councillor has breached a provision of the code -

(a) authorise an investigation of the facts and circumstances of the alleged breach;
(b) give the councillor a reasonable opportunity to reply in writing regarding the alleged breach;
(c) thereafter report the matter to a meeting of the municipal council after paragraphs (a) and (b) have been complied with; and
(d) report the outcome of the investigation to the provincial MEC for local government.

The Speaker must ensure that each councillor receives a copy of the Code of Conduct upon assumption of office and a copy of the code is available in every room or place where the council meets.

[44] Section 37 of the Structures Act.

In terms of Item 16(3), the Speaker must inform the MEC for Local Government within 14 days of the finding and sanction decided on by the council as contemplated in Item 16(2) of the Code of Conduct for Councillors, Schedule 7 of the Municipal Structures Act.

5. The Speaker is an Appeals authority.

The speaker is appointed as 'relevant authority' to deal with appeals in terms of the Promotion of Access to Information Act, section 1.

6. The Speaker is the Recipient of Delegated Powers.

The speaker may also exercise those powers delegated to him/her by the municipal council in terms of section 59 of the Systems Act.

2.3 THE EXECUTIVE MAYOR.

In terms of sections 7 and 9 of the Structures Act, the Theewaterskloof Municipality is a category 'B' municipality with a mayoral executive system combined with a ward participatory system.

In accordance with the mayoral executive system, the exercising of executive power is entrusted to an executive mayor in whom is vested the executive leadership of the municipality and who is assisted by a mayoral committee.

Area of responsibility

The area of responsibility of the Executive Mayor is geographically restricted to the geographical area of jurisdiction of the municipality. Due to the municipality's involvement in co-operative government, the influence of the Executive Mayor however reaches much further, for example the activities of structures liaising with province[45], Salga etc.

[45] See Section 38 of the Intergovernmental Relations Framework Act, 2005.
Responsibility for co-ordinating intergovernmental relations of district municipalities
The mayor of a district municipality is responsible for ensuring the co-ordination of intergovernmental relations within the district municipality with local municipalities in the district.

As regards the functional area of responsibility, the Executive Mayor has all the powers statutorily assigned to the office, delegated, derived from common law and civil culture or tradition.

Powers and Duties

1. The Executive Mayor is the Executive leader

The executive leadership of the municipality vests in the executive mayor, who is assisted by a mayoral committee.[46]

2. The Executive Mayor is the Political Leader of the Municipality

The Executive Mayor is the political leader of the municipality. This status should not be confused with party-political leadership; it refers to the political system within the government dispensation.

The main function of the Executive Mayor as political leader is to promote and protect the constitutional status, institutions, powers and functions of the municipality; also to respect and defend the principles of co-operative governance and intergovernment relations. The Executive Mayor heads the delegations of the municipality in their deliberations on the political dispensation with other spheres of government and organised local government.

3. The Executive Mayor is the Social and Ceremonial Head of the municipality

In this capacity the Executive Mayor performs important functions, including -

- representing the municipality at all levels of society;
- initiating, sponsoring or acting as patron at philanthropic or welfare actions;
- acting as host and welcoming dignitaries;
- opening projects, events, new buildings, etc.;
- meeting and entertaining dignitaries;
- representing the municipal council at civil functions.

4. The Executive Mayor is the Chief Advisor of the Municipal Council.

[46] Section 7(b) of the Structures Act

The Executive Mayor has the right to receive reports from committees or the municipal council ~~refered~~referred to in section 80 and to send such reports together with a recommendation to the council when the matter cannot be disposed of by the executive mayor in terms of the executive mayor's delegated powers.[47]

In the cases below, the municipal council may not take a decision unless the Executive Mayor has submitted a report and recommendation thereon:[48]

(a) any matter[49] mentioned in section 160(2) of the Constitution;

(b) the approval of an integrated development plan for the municipality, and any amendment to that plan; and

(c) the appointment and conditions of service of the municipal manager and a head of a department of the municipality.

5. The Executive Mayor must identify the Needs of the Municipality

The Executive Mayor must statutorily[50]-

(a) identify the needs of the municipality;

(b) review and evaluate those needs in order of priority;

(c) recommend to the municipal council strategies, programmes and services to address priority needs through the integrated development plan, and the estimates of revenue and expenditure, taking into account any applicable national and provincial development plans;

(d) recommend or determine the best way, including partnership and other approaches to deliver those strategies, programmes and services to the maximum benefit of the community; and

(e) identify and develop criteria in terms of which progress in the implementation of strategies, programmes and services (in (c) above) can be evaluated, including performance indicators which are specific to the municipality and common to local government in general.

6. The Executive Mayor must Evaluate Progress

[47] Section 56 of the Structures Amendment Act.
[48] Section 30 of the Structures Act.
[49] Passing by-laws, approval of the budget, levying rates, tariffs, incurring loans.
[50] Section 56(2) of the Structures Act.

In executing official functions, the Executive Mayor must perform the following duties[51] -

(a) evaluate progress against the key performance indicators;

(b) review the performance of the municipality in order to improve—

(i) the economy, efficiency and effectiveness of the municipality;

(ii) the efficiency of credit control and revenue and debt collection services; and

(iii) the implementation of the municipality's by-laws:

7. The Executive Mayor must Monitor the Administration

The Executive Mayor is responsible for monitoring the management of the municipality's administration in accordance with the directions of the municipal council.[52] The Executive Mayor and the Municipal Manager must agree on the contents of the policy prescripts before these are submitted to the council for approval.

8. The Executive Mayor Supervises the Delivery of Services

The Executive Mayor must oversee the provision of services to communities in the municipality in a sustainable manner.[53] This duty must be correlated with the responsibility of the Municipal Manager to 'manage service delivery to the local community in a sustainable and equitable manner'.

9. The Executive Mayor is the Protector of the Public's Right to be Heard.

The Executive Mayor must ensure community participation, ensure that the views of the community are considered and must[54] -

(a) annually report on the involvement of communities and community organisations in the affairs of the municipality: and

(b) ensure that regard is given to public views and report on the effect of consultation on the decisions of the council.

10. The Executive Mayor must report to the Council.

[51] Section 56(3) of the Structures Act.
[52] Section 56(3)(d) of the Structures Act.
[53] Section 56(3)(e) of the Structures Act.
[54] Section 56(3)(g) and (h) of the Structures Act.

The Executive Mayor must report to the council on all decisions taken by the Executive Mayor.[55] This duty not only applies to the executive mayor's statutory powers but also delegated powers.[56] The municipal council must determine the format of reports and how regularly reporting should take place.

11. The Executive Mayor must constitute an Executive Mayoral Committee.

The Executive Mayor must appoint a mayoral committee from the ranks of the councillors to assist him or her.

The Executive Mayor may also dismiss a member of the mayoral committee. [57]

12. The Executive Mayor may Delegate Responsibilities and Powers

The Executive Mayor may[58] -

- delegate specific responsibilities to each member of the mayoral committee:
- delegate any of the executive mayor's powers to the respective members of the mayoral committee.

The municipal council may limit the power of the Executive Mayor to delegate, by designating certain powers and functions of the Executive Mayor. Designated powers and functions must be exercised and performed by the Executive Mayor together with the other members of the mayoral committee.[59]

The Executive Mayor may delegate his/her statutory powers in terms of the MFMA[60] to another member of the mayoral committee.

Any such delegations must be in writing; are subject to limitations and conditions that the executive mayor may impose and do not divest the executive mayor from the responsibility of exercising and performing the delegated power or duty.

---

[55] Section 56(5) of the Structures Act.
[56] Section 63 of the Systems Act
[57] Section 60(1) of the Structures Act.
[58] Section 60(1) of the Structures Act.
[59] Section 60(3) of the Structures Act.
[60] Section 59

The executive mayor may also confirm, vary or revoke any decision taken in consequence of a delegation in terms of this section subject to any rights that may have accrued to any person as a result of the decision.

13. The Executive Mayor is the Appeals authority.

A person whose rights are affected by a decision taken by the Municipal Manager in terms of a power of duty deleated or subdelegated to the Municipal Manager, may appeal to the Executive Mayor against such decision. [61]

The Executive Mayor may confirm, vary or revoke the decision, but no such variation or revocation may prejudice any rights that arose in consequence of the decision.

14. The Executive Mayor has many Budget responsibilities[62]

14.1 Annual budgets [s.16]

The Executive Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The Executive Mayor may, in terms of section 68 of the MFMA, require that the accounting officer -

(a) assist him/her in performing the budget functions; and
(b) provide him/her with the administrative support, resources and information needed to perform those functions.

When compiling the budget, the Executive Mayor must[63] -

(a) take into account the municipality's IDP;
(b) take all reasonable steps to ensure that the municipality revises the IDP, taking into account realistic revenue and expenditure projections for future years;
(c) take into account the national budget, the provincial budget, the national government's fiscal and macro-economic policy, the Division of Revenue Act and any agreements reached in the Budget Forum;
(d) consult all local municipalities within its area, the PT, and when requested, the NT; and any national or provincial organs of state, as may be prescribed; and

[61] Section 62 of the Systems Act.
[62] The relevant section of the MFMA appears in brackets next to each responsibility
[63] See Section 21

(e) provide, on request, any information relating to the budget to the National Treasury; any other national and provincial organ of states, as may be prescribed; and another municipaly affected by the budget.

14.2 *Budgeting process* [s.21]

The Executive Mayor must -

(a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies to ensure that the tabled budget and any revisions of the IDP and budget-related policies are mutually consistent and credible;

(b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for—

(i) the preparation, tabling and approval of the annual budget;

(ii) the annual review of the IDP and budget-related policy documents;

(iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and

(iv) any consultative processes forming part of the above-mentioned processes

14.3 *Consultation in respect of tabled budgets* [s.23]

The Executive Mayor must, after the council has considered all budget representations, react to the representations and if necessary, revise the budget and table adjustments for consideration by the council.

14.4 *Failure to approve budget before the start of the budget year* [s.25 s.55]

If the annual budget and the revenue-generating measures required for execution of the budget have not been approved on the first day of the budget year, the Executive Mayor -

(a) must without delay report the matter to the MEC for local government in the province; and

(b) may recommend to the MEC an appropriate provincial intervention in terms of section 139 of the Constitution.

14.5 *Non-compliance with statutory provisions* [s.27]

Upon becoming aware of any impending non-compliance of any provisions of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget or compulsory

consultation processes, the Executive Mayor must inform the MEC for finance, in writing, of such impending non-compliance.

If the impending non-compliance pertains to a time provision, the Executive Mayor may request the MEC for finance to extend any time limit or deadline.

The Executive Mayor must, upon becoming aware of any actual non-compliance by the municipality of a provision of Chapter 4, inform the council, the MEC for finance and the National Treasury, in writing, of such non-compliance and any remedial or corrective measures the municipality intends to implement to avoid a recurrence.

14.6 *Municipal Adjustments Budgets* [s.28][regulation 23]

~~The~~ Only the Executive Mayor may table an adjustments budget in the municipal council. An adjustments budget is required -

(a) to adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
(b) to appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
(c) to, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
(d) to authorise the utilisation of projected savings in one vote towards spending under another vote;
(e) to authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
(f) to correct any errors in the annual budget.

14.7 *Unforeseen and unavoidable expenditure* [s.29][regulation 71]

The Executive Mayor may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

The Executive Mayor must report this to the council at its next meeting and it must be appropriated in an adjustments budget.

14.8 *Shifting of funds between multi-year appropriations* [s.31]

When funds for a capital programme are appropriated for more than one financial year, expenditure for that programme during a financial year may exceed the amount of that year's appropriation for that programme, provided that prior written approval is obtained from the mayor for the increase.

14.9 *Unauthorised, irregular or fruitless and wasteful expenditure* [s.32]

The Executive Mayor is accountable for a decision that he/she has taken and which, if carried out, is likely to result in unauthorised, irregular or fruitlesstuiless and wasteful expenditure.

The accounting officer must inform the Executive Mayor -

(a) of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;

(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and

(c) the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure.

15. Debt

15.1 *Short-term debt* [s.45]

The Executive Mayor must sign the resolution of the municipal council in which the debt agreement has been approved.

15.2 *Long-term debt* [s.46]

The Executive Mayor must sign the resolution of the municipal council in which the debt agreement has been approved.

16. General responsibilities iro financial matters. [s.52]

The Executive Mayor -

(a) must provide general political guidance over the fiscal and financial affairs of the municipality;

(b) may monitor and oversee the exercise of responsibilities of the accounting officer and chief financial officer in terms of the MFMA, but may not interfere in the exercise of those responsibilities;

(c) must ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

17. Budget process and related matters [s.53]

The Executive Mayor must -

(a) provide general political guidance over the budget process and the priorities that must guide the preparation of a budget;

(b) co-ordinate the annual revision of the IDP plan and the preparation of the annual budget, and determine how the IDP is to be taken into account or revised for the purposes of the budget;

(c) take all reasonable steps to ensure—

  (i) that the municipality approves its annual budget before the start of the budget year;

  (ii) that the SDBIP is approved by the mayor within 28 days after the approval of the budget; and

  (iii) that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers comply with the MFMA in order to promote sound financial management; are linked to the measurable performance objectives approved with the budget and to the SDBIP; and are concluded in accordance with section 57(2) of the Municipal Systems Act.

(d) report to the municipal council and the MEC for finance any delay in the tabling of an annual budget, the approval of the SDBIP or the signing of the annual performance agreements.

(e) ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP; and

(f) that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's SDBIP. Copies of such performance agreements must be submitted to the council and the MEC for local government.

18. Budget control and early identification of financial problems. [s.54]

The accounting officer must monthly and annually submit a statement and report in terms of section 71 or 72 of the MFMA to the Executive Mayor.

Upon receipt thereof, the Executive Mayor must -

(a) consider the statement or report;
(b) determine whether the budget is impolemented according to the SDBIP[64];
(c) consider the SDBIP and, if necessary, revise the SDBIP[65];
(d) issue any appropriate instructions to the accounting officer to ensure-
    (i) that the budget is implemented in accordance with the SDBIP; and
    (ii) that spending of funds and revenue collection proceed in accordance with the budget;
(e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
(f) in the case of a section 72 report, submit the report to the council by 31 January of each year.

If the municipality faces any serious financial problems, the Executive Mayor must—

(a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems; and
(b) alert the council and the MEC for local government to those problems.

The Executive Mayor must ensure that any revisions of the SDBIP are made public promptly.

19. Report to provincial executive if conditions for provincial intervention exist [s.55]

If a municipality has not approved an annual budget by the first day of the budget year or if the municipality encounters a serious financial problem (referred to in section 136), the mayor of the municipality must immediately report the matter to the MEC for local government and

[64] Service and budget implementation plan that the Mayor appoves in terms of Section 53 (1) (c) (ii) of the MFMA
[65] Amendments to the service delivery targets and performance indicators in the plan may however only be made with the approval of the council after an adjustments budget has been approved

may recommend to the MEC an appropriate provincial intervention in terms of section 139 of the Constitution.

20. Control over municipal entities [s.56]

The mayor of a municipality must guide the municipality in exercising its rights and powers over a municipal entity in a way

(a) that would reasonably ensure that the municipal entity complies with this Act and at all times remains accountable to the municipality; and

(b) that would not impede the entity from performing its operational responsibilities.

In guiding the municipality in the exercise of its rights and powers over a municipal entity in accordance with subsection (1), the mayor may monitor the operational functions of the entity but may not interfere in the performance of those functions.

21. In respect of accounting officer's responsibilities

21.1 *Fiduciary responsibilities of accounting officers* [s. 61]

The Executive Mayor has the right to expect from the accounting officer to disclose to the mayor all material facts which are available to the accounting officer or reasonably discoverable, and which in any way might influence the decisions or actions of the Executive Mayor.

21.2 *Implementation of budget* [s. 69]

The Executive Mayor must, when the accounting officer compiles an adjustments budget, consider it and submit the adjustments budget to the council for tabling.

The accounting officer must no later than 14 days after the approval of an annual budget submit to the Executive Mayor -

(a) a draft SDBIP for the budget year; and

(b) drafts of the annual performance agreements for the municipal manager and all senior managers.

21.3 *Monthly budget statements* [s.71]

The accounting officer must by no later than 10 working days after the end of each month submit to the Executive Mayor a statement of the municipality's budget, which must show a variety of details for that month and for the financial year up to the and of that month.

21.4 *Half-yearly budget and performance evaluation* [s.72]

The accounting officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year and submit a report on such assessment to the Executive Mayor.

21.5 *General reporting obligation* [s.74]

If the accounting officer of a municipality is unable to comply with any of the responsibilities in terms of the MFMA, he or she must promptly report the inability, together with reasons, to the Executive Mayor and the provincial treasury.

22. Financial Reporting and Auditing

22.1 *Submission and tabling of annual reports* [s.127]

The Executive Mayor 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 sole or shared control of the municipality.

22.2 *Issues raised by the Auditor-General in audit reports* [s.131]

The Executive Mayor must ensure that the municipality address any issues raised by the Auditor-General in an audit report.

22.3 *Consequences of non-compliance with certain provisions* [s.133]

If the accounting officer fails to submit financial statements to the Auditor-General, or if the Executive Mayor fails to table the annual report of the municipality in the council, the mayor must promptly table in the council a written explanation setting out the reasons for the failure.

23. Provincial Interventions

23.1 *Types of provincial interventions* [s.136]

If the MEC for local government in a province becomes aware that there is a serious financial problem in a municipality, the MEC must promptly consult the Executive Mayor to determine the facts and assess the seriousness of the situation and the municipality's response to the situation and determines if the situation justifies or requires an ~~interventionin~~intervention in terms of section 139 of the Constitution.

23.2 *Discretionary provincial interventions* [s.137]

If the provincial executive decides in terms of section 136(2) of the MFMA to intervene, it may consult the Executive Mayor to obtain the municipality's co-operation in resolving the financial problem, and if appropriate, implementation of the financial recovery plan.

23.3 *Compulsory provincial interventions arising from financial crises* [s.139]

If a municipality, as a result of a crisis in its financial affairs, is in serious or persistent material breach of its obligations to provide basic services or to meet its financial commitments, or admits that it is unable to meet its obligations or financial commitments, the provincial executive must promptly consult the Executive Mayor to obtain the municipality's cooperation in implementing the recovery plan, including the approval of a
budget and legislative measures giving effect to the recovery plan.

24. Financial Misconduct

24.1 *Financial misconduct by municipal officials* [s.171]

If the accounting officer deliberately or negligently provides incorrect or misleading information in any document, he /she is ~~commiting~~committing an act of financial misconduct and the Executive Mayor must act accordingly.

24.2 *Offences* [s.173]

If a councilor, an official or any other person deliberately or grossly negligently provides false or misleading information for purposes of any document to be ~~suibmitted~~submitted to

the Executive Mayor in terms of a requirement by the MFMA, he/she is guilty of an offence and the Executive Mayor must act accordingly.

25. The Executive Mayor Regulates committees that assist him/her.

A municipal council may appoint committees or councilors to assist the Executive Mayor. Such committees must report according to the Executive Mayor prescripts.

The Executive Mayor appoints a chairperson for each committee from the Mayoral Committee and may delegate any of the powers and duties of the Executive Mayor to the committee.[66]

The Executive Mayor is not divested of his responsibility regarding the exercise of the power or performance of the duty and may even vary or revoke any decision taken by the committee subject to any established rights.[67]

26. The Executive Mayor is the Recipient of Delegated Powers.

The Executive Mayor performs the duties and exercises the powers that the council may delegate to the Executive Mayor.[68] The municipal council may however decide that such powers and functions of the Executive Mayor as designated by the municipal council, must be exercised and performed by the Executive Mayor together with the other members of the Mayoral Committee.

It is confirmed that the powers that the municipal council delegate to the Executive Mayor include all powers, excluding those which cannot be delegated, as mentioned elsewhere.

2.4 THE EXECUTIVE DEPUTY MAYOR.

The Theewaterskloof Municipality may appoint an Executive Deputy Mayor in terms of the Structures Act.

Area of responsibility

[66] Section 80 of the Structures Act.
[67] Section 80(3) of the Structures Act.
[68] Section 56(3)(f) of the Structures Act.

The area of responsibility of the Executive Deputy Mayor is geographically limited to the geographical area of jurisdiction of the municipality.

The Executive Deputy Mayor exercises those powers and performs those duties as perhas no statutory powers except those granted to them by section 56(6) of the Municipal Structures Act.

Powers and Duties

The Executive Deputy Mayor exercises the powers and performs the functions of the Executive Mayor when the Executive Mayor is absent or not available, or if the office of Executive Mayor is vacant. [69]

The Executive Deputy Mayor also fulfils an important role as member of the Mayoral Committee, e.g.: [70]

- the Executive Mayor may delegate specific responsibilities to the Executive Deputy Mayor;
- the Executive Mayor may delegate any of his/her powers to the Executive Deputy Mayor; and
- the Executive Deputy Mayor must, as member of the Mayoral Committee, together with the other members of the committee, assist the Executive Mayor in exercising and performing his/her powers and functions.

The role of the Executive Deputy Mayor is otherwise identical to that of the Executive Mayor, when he/she acts in the absence of the Executive Mayor in terms of Section 49 (2) of the Structures Act.

2.5 THE MAYORAL COMMITTEE.

The members of the Mayoral Committee (excluding the Executive Deputy Mayor) are elected by the Executive Mayor from the ranks of councillors. The Executive Deputy Mayor is elected by the council and is an *ex officio* member of the Mayoral Committee. The power

[69] Section 56 of the Structures Act.
[70] Section 60 of the Structures Act.

to dismiss a member of the Mayoral Committee (excluding the Executive Deputy Mayor) also vests in the Executive Mayor.[71]

Area of responsibility

The geographical area of responsibility of the Mayoral Committee is limited to the geographical area of jurisdiction of the municipality.

The functional area of responsibility of the Mayoral Committee is linked to that of the Executive Mayor to the degree that the Executive Mayor must act with the members of the Mayoral Committee.

Powers and Duties

The Mayoral Committee ~~does not fall under~~ is included in the definition of 'political structure' and the Council can therefore ~~not~~ delegate powers to the Mayoral Committee in terms of section 59 of the Systems Act.[72]

The Mayoral Committee is also not a committee of the council and this means that the composition need not reflect the party-political representation in the council[73].

According to the Constitutional Court, the primary task of the Mayoral Committee is to assist the Executive Mayor in exercising his/her powers; it is in fact an extension of the office of Executive Mayor'.

The Mayoral Committee on its own has no power; it is mainly an instrument to assist the Executive Mayor, to serve his/her with advice and to take decisions with the Executive Mayor in respect of 'designated powers'. The decision-making is and remains that of the Executive Mayor.

Individual members ~~may however~~may, however, have delegated powers. The Executive Mayor may[74]-

---

[71] Section 60 of the Structures Act.
[72] Section 1 of the ~~Structures~~ Systems Act defines a political structure as "in relation to a municipality, means the council of the municipality or any committee or other collective structure of a municipality elected, designated or appointed in terms of a specific provision of the Municipal Structures Act.
[73] See Democratic Alliance and Another v Masondo NO and Another (CCT29/02) [2002] ZACC 28; 2003 (2) BCLR 128; 2003 (2) SA 413 (CC) (12 December 2002).
[74] Section 60 of the Structures Act.

- delegate specific responsibilities to a member;
- delegate any of the Executive Mayor's powers to a member.

If the executive mayor vacates office, the mayoral committee appointed by that executive mayor, dissolves.

ROLE AND FUNCTION OF THE CHIEF WHIP

- liaises with the different political parties to ensure representation in council and council committees;
- maintains sound relations between various political parties;
- informs the whips of all parties on important matters on the council agenda;
- assists the speaker to count votes in the council meeting;
- facilitates the interaction between the ~~executive~~executive and legislative oversight structures in the municipality; and
- resolves disputes between the speaker, mayor or executive ~~mayoer~~mayor, or members of the mayoral committee[75]

2.6 THE MUNICIPAL COUNCIL

The municipal council of the Theewaterskloof Municipality consists of councillors elected[76]

-

(a) by voters registered on the municipality's segment of the national joint voters' roll to proportionally represent the parties contesting the election in the municipality; and

(b) by voters registered in the respective wards in the municipality on the municipality's segment of the national joint voters' roll to directly represent the wards.

A political office bearer or a member of a political structure is in the first place a councillor and must fulfil that role above any other that he/she might have.

The individual councillor has no powers; his/her power lies in the association with fellow councillors, in other words as a collective body. As such, councillors have wide-spread powers that are generally exercised by means of decisions taken by the majority of the

[75] Section 41B of the Municipal Structures ~~Amendment~~ Act
[76] Section 22 of the Structures Act.

members.[77] The most important role of the individual councillor is consequently that of member of the municipal council.

Area of responsibility of the municipal council

The geographical area of responsibility of Councillors is the same as that of the municipal council; in other words limited to the municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998).

The functional area of responsibility of the municipal councillor accordingly reaches as far as the scope of local government matters which may fall under the municipal council.

Powers and Duties

1. A Councillor must participate in the decision-making process

A Councillor has the right to participate in discussions and decision-making during meetings of the municipal council and political structures in which he/she serves.
A Councillor has the right to be fully informed about and receive notice of the matters to be considered by the municipal council or political structure, to enable him/her to debate and make a suitable value judgement about such matters.

2. A Councillor must attend meetings

A Councillor has the right to and must diligently attend meetings of the municipal council and the political structures in which he/she serves. Non-attendance at these meetings or failure to remain in attendance is a breach of the Code of Conduct.[78]

3. A Councillor must act according to the Code of Conduct

Several rules of the Code of Conduct require councilors to maintain a certain standard of conduct.

4. A Councillor has the right to access to information.

[77] Section 30 of the Structures Act.
[78] Schedule 7, items 4 and 5 of the Structures ~~Amendment~~ Act

A Councillor has the right to peruse documents in possession of the municipality. This right is however not unlimited; the councillor may only gain access to information to the degree that access is directly necessary to perform his/her duties as councillor.

Unauthorised access and disclosure of any ~~priviledged~~ privileged or confidential information is not only a breach of the code,[79] but may also encroach upon the area of the municipal manager in his/her capacity as Information Officer in terms of the Promotion of Access to Information Act.

5. A Councillor may not interfere in the administration

According to the code of conduct[80], a councillor may not, except as provided by law—

(a) interfere in the management or administration of any department of the municipal council unless mandated by council;

(b) give or purport to give any instruction to any employee of the council except when authorised to do so;

(c) obstruct or attempt to obstruct the implementation of any decision of the council or a committee by an employee of the council: or

(d) encourage or participate in any conduct which would cause or contribute to maladministration in the council.

6. A Councillor must promote local democracy

Municipal councils play a critical role in the promotion of local democracy.

A councillor must not only represent the interests of the community in the council, but also actively promote the involvement of residents and community groups in compiling and exercising municipal programmes. A councillor must also create awareness of human rights issues and promote constitutional values and principles.[81]

A Ward Councillor is accountable to local communities and must at least quarterly report to them on council matters, including the performance of the municipality in accordance with the set indicators.

---

[79] Schedule 7, item 11 of the Structures Amendment Act
[80] Schedule 7, item 12 of the Structures Amendment Act
[81] "White Paper on Local Government", p.40

2.7 THE MUNICIPAL MANAGER.

The Systems Act[82] as amended, stipulates that the council of the Theewaterskloof Municipality must appoint a person as Municipal Manager. The Municipal Manager is the head of the administration and also the accounting officer. Such a person must furthermore have the necessary skills and expertise to perform the duties related to the position.

Area of responsibility

The area of responsibility of the Municipal Manager is geographically limited to the geographical area of jurisdiction of the municipality. Due to the municipality's involvement in co-operative government, the influence of the Municipal Manager, similar to that of the Executive Mayor, however, reaches much further, for example the activities or structures to liaise with, e.g. provincial departments, SALGA, Chapter 9 Institutions, etc.

The Municipal Manager has wide statutory and delegated powers and duties, as well as powers and duties that may be derived from such statutory and delegated powers and duties.

Powers and Duties

The Municipal Manager must be a very competent person and must have sufficient powers to achieve the objectives of the municipality as well as to meet his/her contractual[83] performance obligations.

1. The Municipal Manager is the head of the administration

The Municipal Manager is the head of the administration[84] and, subject to the policy directives of the municipal council, responsible and accountable for a variety of duties and functions.[85]

1.1 *Create an administration*

The Municipal Manager is responsible for the establishment and development of an economical, effective and accountable administration which -

---

[82] Section 54A
[83] Obligation in terms of the Systems Act.
[84] Section 55 of the Systems Act
[85] paragraphs (a)-(q) of Section 55(1)

- is equipped to execute the task of implementing the IDP;
- acts in accordance with the performance management system; and
- gives consideration to the needs of the local community to participate in the matters of the municipality.

1.2 *Manage the administration*

The Municipal Manager must manage the administration in accordance with the Systems Act and other legislation applicable to the municipality.

The Municipal Manager must ensure that the administration functions effectively, that the management structure is able to execute the set tasks and must apply the necessary control measures.

The Municipal Manager fulfils the role of leader of the administration; to influence the actions of officials and to inspire and convince them to co-operate towards achieving the municipality's objectives.

The Municipal Manager must allow the Executive Mayor to monitor the management of the administration, in accordance with the policy directives of the municipal council.[86]

1.3 *Implement the integrated development plan*

The Municipal Manager is responsible for the implementation of the IDP and the monitoring of progress with implementation of the plan.

The Municipal Manager must allow the Executive Mayor to evaulate progress with the implementation of the strategies, programmes and services, aimed at the achievement of the preferential needs by means of the IDP. [87]

1.4 *Manage service delivery*

The Municipal Manager must manage service delivery to the local community in a sutainable and equitable manner and must allow the Executive Mayor to supervise the delivery of services to communities in a sustainable manner.[88]

---

[86] Section 56(3)(d) of the Structures Act.
[87] Section 56(3)(a) of the Structures Act.
[88] Section 56(3)(e) of the Structures Act.

1.5 *Appoint staff*

The Municipal Manager is authorised to appoint all staff, excluding those managers who are directly accountable to the Municipal Manager. The power must however be exercised subject to the Employment Equity Act, 1998.

The appointment of managers who are directly accountable to the Municipal Manager, is a function of the municipal council, although the Municipal Manager must be consulted thereon.[89]

The Municipal Manager must also, within a policy framework determined by the municipal council and in accordance with applicable legislation, approve an establishment for the municipality. He/she must also -

- provide a job description for each post on the establishment;
- determine the remuneration and other employment conditions for these posts as may be determined in accordance with any applicable labour legislation; and
- institute a process or mechanism to regularly evaluate the establishment and, if necessary, revise the establishment and the remuneration and employment conditions.[90]

The Municipal Manager is further responsible for -

- the management, effective utilisation and training of staff;
- the maintenance of staff discipline;
- the promotion of sound labour relations and compliance by the municipality with applicable labour legislation.

The Municipal Manager must also ensure that the code of conduct for staff is made known to staff and that their conduct is in accordance with the code.[91]

1.6 *Advise the political structures and political office bearers*

[89] Section 56 of the Systems Act.
[90] Section 66 of the Systems Act.
[91] Section 70 of the Systems Act.

The Municipal Manager is the municipality's chief advisor and must advise the political structures and political office bearers. The Municipal Manager must consequently ensure that competent staff is employed to assist with the task.

1.7 *Managing communications*

The Municipal Manager is responsible for managing communications between the municipality's administration and its political structures and political office bearers.

1.8 *Implement decisions of political structures and political office bearers*

The Municipal Manager must ensure that the decisions of the political structures and political office bearers are executed. The Municipal Manager may utilise staff to do this and must ensure that they have the necessary delegated powers.

1.9 *Administer and implement by-laws and other laws*

The Municipal Manager is responsible for the administration and implementation of the municipality's by-laws and other legislation and national and provincial legislation that is applicable to the municipality.

The Municipal Manager must allow the Executive Mayor to review the performance of the municipality in order to improve the enforcement of the municipality's by-laws. [92]

1.10 *Facilitate community participation*

The Municipal Manager must facilitate participation by the local community in the affairs of the municipality and develop and maintain a system to determine community satisfaction with municipal services.

The Municipal Manager must assist the Executive Mayor in his/her duty to -

- annually report on the involvement of communities and community organisations in the affairs of the municipality; and
- ensure that public views are considered, and to report on the effect of consultation on the decisions of the council.[93]

---

[92] Section 56(3)(c) of the Structures Act.
[93] Section 56(3)(g) and (h) of the Structures Act.

2. Financial Responsibilities

The financial responsibilities of the Municipal Manager stated below, were taken from the MFMA and the quoted sections refer to this Act.

2.1 *Primary bank accounts* [Section 8]

Must notify the NT, PT and A-G, in writing of the name of the bank where the primary bank account of the municipality is held, and the type and number of the account.

Must, if the municipality wants to change its primary bank account, notify the NT and A-G, in writing at least 30 days before effecting the change.

2.2 *PT and A-G, to be notified of* b*ank account details* [Section 9]

Must notify the PT and the A-G in writing of the name of the bank where the account has been opened and the type and number of the account.

Must annually before the start of a financial year, notify the PT and the A-G in writing of the name of each bank where the municipality holds a bank account and the type and number of each account.

2.3 *Control over municipal bank accounts* [Section 10]

Must administer all the municipality's bank accounts and is accountable to the municipal council for the municipality's bank accounts.

2.4 *Withdrawals from municipal bank accounts* [Section 11]

May withdraw money from any of the municipality's bank accounts.

May authorise any other senior official of the municipality in writing to withdraw money from any of the municipality's bank accounts.

May authorise the chief financial officer to withdraw money, or to authorise the withdrawal of money from the municipality's primary bank account, if the municipality holds a pimary bank account separate from its other back accounts.

Must within 30 days after the end of each quarter, table a consolidated report in the municipal council of all withdrawals made during that quarter.

Must within 30 days after the end of each quarter submit a copy of the report to the PT concerned and the A-G.

2.5 *Relief, charitable, trust and other funds* [Section 12(1)]

The Municipal Manager acts as the accounting officer of any relief, charitable, trust or other fund of any nature whatsoever established by a political structure or political office bearer of a municipality.

May withdraw money or authorise the withdrawal of money from the account of an emergency relief, charitable, trust or other fund.

2.6 *Disposal of capital assets* [Section 14(4)]

May dispose of any capital assets (to a value determined by the council) -

(a) if the asset is not needed for the provision of the minimum level of basic municipal services; and

(b) after consideration of the fair market value of the asset and the economic and community value to be received in return; and

(c) delegated to the accounting officer by the Municipal Council.

2.7 *Publication of annual budgets* [Section 22]

Must, as soon as an annual budget has been tabled in the municipal council, make public the annual budget and the prescribed documents and invite the local community to submit representations in connection with the budget.

Must, as soon as an annual budget has been tabled in the municipal council, submit the annual budget to the NT, PT and any prescribed national or provincial state bodies and to other municipalities affected by the budget.

2.8 *Approval of annual budgets* [Section 24(3)]

Must submit the approved annual budget to the NT and the PT.

2.9 *Unauthorised, irregular or fruitless and wasteful expenditure* [Section 32]

Must advise a political office bearer of the municipality that an expenditure is likely to result in unauthorised expenditure.

Must inform the council or the Mayor as may be applicable, that a decision taken, if executed, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure.

Must without delay inform, in writing, the Mayor, the MEC for local government and the A-G of-

(a) any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;
(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and
(c) the steps that have been taken—
    (i) to recover or rectify such expenditure; and
    (ii) to prevent a recurrence of such expenditure.

Must report to the South African Police ~~Servce~~Service all cases of -

(a) irregular expenditure that constitute a criminal offence; and
(b) theft and fraud that occurred in the municipality.

2.10 *Short-term debt* [Section 45]

Must sign the agreement or other document that creates or acknowledges short-term debt.

Must as soon as practically possible, notify the council in writing of the amount, duration and cost of any debt incurred in terms of a credit facility with a lender for a short-term credit, as well as options for the settlement of such debt.

2.11 *Long-term debt* [Section 46]

Must sign the agreement or other document that creates or acknowledges a long-term debt.

Must in accordance with section 21A of the Systems Act-

(i) at least 14 days prior to the meeting of the council at which approval for long-term debt is to be considered, make public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided.

(ii) invite the public, the NT and the PT to submit to the council written comments or representations in respect of the proposed long-term debt.

Must at least 21 days prior to the meeting of which the council at which the long-term debt is to be considered, submit a copy of the information sheet to the municipal council, together with details of -

(i) the essential repayment terms, including the anticipated debt repayment schedule; and

(ii) the anticipated total cost in connection with such debt over the repayment period.

2.12 *Budgetary control and early identification of financial problems* [Section 54(2)]

Must initiate remedial or corrective steps if the municipality is confronted by serious financial problems, including-

(i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;

(ii) the tabling of an adjustments budget; or

(iii) steps in terms of Chapter 13.

2.13 *Municipal managers must be accounting officers* [Section 60(b)]

Must provide guidance and advice regarding compliance with the Act to -

(i) the political structures, political office bearers and officials of the municipality; and

(ii) any municipal entity under the sole or shared control of the municipality.

2.14 *Fiduciary responsibilities of accounting officers* [Section 61(1)]

Must in managing the municipality's financial affairs, act with fidelity, honesty, integrity and in the best interests of the municipality.

Must disclose to the municipal council and the mayor all material facts which are available to him / her or reasonably discoverable, and which in any way might influence the decisions or actions of the council or the mayor.

Must seek, within the sphere of influence of the accounting officer, to prevent any prejudice to the financial interests of the municipality.

2.15 *General financial management functions* [Section 62]

Is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure—

(a) that the resources of the municipality are used effectively, efficiently and economically;

(b) that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards;

(c) that the municipality has and maintains effective, efficient and transparent systems—

  (i) of financial and risk management and internal control; and

  (ii) of internal audit operating in accordance with any prescribed norms and standards;

(d) that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented;

(e) that disciplinary or, when appropriate, criminal proceedings are instituted against any official of the municipality who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15; and

(f) that the municipality has and implements—

  (i) a tariff policy referred to in section 74 of the Municipal Systems Act;

  (ii) a rates policy as may be required in terms of any applicable national legislation;

  (iii) a credit control and debt collection policy referred to in section 96(b) of the Municipal Systems Act; and

  (iv) a supply chain management policy in accordance with Chapter 11.

Is responsible for and must account for all bank accounts of the municipality, including any bank account opened for—

(a) any relief, charitable, trust or other fund set up by the municipality in terms of section 12; or

(b) a purpose referred to in section 48(2)*(d)*

2.16 *Asset and liability management* [Section 63(1)]

Is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets,

Is responsible for the management of the liabilities of the municipality.

Must ensure that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;

Must ensure that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice.

Must ensure that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed.

2.17 *Revenue management* [Section 64]

Is responsible for the management of the revenue of the municipality and must ensure—

(a) that the municipality has effective revenue collection systems consistent with section 95 of the Municipal Systems Act and the municipality's credit control and debt collection policy;

(b) that revenue due to the municipality is calculated on a monthly basis;

(c) that accounts for municipal tax and charges for municipal services are prepared on a monthly basis, or less often as may be prescribed where monthly accounts are uneconomical;

(d) that all money received is promptly deposited in accordance with this Act into the municipality's primary and other bank accounts;

(e) that the municipality has and maintains a management, accounting and information system which—

  (i) recognises revenue when it is earned;

  (ii) accounts for debtors; and

  (iii) accounts for receipts of revenue;

(f) that the municipality has and maintains a system of internal control in respect of debtors and revenue, as may be prescribed;

(g) that the municipality charges interest on arrears, except where the council has granted exemptions in accordance with its budget-related policies and within a prescribed framework; and

(h) that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled at least on a weekly basis.

Must immediately inform the National Treasury of any payments due by an organ of state to the municipality in respect of municipal tax or for municipal services, if such payments are regularly in arrears for periods of more than 30 days.

Must ensure that any funds collected by the municipality on behalf of another organ of state are transferred to that organ of state at least on a weekly basis; and

Must ensure that such funds are not used for purposes of the municipality.

2.18 *Expenditure management* [Section 65(2)]

Must take all reasonable steps to ensure -

(a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;

(b) that the municipality has and maintains a management, accounting and information system which—

  (i) recognises expenditure when it is incurred;

  (ii) accounts for creditors of the municipality; and

  (iii) accounts for payments made by the municipality;

(c) that the municipality has and maintains a system of internal control in respect of creditors and payments;

(d) that payments by the municipality are made—

  (i) directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed; and

  (ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit;

(e) that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure;

(f) that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments;

(g) that any dispute concerning payments due by the municipality to another organ of state is disposed of in terms of legislation regulating disputes between organs of state;

(h) that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework;

(i) that the municipality's supply chain management policy referred to in section 111 is implemented in a way that is fair, equitable, transparent, competitive and cost-effective; and

(j) that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

2.19 *Expenditure on staff benefits* [Section 66]

Must in a format and for periods as may be prescribed, report to the council on all ~~expenditure~~expenditure by the municipality in respect of salaries, wages, allowances and benefits of staff, and in a manner showing such expenditure per type.

2.20 *Funds transferred to organisations and bodies outside government* [Section 67]

Must before transferring funds of the municipality to an organisation or body outside any sphere of government [otherwise than in compliance with a commercial or other business transaction], the accounting officer must be satisfied that the organisation or body

(a) has the capacity and has agreed—

  (i) to comply with any agreement with the municipality;

  (ii) for the period of the agreement to comply with all reporting, financial management and auditing requirements as may be stipulated in the agreement;

  (iii) to report at least monthly to the accounting officer on actual expenditure against such transfer; and

  (iv) to submit its audited financial statements for its financial year to the accounting officer promptly;

(b) implements effective, efficient and transparent financial management and internal control systems to guard against fraud, theft and financial mismanagement; and

(c) has in respect of previous similar transfers complied with all the requirements of this section.

Must through contractual and other appropriate mechanisms enforce compliance with subsection (1).

Must where subsection 67(1)(a) does not apply to an organisation or body serving the poor or used by government as an agency to serve the poor—

(i) take all reasonable steps to ensure that the targeted beneficiaries receive the benefit of the transferred funds; and

(ii) certify to the A-G that compliance by that organisation or body with subsection (1)*(a)* is uneconomical or unreasonable.

2.21 *Budget preparation* [Section 68]

Must assist the Executive Mayor in performing the budgetary functions assigned to the Executive Mayor.

Must provide to the Executive Mayor the administrative support, resources and information necessary for the performance of those functions.

2.22 *Budget implementation* [Section 69]

Must ensure that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the SDBIP; and

Must ensure that revenue and expenditure are properly monitored.

Must when necessary, draft an adjustments budget and submit it to the Executive Mayor for consideration and tabling in the council.

Must no later than 14 days after the approval of an annual budget submit to the Mayor-

(a) a draft SDBIP for the budgetary year; and

(b) drafts of the annual performance agreements in respect of the municipal manager and all senior managers.

2.23 *Impending shortfalls, overspending and overdrafts* [Section 70]

Must report in writing to the municipal council on -

(a) any impending -
  (i) shortfalls in budgeted revenue; and
  (ii) overspending of the municipality's budget; and
(b) any steps taken to prevent or rectify such shortfalls or overspending.

Must, if the municipality's bank account, or if the municipality has more than one bank account, the consolidated balance of those bank accounts shows a net overdrawn position for a period exceeding a prescribed period, promptly notify the NT of -

(a) the amount by which the account or accounts are overdrawn;
(b) the reasons for the overdrawn account or accounts; and
(c) the steps taken or to be taken to correct the matter.

2.24 *Monthly budget statements* [Section 71]

Must no later than 10 working days after the end of every month submit to the Mayor and the PT a statement on the state of the municipality's budget reflecting the following particulars for that month and for the financial year until the end of that month -

(a) actual revenue, per revenue source;
(b) actual borrowings;
(c) actual expenditure, per budget vote;
(d) actual capital expenditure, per budget vote;
(e) the amount of any allocations received;
(f) actual expenditure on those allocations excluding expenditure on -
  (i) the municipality's share of local government's equitable share; and
  (ii) allocations exempted by the annual Division of Revenue Act of compliance with this paragaph; and
(g) when necessary, an explanation of -
  (i) any material deviations from the municipality's projected revenue per source, and of the municipality's expenditure projections per budget vote;
  (ii) any material variances from the service delivery and budget implementation plan; and
  (iii) any remedial or corrective steps taken or envisaged to ensure that projected revenue and expenditure remain within the approved budget of the municipality.

Must include in the monthly budget statement the following -

(a) a projection of the municipality's revenue and expenditure for the remainder of the financial year as well as any revisions or initial projections, and

(b) the prescribed information in relating to the state of the budget of each municipal entity to the municipality.

Must, by no later than 10 working days after the end of a month, submit that part of the statement reflecting the particulars contemplated in subsection (1) (e) and (f), to the national or provincial organ of state or municipality that transferred the allocation.

2.25 *Mid-year budget and performance assessment* [Section 72]

Must by 25 January of each calendar year, assess the performance of the municipality during the first half of the financial year taking into consideration -

(i) the monthly statements contemplated in section 71 for the first half of the financial year;

(ii) the municipality's 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;

(iii) the annual report of the previous year and progress with solving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 received from any such entities.

Must submit a report on the assessment required in terms of section 72(1) to -

(i) the Mayor;

(ii) the NT; and

(iii) the PT.

Must as part of the assessment make recommendations on the question whether an adjustments budget is needed.

Must as part of the assessment recommend revised projections for revenue and expenditure to the extent that this may be necessary.

2.26 *Reports on failure to adopt or implement budget-related and other policy documents* [Section 73]

Must notify the PT in writing of -

(a) any failure by the council to adopt or implement a budget-related policy or a supply chain management policy; or

(b) any non-compliance by a political structure or office bearer of the municipality with any such policy.

2.27 *General reporting obligation* [Section 74]

Must submit to the NT, the PT, the department of local government in the province or the A-G the information, returns, documents, explanations and motivations that may be prescribed or required.

Must if he/she is unable to comply with any of the responsibilities in terms of the MFMA promptly report the inability as well as reasons why they are unable to do so, to the Executive Mayor and the PT.

2.28 *Information to be placed on websites of municipalities* [Section 75(1)]

Must place the following documents on the website -

(a) the annual and adjustments budgets and all budget-related documents;

(b) all budget-related policy documents;

(c) the annual report;

(d) all performance agreements required in terms of section 57(1)(b) of the Systems Act;

(e) all service delivery agreements;

(f) all long-term borrowing contracts;

(g) all supply chain management contracts above a certain value;

(h) an information statement containing a list of assets over a prescribed value disposed of during the previous quarter;

(i) contracts to which subsection (1) of section 33 subject to subsection (3) of that is applicable;

(j) public-private partnership agreements referred to in section 120;

(k) all quarterly reports tabled in the council in terms of section 52 (d); and

(l) any other documents that are to be placed on the website in terms of this Act or as may be prescribed.

2.29 *Delegations* [Section 79]

Must, for the proper application of the Act in municipality's administration, develop an appropriate system of delegation that will both maximise administrative and operational efficiency as well as provide adequate checks and balances in the municipality's financial administration.

May, in accordance with that system of delegation, delegate to a member of the municipality's top management referred to in section 77 or any other official of the municipality -

(i) any of the powers or duties assigned to an accounting officer in terms of this act; or

(ii) any powers or duties reasonably necessary to assist the accounting officer in complying with a duty which requires of the accounting officer to take reasonable or appropriate steps to ensure the achievement of the aims of a specific provision of this Act.

Must regularly review delegations and, if necessary, amend or withdraw those delegations.

May not delegate any of the powers or duties assigned to accounting officers in terms of the MFMA to any political structure or office bearer of the municipality.

May impose limitations and conditions upon granting any delegation.

May in the case of a delegation to a member of the municipality's top management, authorise that member to subdelegate the delegated power or duty to an official or the holder of a specific post in that member's area of responsibility.

A delegation does not divest the accounting officer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

May confirm, vary or revoke any decision taken in consequence of a delegation or ~~subdelegation~~sub delegation, but no such variation or revocation may detract from any rights that may have accrued as a consequence of the decision.

2.30 *Establishment of a budget and treasury office* [Section 80(2)]

Must appoint a chief financial officer.

Must allocate officials of the municipality to the chief financial officer.

2.31 *Approval of tenders not recommended* [Section 114(1)]

Must, if a tender other than the one recommended in the normal course of implementing the supply chain management policy is approved, notify the A-G, the PT and NT in writing of the reasons for deviating from such recommendation.

2.32 *Implementation of system* [Section 115(1)]

Must implement the supply chain management policy of the municipality or municipal entity.

Must take all reasonable steps to ensure that proper mechanisms and separation of duties in the supply chain management policy are in place to minimise the likelihood of fraud, corruption, favouritism and unfair and irregular practices.

2.33 *Contracts and contract management* [Section 116(2)]

Must take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy is properly enforced.

Must monitor the performance of the contractor under the contract or agreement on a monthly basis.

Must establish capacity in the administration of the municipality -

(i) to assist the accounting officer in carrying out the duties stated in paragraphs (a) and (b); and

(ii) to oversee the day-to-day management of the contract or agreement.

Must regularly report to the council of the municipality on the management of the contract or agreement and the performance of the contractor.

2.34 *Conditions and process for public-private partnerships* [Section 120(6)]

Must, when a feasibility study has been completed -

(a) submit the report on the study together with all other relevant documents to the council for a decision in principle on whether the municipality should continue with the proposed public-private partnership;

(b) at least 60 days prior to the meeting of the council at which the matter will be considered -

  (i) make public particulars of the proposed public-private partnership as well as the report on the feasibility study; and

  (ii) invite the local community and other interested parties to submit comments or representations in respect of the proposed public-private partnership; and

(c) solicit the views and recommendations of-

  (i) the NT;

  (ii) the national department responsible for local government;

  (iii) if the public-private partnership involves the provision of water, sanitation, electricity or any other services that may be prescribed by the responsible national department; and

  (iv) any other national or provincial organ of state that may be prescribed.

2.35 *Disclosures concerning councillors, directors and officials* [Section 124(1)]

Must include in the notes to the annual financial statement, details of the salaries, allowances and benefits of political office bearers and councillors, including a statement whether or not those salaries allowance and benefits are within the upper limits of the framework envisaged in section 219 of the Constitution.

2.36 *Submission and auditing of annual financial statements* [Section 126(1)]

Must compile the annual financial statements and submit to the A-G within two months after the end of the financial year for auditing.

Must, where applicable, compile consolidated annual financial statements and submit to the A-G within three months after the end of the financial year for auditing.

2.37 *Submission and tabling of annual reports* [Section 127(5)]

Must after an annual report has been tabled in the council, make it public and invite the local community to submit representations in respect of the report.

Must after an annual report has been tabled in the council, submit it to the A-G, PT and the provincial department for local government.

2.38 *Compliance to be monitored* [Section 128]

Must monitor whether the accounting officer or any municipal entity complied with sections 121 (1) and 126 (2);

Must establish the reasons for any non-compliance; and

Must promptly report any non-compliance and the reasons thereof to the council, the PT concerned and the A-G.

2.40 *Submissions to provincial legislatures* [Section132(2)]

Must submit the documents contemplated in section 132(1) (a) and (b) to the provincial legislature within seven days after the council has adopted the oversight reports.

2.41 *Internal audit unit* [Section 165(2)(c)]

May assign duties to the internal audit unit.

3. Other statutory duties, powers and functions

3.1 *Convenes the first meeting of the municipal council*

The Municipal Manager must convene the first meeting of that municipality after the council has been elected.[94]

3.2 *Presides at the election of the speaker*

The Municipal Manager presides at the election of a speaker.[95]

3.3 Public notice of meetings of municipal council

Formatted: Font: Italic

Formatted: Space After: 12 pt

[94] Section 29(2) of the Structures Act.
[95] Section 36 of the Structures Act.

The Municipal Manager of a municipality is responsible to give notice to the public of the time, date and venue of every meeting of council or committee of council in a manner determined by the municipal council.[96]

~~3.3~~ 3.4 *Appeals body*

A person whose rights are affected by a decision taken by a staff member in terms of a power or duty delegated or ~~subdelgated~~subdelegated to that staff member, may appeal against that decision to the Municipal Manager.[97]

The Municipal Manager must consider the appeal, and confirm, vary or revoke the decision, but no such variation or revocation of a decision may encroach upon any rights that arose in consequence of the decision.

The Municipal Manager must also administer appeals lodged at other appeals bodies.

~~3.4~~ 3.5 *Information officer*

The Municipal Manager is the Information Officer in terms of the Promotion of Access to Information Act and ~~Protectiona~~Protection of Personal Information Act[98], and performs all the functions and exercises all the duties linked to that office.

4. Delegated Powers and Duties

The Municipal Manager is responsible for exercising any powers and the performance of other duties delegated of subdelegated to the Municipal Manager by the municipal council; also the performance of any other functions that may be assigned by the municipal council.

[96] Section 29A of the Structures Act.
[97] Section 62 of the Systems Act.
[98] Act 4 of 2013

Formatted: Font: Italic

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial, English (United

CHAPTER 3: RELATIONSHIPS, ACCOUNTABILITY, INTERACTION

The political system of local government in South Africa brings together a number of powerful bodies and individuals with one purpose in mind, namely, to establish a sound, effective and accountable government for the community. These ~~roleplayers~~role-players have specifically assigned powers, different mandates from their ~~principals~~principles and may even hold different diverging personal viewpoints. In addition, there is the community with its numerous and ~~wide-spread~~widespread needs. All things considered; it is a recipe for confrontation. When the ~~roleplayers~~role-players come into contact, relationships are created for example by means of formal meetings or even by simply conveying the complaint of a resident.

Identifying all these relationships that may possibly be created in the municipal environment is almost impossible. For this reason, only the main relationships between political structures and political office bearers and the municipal manager are outlined, the manner in which they react to each other as well as the appropriate lines of accountability and reporting.

1. Council/Councillor

The relationship between the collective body and the member is mainly one of ethics. A Councillor must perform his/her official functions in good faith, honestly and in a transparent manner and in such a manner that will not compromise the credibility and integrity of the municipality. If a councillor breaches the code, the council must, after following a prescribed procedure, consider taking steps and/or impose an appropriate sanction[99].

The individual councillor's relationship with the council usually comes to the fore in his/her association with the council's chairperson, i.e. the speaker.

A municipal councillor is accountable to the municipal council. The ward councillor as chairperson of a ward committee reports to the council and is accountable to the council and the residents of the ward.

[99] In terms of the Code of Conduct of Councillors as contained in the Municipal Structures Amendment Act, 2021

2. Speaker/Council/Councillor

The Speaker is the Chairperson of the municipal council and as such is authorised to dictate the proceedings during council meetings, though subject to the order rules, common law and constitutional prescripts. A Councillor must respect the speaker's decisions or bear the consequences. If the Speaker acts improperly in his/her decision, the councillor may officially lodge an objection and/or consider other action. The council may also remove the Speaker from his/her office[100].

Whenever the Speaker enforces the Code of Conduct, he/she must do so in accordance with the rules of natural justice. A Councillor whose conduct is being ~~investigated,~~investigated must respect the speaker's authority and obey the lawful requests of the Speaker, subject of course to specific individual rights.

The Speaker is accountable to and reports to the municipal council.

3. Speaker/Executive Mayor/Council.

Although the Executive Mayor is the leader of the governing party of the municipality, the speaker is the dominating figure during the meetings of the municipal council. During council meetings, the Executive Mayor does not have more powers or rights than an ordinary councillor, except as far as reporting ~~of~~on the Mayor's activities is concerned.

Outside the council chambers, the Executive Mayor is the dominant figure. He/she is the municipality's Executive leader and in conjunction with the municipal manager, in charge of the daily management matters. As all reports to the council must be channelled via the Executive Mayor, the Executive Mayor must ensure that the reports are submitted in accordance with the procedures and time frames prescribed by the Speaker. The Executive Mayor ~~should however~~should, however, not amend technical reports if he/she does not agree with them but should rather inform the council of his/her dissenting viewpoint.

The two offices complement each other, and the incumbents must strive to co-operate at all times.

---

[100] See Sections 37 and 39 of the Structures Act, as amended.

The Executive Mayor is accountable to and reports to the municipal council. The Mayoral Committee and any committee appointed by the Executive Mayor are accountable to and report to the Executive Mayor.

4. Council/Municipal Manager

The council as ~~decisiona~~ a decision-making body must always seriously consider the advice of the Municipal Manager. Good reasons need to be provided to disregard his/her advice, particularly where legality and financial implications are involved. In some cases, the municipal manager is obliged to report such disregard to other authorities.

The Municipal Manager is appointed by the council and is accountable to the council for exercising the functions assigned to him/her in terms of legislation, the law and other contractual arrangements. He/she ~~must howevermust, however,~~ be permitted to carry out those functions without interference and with reasonable support. The council ~~must howevermust, however,~~ consider whether the Municipal Manager's performance meets the expectation.

When the council acts as appeals body, the Municipal Manager must ensure that staff gives the necessary administrative assistance.

The Municipal Manager is accountable to the council but reports to the Executive Mayor.

5. Speaker/Municipal Manager

The Speaker is responsible for convening meetings of the council and can only do this with the co-operation of the Municipal Manager and designated staff. This also applies in the case of arrangements at the meeting venue, the compilation of the agendas and drafting of minutes. Unless the Speaker and Municipal Manager co-ordinate their respective functions, council meetings would be negatively affected.

When the council or its committees act as appeals body, the Municipal Manager must ensure that staff provide the necessary administrative assistance.

The Municipal Manager must also provide the necessary support when the Speaker is involved in enforcing the code of conduct.

6. Executive Mayor/Municipal Manager.

The relationship between the Executive Mayor and the Municipal Manager is of cardinal importance for the effective functioning of the municipality. This is probably also the most complex relationship, mainly due to the many similarities between their respective functions. The Structures and Systems Acts describe the Executive Mayor as the person in whom the 'Executive leadership of the ~~municipality'~~municipality's vests, while the Municipal Manager is the 'head of administration'. Also, the Municipal Manager is responsible for the 'establishment and development of an economical, effective and accountable administration', while the Executive Mayor has the duty of 'monitoring the administration'. Yet the functions are not opposing, but rather supplementary; the two office bearers must co-operate to establish effective, efficient and accountable administration.

The Municipal Manager, Executive Mayor and Speaker must co-ordinate their respective functions in order to ensure that matters are submitted for consideration and decision-making in due time.

When the Municipal Manager acts as appeals body, he/she must ensure that designated officials provide ~~administratiewe~~administrative assistance.

The Municipal Manager reports to the Executive Mayor but is accountable to the council.

7. Councillor/Municipal Manager/Official

The individual councillor is at the forefront of contact with members of the community and is constantly confronted by complaints about service delivery and other requests for assistance. Because the councillor must convey these matters to the administration, it happens that he/she liaises directly with the official concerned.

This type of liaison is inevitable and takes place in a manner that does not constitute interference in the administration and on the other hand also does not hamper the councillor in performing his/her duties. Reporting must take place in a ~~co-ordinated~~coordinated and formal manner. The Municipal Manager must design the

necessary protocol and must consider allocating staff in the respective disciplines specifically for this purpose.

CHAPTER 4. DISPUTES

Finding mechanisms, processes and procedures for settling disputes between political structures and political office bearers and the municipal manager is crucial.

Although the description of roles and lines of accountability and reporting may reduce the chances of conflict, it would never altogether prevent conflict between the respective ~~roleplayers~~role-players. In a perfect world this may be different and ~~pursuance~~the pursuance of rules and norms a reality. In the actual world disputes will however arise; they cannot be wished away; they must be managed and should, where ~~possible~~possible, rather be prevented.

Training is a good way of making ~~roleplayers~~role-players aware of the game rules, particularly at a time of much change, new ideas, new laws and policy. The major ~~roleplayers~~role-players cannot be expected to know everything and need to rely on experts for advice. A serious effort to follow expert advice may avoid many disputes later.

Because municipalities, political structures, political office bearers, councillors and the municipal manager are all creations of the legislature, the most disputes are steeped in law. To settle such disputes, professional legal advice on the topic of the dispute is the logical choice.

In the case of non-legal matters, it would be a better option to convince the parties to the dispute to use an independent facilitator in order to attempt to reach one or other settlement.

Before deciding on whether to use the services of a legal expert or facilitator, it is advisable that the parties first attempt to settle the dispute among themselves. The following steps must therefore be followed -

- the aggrieved party declares a dispute and notifies the other party thereof in writing;
- the parties meet at an agreed time to discuss the dispute;

- if the private conversation cannot take place or is not likely to produce any results due to procedural aspects, a previously identified referee (e.g. SALGA) must decide on a procedure;
- if the dispute involves a factual issue, the parties/referee must appoint a suitable person to investigate the true facts;
- if the dispute involves a legal issue, the parties/referee must first obtain an internal legal opinion and if this is not possible or the parties do not agree, an external legal opinion;
- if the dispute involves merit, the parties/referee must obtain a suitable person to analyse the advantages and disadvantages of the subject case and then present it to the parties.

CHAPTER 5. COMMITMENT

As a sign of consolidation with the *System of Roles and Areas of Responsibility, each* councillor and the municipal manager are invited to sign the "Declaration of Intent".

Declaration of Intent by the Municipal Council, Executive Mayor, Executive Deputy Mayor, Speaker and Municipal Manager of Theewaterskloof Municipality

1. PREAMBLE

Whereas it is the primary objective of the Theewaterskloof Municipality to improve the living conditions and quality of life of its residents within its financial and administrative capacity; and

Faithful to the constitutional duty to manage (govern) the local government matters of the community in the Theewaterskloof; and

Acknowledging that the primary objective and constitutional duty can only be realised by the persistent dedication and mutual co-operation between the municipal council, political structures, political office bearers, members and officials (the "parties"),

Therefore, in the interest of the Theewaterskloof Municipality, the parties declare and undertake to conduct their relationships with each other in accordance with the principles stated herein.

2. DECLARATION

2.1 Roles

(a) The parties acknowledge and undertake to respect the role of each party as set out in appendix "A" and to at all times attempt (other than where the law permits) not to interfere in the functional terrain or powers of another party.

(b) No party will assume a power or function, except that assigned to such party in terms of law or by delegation.

(c) The parties undertake to at the best of their ability, familiarise themselves and keep themselves up to date with applicable legislation and prescripts in order to exercise their powers and functions effectively and purposefully.

(d) The parties furthermore undertake, in exercising their duties and functions, to

(i) be loyal to the municipality;
(ii) be free of prejudice;
(iii) put the interest of the municipality first; and
(iv) keep to the prescripts or applicable codes of conduct.

2.2 Lines of accountability and reporting

The parties acknowledge and undertake to respect the lines of accountability and reporting as a protocol set out in appendix "A".

The parties undertake to assist in promoting the accountability of the municipal council to the residents by effective and transparent government.

2.3 Relationships and disputes

(a) The parties undertake to co-operate in mutual trust and good faith by -

- respecting agreed procedures and legal prescripts;
- helping and supporting each other;

- ignoring personal differences; and
- maintaining a high standard of ethics.

(b) The parties accept that differences and disputes will be inevitable but undertake to settle them as a protocol as stated in appendix "A" and without fear, favour prejudice.

3. REVIEW OF DECLARATION

This declaration is valid for the period from ..... until the election of a new council.

Signed at ..... on the ..... day of 2023

Executive Mayor: .....

Executive Deputy Mayor: .....

Speaker (also on behalf of the Municipal Council): .....

.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr

- 284

.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr
.....	.....
Cllr	Cllr

.....

Municipal Manager:

ANNEXURE B

Western Cape Government

Local Government

BETTER TOGETHER.

ROLES AND RESPONSIBILITIES OF COUNCILLORS

Theewaterskloof Municipality

Training

29.08.20424

Legislative Framework

- The Constitution of the Republic of South Africa, 1996
- Municipal Systems Act (Act No. 32 of 2000)
- Municipal Structures Act (Act No. 117 of 1998_
- MFMA (Act No. 56 of 2003)

Western Cape Government

© Western Cape Government 2012 | WCG-PPT Slide Gallery-011 2012.pptx

Section 151 (2) Constitution: Executive and Legislative Authority of a municipality is vested in its MC

Levels/Spheres of Government	Government Authority	
	Legislative Authority	Executive Authority
Local/Municipal -	**Municipal councils** create/enact **by-laws** within their functional areas according to Schedule 4 and 5, Part B, of the Constitution.	Mayors and executive committees Municipal departments are independent yet work alongside the executive authority and thus serve as the administrative arm of local government assisting with the **implementation of by-laws and policies**.

287

Western Cape Government

Section 152 of the Constitution

The Constitution obliges every municipality to strive, within its administrative and financial capacity to achieve the objects of local government.

288

The objects of local government represent the core functions of a municipality and the reasons why municipalities exist. Those objects are as follows:

- To provide democratic and accountable government for local communities;
- To ensure sustainable provision of services to communities;
- To promote social and economic development ;
- To promote a safe and healthy environment; and
- To encourage communities and their organizations to become involved in local government matters.

Introduction

Legislative requirements

- Municipal Systems Act

- Section 53

S 53(1): A municipality must, inter alia, define the specific role and areas of responsibility of each political structure and political office bearer, together with that of the Municipal Manager;

S 53(2)(b): The respective roles and areas of responsibility of each political structure and political office bearer and of the municipal manager must be acknowledged and given effect to in the rules, procedures, instructions, policy statements and other written instruments of the municipality.

289

Western Cape Government

Executive and Legislative Duties

- Section 4, of the Municipal Systems Act, regulates the rights and duties of the municipality
- S 4(2) denotes that a municipal council must, within the municipality's financial and administrative capacity and having regard for practical considerations,
- exercise the municipality's executive and legislative authority and use the resources of the municipality in the **best interests of the community**;
- provide, without favour or prejudice, democratic and accountable government;
- **encourage the involvement of the community**;
- strive to ensure that **municipal services are provided to the community** in a financially and environmentally sustainable manner;
- **consult the community** about the level, quality, range and impact of municipal services and the available options for service delivery;
- **give members of the community equitable access to the municipal services** to which they are entitled;
- promote and undertake development in the municipality;
- promote gender equity in the exercise of the municipality's executive and legislative authority;
- promote a safe and healthy environment in the municipality; and
- contribute, together with other organs of state, to the progressive realisation of the fundamental rights contained in sections 24, 25, 26, 27 and 29 of the Constitution.

Executive and Legislative Duties

- Section 4, of the Municipal Systems Act, regulates the rights and duties of the municipality: Council has the right to exercise the municipality's executive and legislative authority and to do so without improper interference

MC Manana v King Sabata Dalindyebo Municipality (SCA judgment)

- In Court, section 55(1) only confers municipal council powers upon municipal managers to attend to the affairs of the municipality on behalf of the council.

- Section 55, of the Municipal Systems Act, does not divest the municipal council of any of its executive powers, as the Constitution vests all executive authority in the municipal council and legislation is not capable of lawfully divesting the municipal council of that power.

291

Western Cape Government

© Western Cape Government 2012 | WCG-PPT Slide Gallery-01112012.pptx

Executive and Legislative Duties continues.....

- Section 4(2)(f), Municipal Systems Act: the Council has the duty to give members of the local community equitable access to the municipal services

Ngaka Modiri Molema District Municipality v Chairperson, North West Provincial Executive Committee, Premier, North West Province & 6 Others,

- Constitutional Court - municipalities are the face of government to the communities they are supposed to serve

- If municipalities fail in their executive obligation to provide services - the Provincial Executive may step in to intervene in a Municipal Council as delineated in section 139 of the Constitution;

- Court quite harshly and critically stated that the harm that the Municipality and Councillors will suffer was not urgent and real, in contrast to the harm that the communities that were not receiving services would suffer.

Core Functions of a Municipal Council

In order for a municipality to comply with these obligations, the core functions of a municipal council may be listed as follows. A municipal council must-

• Make policies and bylaws that are informed by, and seek to satisfy, community needs with regard to the matters that it has the right to administer.	*S 156 of the Constitution*
• Ensure implementation of national, provincial and local legislation and policies by supplying appropriate resources and authority to the administration.	*Ss 3, 4 Systems Act*
• Establish suitable control and reporting systems and procedures for monitoring and evaluating policy implementation in order to give account to the community with regard thereto.	*S 51 Systems Act*
• Ensure that the municipality meets its executive obligations, discharges its developmental duties and realises the constitutional objects of local government as elaborated in legislation.	*S 19 Structures Act*
• Enforce the codes of conduct for employees and councillors.	*S 67 Systems Act*
• Cooperate with other spheres of government, organs of state within those spheres and municipalities.	*S 41 of the Constitution*
• Build and promote good relations with the private sector, non-governmental and community organizations and other local organisations.	*Ch 4 Systems Act*
• Act as employer, in particular appoint the Municipal Manager and Managers directly accountable to the Municipal Manager	*S 54A, 56 Systems Act*

293

Western Cape Government

© Western Cape Government 2012 | WCG-PPT Slide Gallery-011 2012.pptx

Core Functions of a Municipal Council

The MFMA recognises the municipal council as the highest authority in the municipality and strengthens the powers of the council by vesting it with significant powers of approval and oversight.

A council delegates its executive authority to the executive mayor of committee, but does not delegate its legislative powers. The council retains the powers to approve policy and budgets and to exercise oversight over the mayor in the implementation of policy, budgets and by-laws.

Key Principles: Role of the Speaker

The speaker must demonstrate **impartiality**. The type of functions that the speaker must exercise requires him or her to be recognised by all parties and interest groups in the council as the **legitimate guardian of the integrity of the council** and of council members.

An important implication of this is that the speaker is accountable to the council. The speaker is not elevated above the council. He or she must exercise his or her duties within the rules determined by the council. The speaker is not accountable to the executive of the municipality, since the speaker must protect the council's constitutional control of the executive.

© Western Cape Government 2012 | WCG-PPT Slide Gallery-011 2012.pptx

Key Responsibilities: Speaker

- Preside at meetings of Council; Maintain order during Council meetings; Ensure that Council meetings are conducted in accordance with Rules of Order of Council;

- **Brummer NO v Mvimbi and Others (13535/2011) [2011] ZAWCHC 385 (28 September 2011)**

- The essential element of chairing any meeting is that the person in the role of chair must ensure that the rules governing the conduct of the meeting are applied fairly to all participants. If a Presiding Officer fails to do this, he or she cannot be regarded as impartial- even if his or her other dealings with members are exemplary. Presiding Officers must apply the standing orders fairly and equally at all times;

Western Cape Government

© Western Cape Government 2012 | WCG-PPT Slide Gallery-011'2012.pptx

Functions and Powers of Executive Mayors –section 56 of the Municipal Structures Act

- Identify the needs of the municipality;
- review and evaluate those needs in order of priority;
- recommend to Municipal Council strategies, programmes and services to address needs through the IDP and the estimate revenue and expenditure, taking into account any applicable national and provincial development plans
- evaluate progress against municipal key performance indicators;
- review the performance of the Municipality

297

Western Cape Government

Functions and Powers of Executive Mayors – section 56 of the Municipal Structures Act

298

- monitor the management of the municipality's administration
- oversee provisions of services to the community
- perform such functions and duties as delegated in terms of section 59
- report to council on all decisions taken by the Executive Mayor

Responsibilities in terms of the MFMA: Executive Mayor

- Provide guidance over the fiscal and financial affairs of the municipality. *S 52 (a) MFMA*
- Oversee the preparation of the Annual Budget. *S 52 MFMA*
- Provide political guidance over the budget process and the priorities that must guide the budget. *S 53(1)(a) MFMA*
- Monitor and oversee the chief financial officer and the municipal manager in the exercising of their responsibilities in terms of the Municipal Finance Management Act as provided for in the Act. *S 52 (b) MFMA*
- Ensure that the municipality performs it statutory functions in the limits of the approved budget. *S 52 (c) MFMA*
- Submit quarterly reports to Council on the implementation of the budget and the financial status of the municipality. *S 52(d) MFMA*
- Coordinate the annual revision of the IDP and preparation of the annual budget. *S 53 (1)(b) MFMA*

299

Western Cape Government

© Western Cape Government 2012 | WCG-PPT Slide Gallery-011'2012.pptx

Continued Responsibilities in terms of the MFMA: Executive Mayor

300

- Give instruction to the municipal manager to ensure that budget is implemented in terms of the budget implementation plan and service delivery plan and that spending of funds and revenue collection proceed in accordance with the budget. *S 54 MFMA*

- Initiate any remedial or corrective action when the municipality face financial problems. *S 54(2) MFMA*

- Table adjustment budgets. *S 54(2) MFMA*

- Alert the MEC for local government in the province of any financial problems. *S 54(2)*
- May recommend appropriate provincial intervention to the MEC if the municipality cannot approve an annual budget or face serious financial problems. *S 55 MFMA*

Western Cape Government

Responsibilities of Executive Mayor: Mayoral Committee

- Chair the meeting of the Mayoral Committee.
- Oversee the preparation of the Mayoral Committee Agenda.
- May delegate specific responsibilities or powers to members of the Mayoral Committee.
- May dismiss a member of the Mayoral Committee.
- Ensure compliance with the Law including the rules of order, during Mayoral Committee meeting.
- Ensure that members of the Public are allowed in Mayoral Committees meetings.

301

Western Cape Government

Role of Council: System of Delegation

- Section 59(1) of the Municipal Systems Act: Municipal council must develop a system of delegation that will maximise administration and operational efficiency and will provide for adequate checks and balances.
- Section 160(2) of the Constitution, 1996, the following powers may not be delegated by a municipal council, namely:
  - (a) the passing of By-laws;
  - (b) the approval of budgets;
  - (c) the imposition of rates and other taxes, levies and duties; and
  - (d) the raising of loans.
- In addition the following three powers may in terms of section 59 of the System Act, 2000 also not be delegated by the Council:
  - (i) the power to set tariffs;
  - (ii) the power to decide to enter into a service delivery agreement in terms of section 76 (b) of the System Act 2000; and
  - (iii) the power to approve or amend the IDP.

Western Cape Government

Role of Council: System of Delegation

- Section 59(3)(a): The municipal council in accordance with its rules and orders may or at the **request of at least one quarter of the councillors** must review any decision taken by such political structure, political office bearer, councillor or staff member in consequence of a delegation and either **confirm, vary or revoke the decision**.

- Section 59(3)(b): A municipal council may require its executive mayor to review any decision taken by such political structure, political office bearer, councillor or staff member in consequence of a delegation.

303

Western Cape Government

Councillors' roles in committees and oversight

- Section 79 (Structures Act) Committees are established by the Council and its members for the efficient and effective performance of the Council. Members of the Committee comprise members of the Council, which determines the powers and functions of these committees.

- Section 80 (Structures Act) Committees are also established by the Council, specifically to support the Mayor. The Executive Mayor may appoint a person from the Mayoral Committee or Executive Committee to chair each committee (Section 79 Committees) and may also delegate powers and duties to these Committees if necessary.

Figure 1: Functions of Committees

Figure 1 below summarises the functions and main characteristics of Section 79 and 80 Committees

Section 79 Committees	Section 80 Committees
Council determines functions and may delegate powers and duties	Executive Mayor delegates powers and duties
Council appoints chairperson	Chairperson appointed by Mayor
Committee may co-opt non-councillors	Committee comprises only councillors
Committee plays an oversight role for the effective performance of functions of Council	Committee is established to assist the Mayor only

305

Western Cape Government

© Western Cape Government 2012 | WCG-PPT Slide Gallery-011'2012.pptx

ITEM TITLE

C258/2025 DIRECTORATE TECHNICAL- AND INFRASTRUCTURE IMPLEMENTATION SERVICES: REPORTING ON PERFORMANCE OF CONTRACTORS FOR AUGUST 2025

[English version of the report is the original]

FILE NUMBER

8/2/3/5/5

PURPOSE OF REPORT

KPI 213 of the SDBIP for the Directorate Technical and Infrastructure Services determines the following:

Compile a report on the performance of service providers applicable to the Directorate and submit to Council monthly.

To present a report to Council in terms of the contract and performance management of the Technical Departments contractors for August 2025 to ensure the municipality receives value for money and the contracts are completed on time and within the approved budget.

BACKGROUND

S116 (2) of the Municipal Finance Management Act (no. 56 of 2003) states that: The accounting officer of a municipality or municipal entity must-

1. take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of municipal entity is properly enforces;
2. monitor on a monthly basis the performance of the contract under the contract or agreement;
3. establish capacity in the administration of the municipality or municipal entity –

(i) to assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b); and
(ii) to oversee the day-to-day management of the contract or agreement; and

4. regularly report to Council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract of agreement and the performance of the contract.

DISCUSSION

Reporting pattern of Technical Services

Department	August 2025
Technical Services	Submitted

Find attached checklists consisting of the summaries done for Technical Services:

Tender no	Service Provider	Blockages	Reason
		No Blockages	

COMMENTS FROM THE DIRECTORATE TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES

Recommendation supported.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Can be found in checklists attached as Annexures. It can be costly to the municipality if reporting is not done correctly.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Chapter 8 Municipal Finance Management Act. 56 of 2003.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that the Council takes cognisance of the report regarding the performance of service providers for the month of August 2025 for the Directorate Technical- and Infrastructure Implementation Services.

PMU

1. ENG13/2023/24: Upgrading of Pine View Park sport ground, Phase 1: *Katemo General Trading*

2. TECH0/2022/23: Provision of professional services: Eradication of septic tanks at Botrivier: *ROMH Consulting Engineers.*

3. TECH01/2022/23: Provision of professional services: Greyton water & sewer upgrades: *UDS Africa*

4. TECH01/2022/23: Provision of professional services: Grabouw Bulk water phase 5.3: *Lukhozi Consulting Engineers*

5. TECH01/2022/23: Provision of professional services: Gypsey Queen bulk water pipeline: Engineering *Advice & Services*

6. TECH01/2022/23: Provision of professional services: Tesselaarsdal water pipeline: *DELTA BEC*

7. TECH01/2022/23: Provision of professional services: Gypsey Queen bulk sewer pipeline: Engineering *Advice & Services*

8. ENG03/2024/25: Gypsy Queen bulk water and provision: *Asla Construction*

9. TECH01/2022/23: Botrivier WWTW PH 2 provision of professional Services: *Water & Wastewater Engineering*

10. ENG 11/2024/25: Upgrading of Botrivier WWTW Phase 2: JVZ Construction

Project Name	ENG 13/2023/24: Upgrading of Pine View Park sport ground, Phase 1					**Report No.**	20	**Date of Report**	31/08/2025
Contract Number	ENG 13/2023/24	**Service Provider**	Katemo General Trading						
SDBIP Ref No.	D285	**mSCOA Confiq Code (vote no.)**	073115200121	**Total Awarded Contract Amount (Vat excl.)**	R7 405 559,94	**Commencement Date**	16/01/2024	**Original Completion Date**	16/12/2024
Project on Time?	Yes	**Extension of time granted ? - days**	no	**Adjusted Completion Date**	16/12/2024	**Value of VO's approved**	R 0,00	**Value of Expansions approved (Vat excl.)**	none
Adjusted Contract Value with Expansions included(Vat excl.)	R 7 405 559,94	**Number of Invoices/Certificates**	8	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R6 028 472,47	**Date of Practical Completion Certificate**	16/12/2024
								Date of Final Completion certificate	16/12/2025
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Special conditions of tender to be met								
Overall performance including Rand Value in terms of the Empowerment Goals	Special conditions of tender to be met								
Overall performance including quality of work to date	The quality of work to date is of an acceptable standard								
Blockages and problems experienced	Slow progress in completing the scope of works remains a problem								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons			**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Eradication of Septic Tanks at Botrivier					Report No.	15	Date of Report	31/08/2025
Contract Number	TECH 01/2022/23	Service Provider	ROMH Consulting Engineers						
SDBIP Ref No.		mSCOA Confiq Code (vote no.)	076012700901	Total Awarded Contract Amount (Vat excl.)	R321 365,00	Commencement Date	04/06/2024	Original Completion Date	30/06/2026
Project on Time?	Yes	Extension of time granted ? - days	not applicable	Adjusted Completion Date	Undetermined at this stage	Value of VO's approved	Not applicable	Value of Expansions approved (Vat excl.)	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	1	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R159 744,00	Date of Practical Completion Certificate	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	ROMH consulting has completed the tender documentation and design stage. No further work has been completed								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended. The engineers payment is overdue								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU	Contract Owner	Denver Damons			Contract Manager	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Greyton water & sewer upgrades					Report No.	17	Date of Report	31/08/2025
Contract Number	TECH 01/2022/23	Service Provider	UDS Africa						
SDBIP Ref No.		mSCOA Confiq Code (vote no.)	077010500324	Total Awarded Contract Amount (Vat excl.)	R778 225,00	Commencement Date	25/04/2024	Original Completion Date	30/06/2026
Project on Time?	No	Extension of time granted ? - days	not applicable	Adjusted Completion Date	Undetermined at this stage	Value of VO's approved	Not applicable	Value of Expansions approved (Vat excl.)	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	1	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R223 938,00	Date of Practical Completion Certificate	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	UDS Africa consulting has completed the tender documentation and design stage. No further work has been completed								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended. The Engineers payment is overdue								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU		Contract Owner	Denver Damons		Contract Manager	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Grabouw bulk water Phase 5.3					**Report No.**	17	**Date of Report**	31/08/2025
Contract Number	TECH 01/2022/23	**Service Provider**	Lukhozi Consulting Engineers						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	077010200333	**Total Awarded Contract Amount (Vat excl.)**	R354 123,13	**Commencement Date**	25/04/2024	**Original Completion Date**	30/06/2026
Project on Time?	No	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	0	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	The engineers have completed the tender documentation and design stage. No further work has been completed								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU		**Contract Owner**	Denver Damons		**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Gypsy Queen bulk water pipeline					Report No.	17	Date of Report	31/08/2025
Contract Number	TECH 01/2022/23	Service Provider	Engineering Advice & Services						
SDBIP Ref No.	D349	mSCOA Confiq Code (vote no.)	076010200091	Total Awarded Contract Amount (Vat excl.)	R654 478,00	Commencement Date	10/04/2024	Original Completion Date	30/06/2026
Project on Time?	Yes	Extension of time granted ? - days	not applicable	Adjusted Completion Date	Undetermined at this stage	Value of VO's approved	Not applicable	Value of Expansions approved (Vat excl.)	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	4	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R598 582,40	Date of Practical Completion Certificate	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	EAS is performing well. The overall performance and quality of work is at a high standard								
Blockages and problems experienced	None to report								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None to report								
Directorate	Technical Services :PMU	Contract Owner	Denver Damons	Contract Manager	Nigel Kayser				

Project Name	TECH 01/2022/23: Provision of professional services: Tesselaarsdal water pipeline					**Report No.**	17	**Date of Report**	31/08/2025
Contract Number	TECH 01/2022/23	**Service Provider**	DELTA BEC						
SDBIP Ref No.	D342	**mSCOA Confiq Code (vote no.)**	077010100323	**Total Awarded Contract Amount (Vat**	R410 747,00	**Commencement Date**	07/06/2024	**Original Completion Date**	30/06/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	2	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R200 778,00	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	Delta BEC has completed the design and tender stage. No further work has been undertaken								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU		**Contract Owner**	Denver Damons		**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Gypsy Queen bulk sewer pipeline					Report No.	18	Date of Report	31/08/2025
Contract Number	TECH 01/2022/23	Service Provider	Engineering Advice & Services						
SDBIP Ref No.	D349	mSCOA Confiq Code (vote no.)	076010200091	Total Awarded Contract Amount (Vat excl.)	R1 428 006,50	Commencement Date	10/04/2024	Original Completion Date	30/06/2026
Project on Time?	Yes	Extension of time granted ? - days	not applicable	Adjusted Completion Date	Undetermined at this stage	Value of VO's approved	Not applicable	Value of Expansions approved (Vat excl.)	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	5	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R1 413 651,65	Date of Practical Completion Certificate	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	EAS is performing well. The overall performance and quality of work is at a high standard								
Blockages and problems experienced	None to report for August								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None to report								
Directorate	Technical Services :PMU		Contract Owner	Denver Damons		Contract Manager	Nigel Kayser		

Project Name	ENG 03/2024/25: Gypsy Queen bulk water and sewer provision							Report No.	5	Date of Report	31/08/2025
Contract Number	ENG 03/2024/25	Service Provider	Asla Construction								
SDBIP Ref No.	D349	mSCOA Config Code (vote no.)	076010200091	Total Awarded Contract Amount (Vat excl.)	R8 062 939,98	Commencement Date	02/04/2025			Original Completion Date	02/10/2025
Project on Time?	No	Extension of time granted ? - days	Yes	Adjusted Completion Date	27/11/2025	Value of VO's approved	R 1 058 304,74			Value of Expansions approved (Vat excl.)	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	5	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R3 861 975,24			Date of Practical Completion Certificate	27/11/2025
										Date of Final Completion certificate	27/11/2026
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per contract ENG 03/2024/25, special conditions of tender										
Overall performance including Rand Value in terms of the Empowerment Goals	The contractor has supplied details related to the EPWP and job creation for reporting purposes.										
Overall performance including quality of work to date	The contractor has done well since the start of construction										
Blockages and problems experienced	None to report for August										
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible											
Directorate	Technical Services :PMU			Contract Owner	Denver Damons			Contract Manager	Nigel Kayser		

Project Name	TECH 01/2022/23: BOTRIVIER WWTW PH 2 PROVISION OF PROFESSIONAL SERVICES					Report No.	3	Date of Report	31/08/2025
Contract Number	TECH 01/2022/23	Service Provider	WATER & WASTEWATER ENGINEERING						
SDBIP Ref No.		mSCOA Confiq Code (vote no.)	76011700900	Total Awarded Contract Amount (Vat excl.)	R6 165 501,00	Commencement Date	30/06/2025	Original Completion Date	30/06/2028
Project on Time?	Yes	Extension of time granted ? - days	not applicable	Adjusted Completion Date	N/A	Value of VO's approved	Not applicable	Value of Expansions approved (Vat excl.)	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	3	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R2 937 972,99	Date of Practical Completion Certificate	N/A
								Date of Final Completion certificate	N/A
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable								
Overall performance including quality of work to date	Water & Wastewater Engineering are performing well								
Blockages and problems experienced	None to report for August								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None to report								
Directorate	Technical Services :PMU			Contract Owner	Denver Damons		Contract Manager		Nigel Kayser

Project Name	ENG 11/2024/25: Upgrading of Botrivier WWTW Phase 2					**Report No.**	2	**Date of Report**	31/08/2025
Contract Number	ENG 11/2024/25	**Service Provider**	JVZ Construction						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**		**Total Awarded Contract Amount (Vat excl.)**	R33 072 043,00	**Commencement Date**	1-Aug-25	**Original Completion Date**	31/07/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	N/A	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	0	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	31/07/2026
								Date of Final Completion certificate	31/07/2027
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per contract ENG 11/2024/25, special conditions of tender								
Overall performance including Rand Value in terms of the Empowerment Goals	No measurement applies to August								
Overall performance including quality of work to date	Consstruction has started. The contractor has performed well thus far.								
Blockages and problems experienced	The threat of court action from Afriforum remains as risk to the project								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Legal department is preparing a preemptive interdict aimed at preventing interference that might delay the project.								
Directorate	Technical Services :PMU		**Contract Owner**	Denver Damons		**Contract Manager**	Nigel Kayser		

ELECTRICITY

1. ELEC01/2023/24: Tender for labour cost: Standby and maintenance in Theewaterskloof Area, electrical department: New contract: *Greyton area: Greyton Electrical*

2. ELEC01/2023/24: Tender for labour cost: Standby and maintenance in Theewaterskloof Area, electrical department: New contract: *Riviersonderend: Greyton Electrical*

3. ELEC02/2023/24: Tender for medium voltage switchgear maintenance and emergency repair work for Theewaterskloof Area, Electrical Department 3 Year contract TWK area: *De Kock & Cronje*

4. TECH01/2022/23: Electrification of informal houses Riemvasmaak Caledon: *Lyners Consulting Eng.*

5. ELEC04/2024/25: Electrification of informal houses Riemvasmaak, Caledon: Adenco Construction

Project Name	TENDER FOR LABOUR COST , STANDBY AND MAINTENANCE IN THEEWATERSKLOOF AREA, ELECTRICAL DEPARTMENT New contract 3 Years **(24/25) Greyton Area**					**Report No.**	**22**	**Date of Report**	31-Aug-25
Contract Number	ELEC 01/2023/24	**Service Provider**	**Greyton Electrical**						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	01/7510/5/7558/0	**Total Awarded Contract Amount (Vat incl.)**	R248 313 in current budget available(25/26)	**Commencement Date**	10-Nov-23	**Original Completion Date**	30-Jun-26
Project on Time?	YES	**Extension of time**		**Adjusted**		**Value of VO's**		**Value of Expansions**	
Adjusted Contract Value with Expansions included(Vat excl.)	R 612 425,00	**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R47 812,16	**Date of Practical Completion Certificate**	30-Jun-26
								Date of Final	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Local Contractor								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	N/A								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	R248 313 in current budget available(25/26)								
Directorate	Electrical Department		**Contract Owner**	Z Benjamin		**Contract Manager**	Z Benjamin		

Project Name	TENDER FOR LABOUR COST , STANDBY AND MAINTENANCE IN THEEWATERSKLOOF AREA, ELECTRICAL DEPARTMENT New contract 3 Years **(24/25) RSE Area**					**Report No.**	**22**	**Date of Report**	31-Aug-25
Contract Number	ELEC 01/2023/24	**Service Provider**	**Greyton Electrical**						
SDBIP Ref No.		**mSCOA Config Code (vote no.)**	01/7510/4/7558/0	**Total Awarded Contract Amount (Vat incl.)**	R248 313 in current budget available(25/26)	**Commencement Date**	10-Nov-23	**Original Completion Date**	30-Jun-26
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R28 532,68	**Date of Practical Completion Certificate**	30-Jun-26
								Date of Final	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Local Contractor								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	N/A								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Adjustment Budget Feb 2025 - R455 500,00								
Directorate	Electrical Department		**Contract Owner**	Z Benjamin		**Contract Manager**	Z Benjamin		

	TENDER FOR MRDIUM VOLTAGE SWITCHGEAR MAINTENANCE AND EMERGENCY REPIARWORK FOR THEEWATERSKLOOF AREA, ELECTRICAL DEPARTMENT New contract 3 Years **(24/25) TWK area**					**Report No.**	**22**	**Date of Report**	31-Aug-25
Contract Number	ELEC 02/2023/24	**Service Provider**	**De Kock & Cronje**						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	01/7510/0/7558/0; 01/7510/1/7558/0, 01/7510/3/7558/0; 01/7510/4/7558/0, 01/7510/5/7558/0	**Total Awarded Contract Amount (Vat incl.)**	R360 000 in current budget available(25/26)	**Commencement Date**	26-Sep-23	**Original Completion Date**	30-Jun-26
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**		**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	30-Jun-26
								Date of Final	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	None Specialised work								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	Only emergency work. No Funding								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	N/A								
Directorate	Electrical Department		**Contract Owner**	Z Benjamin		**Contract Manager**	Z Benjamin		

Project Name	Electrification of informal houses Riemvasmaak Caledon					**Report No.**	**1**	**Date of Report**	30-Sep-24
Contract Number	TECH 01/2022/23	**Service Provider**	**Lyners Consulting Eng**						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	07/7510/0/0020/0 // 07/7510/0/0020/1	**Total Awarded Contract Amount (Vat excl.)**	R3 567 383,00	**Commencement Date**	19-Jul-24	**Original Completion Date**	30-Jun-27
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R285 850,72	**Date of Practical Completion Certificate**	30-Jun-27
								Date of Final Completion	30-Jun-27
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per special conditions of TECH01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	None								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - If possible	None								
Directorate	Electrical Department		**Contract Owner**	M Redelinghuys		**Contract Manager**	M Theunissen		

Project Name	Electrification of informal houses Riemvasmaak Caledon					**Report No.**	**1**	**Date of Report**	30-Apr-25
Contract Number	ELEC 04/2024/25	**Service Provider**	Adenco Construction						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	07/7510/0/0020/0 // 07/7510/0/0020/1	**Total Awarded Contract Amount (Vat excl.)**	R3 647 339,15	**Commencement Date**	19 Mrt 2025	**Original Completion Date**	30-Jun-25
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**		**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	30-Jun-25
								Date of Final Completion	30-Jun-25
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per special conditions of ELEC 04/2024/25								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	None								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - If possible	None								
Directorate	Electrical Department		**Contract Owner**	M Redelinghuys		**Contract Manager**	M Theunissen		

WTW, WWTW & SOLID WASTE

1. ENG01/2023/24: Provision of services: Taking of water and sewage samples, analysing and monitoring in Theewaterskloof Area: *AL Abbott and Associates*

SOLID WASTE

1. ENG05/2023/24: Provision of recycling services in Grabouw and Villiersdorp until June 2026: *Enviro Care*

2. ENG06/2023/24: Provision of recycling services in Grabouw and Villiersdorp until June 2026: *TWK Recycling*

3. Waste Disposal Agreement between ODM, Overstrand and TWK: *Overberg District Municipality*

4. Transport of containerized municipal solid waste and chipping of garden waste for the period from 1 July 2024 till 30 June 2027: *Enviroserve*

Project Name	PROVISION OF SERVICES: Taking of Water and Sewage Samples, Analysing, and Monitoring in					Report No	20	Date of Report	30-Aug-25
Contract Number	ENG 01/2023/24	Service Provider	A.L. ABBOTT AND ASSOCIATES						
SDBIP Ref No	n/a	Funding Source	Own Funds	Contract Amount no contingency , Vat excl.	R 2 666 163,03	Commencement Date	1-Dec-23	Original Completion Date	30-Jun-26
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date	n/a	Slippage by Service Provider (+ or -days)		Projected Completion Date	30-Jun-26
Contract Value without contingency	R 2 666 163,03	Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost	
Number of Invoices/Certificates	91	Disputed Invoices/ Certificates (Y/N)	Yes	Actual Amount Paid to Date(Vat Excl.)	2 600 300,71	Date of Practical Completion Certificate	n/a	Date of Final Completion Sertificate	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Skills transfer and interpretation of analysis results and taking of samples. Analysis interpretation and inspection findings discussed in Lab report.								
Overall performance including Rand Value in terms of the Empowerment Goals	8 hours @ R350.00/h = R 2 800.00								
Overall performance including quality of work to date	This contract aid in Blue and Green Drop water quality monitoring compliance. Satisfactory - Sampling,Testing and provision of results is done according to contract.								
Blockages and problems experienced	NONE								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	N/A								
Directorate	Technical Services		Project Manager		Hegans Marthinus		Project Champion		Denver Damons

Project Name	ENG 05/2023/24 PROVISION OF RECYCLING SERVICES IN GRABOUW AND VILLIERSDORP UNTIL 30 JUNE 2026					Report No	17	Date of Report	31-Aug-25
Contract Number	ENG 05/2023/24 PROVISION OF	Service Provider	EVIRO CARE						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat	R 7 097 892,22	Commencement Date	1-Mar-24	Original Completion Date	30-Jun-26
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date	n/a	Slippage by Service Provider (+ or -days)		Projected Completion Date	30-Jun-26
Contract Value without contingency		Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost	N/A
Number of Invoices/Certificates	16	Disputed Invoices/ Certificates (Y/N)		Actual Amount Paid to Date(Vat Excl.)	R 1 225 350,70	Date of Practical Completion Certificate	n/a	Date of Final Completion Sertificate	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy									
Overall performance including Rand Value in terms of the Empowerment Goals	Make use of local labour								
Overall performance including quality of work to date	Bidder start in March 2024 and performance was monitor								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Payment must be 30 days invoice received								
Directorate	Technical Services		Project Manager	Jeremy Prins		Project Champion		Denver Damons	

Project Name	ENG 05/2023/24 PROVISION OF RECYCLING SERVICES IN GRABOUW AND VILLIERSDORP UNTIL 30 JUNE 2026					Report No	**16**	Date of Report	**31-Aug-25**
Contract Number	ENG 05/2023/24 PROVISION OF	Service Provider	**TWK Recycling**						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat	23/24: R 4 791 089,68	Commencement Date	1-Mar-24	Original Completion Date	30-Jun-26
Project on Time?	Yes	Extension of time		Adjusted Completion	n/a	Slippage by Service		Projected	30-Jun-26
Contract Value		Value of VO's	R 0,00	Adjusted Value	n/a	Anticipated cost not		Projected	N/A
Number of	17	Disputed Invoices/		Actual Amount Paid	R 1 063 618,15	Date of Practical	n/a	Date of Final	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy									
Overall performance including Rand Value in terms of the Empowerment Goals	Make use of local labour								
Overall performance including quality of work to date	Bidder start in March and performance was monitor .								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Payment must be 30 days invoice received								
Directorate	Technical Services		Project Manager	Jeremy Prins		Project Champion		Denver Damons	

Project Name	WASTE DISPOSAL AGREEMENT BETWEEN ODM, OVERSTRAND AND TWK					Report No	75	Date of Report	31-Aug-25
Contract Number	SLA	Service Provider	OVERBERG DISTRICT MUNICIPALITY						
SDBIP Ref No	n/a	Funding Source	Own Funds	Contract Amount no	2025/26: R 3 400 000	Commencement Date	15-Apr-19	Original Completion	14-Apr-74
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date	n/a	Slippage by Service Provider (+ or -days)		Projected Completion Date	14-Apr-74
Contract Value without contingency	R 0,00	Value of VO's approved	n/a	Adjusted Value	R 0,00	Anticipated cost not included in contract	n/a	Projected Completion Cost	R2 700,00 (24/25)
Number of Invoices/Certificates	104	Disputed Invoices/ Certificates (Y/N)		Actual Amount Paid to Date(Vat Excl.)	R 568 390,43	Date of Practical Completion Certificate	n/a	Date of Final Completion Sertificate	14-Apr-74
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Skills transfer for the operation of a Regional Landfill Site.								
Overall performance including Rand Value in terms of the Empowerment Goals	Overall performance is good. A Regional Monitoring committee meeting was held to discuss the facilities compliance against external audit that was conducted.								
Overall performance including quality of work to date	Waste Disposal for was good.								
Blockages and problems experienced	No invoice was submitted for May 2025								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Consultation toward none submission of invoices								

Project Name	TRANSPORT OF CONTAINERISED MUNICIPAL SOLID WASTE AND CHIPPING OF GARDEN WASTE FOR THE PERIOD FROM 1 FEB 2024 TILL 30 JUNE 2027						Report No	7	Date of Report	31-Aug-25
Contract Number	Deviation: **TRANSPORT OF CONTAINERISED** MUNICIPAL SOLID	Service Provider	**ENVIROSERVE**							
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency Vat	R 28 686 981,90	Commencement Date	1-Feb-25	Original Completion Date	30-Jun-27	
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date	n/a	Slippage by Service Provider (+ or -days)		Projected Completion Date	30-Jun-27	
Contract Value without contingency	R 28 686 981,90	Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost	R 20 000 000,00	
Number of Invoices/Certificates	5	Disputed Invoices/ Certificates (Y/N)		Actual Amount Paid to Date(Vat Excl.)	R 5 486 104,54	Date of Practical Completion Certificate	n/a	Date of Final Completion Certificate	30-Jun-27	
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Teaching TWK employees/staff at Waste Facilities how to Separate Green Waste / how to Manage and Control to do proper seperation and chipping									
Overall performance including Rand Value in terms of the Empowerment Goals	Making use of Local Drivers as far as possible and available.									
Overall performance including quality of work to date	Monthly meetings are held to ensure service is being delivererd seamlessly.									
Blockages and problems experienced	NONE									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Payment 30 day after service has been delivered									
Directorate	Technical Services		Project Manager	Jeremy Prins			Project Champion	Henk Mathee		

CIVIL

1. 20 Year contract: Overberg Water: Overberg Water Board

2. ENG08/2024/25: The web based remote monitoring of all water and sewage infrastructure in the Theewaterskloof area for a three-year period: *Bigetron*

3. Three (3) year SLA: Groenland Water Users Association – Provision of baulk raw water to Grabouw: Groenland Water Users

Project Name	20 Year Contract: Overberg Water 2024 - 2025					**Report No.**	**2**	**Date of Report**	30/08/2025
Contract Number	20 Year Contract: Overberg Water	**Service Provider**	**OVERBERG WATER BOARD**						
SDBIP Ref No.	n/a	**mSCOA Config Code (vote no.)**	17010050711	**Total Awarded Contract Amount**	R24 967 000,00	**Commencement Date**	13-12-2010	**Original Completion Date**	12/2030
Project on Time?	YES	**Extension of time**	N/A	**Adjusted**	n/a	**Value of VO's**		**Value of Expansions**	
Adjusted Contract Value with Expansions included(Vat excl.)	n/a	**Number of Invoices/Certificates**	2	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R2 723 903,65	**Date of Practical Completion Certificate**	n/a
								Date of Final	12/2030
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A								
Overall performance including Rand Value in terms of the Empowerment Goals	N/A								
Overall performance including quality of work to date	Overall performance and deliverables is gradually increasing with specific focus on communication and resource sharing. Invoice for August 2025 not yet recieved.								
Blockages and problems experienced	No blockages for August 2025								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None required								
Directorate	TECHNICAL SERVICES		**Contract Owner**	DENVER DAMONS		**Contract Manager**	LESTER PARNELL		

Project Name	ENG08/2024/25 - THE WEB BASED REMOTE MONITORING OF ALL WATER AND SEWAGE INFRASTRUCTURE IN THE THEEWATERSKLOOF AREA FOR A THREE-YEAR PERIOD				**Report No.**	**4**	**Date of Report**	30/08/2025	
Contract Number	3 Year Contract:	**Service Provider**	**BIGETRON**						
SDBIP Ref No.	n/a	**mSCOA Config Code**	Various Water	**Total Awarded**	No direct budget	**Commencement**	25/03/2025	**Original Completion**	30/06/2028
Project on Time?	YES	**Extension of time**	N/A	**Adjusted**	n/a	**Value of VO's**		**Value of Expansions**	
Adjusted Contract Value with Expansions included(Vat excl.)	n/a	**Number of Invoices/Certificates**	0	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	n/a
								Date of Final	1-May-28
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	not applicable.								
Overall performance including Rand Value in terms of the Empowerment Goals	N/A								
Overall performance including quality of work to date	Although a lot of quotations have been requested from the different towns, no physical work have been completed for July 2025								
Blockages and problems experienced	No work have been completed								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	No work have been completed								
Directorate	TECHNICAL SERVICES		**Contract Owner**	DENVER DAMONS		**Contract Manager**	LESTER PARNELL		

Project Name	Three Year SLA - Groenland Water Users Association - Provision of Bulk Raw Water to Grabouw					**Report No.**	**2**	**Date of Report**	30/08/2025
Contract Number	3 year SLA	**Service Provider**	**Groenland Water Users**						
SDBIP Ref No.	n/a	**mSCOA Config Code**	17010050711	**Total Awarded**	R1 200 000,00	**Commencement**	12-Nov-24	**Original Completion**	12-Nov-27
Project on Time?	YES	**Extension of time**	N/A	**Adjusted**	n/a	**Value of VO's**		**Value of Expansions**	
Adjusted Contract Value with Expansions Included(Vat excl.)	n/a	**Number of Invoices/Certificates**	2	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R185 316,00	**Date of Practical Completion Certificate**	n/a
								Date of Final	12-Nov-27
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A								
Overall performance including Rand Value in terms of the Empowerment Goals	N/A								
Overall performance including quality of work to date	Overall performance and deliverables is good								
Blockages and problems experienced	Not applicable								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Quarterly meeting held to discuss SLA and how to improve on the desired deliverables.								
Directorate	TECHNICAL SERVICES		**Contract Owner**	DENVER DAMONS		**Contract Manager**	LESTER PARNELL		

ITEM TITLE

C259/2025 DIRECTORATE TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES: REPORTING ON PERFORMANCE OF CONTRACTORS FOR SEPTEMBER 2025

[English version of the report is the original]

FILE NUMBER

8/2/3/5/5

PURPOSE OF REPORT

KPI 213 of the SDBIP for the Directorate Technical and Infrastructure Services determines the following:

Compile a report on the performance of service providers applicable to the Directorate and submit to Council monthly.

To present a report to Council in terms of the contract and performance management of the Technical Departments contractors for September 2025 to ensure the municipality receives value for money and the contracts are completed on time and within the approved budget.

BACKGROUND

S116 (2) of the Municipal Finance management Act (No. 56 of 2003) states that:

The accounting officer of a municipality or municipal entity must -

1. take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of municipal entity is properly enforced;

2. monitor on a monthly basis the performance of the contract under the contract or agreement;

3. establish capacity in the administration of the municipality or municipal entity –

(i) to assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b); and

(ii) to oversee the day-to-day management of the contract or agreement; and

4. regularly report to Council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract or agreement and the performance of the contract.

DISCUSSION

Reporting pattern of Technical Services

Department	September 2025
Technical Services	Submitted

Find attached checklists consisting of the summaries done for Technical Services:

Tender no	Service Provider	Blockages	Reason
		No Blockages	

COMMENTS FROM THE DIRECTORATE TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES

Supported.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Can be found in checklists attached as Annexures. It can be costly to the municipality if reporting is not done correctly.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Chapter 8 Municipal Finance Management Act. 56 of 2003.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended that Council takes cognisance of the report regarding the performance of service providers for the month of September 2025 for the Directorate Technical- and Infrastructure Implementation Services.

PMU

1. ENG13/2023/24: Upgrading of Pine View Park sport ground, Phase 1: *Katemo General Trading*

2. TECH0/2022/23: Provision of professional services: Eradication of septic tanks at Botrivier: *ROMH Consulting Engineers.*

3. TECH01/2022/23: Provision of professional services: Greyton water & sewer upgrades: *UDS Africa*

4. TECH01/2022/23: Provision of professional services: Grabouw Bulk water phase 5.3: *Lukhozi Consulting Engineers*

5. TECH01/2022/23: Provision of professional services: Gypsey Queen bulk water pipeline: Engineering *Advice & Services*

6. TECH01/2022/23: Provision of professional services: Tesselaarsdal water pipeline: *DELTA BEC*

7. TECH01/2022/23: Provision of professional services: Gypsey Queen bulk sewer pipeline: Engineering *Advice & Services*

8. ENG03/2024/25: Gypsy Queen bulk water and provision: *Asla Construction*

9. TECH01/2022/23: Botrivier WWTW PH 2 provision of professional Services: *Water & Wastewater Engineering*

10. ENG 11/2024/25: Upgrading of Botrivier WWTW Phase 2: JVZ Construction

Project Name	ENG 13/2023/24: Upgrading of Pine View Park sport ground, Phase 1					**Report No. 21**		**Date of Report**	30/09/2025
Contract Number	ENG 13/2023/24	**Service Provider**	Katemo General Trading						
SDBIP Ref No.	D285	**mSCOA Config Code (vote no.)**	073115200121	**Total Awarded Contract Amount (Vat excl.)**	R7 405 559,94	**Commencement Date**	16/01/2024	**Original Completion Date**	16/12/2024
Project on Time?	Yes	**Extension of time granted ? - days**	no	**Adjusted Completion Date**	16/12/2024	**Value of VO's approved**	R 0,00	**Value of Expansions approved (Vat excl.)**	none
Adjusted Contract Value with Expansions included(Vat excl.)	R 7 405 559,94	**Number of Invoices/Certificates**	8	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R6 028 472,47	**Date of Practical Completion Certificate**	16/12/2024
								Date of Final Completion certificate	16/12/2025
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Special conditions of tender to be met								
Overall performance including Rand Value in terms of the Empowerment Goals	Special conditions of tender to be met								
Overall performance including quality of work to date	This contractor has performed very poorly and progress has been slow in completing the works.								
Blockages and problems experienced	Slow progress in completing the scope of works remains a problem								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons	**Contract Manager**	Nigel Kayser				

Project Name	TECH 01/2022/23: Provision of professional services: Eradication of Septic Tanks at Botrivier						**Report No.**	**16**	**Date of Report**	30/09/2025
Contract Number	TECH 01/2022/23	**Service Provider**	ROMH Consulting Engineers						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	076012700901	**Total Awarded Contract Amount (Vat excl.)**	R321 365,00	**Commencement Date**	04/06/2024	**Original Completion Date**	30/06/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R159 744,00	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	ROMH consulting has completed the tender documentation and design stage. No further work has been completed								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended.								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons			**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Greyton water & sewer upgrades					**Report No.**	18	**Date of Report**	30/09/2025
Contract Number	TECH 01/2022/23	**Service Provider**	UDS Africa						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	077010500324	**Total Awarded Contract Amount (Vat excl.)**	R778 225,00	**Commencement Date**	25/04/2024	**Original Completion Date**	30/06/2026
Project on Time?	No	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R223 938,00	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	UDS Africa consulting has completed the tender documentation and design stage. No further work has been completed								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended.								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons			**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Grabouw bulk water Phase 5.3					**Report No.**	18	**Date of Report**	30/09/2025
Contract Number	TECH 01/2022/23	**Service Provider**	Lukhozi Consulting Engineers						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	077010200333	**Total Awarded Contract Amount (Vat excl.)**	R354 123,13	**Commencement Date**	25/04/2024	**Original Completion Date**	30/06/2026
Project on Time?	No	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	0	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	The engineers have completed the tender documentation and design stage. No further work has been completed								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons	**Contract Manager**	Nigel Kayser				

Project Name	TECH 01/2022/23: Provision of professional services: Gypsy Queen bulk water pipeline						**Report No.**	**18**	**Date of Report**	30/09/2025
Contract Number	TECH 01/2022/23	**Service Provider**	Engineering Advice & Services						
SDBIP Ref No.	D349	**mSCOA Confiq Code (vote no.)**	076010200091	**Total Awarded Contract Amount (Vat excl.)**	R654 478,00	**Commencement Date**	10/04/2024	**Original Completion Date**	30/06/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	4	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R598 582,40	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	This consultant is delivering work of high quality. Performance is good								
Blockages and problems experienced	None to report								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None to report								
Directorate	Technical Services :PMU		**Contract Owner**	Denver Damons		**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Tesselaarsdal water pipeline					**Report No.**	18	**Date of Report**	30/09/2025
Contract Number	TECH 01/2022/23	**Service Provider**	DELTA BEC						
SDBIP Ref No.	D342	**mSCOA Confiq Code (vote no.)**	077010100323	**Total Awarded Contract Amount (Vat**	R410 747,00	**Commencement Date**	07/06/2024	**Original Completion Date**	30/06/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	2	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R200 778,00	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	Delta BEC has completed the design and tender stage. No further work has been undertaken								
Blockages and problems experienced	The Municipal Manager instructed that own funded projects be suspended								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Project suspended. Awaiting funding to proceed								
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons			**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: Provision of professional services: Gypsy Queen bulk sewer pipeline					**Report No.**	19	**Date of Report**	30/09/2025
Contract Number	TECH 01/2022/23	**Service Provider**	Engineering Advice & Services						
SDBIP Ref No.	D349	**mSCOA Confiq Code (vote no.)**	076010200091	**Total Awarded Contract Amount (Vat excl.)**	R1 428 006,50	**Commencement Date**	10/04/2024	**Original Completion Date**	30/06/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	Undetermined at this stage	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	5	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R1 413 651,65	**Date of Practical Completion Certificate**	Not yet known
								Date of Final Completion certificate	Not yet known
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable to TECH 01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable to TECH 01/2022/23								
Overall performance including quality of work to date	This consultant is delivering work of high quality. Performance is good								
Blockages and problems experienced	None to report for September								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None to report								
Directorate	Technical Services :PMU	**Contract Owner**	Denver Damons	**Contract Manager**	Nigel Kayser				

Project Name	ENG 03/2024/25: Gypsy Queen bulk water and sewer provision						**Report No.**	6	**Date of Report**	30/09/2025
Contract Number	ENG 03/2024/25	**Service Provider**	Asla Construction							
SDBIP Ref No.	D349	**mSCOA Confiq Code (vote no.)**	076010200091	**Total Awarded Contract Amount (Vat excl.)**	R8 062 939,98	**Commencement Date**	02/04/2025	**Original Completion Date**	02/10/2025
Project on Time?	No	**Extension of time granted ? - days**	Yes	**Adjusted Completion Date**	27/11/2025	**Value of VO's approved**	R 1 058 304,74	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	5	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R3 861 975,24	**Date of Practical Completion Certificate**	27/11/2025
								Date of Final Completion certificate	27/11/2026
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per contract ENG 03/2024/25, special conditions of tender								
Overall performance including Rand Value in terms of the Empowerment Goals	The contractor is supplying details related to the EPWP and job creation for reporting purposes.								
Overall performance including quality of work to date	Asla is performing well.								
Blockages and problems experienced	None to report for September								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible									
Directorate	Technical Services :PMU		**Contract Owner**	Denver Damons		**Contract Manager**	Nigel Kayser		

Project Name	TECH 01/2022/23: BOTRIVIER WWTW PH 2 PROVISION OF PROFESSIONAL SERVICES						Report No.	4	Date of Report	30/09/2025
Contract Number	TECH 01/2022/23	Service Provider	WATER & WASTEWATER ENGINEERING							
SDBIP Ref No.		mSCOA Config Code (vote no.)	76011700900	Total Awarded Contract Amount (Vat excl.)	R6 165 501,00	Commencement Date	30/06/2025	Original Completion Date	30/06/2028	
Project on Time?	Yes	Extension of time granted ? - days	not applicable	Adjusted Completion Date	N/A	Value of VO's approved	Not applicable	Value of Expansions approved (Vat excl.)	Not applicable	
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	Number of Invoices/Certificates	4	Disputed Invoices/ Certificates (Y/N)	No	Actual Amount Paid to Date(Vat Excl.)	R3 034 740,58	Date of Practical Completion Certificate	N/A	
								Date of Final Completion certificate	N/A	
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Not applicable									
Overall performance including Rand Value in terms of the Empowerment Goals	Not applicable									
Overall performance including quality of work to date	This consultant is delivering work of high quality. They are performing well									
Blockages and problems experienced	None to report for September									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None to report									
Directorate	Technical Services :PMU		Contract Owner	Denver Damons			Contract Manager	Nigel Kayser		

Project Name	ENG 11/2024/25: Upgrading of Botrivier WWTW Phase 2						**Report No.**	**3**	**Date of Report**	30/09/2025
Contract Number	ENG 11/2024/25	**Service Provider**	JVZ Construction						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**		**Total Awarded Contract Amount (Vat excl.)**	R33 072 043,00	**Commencement Date**	1-Aug-25	**Original Completion Date**	31/07/2026
Project on Time?	Yes	**Extension of time granted ? - days**	not applicable	**Adjusted Completion Date**	N/A	**Value of VO's approved**	Not applicable	**Value of Expansions approved (Vat excl.)**	Not applicable
Adjusted Contract Value with Expansions included(Vat excl.)	N/a	**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R313 800,45	**Date of Practical Completion Certificate**	31/07/2026
								Date of Final Completion certificate	31/07/2027
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per contract ENG 11/2024/25, special conditions of tender								
Overall performance including Rand Value in terms of the Empowerment Goals	No measurement applies to August								
Overall performance including quality of work to date	JVZ is performing well on this contract to date								
Blockages and problems experienced	Protesters have threatened to close the site. It is unclear at the time of reporting what the grievances are								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	We will pursue an interdict against parties seeking to disrupt the project								
Directorate	Technical Services :PMU		**Contract Owner**	Denver Damons		**Contract Manager**	Nigel Kayser		

ELECTRICITY

1. ELEC01/2023/24: Tender for labour cost: Standby and maintenance in Theewaterskloof Area, electrical department: New contract: Greyton *area: Greyton Electrical*

2. ELEC01/2023/24: Tender for labour cost: Standby and maintenance in Theewaterskloof Area, electrical department: New contract: *Riviersonderend: Greyton Electrical*

3. ELEC02/2023/24: Tender for medium voltage switchgear maintenance and emergency repair work for Theewaterskloof Area, Electrical Department 3 Year contract TWK area: *De Kock & Cronje*

4. TECH01/2022/23: Electrification of informal houses Riemvasmaak Caledon: *Lyners Consulting Eng.*

5. ELEC04/2024/25: Electrification of informal houses Riemvasmaak, Caledon: Adenco Construction

Project Name	TENDER FOR LABOUR COST , STANDBY AND MAINTENANCE IN THEEWATERSKLOOF AREA, ELECTRICAL DEPARTMENT New contract 3 Years (24/25) Greyton Area					**Report No.**	**23**	**Date of Report**	Septmeber 2025
Contract Number	ELEC 01/2023/24	**Service Provider**	**Greyton Electrical**						
SDBIP Ref No.		**mSCOA Config Code**	01/7510/5/7558/0	**Total Awarded**	R248 313 in current	**Commencement**	10-Nov-23	**Original Completion**	30-Jun-26
Project on Time?	YES	**Extension of time**		**Adjusted**		**Value of VO's**		**Value of Expansions**	
Adjusted Contract	R 612 425,00	**Number of**	2	**Disputed Invoices/**	No	**Actual Amount Paid**	R89 578,48	**Date of Practical**	30-Jun-26
								Date of Final	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Local Contractor								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	N/A								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	R248 313 in current budget available(25/26)								
Directorate	Electrical Department			**Contract Owner**	Z Benjamin		**Contract Manager**	Z Benjamin	

Project Name	TENDER FOR LABOUR COST , STANDBY AND MAINTENANCE IN THEEWATERSKLOOF AREA, ELECTRICAL DEPARTMENT New contract 3 Years (23/24) RSE Area					**Report No.**	**1**	**Date of Report**	30-Nov-23
Contract Number	ELEC 01/2023/24	**Service Provider**	**Greyton Electrical**						
SDBIP Ref No.		**mSCOA Config Code (vote no.)**	01/7510/4/7558/0	**Total Awarded Contract Amount (Vat incl.)**	R410 000 in current budget available(23/24)	**Commencement Date**	10-Nov-23	**Original Completion Date**	30-Jun-26
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**	4	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R123 019,42	**Date of Practical Completion Certificate**	30-Jun-26
								Date of Final Completion Certificate	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Local Contractor								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	N/A								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	N/A								
Directorate	Electrical Department		**Contract Owner**	FH Du Toit		**Contract Manager**	M Redelinghuys		

	TENDER FOR MRDIUM VOLTAGE SWITCHGEAR MAINTENANCE AND EMERGENCY REPIARWORK FOR THEEWATERSKLOOF AREA. ELECTRICAL DEPARTMENT New contract 3 Years (24/25) TWK area								
Contract Number	ELEC 02/2023/24	**Service Provider**	De Kock & Cronje			**Report No.**	**22**	**Date of Report**	30-Sep-25
SDBIP Ref No.		**mSCOA Config Code**	01/7510/0/7558/0;	**Total Awarded**	R360 000 in current	**Commencement**	26-Sep-23	**Original Completion**	30-Jun-26
Project on Time?	YES	**Extension of time**		**Adjusted**		**Value of VO's**		**Value of Expansions**	
Adjusted Contract		**Number of**		**Disputed Invoices/**	No	**Actual Amount Paid**	R0,00	**Date of Practical**	30-Jun-26
								Date of Final	30-Jun-26

Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	None Specialised work
Overall performance including Rand Value in terms of the Empowerment Goals	None
Overall performance including quality of work to date	None
Blockages and problems experienced	Only emergency work. No Funding
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	N/A

Directorate	Electrical Department	**Contract Owner**	Z Benjamin	**Contract Manager**	Z Benjamin

Project Name	Electrification of informal houses Riemvasmaak Caledon					**Report No.**	**1**	**Date of Report**	30-Sep-24
Contract Number	TECH 01/2022/23	**Service Provider**	**Lyners Consulting Eng**						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	07/7510/0/0020/0 // 07/7510/0/0020/1	**Total Awarded Contract Amount (Vat excl.)**	R3 567 383,00	**Commencement Date**	19-Jul-24	**Original Completion Date**	30-Jun-27
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**	1	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R285 850,72	**Date of Practical Completion Certificate**	30-Jun-27
								Date of Final Completion	30-Jun-27
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per special conditions of TECH01/2022/23								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	None								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None								
Directorate	Electrical Department		**Contract Owner**	M Redelinghuys		**Contract Manager**	M Theunissen		

Project Name	Electrification of informal houses Riemvasmaak Caledon						**Report No.**	**1**	**Date of Report**	30-Apr-25
Contract Number	ELEC 04/2024/25	**Service Provider**	**Adenco Construction**						
SDBIP Ref No.		**mSCOA Confiq Code (vote no.)**	07/7510/0/0020/0 // 07/7510/0/0020/1	**Total Awarded Contract Amount (Vat excl.)**	R3 647 339,15	**Commencement Date**	19 Mrt 2025	**Original Completion Date**	30-Jun-25
Project on Time?	YES	**Extension of time granted ? - days**		**Adjusted Completion Date**		**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)		**Number of Invoices/Certificates**		**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R0,00	**Date of Practical Completion Certificate**	30-Jun-25
								Date of Final Completion	30-Jun-25
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	As per special conditions of ELEC 04/2024/25								
Overall performance including Rand Value in terms of the Empowerment Goals	None								
Overall performance including quality of work to date	None								
Blockages and problems experienced	None								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None								
Directorate	Electrical Department		**Contract Owner**	M Redelinghuys		**Contract Manager**	M Theunissen		

WTW, WWTW & SOLID WASTE

1. ENG01/2023/24: Provision of services: Taking of water and sewage samples, analysing and monitoring in Theewaterskloof Area: *AL Abbott and Associates*

SOLID WASTE

1. ENG05/2023/24: Provision of recycling services in Grabouw and Villiersdorp until June 2026: *Enviro Care*

2. ENG06/2023/24: Provision of recycling services in Grabouw and Villiersdorp until June 2026: *TWK Recycling*

3. Waste Disposal Agreement between ODM, Overstrand and TWK: *Overberg District Municipality*

4. Transport of containerized municipal solid waste and chipping of garden waste for the period from 1 July 2024 till 30 June 2027: *Enviroserve*

Project Name	PROVISION OF SERVICES: Taking of Water and Sewage Samples, Analysing, and Monitoring in							Report No	21	Date of Report	30-Sep-25
Contract Number	ENG 01/2023/24	Service Provider	A.L. ABBOTT AND ASSOCIATES								
SDBIP Ref No	n/a	Funding Source	Own Funds	Contract Amount no contingency , Vat excl.	R 2 666 163,03	Commencement Date	1-Dec-23	Original Completion Date	30-Jun-26		
Project on Time?	Yes	Extension of time granted ? - days		Adjusted Completion Date	n/a	Slippage by Service Provider (+ or -days)		Projected Completion Date	30-Jun-26		
Contract Value without contingency	R 2 666 163,03	Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost			
Number of Invoices/Certificates	21	Disputed Invoices/ Certificates (Y/N)	Yes	Actual Amount Paid to Date(Vat Excl.)	1 079 512,58	Date of Practical Completion Certificate	n/a	Date of Final Completion Sertificate	30-Jun-26		
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Skills transfer and interpretation of analysis results and taking of samples. Analysis interpretation and inspection findings discussed in Lab report.										
Overall performance including Rand Value in terms of the Empowerment Goals	8 hours @ R350.00/h = R 2 800.00										
Overall performance including quality of work to date	This contract aid in Blue and Green Drop water quality monitoring compliance. Satisfactory - Sampling,Testing and provision of results is done according to contract.										
Blockages and problems experienced	NONE										
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	N/A										
Directorate	Technical Services		Project Manager		Earl Klewitz		Project Champion		Denver Damons		

Project Name	ENG 05/2023/24 PROVISION OF RECYCLING SERVICES IN GRABOUW AND VILLIERSDORP UNTIL 30 JUNE 2026					Report No	18	Date of Report	30-Sep-25
Contract Number	ENG 05/2023/24 PROVISION OF	Service Provider	EVIRO CARE						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat	R 7 097 892,22	Commencement Date	1-Mar-24	Original Completion Date	30-Jun-26
Project on Time?	Yes	Extension of time		Adjusted Completion	n/a	Slippage by Service		Projected	30-Jun-26
Contract Value without contingency		Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost	N/A
Number of Invoices/Certificates	16	Disputed Invoices/ Certificates (Y/N)		Actual Amount Paid to Date(Vat Excl.)	R 1 301 723,80	Date of Practical Completion Certificate	n/a	Date of Final Completion Certificate	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy									
Overall performance including Rand Value in terms of the Empowerment Goals	Make use of local labour								
Overall performance including quality of work to date	1								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Payment must be 30 days invoice received								
Directorate	Technical Services		Project Manager	Jeremy Prins		Project Champion	Denver Damons		

Project Name	ENG 05/2023/24 PROVISION OF RECYCLING SERVICES IN GRABOUW AND VILLIERSDORP UNTIL 30 JUNE 2026						Report No	**18**	Date of Report	**30-Sep-25**
Contract Number	ENG 05/2023/24 PROVISION OF RECYCLING SERVICE	Service Provider	**TWK Recycling**							
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no	23/24: R 4 791 089,68	Commencement	1-Mar-24	Original Completion	30-Jun-26
Project on Time?	Yes	Extension of time		Adjusted Completion	n/a	Slippage by Service		Projected	30-Jun-26
Contract Value without contingency		Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost	N/A
Number of Invoices/Certificates	17	Disputed Invoices/ Certificates (Y/N)		Actual Amount Paid to Date(Vat Excl.)	R 1 149 936,65	Date of Practical Completion	n/a	Date of Final Completion	30-Jun-26
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy									
Overall performance including Rand Value in terms of the Empowerment Goals	Make use of local labour								
Overall performance including quality of work to date	Bidder start in March and performance was monitor								
Blockages and problems experienced									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Payment must be 30 days invoice received								
Directorate	Technical Services		Project Manager	Jeremy Prins		Project Champion		Denver Damons	

Project Name	WASTE DISPOSAL AGREEMENT BETWEEN ODM, OVERSTRAND AND TWK					Report No	76	Date of Report	30-Sep-25
			OVERBERG DISTRICT MUNICIPALITY						
Contract Number	SLA	Service Provider		Contract Amount no	2025/26: R 3 400 000	Commencement Date	15-Apr-19	Original Completion	14-Apr-74
SDBIP Ref No	n/a	Funding Source	Own Funds	Adjusted Completion Date	n/a	Slippage by Service		Projected	14-Apr-74
Project on Time?	Yes	Extension of time granted		Adjusted Value	R 0,00	Anticipated cost not included in contract	n/a	Projected Completion Cost	R2 700,00 (24/25)
Contract Value without contingency	R 0,00	Value of VO's approved	n/a	Actual Amount Paid to Date(Vat Excl.)	R 832 963,98	Date of Practical Completion Certificate	n/a	Date of Final Completion Sertificate	14-Apr-74
Number of Invoices/Certificates	104	Disputed Invoices/ Certificates (Y/N)							
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Skills transfer for the operation of a Regional Landfill Site.								
Overall performance including Rand Value in terms of the Empowerment Goals	Overall performance is good. A Regional Monitoring committee meeting was held to discuss the facilities compliance against external audit that was conducted.								
Overall performance including quality of work to date	Waste Disposal for was good.								
Blockages and problems experienced	No invoice was submitted for May 2025								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Consultation toward none submission of invoices								

Project Name	**TRANSPORT OF CONTAINERISED MUNICIPAL SOLID WASTE AND CHIPPING OF GARDEN WASTE FOR THE PERIOD FROM 1 FEB 2024 TILL 30 JUNE 2027**					Report No	**8**	Date of Report	**30-Sep-25**
Contract Number	**Deviation: TRANSPORT OF CONTAINERISED MUNICIPAL SOLID WASTE AND**	Service Provider	**ENVIROSERVE**						
SDBIP Ref No		Funding Source	Own Funds	Contract Amount no contingency , Vat excl	R 28 686 981,90	Commencement Date	1-Feb-25	Original Completion Date	30-Jun-27
Project on Time?	Yes	Extension of time		Adjusted Completion	n/a	Slippage by Service		Projected	30-Jun-27
Contract Value without contingency	R 28 686 981,90	Value of VO's approved	R 0,00	Adjusted Value	n/a	Anticipated cost not included in contract		Projected Completion Cost	R 20 000 000,00
Number of	5	Disputed Invoices/		Actual Amount Paid	R 5 750 678,09	Date of Practical	n/a	Date of Final	30-Jun-27
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	Teaching TWK employees/staff at Waste Facilities how to Separate Green Waste / how to Manage and Control to do proper seperation and chipping								
Overall performance including Rand Value in terms of the Empowerment Goals	Making use of Local Drivers as far as possible and available.								
Overall performance including quality of work to date	New whatsapp group to ensure service is being delivererd seamlessly.								
Blockages and problems experienced	NONE								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Payment 30 day after service has been delivered								
Directorate	Technical Services		Project Manager	Jeremy Prins		Project Champion	Henk Mathee		

CIVIL

1. 20 Year contract: Overberg Water: Overberg Water Board

2. ENG08/2024/25: The web based remote monitoring of all water and sewage infrastructure in the Theewaterskloof area for a three-year period: *Bigetron*

3. Three (3) year SLA: Groenland Water Users Association – Provision of baulk raw water to Grabouw: Groenland Water Users

Project Name	20 Year Contract: Overberg Water 2024 - 2025						**Report No.**	**3**	**Date of Report**	30/09/2025
Contract Number	20 Year Contract: Overberg Water	**Service Provider**	**OVERBERG WATER BOARD**							
SDBIP Ref No.	n/a	**mSCOA Config Code**	17010050711	**Total Awarded**	R24 967 000,00	**Commencement**	13-12-2010		**Original Completion**	12/2030
Project on Time?	YES	**Extension of time**	N/A	**Adjusted**	n/a	**Value of VO's**			**Value of Expansions**	
Adjusted Contract Value with Expansions included(Vat excl.)	n/a	**Number of Invoices/Certificates**	4	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R5 224 889,97		**Date of Practical Completion Certificate**	n/a
									Date of Final	12/2030
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A									
Overall performance including Rand Value in terms of the Empowerment Goals	N/A									
Overall performance including quality of work to date	Overall performance and deliverables is gradually increasing with specific focus on communication and resource sharing. Invoice for September 2025 not yet recieved.									
Blockages and problems experienced	No blockages for September 2025									
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	None required									
Directorate	TECHNICAL SERVICES		**Contract Owner**	DENVER DAMONS		**Contract Manager**	LESTER PARNELL			

Project Name	ENG08/2024/25 - THE WEB BASED REMOTE MONITORING OF ALL WATER AND SEWAGE INFRASTRUCTURE IN THE THEEWATERSKLOOF AREA FOR A THREE-YEAR PERIOD					**Report No.**	**5**	**Date of Report**	30/09/2025
Contract Number	3 Year Contract: Year 2024/25	**Service Provider**	**BIGETRON**						
SDBIP Ref No.	n/a	**mSCOA Confiq Code**	Various Water	**Total Awarded**	No direct budget	**Commencement**	25/03/2025	**Original Completion**	30/06/2028
Project on Time?	YES	**Extension of time granted ? - days**	N/A	**Adjusted Completion Date**	n/a	**Value of VO's approved**		**Value of Expansions approved (Vat excl.)**	
Adjusted Contract Value with Expansions included(Vat excl.)	n/a	**Number of Invoices/Certificates**	2	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R108 999,00	**Date of Practical Completion Certificate**	n/a
								Date of Final	1-May-28
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	not applicable.								
Overall performance including Rand Value in terms of the Empowerment Goals	N/A								
Overall performance including quality of work to date	Although a lot of quotations have been requested from the different towns.								
Blockages and problems experienced	No work have been completed								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	No work have been completed								
Directorate	TECHNICAL SERVICES		**Contract Owner**	DENVER DAMONS		**Contract Manager**	LESTER PARNELL		

Project Name	Three Year SLA - Groenland Water Users Association - Provision of Bulk Raw Water to Grabouw					**Report No.**	**3**	**Date of Report**	30/09/2025
Contract Number	3 year SLA	**Service Provider**	**Groenland Water Users**						
SDBIP Ref No.	n/a	**mSCOA Config Code**	17010050711	**Total Awarded**	R1 200 000,00	**Commencement**	12-Nov-24	**Original Completion**	12-Nov-27
Project on Time?	YES	**Extension of time**	N/A	**Adjusted**	n/a	**Value of VO's**		**Value of Expansions**	
Adjusted Contract Value with Expansions included(Vat excl.)	n/a	**Number of Invoices/Certificates**	2	**Disputed Invoices/ Certificates (Y/N)**	No	**Actual Amount Paid to Date(Vat Excl.)**	R185 316,00	**Date of Practical Completion Certificate**	n/a
								Date of Final	12-Nov-27
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A								
Overall performance including Rand Value in terms of the Empowerment Goals	N/A								
Overall performance including quality of work to date	Overall performance and deliverables is good. Seeptember's invoices not yet received								
Blockages and problems experienced	Not applicable								
Actions and resolutions required (and by when) to unblock problems and assure completion on time - if possible	Quarterly meeting held to discuss SLA and how to improve on the desired deliverables.								
Directorate	TECHNICAL SERVICES		**Contract Owner**	DENVER DAMONS			**Contract Manager**	LESTER PARNELL	

ITEM HEADING

C260/2025 DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING: DEPARTMENT PROPERTY MANAGEMENT: TWO A DAY: APPLICATION TO PURCHASE ROAD ERF 8610 GRABOUW

[English version of the report is the original]

FILE NUMBER

7/2/3/2/4

PURPOSE / AIM OF REPORT

To submit a report to Council for consideration regarding an application received from TWO A DAY to purchase the road, namely Erf 8610 Grabouw, in order to rectify the historical building encroachment.

BACKGROUND

The rationale behind the submission of the application to purchase a road dividing the properties started way back on the 18 August 1994.

A letter dated 11 August 1994 was received from the Overberg Regional Services Council giving TWO-A-Day notice of Road closure Portion 82 between A and B as depicted in the drawing RL42/38. Marias Muller Attorneys were instructed to oppose the closure on behalf of TAD. In response to the letter from Overberg Regional Services Council explanation of the "Closure" was given meaning that responsibility will be handed over to the Municipality only and that it will not be closed physically.

During 2016 an investigation was instituted to check the possibility of purchasing this piece of roadway as stated above. The reason for investigation was prompted by an ever-increasing flow of traffic at the Main Entrance due to increasing farm production with more and more trucks causing congestion at the main entrance.

The motivation of the purchase of the roadway is to allow the splitting of incoming traffic into two lanes between Heavy duty and Light duty vehicles, hence leaving the congestion. Engagements started with Theewaterskloof Municipality on the 9th of May 2017 (Ref Nr. 7/2/3/2/9). An approval to purchase the road Erf 319 Portion 82 was granted by the Municipality and the claimed amount that was paid in full.

In 2023 Two-A-Day Group Pty Ltd was approached by the then owners of Erf 318 Portion 100 regarding the sale of this property and gave them the first refusal option which was approved by the Board and the Deed transfer of the property took place 18 September 2023. At that stage they claim that they did not make any changes to the Main entrance.

Due to the company growth they started to run out of space, and they realized that every piece of available land should be optimally utilized, hence the purchasing of Portion 100 so that they can be able to move the car park to Portion 100 to enable the trucks to be safely parked in an area outside of their production area.

They believed that the move would free up the car park area which can now be utilized as stocking area for their bins. The entrance, car park and truck parking areas are in development phase and will be approved once all planning details have been completed. (Please See drawing TAD Entrance.)

To optimally utilize their area and ensure safety and security gaining access to the site they will have to fence off the area and apply stringent measures at their entrance to prevent congestion of vehicles and personnel entering from the R321 side of the property.

To achieve this objective, they will have to purchase the remainder of the Road Erf 8610 and close it off to create one entry and exit point. If the approval is denied, they will not be able to further develop their entrance and parking areas, which will have an negative impact on their available spaces because of congestion.

Another integral part of their project will be several other activities that will have to be addressed to make this possible:

1. Rezoning of the Fire brigade area forming part of Portion 65
2. Rezoning of the Training Centre area forming part of Portion 65
3. Transfer of Portion 82 to Two-A- Day (currently being done)
4. Transfer of Encroached area bought from TWK
5. Consolidation of Portions 65,72,82,100 Encroached Area and Road 8610
6. As instructed by TWK Municipality they claim to have started with the consolidation process of the entire site, but they will first have to do the areas that have influence of the development of the entrance area.

As clearly depicted in the layout plan, they have to purchase Road 8610 which appears in blue on the Diesel & Munns plan 5966PP2.

The valuation of the property has been completed by Theewaterskloof Municipality with a preferred service provider, and copies were forwarded to J Joorst at TWK Municipality for scrutiny and acceptance.

DISCUSSION

An encroachment agreement would be a temporary measure, and the encroachment onto the road itself is permanent in nature, and therefore it was recommended that the 1815m² portion of road be sold to the applicant and included in their existing property, at a market related amount of R365 000.00 (VAT inclusive)

To rectify the historical encroachment of the "Rooisaal", to complete the rezoning of the Fire Brigade on Portion 65/319, an application for subdivision, consolidation, rezoning, closure of public places and departure from the required building lines must be submitted to the municipality.

A subdivision, consolidation and rezoning application must be submitted to the municipality to initiate the alienation of a portion of Erf 8610 in Grabouw, to Two-A-day (a subdivision of Erf 8610, the consolidation with 82/319, and the rezoning of 82/319 from an undetermined zone to a transport zone).

The road is not used by any other users except Two-a-Day personnel and Customers.

No services will be affected as well.

TWO A Day will be responsible pertaining to the transaction.

COMMENTS FROM THE DIRECTORATE FINANCE

Ensure minimum market related value is obtained from the property valuer in order for the Municipality to obtain market related revenue.

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

The concerns of Corporate Services are addressed by the comments of the Technical and Infrastructure Department.

COMMENTS FROM THE DIRECTORATE TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES

We do not have any objection to this proposal.
The road is not used by any other users except Two-a-Day personnel and Customers.
No services will be affected as well.

COMMENTS FROM THE DEPARTMENT ELECTRICAL SERVICES

No comment

COMMENTS FROM THE DIRECTORATE COMMUNITY SERVICES (OPERATIONAL)

Recommended for approval by Council.

COMMENTS FROM THE TOWN MANAGER: GRABOUW

Consulted with the ward and the councillor no risks identified. Item supported

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As mentioned above, even though the property vests with the municipality, it is currently not registered in the name of the Municipality. This initial registration must therefore first take place, for which the municipality will be liable for the costs. This cost is estimated to be approximately R 6000.00.

The expenses with regard to any land use application, registration at the Surveyor General's office and final registration at the Deeds Office will be for the cost of the applicant (Two A Day Group (Pty)Ltd).

LEGAL IMPLICATIONS (ITEM AUTHOR)

Evaluation in terms of Section 14 of the MFMA:

MFMA Section	Evaluation
14(1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.	It is confirmed that the portion is not required for the provision of minimum level of basic municipal services.
14(2)(a) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public — has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services.	The purpose of this report is to present a report to Council to adhere to this specific section of the MFMA. As mentioned above, it is the opinion of the author that the portion in question is not required for the provision of basic municipal services.
14(2)(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.	An independent valuation was conducted to determine what the market value is for the property in question. The valuation for the portion in question is R365 000.00 (VAT inclusive). It is proposed to sell the portion for the aforementioned valuation. The sale of the land will be included in the budget of the municipality for further service delivery.
14(3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.	This will be made as a condition of Council approval.
14(4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.	N/A

14(5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.	It will be a direct sale, and it will be advertised for comments and objections.
14(6) This section does not apply to the transfer of a capital asset to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury, provided that such transfers are in accordance with a prescribed framework	N/A

Evaluation in terms of Regulation 7 of the Municipal Asset Transfer Regulations:

Regulation	**Evaluation**
7(a): whether the capital asset may be required for the municipality's own use at a later date	As mentioned in the section above, it is not foreseen that the property will be required for the provision of basic municipal services.
7(b): the expected loss or gain that is expected to result from the proposed transfer or disposal	The municipality will receive an income, and the maintenance of the road will be for the account of Two a Day.
7(c): the extent to which any compensation to be received in respect of the proposed transfer or disposal will result in a significant economic or financial cost or benefit to the municipality	Given the limited extent of the portion, it is evident that the exposal therefore does not hold a significant financial cost or benefit to Council. The disposal of the portion of land will however hold a financial benefit for Council.
7(d): the risks and rewards associated with the operation or control of the capital asset that is to be transferred or disposed of in relation to the municipality's interests	No risks were identified with regard to the sale of the road by Council.
7(e): the effect that the proposed transfer or disposal will have on the credit rating of the municipality, its ability to raise long-term or short-term borrowings in the future and its financial position and cash flow.	It is not foreseen that the disposal of the road will have an effect on these issues.
7(f): any limitations or conditions attached to the capital asset or the transfer or disposal of the asset, and the consequences of any potential non-compliance with those conditions.	No such limitations or conditions have been identified or anticipated.

7(g): the estimated cost of the proposed transfer or disposal.	All expenses relating to Town Planning applications, Surveyor General registrations and final deeds registration will be for the cost of Two a Day.
7(h): the transfer of any liabilities and reserve funds associated with the capital asset.	N/A
7(i): any comments or representations on the proposed transfer or disposal received from the local community and other interested persons.	The proposal will be circulated to the ward committee for input.
7(j): any written views and recommendations on the proposed transfer or disposal by the National Treasury and the relevant provincial treasury.	National Treasury's recommendations are not required in this case.
7(k): the interests of any affected organ of state, the municipality's own strategic, legal and economic interests and the interests of the local community.	Given the limited extent of the property in question, it is not foreseen that the disposal thereof will have an impact on any organ of state or impact on the municipality's strategic, legal or economic interests.
7(l): compliance with the legislative regime applicable to the proposed transfer or disposal.	All the other relevant legislation known to the author has been complied with.

Evaluation in terms of the Theewaterskloof Municipality Asset Management Policy:

Policy section	**Evaluation**
7.5.1 Subject to Section 14 of the MFMA, the municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of an asset needed to provide the minimum level of basic municipal services, unless such asset is obsolete or surplus to requirements or beyond a state of good repair or being replaced and provided that the delivery of the minimum level of basic municipal services is not compromised as a result of the disposal of the asset.	As mentioned in the section above, it is not foreseen that the property will be required for the provision of basic municipal services.
7.5.3 The decision that a specific asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.	This will be made as a condition of Council approval.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

No additional risk implications were identified.

RECOMMENDATION BY ITEM AUTHOR:

In light of the above, it is recommended that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **That Erf 8610, Grabouw be registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); whereafter the property be registered into the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 365 000.00 (VAT inclusive);**

3. **That Two Two-A-Day (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

RESOLVED BY MANAGEMENT: 19 JUNE 2024

Management resolved that the Agenda-item be referred back - the Agenda-item is not written in item format.

1. *Agenda-item referred back.*
2. *For finalization by the Acting Director: Economic Development and Planning, Ms N Baliso.*

COMMENTS BY ITEM AUTHOR:

Agenda-item amended as per Management resolution.

RECOMMENDATION BY ITEM AUTHOR:

In light of the above, it is recommended that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two A Day Group (Pty)Ltd, subject to the following conditions:

1. **That Erf 8610, Grabouw be registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); whereafter the property be registered into the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 365 000.00 (VAT inclusive);**

3. **That Two-A-Day (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

RECOMMENDATION BY MANAGEMENT TO THE ECONOMIC DEVELOPMENT COMMITTEE: 07 AUGUST 2024

In light of the above, it is recommended that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **That Erf 8610, Grabouw be registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); whereafter the property be registered into the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R365,000.00 (VAT inclusive);**

3. **That Two-A-Day Group (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

5. **That a notice also be issued to the Ward Committee to use the advertising process to comment on the alienation of the property.**

RESOLVED BY THE EMC: 17 SEPTEMBER 2024

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor TP Lemina and seconded by Alderman MR Nongxaza it was resolved as follows:

That the Agenda-item be referred back to determine who is the legal owner of Erf 8610, Grabouw; to register Erf 8610, Grabouw in the name of Theewaterskloof Municipality and to obtain the written views and recommendations from National Treasury in terms of Regulation 7(j) of the Municipal Asset Transfer Regulations.

1. *Agenda-item be referred back.*
2. *For finalization by the Deputy Director: Economic Development and Planning, Mr KE Nontshiza.*

RESOLVED BY MANAGEMENT: 27 NOVEMBER 2024

1. **Management resolved that the agenda-item be referred back to proceed with the registration of the Erf 8610, Grabouw in the Municipality's name and that Two-a-Day be informed that the erf must first be registered in the name of Theewaterskloof Municipality before their application can be considered.**

2. **That the Department Property Management must expedite the transfer and deeds registration process to ensure that Erf 8610, Grabouw is registered in the name of Theewaterskloof Municipality.**

3. **That after Erf 8610, Grabouw has been transferred and registered in the name of Theewaterskloof Municipality, the agenda-item be represented to the Extended Management for discussion.**

1. *Agenda-item be referred back.*
2. *For finalization by the Acting Head: Property Management: Ms. J Joorst.*

ADDITIONAL COMMENTS BY ITEM AUTHOR:

- **Advertising of the Property Sale**

  We confirm that the sale of Erf 8610, Grabouw, has been advertised in accordance with the requirements set out in the MFMA and the Municipal Asset Transfer Regulations (MATR). The advertisement was done in a transparent manner, providing the public with an opportunity to submit comments and objections regarding the proposed sale. We haven't received any comments or objections.

- **Process of Registration in the Municipality's Name**

  We are currently in the process of registering Erf 8610, Grabouw, into the municipality's name. It is essential that the municipality completes this registration prior to proceeding with the disposal of the property. This step is critical to ensure that the municipality has the legal authority to transfer ownership of the asset. Once the registration process is complete, the municipality will have full legal title to the property, and the sale process can continue in compliance with the MFMA and MATR.

- **Compliance with MFMA and MATR**

  We confirm that all necessary steps will be taken to ensure full compliance with the MFMA and MATR throughout the disposal process. This includes making the required determinations as to whether the asset is no longer needed for basic municipal services, conducting a fair valuation, and ensuring that the disposal process is transparent, equitable, and aligned with the municipality's supply chain management policy.

COMMENTS FROM ITEM AUTHOR:

The property has been registered into the name of Theewaterskloof Municipality.

RECOMMENDATION BY ITEM AUTHOR:

In light of the above, it is recommended that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **It is confirmed by the Department Property Management that Erf 8610, Grabouw is registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); and needs the property to be registered into the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 365 000.00 (VAT inclusive);**

3. **That Two-A-Day Group (Pty)Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

RESOLVED BY MANAGEMENT: 20 JUNE 2025

It is resolved:

1. **That the agenda-item be referred back.**

2. **That the Property Management Department must obtain the latest market related value as the previous market related value was obtained in November 2023.**

3. **That the new market related value obtained must be included in the Adjustment Budget of August 2025 as it is not part of the 2025/26 budget.**

4. **That the previous Council resolution of 25 April 2017 in this regard, be rescinded.**

1. *Agenda-item be referred back.*
2. *For finalization by the Acting Director: Economic Development and Planning, Mr. E Shortles.*

COMMENTS FROM ITEM AUTHOR:

Comments with regards to the Management Resolution dated the 20th of June 2025

2. That the Property Management Department must obtain the latest market related value as the previous market related value was obtained in November 2023.

A new valuation was obtained, which was paid for by the client on 11 July 2025. The new valuation amounts to R450,000.00 (VAT included). The client has confirmed in writing that they accept the new valuation.

3. **That the new market related value obtained must be included in the Adjustment Budget of August 2025 as it is not part of the 2025/26 budget.**

It is not necessary to wait for the August 2025 Adjustment Budget, as the client has already paid for the valuation.

4. That the previous Council resolution of 25 April 2017 in this regard, be rescinded.

The council resolution of 2017 cannot be revoked, as the property has already been registered in the name of TWO-A-DAY.

RECOMMENDATION BY ITEM AUTHOR:

In light of the above, it is recommended that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **It is confirmed that Erf 8610, Grabouw is registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); and the property needs to be registered in the name of Two-A-Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 450 000.00 (VAT inclusive);**

3. **That Two-A-Day Group (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

RECOMMENDATION BY MANAGEMENT TO THE EMC: 01 AUGUST 2025

In light of the above, that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **It is confirmed that Erf 8610, Grabouw is registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); and the property needs to be registered in the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 450 000.00 (VAT inclusive);**

3. **That Two-A-Day Group (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

RECOMMENDATION BY THE EMC TO COUNCIL: 10 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman S Fredericks and seconded by Councillor CT Cloete, it was recommended as follows:

In light of the above, that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **It is confirmed that Erf 8610, Grabouw is registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); and the property needs to be registered into the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 450 000.00 (VAT inclusive);**

3. **That Two-A-Day Group (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

RECOMMENDATION TO COUNCIL:

In light of the above, that a portion of Erf 8610 Grabouw (approximately 1815m²) be sold to Two-A-Day Group (Pty) Ltd, subject to the following conditions:

1. **It is confirmed that Erf 8610, Grabouw is registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937); and the property needs to be registered in the name of Two – A - Day Group (Pty) Ltd.**

2. **That the portion of land identified above be sold for an amount of R 450 000.00 (VAT inclusive);**

3. **That Two-A-Day Group (Pty) Ltd be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.**

4. **That the proposed alienation be advertised at the cost of Two-A-Day Group (Pty) Ltd.**

377

Two A Day Group (Pty) Ltd
P.O.Box 43
Grabouw
7160

The Municipal Manager
Theewaterskloof Municipality
No 6 Plein Street
Caledon
7230

Your ref: J. Joorst
TWK 4
11 July 2025

Valuation Report of a proposed Portion of ERF 8610 Grabouw

This letter serves as confirmation that I, Henk Ryke in my capacity as Engineering Manager of Two a Day Group (Pty) Ltd accepts the Valuation Report of CDV Waardeerders (Pty) Ltd dated the 11 July 2025 for the proposed value of R450 000.

Henk Ryke
Engineering Manager

TWO-A-DAY GROUP (PTY) LTD

Registration Number 1993/007906/07

VAT Number: 4270103668

NCR Number: NCRCP8725

Address:
1 Villiersdorp Road
PO Box 43
GRABOUW, 7160

South Africa

Tel +27 21 859 7500
Fax +27 21 859 7923

Directors:
DA Corder (Chairman)
P Reuvers (Vice-Chairman)
AB Cloete
JJ Viljoen
AP Botha
CA Rawbone-Viljoen
BH van der Merwe
HM Botha

Executive Directors:
WA van Zyl
P Toerien
D Jacobs
C Petzer

Secretary:
P Toerien

CDV Waardeerders (Pty) Ltd

Nationwide Professional Property Valuers

CDV WAARDEERDERS PTY LTD
PROFESSIONAL PROPERTY VALUERS

10 St John`s Place
8 St John`s Street
George, 6530
P.O. Box 1869, George, 6529
Tel No: 082 832 6445
Fax No: 086 454 3801
Email: cdvwaardeerders@yahoo.com

The Municipal Manager
Theewaterskloof Municipality
No 6 Plein Street
Caledon
7230

Your ref: **J. Joorst**
Our Ref: **TWK 4**
Date: **11th July 2025**

Valuation Report of a proposed Portion of Erf 8610 Grabouw.

1. Request information.

- Situated : On the R321 main road from Grabouw to Villiersdorp, Western Cape.
- Purpose of valuation : Market Related Valuation.
- Instruction received : 11 July 2025.

2. Property – details.

a. Deeds office information – Proposed portion of Erf 8610 Grabouw.

- Legal description : Proposed Portion of Erf 8610, Grabouw, Western Cape.
- Title deed number : Unregistered.
- Area of land : ± 1815 m².
- Purchase date : Unknown.
- Purchase price : Unknown.

b. Registered Owner details.

Theewaterskloof Municipality.

c. Location of property.

The subject property is situated at the Two a Day Factory in Grabouw and is part of the internal road of the factory, which is situated on the R321 main road to Villiersdorp, Western Cape.

3. Local authority information.

a. Municipality.

Subject property falls in area administered by the Theewaterskloof Municipality.

b. Zoning/Use.

Transport Zone I - Currently the proposed erf forms part of Grabouw Skills Centre Workshop and is used as such.

4. Improvements.

Proposed subject portion of farm is improved but for the purpose of this valuation we will only value the land.

5. Valuation method used.

5.1 Market Value.

Market value can be defined as the probable price that a willing and informed purchaser will pay a willing and informed seller in a normal open market transaction at the date of valuation, when neither party is under any anxiety or compulsion to sell or purchase, other than their normal desire to transact.

5.2 Direct comparable Method of Valuation.

This is the approach or method preferred by our courts and consists of finding suitable recent sales of comparable properties within the same area and using them to help arrive at a market related value for the subject property.

6. Valuation:

A. Registered sales of vacant commercial land Grabouw area.

Erf	Ptn	Sale Date	Area	Price	Land m²	R / m²	Remarks
84	0	2024/05/24	Grabouw	R290 000	496	R584,68	Vacant residential erf
1237	0	2024/07/01	Grabouw	R579 000	1264	R458,07	Vacant residential erf

Based on the above vacant residential sales analysis the average rate/m² for vacant residential properties in Grabouw is R521,38/m².

Given the limited extent and specialized nature of the proposed portion, the utility is largely restricted to the current user. The proposed portion's unique characteristics and limited market appeal result in a restricted buyer pool, leading to nominal value. Considering the average market rate for serviced land is R 521,38/m², we've applied adjustments for zoning, current and highest and best use. Based on this analysis, we recommend a fair market related rate of ***R 250/m² for the proposed portion of Erf 8610***, with an extent of 1 815m².

The *unregistered* subject property measures approximately **1 815m²**. Based on the Direct Comparable Method of valuation, taking into consideration the adjustments made, a fair Market Value of the subject property is therefore R453,750.00.

It is recommended that all consolidation, registration and rezoning costs be for the account of the client.

Remarks on sales

All above-mentioned sales area situated in close vicinity of subject property.

Valuation of subject property.

Market value.

Value of proposed subject Portion of Erf 8610 Grabouw

Value of portion 65/319 – 8012m² @ R 250.00/m²	R2,003,000.00
Value of portion 65/319 after consolidation – proposed portion (1815m²) 9827m² @ R 250.00 m²	R2,456,750.00
R2,003,000 minus R2,456,750 (1815 m² @ R 250.00m²)	R453,750.00
Value of Proposed Portion of Erf 8610 Grabouw	**R450,000.00**

7. Valuation Certificate.

I, M. J. Bosman declare that I have inspected the above-mentioned property, and I am of the opinion that the for fair and reasonable market-related valuation for the **Proposed Portion of Erf 8610 Grabouw**, land only as mentioned above is an amount of **R450,000.00 (Four Hundred and Fifty Thousand Rand Only VAT included).**

The Valuer was not influenced by anybody concerning this valuation. This valuation was done to the best of my ability with information to my disposal.

Thus, done and signed on this **11th day of July 2025** in George.

Kindly note that neither the whole nor any part of this valuation or any part of this valuation or any reference thereto may be included in any published document, circular or statement, nor published in any way without my written consent or approval of the form and context in which it may appear.

8. Caveats.

8.1 I do not have present or contemplated interest in this or any other properties or any other interests, which would affect the statements or values contained in this valuation report.

8.2 We have assumed that the property and its value are unaffected by any statutory notice, and that neither the property, nor its condition, nor its use, nor its intended use, is or will be unlawful.

8.3 This Certificate is issued without any changes/corrections.

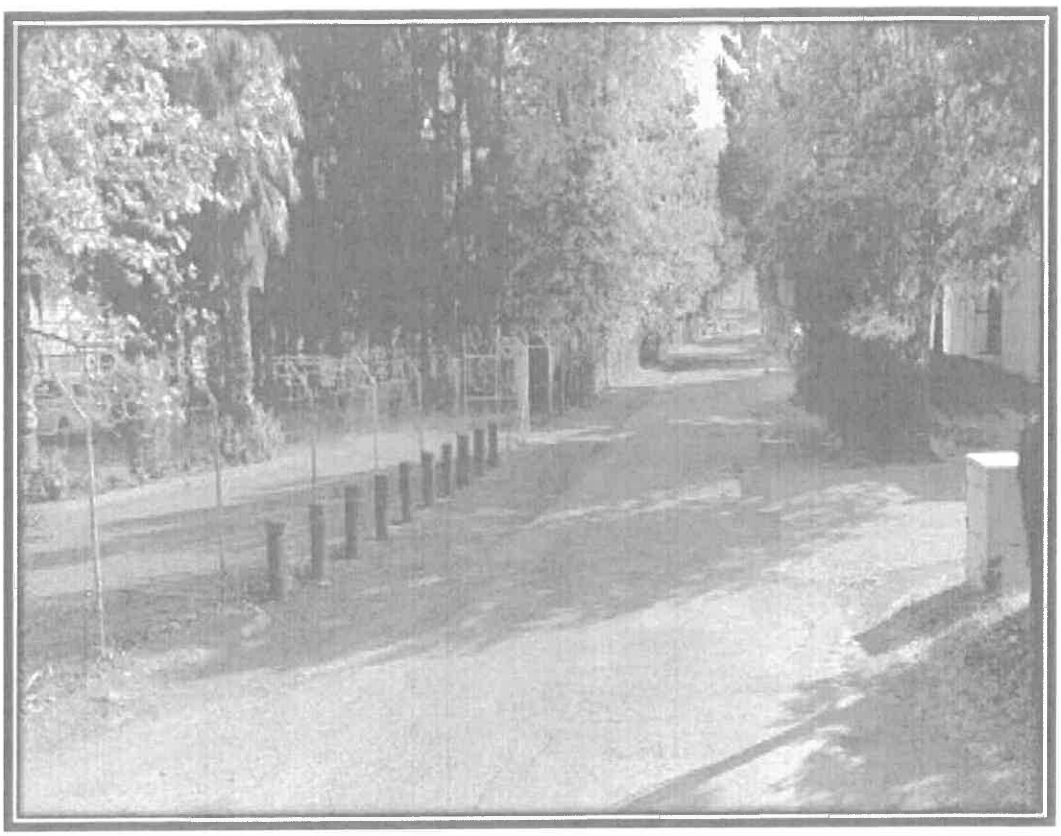
8.4 This valuation certificate has been prepared on the basis that full disclosure of all information and factors which may affect the valuation should have been made to ourselves and we cannot accept any liability or responsibility whatsoever for the valuation, unless such full disclosure has been made.



M. J. Bosman
Professional Valuer
SACPVP (5163)
NDip Real Estate

382

Annexure A – Photo of proposed portion 2.



13 May 2024

Dear Mr/Ms

Purchasing of Road (ERF 8610)

In order to explain the rationale behind the request to purchase a road dividing our properties I will start at 18 August 1994.

A letter dated 11 August 1994 was received from the Overberg Regional Services Council giving Two-A-Day notice of road closure Portion 82 between A and B as per drawing RL42/38. Marais Muller Attorneys was tasked to oppose the closure on behalf of TAD which they did. A letter from Overberg Regional Services Council explained that the term "Closure" meant that responsibility will be handed over to the Municipality only and that it will not be closed physically.

During 2016 I was asked to investigate the possibility of purchasing this piece of roadway as stated above. The reason for investigating this was the ever-increasing traffic at our Main Entrance due to farm production increasing and more and more trucks that we have to manage at the entrance which at times was causing congestion.

The reasoning was that if we could purchase the road way, we could alter the entrance by splitting incoming traffic into two lanes i.e. Heavy and Light duty hence relieving the congestion. Discussions started with TWK and on the 9 May 2017 (Ref.nr. 7/2/3/2/9) we received permission to buy the road identified as Erf319 Portion 82. The letter was acknowledged and requested amount paid.

During 2023 Tw-A-Day Group Pty Ltd was approached by the then owners of Erf 319 Portion 100 regarding the sale of this property and gave us first option which was approved by the Board and transfer took place 18 September 2023. Fortunately, at this stage we did not make any changes to the Main entrance. The purchasing of Portion 100 brought a new dimension to the development and a few advantages.

Due to the company growing we started to run out of space and realised that every piece of available land must be utilised to the fullest and with the purchasing of Portion 100 we would be able to move the car park to Portion 100 and develop the entrance in such a way that trucks can be safely parked in an area outside of our production area. This move will free up the carpark which can now be utilised as stacking area for bins. The entrance, carpark and truck parking area are in development phase and will be approved once all detailing has been completed. See drawing TAD ENTRANCE.

In order to utilise this area to the fullest and ensure safety and security to all who access our site we will have to fence the area and use stringent measures at our entrance to prevent any congestion of vehicles and personnel entering from the R321.

In order to do this, we will have to purchase the remainder of the Road Erf 8610 and close it off in order to create one entry and exit point, if we do not get approval, we will not be able to further develop our entrance and parking areas which will have an impact on our available areas.

TWO-A-DAY GROUP (PTY) LTD

Registration Number
1993/007906/07

VAT Number:
4270103668

NCR Number:
NCRCP8725

Address:
1 Villiersdorp Road
PO Box 43
GRABOUW, 7160

South Africa

Tel +27 21 859 7500
Fax +27 21 859 7923

Directors:
DA Corder (Chairman)
P Reuvers (Vice-Chairman)
AB Cloete
JJ Viljoen
AP Botha
CA Rawbone-Viljoen
BH van der Merwe
HM Botha

Executive Directors:
WA van Zyl
P Toerien
D Jacobs
C Petzer

Secretary:
P Toerien

Forming part and parcel of this project will be a number of other activities that will have to be addressed in order to make this happen:

1. Rezoning of the Fire brigade area forming part of Portion 65
2. Rezoning of the Training Centre area forming part of Portion 65
3. Transfer of Portion 82 to Two-A-Day (currently being done)
4. Transfer of Encroached area bought from TWK
5. Consolidation of Portions 65,72,82,100 Encroached Area and Road 8610
6. As requested by TWK Municipality we have started with the consolidation process of the complete site but we will first do the areas that has an influence on the entrance development.

As you can see there is a lot at stake provided, we can purchase the Road 8610 depicted in blue on the Diesel & Munns plan 5966PP2.

Valuation have been completed by TWK Municipality preferred service provider and copies sent to J. Joorst (TWK Municipality) and myself (copy attached)

Seeing that all the portions and one of the two roadways already belongs to Two-A-Day we would like to urge the Municipality to grant us permission to purchase the remainder of the road in which way we can create a unit with all the Two-A-Day portions and develop our Main Entrance.

Documents Attached:

1. Diesel & Munns Plan 5966PP2
2. Two A Day Site Portion Drawing
3. Valuation Report for Road 8610
4. TWK Letter 1 June 2023 – 7/2/3/2/1
5. TWK letter 9 May 2017 – 7/2/3/2/9
6. Overberg District Services Council 11 August 1994
7. Request to purchase Road ERF 8610

Regards

Henk Ryke
Engineering Manager

TWO-A-DAY GROUP (PTY) LTD

Registration Number 1993/007906/07

VAT Number: 4270103668

NCR Number: NCRCP8725

Address:
1 Villiersdorp Road
PO Box 43
GRABOUW, 7160

South Africa

Tel +27 21 859 7500
Fax +27 21 859 7923

Directors:
DA Corder (Chairman)
P Reuvers (Vice-Chairman)
AB Cloete
JJ Viljoen
AP Botha
CA Rawbone-Viljoen
BH van der Merwe
HM Botha

Executive Directors:
WA van Zyl
P Toerien
D Jacobs
C Petzer

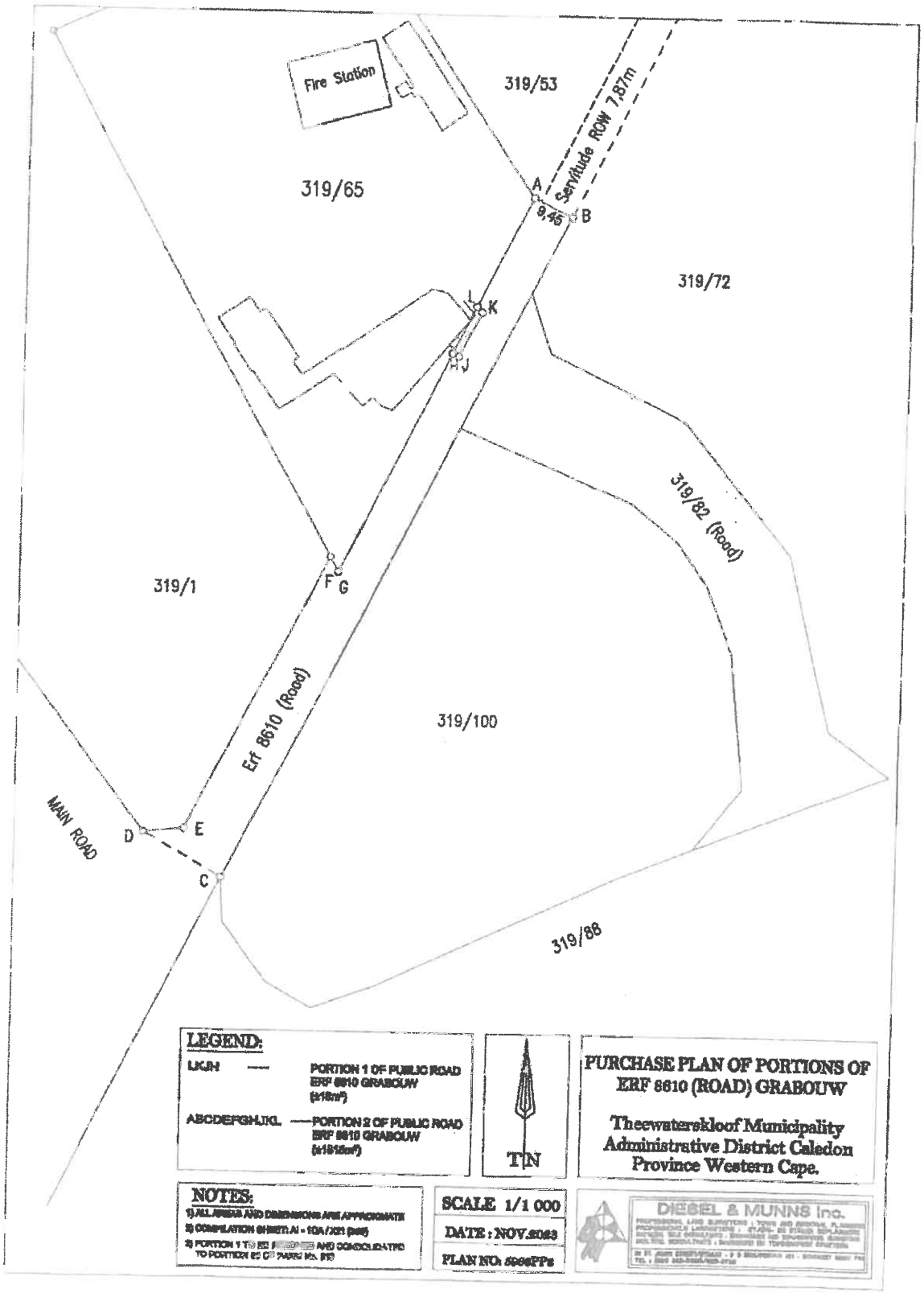
Secretary.
P Toerien



two a day
TWICE AS CARING

TITLE: Two A Day Group Pty Ltd
Erf319 Portions

DRAWN: MV
DATE: 13/05/2024
DRAWING: NOT TO SCALE
DRG No:
SHEET No:
OF:
REV: REV


Fire Station
319/53
servitude ROW 7,87m
319/65
A
9,45
B
319/72
L
K
J
319/82 (Road)
319/1
F
G
Erf 8610 (Road)
319/100
MAIN ROAD
D
E
C
319/88
LEGEND:
LKJH —— PORTION 1 OF PUBLIC ROAD ERF 8610 GRABOUW
ABCDEFGHJKL —— PORTION 2 OF PUBLIC ROAD ERF 8610 GRABOUW
TN
PURCHASE PLAN OF PORTIONS OF ERF 8610 (ROAD) GRABOUW
Theewaterskloof Municipality
Administrative District Caledon
Province Western Cape.
NOTES:
SCALE 1/1 000
DATE : NOV.2023
PLAN NO: 5996PPs
DIEBEL & MUNNS Inc.

Theewaterskloof Municipality

Theewaterskloof Municipality Head Office
6 Plein Street
P.O.Box 24
Caledon
7230
Telephone: +27 (28) 2143300
Fax: +27 (28) 2141289
Website: www.twk.org.za

Navrae/Enquiries/Imibuzo

J van Rhyn

Verw. No./ Ref. Nr. / Inom.yesal.

7/2/3/2/9

9 Mei 2017

CJM Sieberhagen
Marais Muller Hendricks Prokureurs
Posbus 4793
KAAPSTAD
8000

Per epos: jenk@tad.co.za
brent@tad.co.za

Meneer

INSAKE: TWO A DAY EDMS BPK: TOEGANGSROETE

Vorige korrespondensie in bogenoemde verband verwys.

Dit is aangenaam om u mee te deel dat die Raad die volgende besluit geneem het op 25 April 2017.

1. ***Die Raad verleen toestemming dat die pad, Restant Gedeelte 82 (gedeelte van gedeelte 2) van die Plaas Palmiet Rivier 318, vervreem word aan Two-A- Day vir die bedrag van R500.00 plus BTW.***

2. ***TWO –a- Day is verantwoordelik vir alle kostes ten opsigte van die vervreemding sowel as die Artikel 31 vestingstransport***

3. ***Die eiendom sal slegs aangewend word vir privaat doeleindes.***

4. ***Die nodige serwituut toegangsregte geregistreer word ten gunste van TWK en die aangrensende eienaars wat toegang moet verkry oor die gedeelte pad.***

5. ***Die aansoeker alle goedkeurings ingevolge toepaslike wetgewing moet verkry en dat die aansoeker verantwoordelik is vir alle koste wat met die verkryging verband hou.***

6. ***Die aansoeker is verantwoordelik vir die instandhouding van die pad.***

Indien u bogenoemde voorwaardes aanvaar word u versoek om hierdie kantoor skriftelik in kennis te stel voor of op 23 Mei 2017.

Die uwe

B SWARTLAND
WNDE DIREKTEUR: ONTWIKKELINGSDIENSTE

Mev. J van Rhyn
Theewaterskloof Municipality Head Office
6 Plein Street
P.O. Box 24
Caledon
7230

14 Julie 2017

Verw. No.: 7/2/3/2/9
Navrae: B. Adonis
E-pos: brent@tad.co.za
henk@tad.co.za

Mevrou

INSAKE: TWO-A-DAY EDMS BPK: TOEGANGSROETE

U korrespondensie van 9 Mei 2017 in bogenoemde verband met verwysings nommer 7/2/3/2/9 verwys.

Two-a-Day EDMS BPK aanvaar alle goedkeuring voorwaardes soos volg wat die Raad gestel het:

1. Oordrag kostes van R500.00 plus BTW sal deur Two-a-Day gedra word.
2. aanvaar verantwoordelikheid vir alle kostes ten opsigte van die vervreemding sowel as die Artikel 31 vestigingstransport.
3. Eiendom sal slegs aangewend word vir privaat doeleindes.
4. Die serwituut toegangsregte geregistreer sal word ten gunste van TWK.
5. Alle goedkeurings ingevolge toepaslike wetgewing verkry sal word met kostes wat met die verkryging verband hou.
6. Aanvaar verantwoordelikheid vir die instandhouding van die pad.

Die uwe

pp

HENK RYKE

TWO-A-DAY GROUP (PTY) LTD

Registration Number 1993/007906/07

Physical address:
1 Villiersdorp Road
GRABOUW 7160
South Africa

Postal address:
PO Box 43
GRABOUW 7160

South Africa

Tel +27 21 859 7500
Fax +27 21 859 7923

Directors:
DA Conder (Chairman)
AG Rawbone-Viljoen
BJ Mong
P Reuvers
IR Walton
AB Cloete
GS Clarke
CJ Prowse
JJ Viljoen

Executive Directors:
WA van Zyl
D Malan
P Toerien
D Jacobs

Secretary:
P Toerien

07/06/2017

H Ryke
Verwysings nommer: 7/2/3/2/9

Aan: J van Rhyn

INSAKE: TWO-A-DAY Group (PTY) LTD Toegangsroete

Met hierdie skrywe aanvaar ek die voorwaardes soos in u brief van 9 Mei 2017 verwysings nommer 7/2/3/2/9 uiteengesit.

Geliewe die nodige faktuur aan TAD te stuur (henk@tad.co.za of brent@tad.co.za) vir betaling van R500.00 plus BTW.

Die Uwe

Henk Ryke
INGENIEURS BESTUURDER

TWO-A-DAY GROUP (PTY) LTD

Registration Number 1993/007906/07

Physical address:
1 Villiersdorp Road
GRABOUW 7160
South Africa

Postal address:
PO Box 43
GRABOUW 7160
South Africa

Tel +27 21 859 7500
Fax +27 21 859 7923

Directors:
DA Corder (Chairman)
AG Rawbone-Viljoen
BJ Mong
P Reuvers
IH Walton
AB Cloete
GS Clarke
CJ Prowse
JJ Viljoen

Executive Directors:
WA van Zyl
D Malan
P Toerien
D Jacobs

Secretary:
P Toerien

390

Theewaterskloof
Municipality
Navrae/Enquiries/Imibuzo

Theewaterskloof Municipality Head Office
6 Plein Street
P.O.Box 24
Caledon
7230
Telephone: +27 (28) 2143300
Fax: +27 (28) 2141289
Website: www.twk.org.za
Verw. No. /Ref. Nr. / Inom.yesal.

J Joorst

7/2/3/2/1

1 June 2023

The Director
TWO – A – DAY GROUP (PTY) LTD
PO Box 43
GRABOUW
7160

Email: henk@tad.co.za

Sir

APPLICATION TO PURCHASE A PORTION OF A ROAD RESERVE TO RECTIFY THE ENCROACHMENT OF A HISTORICAL BUILDING

1. The above matter and your application refer.
2. Council resolved the following on the 30th of May 2023
3. That Erf 8610, Grabouw be registered in the name of the Municipality in terms of Section 18 of the Deeds Act, 1937 (Act 47 of 1937)
4. That the portion of land identified above be sold for an amount of R5 000.00 (VAT inclusive).
5. That Two a Day be responsible for the costs relating to all town planning approvals, registration at the Surveyor General's office and registration at the Deeds Office.
6. That the proposed alienation be advertised at the cost of Two a Day.
7. It will be appreciated if you can inform to this office in writing on or before the 15th of June 2023 if the above-mentioned conditions are accepted.

Yours faithfully

KE NONTSHIZA
DEPUTY DIRECTOR: ECONOMIC DEVELOPMENT AND PLANNING

CDV Waardeerders (Pty) Ltd

Nationwide Professional Property Valuers

St John`s Place
8 St John`s Street
George, 6530
P.O. Box 1869, George, 6529
Tel No: 082 832 6445
Fax No: 086 454 3801
Also in Pretoria and Johannesburg
Pretoria @ Suite 90, Lusthof Petronella, 0116

The Municipal Manager
Theewaterskloof Municipality
No 6 Plein Street
Caledon
7230

Your ref: J. Joorst
Our Ref: TWK 17
Date : 16th November 2023

Valuation Report of a proposed Portion 2 of Erf 8610 Grabouw.

1. Request information.

1. Situated	: Proposed Portion 2 of Erf 8610 Grabouw, being on the Internal Road at the Two a Day Factory in Grabouw and situated on the R321 main road to Villiersdorp, Western Cape.
2. Purpose of valuation	: Market Related Valuation.
3. Instruction received	: 16th November 2023.

2. Property – details.

a. Deeds office information – Proposed portion 2 of Erf 8610 Grabouw.

1. Legal description	: Proposed Portion 2 of Erf 8610, Grabouw, Western Cape.
2. Title deed number	: Unregistered.
3. Area of land	: ± 1815 m²
4. Purchase date	: Unknown.
5. Purchase price	: Unknown.

b. Registered Owner details.

Theewaterskloof Municipality.

c. Location of property.

The subject property is situated in an Internal Road at the Two a Day Factory in Grabouw and is on the R321 main road to Villiersdorp, Western Cape.

3. Local authority information.

a. Municipality.

Subject property falls in area administered by the Theewaterskloof Municipality.

b. Zoning/Use.

Transport Zone I - Currently the proposed erf forms part of Grabouw Skills Centre Workshop and is used as such.

4. Improvements.

Proposed subject portion of farm is improved but for the purpose of this valuation we will only value the land.

5. Valuation method used.

5.1 Market Value.

Market value can be defined as the probable price that a willing and informed purchaser will pay a willing and informed seller in a normal open market transaction at the date of valuation, when neither party is under any anxiety or compulsion to sell or purchase, other than their normal desire to transact.

5.2 Direct comparable Method of Valuation.

This is the approach or method preferred by our courts and consists of finding suitable recent sales of comparable properties within the same area and using them to help arrive at a market related value for the subject property.

6. Valuation:

A. Registered sales of vacant commercial land Grabouw area.

Sale	Erf	Area	Price	Sale Date	Size m²	R per m²	Remarks
A	9127	Grabouw	R 839 169	12/03/2021	3186	R 263.39	Vacant

The average per m² for vacant farm sales is R 263.39/m². After taking into consideration the zoning and use of sales, and the zoning and use of subject proposed portion we are of the opinion that a fair market related r/m² to value subject portion of land will be *R 200.00 / m².*

Remarks on sales

All above-mentioned sales area situated in close vicinity of subject property.

Valuation of subject property.

Market value.

Value of proposed subject Portion 1 of Erf 8610 Grabouw	
Value of portion 65/319 – 8012 m² @ R 200.00 / m²	R 1 602 400
Value of portion 65/319 after consolidation – proposed portion (1815 m²) 9827 m² @ R 200.00 / m²	R 1 965 400
R 1 965 400 minus R 1 602 400 (1815 m² @ R 200.00 / m²)	R 363 000
Value of Proposed Portion 2 of Erf 8610 Grabouw	R 365 000

7. Valuation Certificate.

I, J.S. Bosman declare that I have inspected the above-mentioned property and I am of the opinion that the for fair and reasonable market related valuation for the Proposed Portion 2 of Erf 8610

Grabouw, land only as mentioned above is an amount of R 365 000.00 (Three Hundred and Sixty Five Thousand Rand Only VAT included).

The Valuer was not influenced by anybody concerning this valuation. This valuation was done to the best of my ability with information to my disposal.

Thus done and signed on this 16th day of November 2023 in George.

Kindly note that neither the whole nor any part of this valuation or any part of this valuation or any reference thereto may be included in any published document, circular or statement, nor published in any way without my written consent or approval of the form and context in which it may appear.

8. Caveats.

8.1 I do not have present or contemplated interest in this or any other properties or any other interests, which would affect the statements or values contained in this valuation report.

8.2 We have assumed that the property and its value are unaffected by any statutory notice, and that neither the property, nor its condition, nor its use, nor its intended use, is or will be unlawful.

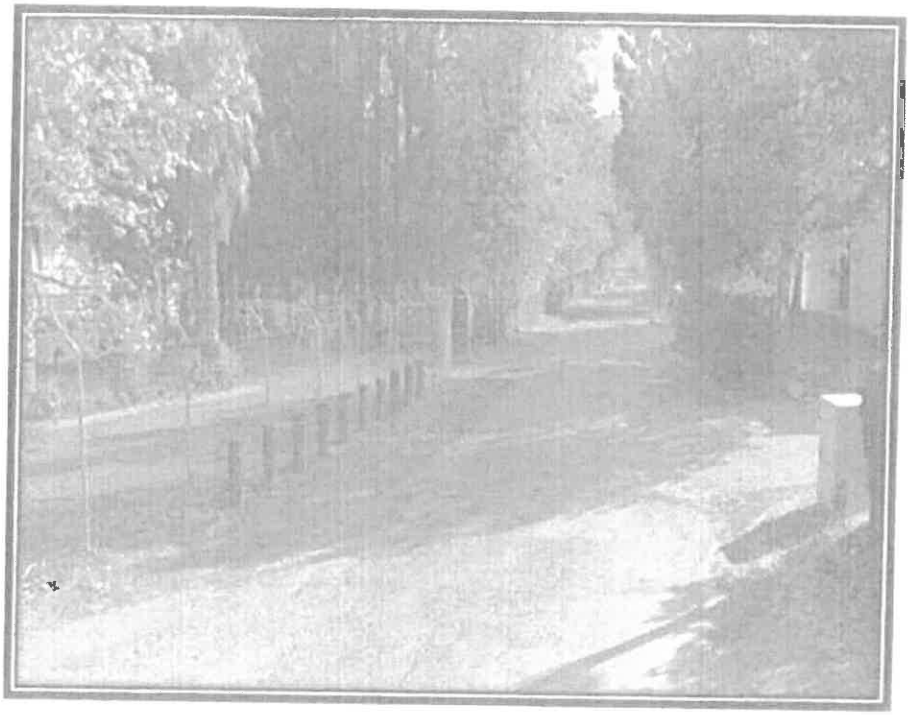
8.3 This Certificate is issued without any changes/corrections.

8.4 This valuation certificate has been prepared on the basis that full disclosure of all information and factors which may affect the valuation should have been made to ourselves and we cannot accept any liability or responsibility whatsoever for the valuation, unless such full disclosure has been made.

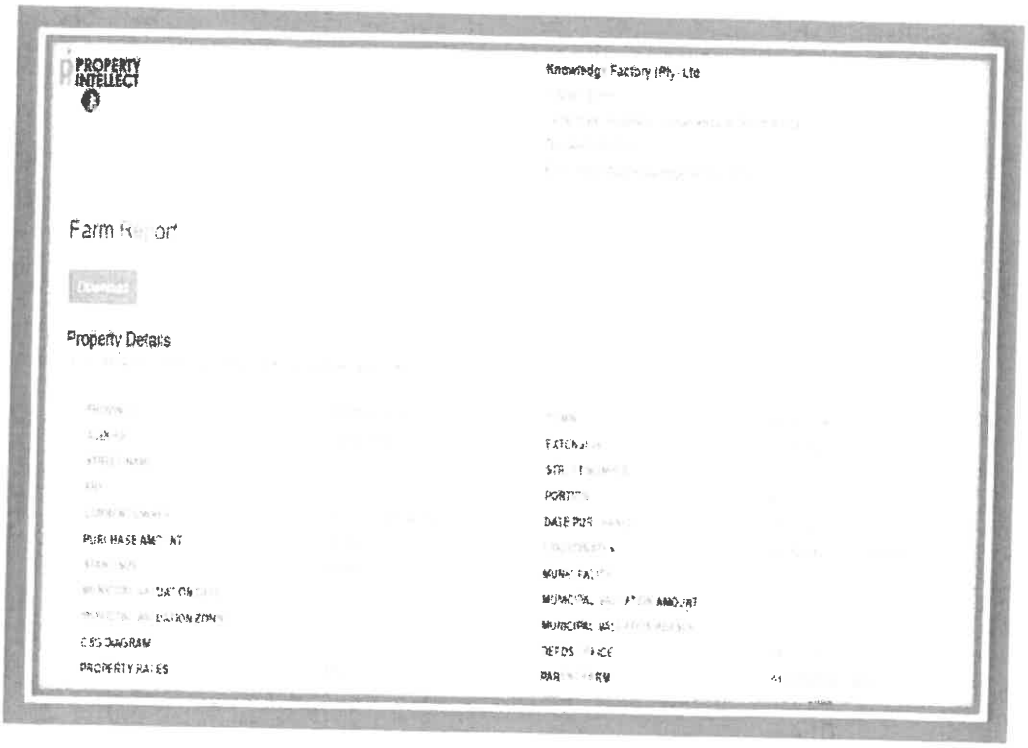


J.S. Bosman M.I.V. (SA)
Professional Valuer 2450
Nat. Dipl. Prop Valuations
Appraiser for Master of Supreme Court (Pretoria)

Annexure A – Photo of proposed portion 2



Annexure B – Title Deed



PROPERTY INTELLECT

Knowledge Factory (Pty) Ltd

Farm Report

Download

Property Details

PURCHASE AMOUNT

DATE

ZONE

CSG DIAGRAM

PROPERTY RATES

FARM

STREET

PORTION

DATE POS

MUNICIPAL

MUNICIPAL

DEEDS OFFICE

PAR

397

125/E

OVERBERG STREEKSDIENSTERAAD / REGIONAL SERVICES COUNCIL

MELD ASB./PLEASE QUOTE

Ons Verw./Our Ref.: R/3/2/5

Navrae/Enquiries: Mnr D Vosloo

Bylyn/Ext.: 102

Privaatsak: Private Bag: X22
Tel.: (02841) 51157
Fax.: (02841) 51014
BREDASDORP
7280

RECEIVED
18 AUG 1994

11/08/1994

c.c. D.F. Marais

Mnre Elgin Fruit Packers
Posbus 14
ELGIN
7180

Are you happy about things as stated we agreed.
Mike

Meneer

VOORGESTELDE SLUITING VAN ONDERGESKIKTE PAD 212

Aangeheg hierby 'n afskrif van die betrokke kennisgewing soos dit op 19 Augustus 1994 in die pers sal verskyn met sluitingsdatum vir besware 16 September 1994

'n Sketskaart waarop die roete aangedui word gaan hiermee saam.

Die uwe

HOOF UITVOERENDE BEAMPTE
DV/tn

Alle korrespondensie moet aan die Hoof-Uitvoerende Beampte gerig word.
All correspondence must be addressed to the Chief Executive Officer.

PROVINCIAL NOTICE: OVERBERG REGIONAL SERVICES COUNCIL: PROPOSED CLOSING OF MINOR ROAD 212 (R/P/R.10/3/27)

1. Notice is hereby given, in terms of section 3 of Ordinance 19 of 1976, that it is the intention of the Premier to close the existing public road described in the Schedule to this notice and situated in the Overberg Regional Services Council area.

2. The location and route of the relevant road are indicated by means of an unbroken blue line marked A-B on plan RL42/38. A copy of said plan is open to inspection during office hours at the office of the Overberg Regional Services Council, Bredasdorp.

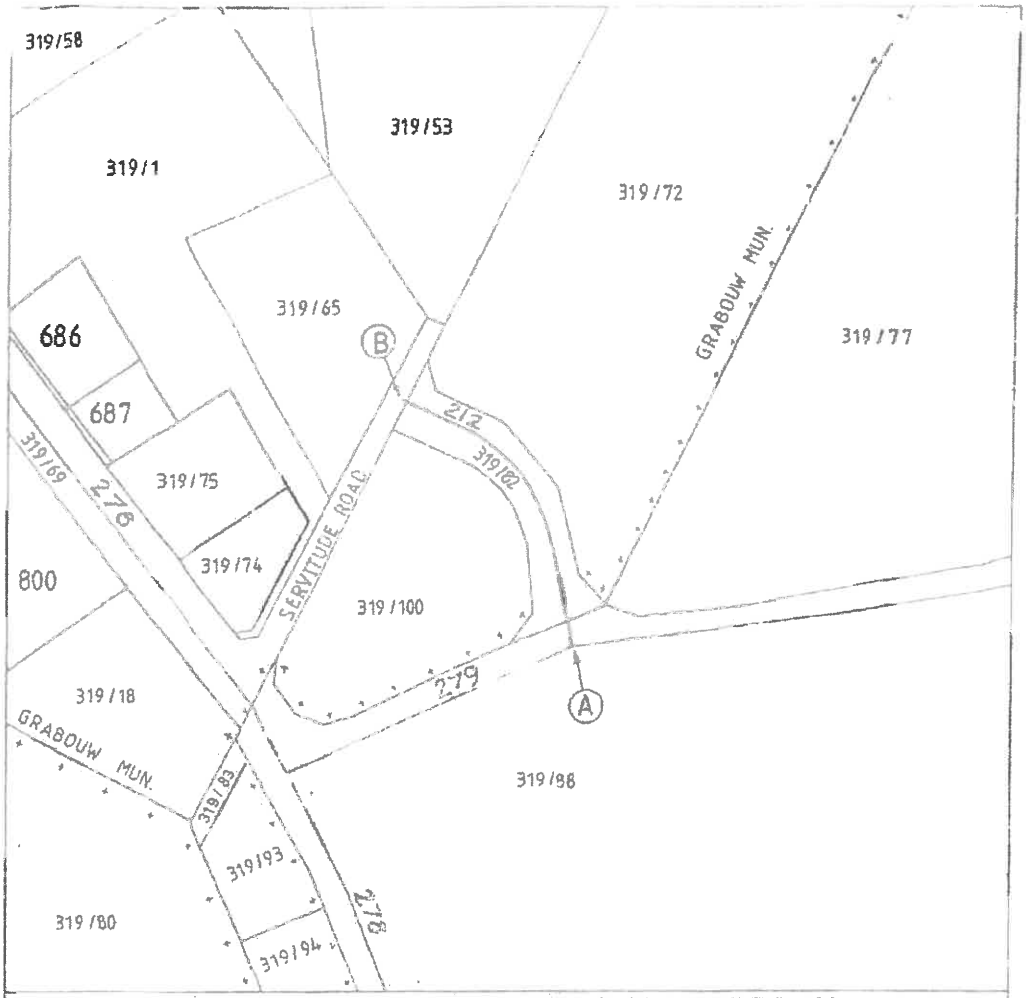
3. Objections, if any, to the proposal must be lodged in writing with the Chief Executive Officer, Overberg Regional Services Council, Private Bag X22, Bredasdorp 7280 on or before 16 September 1994.

JHA BEUKES
DIRECTOR-GENERAL
PROVINCIAL BUILDING
WALE STREET
CAPE TOWN

SCHEDULE

Minor Road 212 from Main Road 279 on the property 319/88 to the servitude road on the property 319/69: a distance of about 160 metres.

W07m1b04



CAPE PROVINCIAL ADMINISTRATION

ROADS AND TRAFFIC ADMINISTRATION BRANCH

KAAPSE PROVINSIALE ADMINISTRASIE

TAK PAAIE EN VERKEERSADMINISTRASIE

REGIONAL SERVICES COUNCIL : OVERBERG
STREEKSDIENSTERAAD :

N

Ⓐ Ⓑ Proposed closure of Minor Road

DRAWN / GETEKEN : E.L.YOUNG			FILE / LêER R/P/R10/3/27
CHECKED / NAGESIEN :	Meter 0 50 100 150		AI - 1CA/X 21
DATE / DATUM : 23/6/94	SCALE : 1: 2 500 : SKAAL		RL42/38

ITEM TITLE

C261/2025 DIRECTORATE FINANCE: REPORTING ON PERFORMANCE OF CONTRACTORS: 1st QUARTER: JULY, AUGUST AND SEPTEMBER 2025

[English version of the report is the original]

FILE NUMBER

8/2/3/5/3

PURPOSE OF REPORT

To present a report to Council in terms of the contract and performance management of the Financial Departments contractors for the 1st Quarter period from 01 July 2025 to 30 September 2025.

BACKGROUND

S116 (2) of the Municipal Finance management Act (No.56 of 2003) states that: The accounting officer of a municipality or municipal entity must —

1. take all reasonable steps to ensure that a contract or agreement procured through" the supply chain management policy of the municipality of municipal entity is properly enforced;
2. monitor on a monthly basis the performance of the contract under the contract or agreement;
3. establish capacity in the administration of the municipality or municipal entity —

    (i) To assist the accounting officer in carrying out the. duties set out in paragraphs (a) and (b); and
    (ii) To oversee the day-to-day management of the contract or agreement; and

4. regularly report to Council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract or agreement and the performance of the contract.

DISCUSSION

Reporting pattern of the Financial Department:

Department :	July 25	August 25	September 25
Financial Services	Submitted	Submitted	Submitted

Please note that no major blockages occurred on contracts during this quarter.

Find attached checklists consisting of the summaries done for the various departments.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Can be found in checklists attached as Annexure A. It can be costly to the municipality if reporting is not done correct.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Chapter 8 Municipal Finance Management Act. 56 of 2003.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE FINANCE COMMITTEE TO COUNCIL: 14 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor CA Benjamin and seconded by Councillor H Linnerts it was recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION TO COUNCIL:

It is recommended that Council takes cognisance of the report.

PROJECT MANAGER:	*A. Riddles*		**PROJECT CHAMPION:**	*P.C. Fortuin*		
	Financial Services				***Fnding Source***	
Complete Tender No. & Description	*DEVIATION - PROVISION OF BANKING SERVICES FOR THE PERIOD FROM 01 JULY 2020 - 30 JUNE 2025*				***Own***	***Other***
Service Provider	***STANDARD BANK OF SOUTH AFRICA***				***OWN***	
Commencement Date	*01.07.2025*	**Total Contract Amount**	*R 436 836,00*	**Value of VO's Approved**	***N/A***	
Completion Date	*30.09.2025*					
Adjusted Contract Amount	*N/A*	**Adjusted Completion Date**		*N/A*	**Project on Time**	*YES*

Date of Report		**31,07,2025**	**31,08,2025**	**30,09,2025**
Report Numbers	*38,39,40*	***Collaboration Number:***	***Collaboration Number:***	***Collaboration Number:***
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy		*N/A*	*N/A*	*N/A*
Overall performance including Rand Value in terms of the Empowerment Goals		*N/A*	*N/A*	*N/A*
Overall Performance Incl. quality of work to date		*The Consultant's performance has been satisfactory to date*	*The Consultant's performance has been satisfactory to date*	*The Consultant's performance has been satisfactory to date*
Blockages and Problemes		*N/A*	*N/A*	*N/A*
Recommanded Action and Resolutions required to unblock blockages & problems		*N/A*	*N/A*	*N/A*
Actual Amount Paid to Date		*R 61 374,53*	*R 131 069,43*	*R 137 792,26*
Number of Invoices /Certificates		*1*	*2*	*3*
Disputed Invoices / Certificates		*None*	*None*	*None*

PROJECT MANAGER:	A. Riddles		PROJECT CHAMPION:	A. Riddles		
	Financial Services			Funding Source		
Complete Tender No. & Description	The Appointment of a Service Provider for the Licensing, Support and Maintenance of the current Municipal Financial Management System for a period from 1 April 2023 to 30 June 2033.			Own	Other	
				OWN		
Service Provider	Phoenix ERP (Pty) Ltd (VESTA)					
Commencement Date	01-Apr-23	Total Contract Amount	R 1670 250 (VAT excl) for the first year, thereafter CPI + 1% increase	Value of VO's Approved	N/A	
Completion Date	30-Jun-33					
Adjusted Contract Amount	N/A	Adjusted Completion Date	N/A	Project on Time	N/A	

Date of Report		31/07/2025	31/08/2025	30/09/2025
Report Numbers	28, 29 & 30	Collaboration Number:	Collaboration Number:	Collaboration Number:
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy		N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals		N/A	N/A	N/A
Overall Performance Incl. quality of work to date		Overall performance satisfactory	Overall performance satisfactory	Overall performance satisfactory
Blockages and Problemes		none	none	none
Recommanded Action and Resolutions required to unblock blockages & problems		none	none	none
Actual Amount Paid to Date		R 4 375 971,48	R 4 585 668,29	R4 798 915.10
Number of Invoices		63	65	70
Disputed Invoices / Certificates		No	No	No

PROJECT MANAGER:	MC de Beer	PROJECT CHAMPION:	A. Riddles		
	Financial Services			Funding Source	
Complete Tender No. & Description	THE PROVISION OF PROFESSIONAL SERVICES FOR THE EXECUTION AND MAINTENANCE OF THE GENERAL VALUATION ROLL FOR 2023/2024 – 2028/2029 AND THE SUPPLEMENTARY ROLL FROM 2022/2023 - 2028/2029, IN THE JURISDICTION AREA OF THE THEEWATERSKLOOF MUNICIPALITY, IN COMPLIANCE WITH THE LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO. 6 OF 2004 AS AMENDED)			Own	Other
Service Provider	Terra Analytics (Pty) Ltd				
Commencement Date	25-May-22	Total Contract Amount	R2 882 142,33 Estimated (Actual dependant on number and category of properties valued)	Value of VO's Approved	None
Completion Date	30-Jun-29				
Adjusted Contract Amount	None	Adjusted Completion Date	None	Project on Time	Yes

Date of Report		31/07/2025	31/08/2025	30/09/2025
Report Numbers	38, 39 & 40	Collaboration Number:	Collaboration Number:	Collaboration Number:
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy		N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals		N/A	N/A	N/A
Overall Performance Incl. quality of work to date		Excellent	Excellent	Excellent
Blockages and Problemes		None	None	None
Recommanded Action and Resolutions required to unblock blockages & problems		N/A	N/A	N/A
Actual Amount Paid to Date		R 2 255 721,65	R 2 255 721,65	R 2 255 721,65
Number of Invoices /Certificates		27	27	27
Disputed Invoices / Certificates		None	None	None

Contract Manager	J. Colyn		Contract Owner	A. Riddles		
Directorate	Financial Services				Funding Source	
Complete Tender No. & Description	THE PROVISION OF SHORT TERM INSURANCE FOR THE PERIOD FROM 01 JULY 2025 TO 30 JUNE 2028				Own	Other
Service Provider	Lateral Unison Insurance Brokers (Pty) Ltd				OWN	
Commencement Date	01-Jul-25	Total Contract Amount (Vat incl.)	R2,037,388 (year 1)	Value of Expansions Approved (Vat incl.)	R0,00	
Completion Date	30-Jun-28					
Adjusted Contract Amount	N/A	Adjusted Completion Date	N/A		Project on Time	N/A

Date of Report	31 July 2025	31 August 2025	30 September 2025
Report Numbers	1	2	3
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	This is an expert service	This is an expert service	This is an expert service
Overall performance including Rand Value in terms of the Empowerment Goals	N/A	N/A	N/A
Overall Performance incl. quality of work to date	Insurance cover was arranged from the 1st of July 2025. Inception meeting was held on the 21st of July 2025. Additions to insurance portfolio of the municipality was handled quickly. Communication between the service provider and the municipality is good.	Claims are dealt with efficiently and progress on claims are received during the month.	Claims are dealt with efficiently and progress on claims are received during the month.
Blockages and Problemes	Even though claims can be registered, the claims processing was put on hold awaiting payment on premium.	N/A	N/A
Recommanded Action and Resolutions required to unblock blockages & problems	Half of premium has been paid on the 29/07/2025 as per section 2.8 of the special conditions of contract. Claims processing will be monitored.	N/A	N/A
Actual Amount Paid to Date (Vat incl.)	R 1 018 694.00	R 1 018 694,00	R 1 018 694,00
Number of Invoices /Certificates	1	1	1
Disputed Invoices / Certificates	None	None	None

Contract Manager	A. Riddles		Contract Owner	A. Riddles		
Directorate	Financial Services				Funding Source	
Complete Tender No. & Description	Provision of Professional Services: Financial Management and Accounting Services for a period from 1 July 2025 to 30 June 2028				Own	Other
Service Provider	Siyanda Business Solutions (Pty) Ltd.				OWN	
Commencement Date	01-Jul-25	Total Contract Amount (Vat excl.)	R1,154,416 (year 1)	Value of Expansions Approved (Vat excl.)	R0,00	
Completion Date	30-Jun-28					
Adjusted Contract Amount	N/A	Adjusted Completion Date	N/A		Project on Time	N/A

Date of Report	31 July 2025	31 August 2025	30 September 2025
Report Numbers	1	2	3
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals	N/A	N/A	N/A
Overall Performance incl. quality of work to date	Excellent	Excellent	Excellent
Blockages and Problemes	None	None	None
Recommanded Action and Resolutions required to unblock blockages & problems	N/A	N/A	N/A
Actual Amount Paid to Date (Vat excl.)	R 0,00	R 306 866,00	
Number of Invoices /Certificates	0	1	
Disputed Invoices / Certificates	None	None	None

Contract Manager	J van Niekerk		Contract Owner	L R Sauls		
Directorate	Financial Services				Funding Source	
Complete Tender No. & Description	THE PROVISION OF SERVICES TO PROVIDE AN ELECTRONIC (WEB-BASED) FUNCTIONALITY FOR TRACING, ADVERSE CREDIT LISTING, ON-LINE ELECTRONIC PROPERTY SEARCHES, VERFICATION OF				Own	Other
Service Provider	Consumer Profile Bureau (Pty) Ltd				OWN	
Commencement Date	01-Jul-25	Total Contract Amount (Vat excl.)	Rate based (Estimated at R 242 990.40)	Value of Expansions Approved (Vat excl.)	R0,00	
Completion Date	30-Jun-26					
Adjusted Contract Amount	N/A	Adjusted Completion Date	N/A		Project on Time	YES

Date of Report	31 July 2025	31 August 2025	30 September 2025
Report Numbers	1	2	3
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals	N/A	N/A	N/A
Overall Performance Incl. quality of work to date	satisfactory	satisfactory.	satisfactory
Blockages and Problemes	no blockage	no blokkage	no blokkage
Recommanded Action and Resolutions required to unblock blockages & problems	n/a	n/a	n/a
Actual Amount Paid to Date (Vat excl.)	R 0,00	R 0.00	R 6 705,00
Number of Invoices /Certificates	0	0	2
Disputed Invoices / Certificates	None	None	None

Contract Manager	J van Niekerk	Contract Owner	L R Sauls			
Directorate	Financial Services			Finding Source		
Complete Tender No. & Description	PROVISION OF SERVICES TO PROVIDE SPECIALISED DEBT COLLECTION SERVICES TO ASSIST WITH REVENUE COLLECTION AS AND WHEN FOR THE PERIOD 1 JULY 2025 UNTIL 30 JUNE 2026			Own	Other	
Service Provider	Jacobus Attorneys (Pty) Ltd			OWN		
Commencement Date	01-Jul-25	Total Contract Amount (Vat excl.)	Rates based (Estimated at R 217 319.30)	Value of Expansions Approved (Vat excl.)	R0,00	
Completion Date	30-Jun-26					
Adjusted Contract Amount	N/A	Adjusted Completion Date	N/A		Project on Time	YES

Date of Report	31 July 2025	31 August 2025	30 September 2025
Report Numbers	1	2	3
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals	N/A	N/A	N/A
Overall Performance incl. quality of work to date	satisfactory	satisfactory.	satisfactory
Blockages and Problemes	no blockage	no blokkage	no blokkage
Recommanded Action and Resolutions required to unblock blockages & problems	n/a	n/a	n/a
Actual Amount Paid to Date (Vat excl.)	R 0,00	R 0,00	R 0,00
Number of Invoices /Certificates	0	0	0
Disputed Invoices / Certificates	None	None	None

Contract Manager	*J van Niekerk*		**Contract Owner**		*C Theunissen*	
Directorate	**Financial Services**				***Fnding Source***	
Complete Tender No. & Description	*FIN 01/2024/25 - THE PROVISION OF PRINTING & MAILING OF ACCOUNTS*				*Own*	*Other*
Service Provider	***CABHOLDINGS***				*OWN*	
Commencement Date	*01-Feb-25*	**Total Contract Amount (Vat excl.)**	*Estimate R804 079.18*	**Value of Expansions Approved (Vat excl.)**	***R0,00***	
Completion Date	*30-Jun-27*					
Adjusted Contract Amount		**Adjusted Completion Date**		N/A	**Project on Time**	YES

Date of Report	**31 July 2025**	**31 August 2025**	**30 September 2025**
Report Numbers	*6*	*7*	*8*
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	*n/a*	*n/a*	*n/a*
Overall performance including Rand Value in terms of the Empowerment Goals	*n/a*	*n/a*	*n/a*
Overall Performance Incl. quality of work to date	*Overall performance satisfactory*	*Overall performance satisfactory*	*Overall performance satisfactory*
Blockages and Problemes	*n/a*	*n/a*	*n/a*
Recommanded Action and Resolutions required to unblock blockages & problems	*n/a*	*n/a*	*n/a*
Actual Amount Paid to Date (Vat excl.)	*R 228 938,47*	*R 236 095 83*	*R 376 012,14*
Number of Invoices /Certificates	*13*	*16*	*20*
Disputed Invoices / Certificates	*None*	*None*	*None*

Contract Manager	*J van Niekerk*		**Contract Owner**	*I van der Berg*	
Directorate	**Financial Services**			**Funding Source**	
Complete Tender No. & Description	*FIN 06/2024/25 - THE PROVISION OF SECURITY SERVICES FOR THE COLLECTION, TRANSPORTATION AND DEPOSITING OF CASH*			**Own**	**Other**
Service Provider	*Fidelity Cash Solutions*			*OWN*	
Commencement Date	*01-Jun-25*	**Total Contract Amount (Vat excl.)**	*R1 592 408,16*	**Value of Expansions Approved (Vat excl.)**	***R0,00***
Completion Date	*31-May-28*				
Adjusted Contract Amount	*n/a*	**Adjusted Completion Date**	N/A	**Project on Time**	YES

Date of Report	**31 July 2025**	**31 August 2025**	**30 September 2025**
Report Numbers	*2*	*3*	***4***
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	*N/A*	*N/A*	*N/A*
Overall performance including Rand Value in terms of the Empowerment Goals	*N/A*	*N/A*	*N/A*
Overall Performance incl. quality of work to date	satisfactory.	*satisfactory.*	*satisfactory.*
Blockages and Problemes	no major blokkage	no major blokkage	*no major blokkage*
Recommanded Action and Resolutions required to unblock blockages & problems	*n/a*	*n/a*	*n/a*
Actual Amount Paid to Date (Vat excl.)	*R 75 543,00*	*R 115 937,83*	*R 115 937,83*
Number of Invoices /Certificates	*2*	*3*	*3*
Disputed Invoices / Certificates	*None*	*None*	*None*

Contract Manager	J van Niekerk		Contract Owner	C Theunissen		
Directorate	Financial Services				Finding Source	
Complete Tender No. & Description	FIN 10/2022-23 - THE PROVISION OF BILL PAYMENT SERVICES				Own	Other
Service Provider	Payat				OWN	
Commencement Date	01-Jan-24	Total Contract Amount (Vat excl.)	Estimated Total R960 474.00	Value of Expansions Approved (Vat excl.)	R0,00	
Completion Date	30-Jun-26					
Adjusted Contract Amount	n/a	Adjusted Completion Date	N/A		Project on Time	YES

Date of Report	31 July 2025	31 August 2025	30 September 2025
Report Numbers	19	20	21
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals	N/A	N/A	N/A
Overall Performance incl. quality of work to date	Overall performance satisfactory	Overall performance satisfactory	Overall performance satisfactory
Blockages and Problemes	N/A	N/A	N/A
Recommanded Action and Resolutions required to unblock blockages & problems	N/A	N/A	N/A
Actual Amount Paid to Date (Vat excl.)	R 384 336,03	R 403 291,66	R 425 650,84
Number of Invoices /Certificates	20	21	22
Disputed Invoices / Certificates	None	None	None

Contract Manager	J van Niekerk		**Contract Owner**		I van der Berg	
Directorate	**Financial Services**				**Finding Source**	
Complete Tender No. & Description	THE PROVISION OF ADMINISTRATION OF ELECTRICITY PREPAYMENT UNIFORM VENDING SYSTEMS				Own	**Other**
Service Provider	**Utilities World (Pty) Ltd**				OWN	
Commencement Date	01-Jul-25	**Total Contract Amount (Vat excl.)**	**Estimated Total** R258 400.00	**Value of Expansions Approved (Vat excl.)**	R0,00	
Completion Date	30-Sep-25					
Adjusted Contract Amount	n/a	Adjusted Completion Date	N/A		Project on Time	YES

Date of Report	31 July 2025	31 August 2025	30 September 2025
Report Numbers	1	2	3
Indicate the Empowerment Goals that were set for this contract in terms of Clause 2(a) of the SCM Policy	N/A	N/A	N/A
Overall performance including Rand Value in terms of the Empowerment Goals	N/A	N/A	N/A
Overall Performance incl. quality of work to date	Satisfactory	Satisfactory	Satisfactory
Blockages and Problemes	N/A	N/A	N/A
Recommanded Action and Resolutions required to unblock blockages & problems	N/A	N/A	N/A
Actual Amount Paid to Date (Vat excl.)	R 0,00	R 118 586,20	R 235 91[illegible],87
Number of Invoices /Certificates	0	1	2
Disputed Invoices / Certificates	None	None	None

ITEM HEADING

C262/2025 DIRECTORATE FINANCE: DEPARTMENT SUPPLY CHAIN MANAGEMENT: DEVIATION REPORT FOR AUGUST 2025

[English version of the report is the original]

FILE NUMBER

6/3/3/6

PURPOSE / AIM OF REPORT

To present a report to Council consisting of the reasons for deviating in terms of subparagraphs 36(1)(a) and (b) of the SCM Policy for the month of August 2025.

BACKGROUND

(1) The Accounting Officer may –

a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a) the possibility of human injury or death,

b) the prevalence of human suffering or deprivation of rights,

c) the possibility of damage to property, or suffering and death of livestock and animals, the interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the municipality as a whole, the possibility of serious damage occurring to the natural environment,

d) the possibility that failure to take necessary action may result in the municipality not being able to render an essential community service,

e) the possibility that the security of the state could be compromised.

The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal tender process.

(i) if such goods or services are produced or available from a single source or sole provider only (as per definition);

(ii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iii) acquisition of animals for zoos and/or nature and game reserves; or

(iv) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;

(v) ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids; and

b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

DISCUSSION

The report in terms of subparagraph 36(1)(a) can be found attached. Also note that the Accounting Officer did not ratify minor breaches of the procurement process in terms of subparagraph 36(1)(b).

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attachment.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Regulation 36 of the Supply Chain Management Policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE FINANCE COMMITTEE TO EMC: 23 SEPTEMBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, it was unanimously recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION BY THE EMC TO COUNCIL: 23 SEPTEMBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts, and seconded by Councillor CT Cloete, it was recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION TO COUNCIL:

It is recommended that Council takes cognisance of the report.

DEVIATION REPORT

REPORT ON PURCHASE DEVIATIONS APPROVED BY THE MUNICIPAL MANAGER IN TERMS OF SECTION 36 OF THE SUPPLY CHAIN MANAGEMENT POLICY/REGULATIONS /

For period from 01 August 2025 to 31 August 2025

No.	Reg. 45 Declaration	Related parties (if any)	Requested by	Recommended by Manager	Recommended by Dir. or Dep. Dir.	Motivation of Directorate	Approved by	Approval date	Order Date	Supplier	Details of goods or services supplied	Amount (R)	Town	Directorate	Reason for deviation	Complies with	Task ID
Deviations approved between R10,000.01 – R30,000.00																	
Refuse Removal																	
6567024	Not Applicable	Not Applicable	BRUMILDA ARENDORFF	JAN BARNARD	JAN BARNARD	Support the request to deviate from the SCM process, as explained and motivated by the end user, for reasons why it was impractical, not following the SCM process.	PAUL MABHENA	2025-08-04	2025-08-11	GROENLAND MOTOR TRUCK BAKKIE (PTY) LTD	Quotation for repairs to be done on truck CAM17348	25,382.66	GRABOUW	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Dear Sir, The driver of vehicle CAM17348, a Nissan Cabstar Truck based in Grabouw, took the vehicle to the Traffic Department for its annual roadworthy inspection. During the inspection, several mechanical defects were identified, rendering the vehicle non-operational and unfit for road use. In light of the nature and extent of the defects and given the municipality's lack of in-house technical expertise to fully assess the damage, it was deemed impractical and unfeasible to obtain three quotations as required under the standard Supply Chain Management (SCM) procurement procedures. Permission was requested and granted for the vehicle to undergo a strip and quote diagnosis. Accurate assessment of the defects could only be determined through a comprehensive diagnostic process, which required a strip and quote procedure to be performed by a qualified service provider. The attached defect assessment sheet outlines the scope of repairs required for the vehicle to meet roadworthy compliance. While the format of the document may suggest the option to source multiple quotations, in this case, the true extent of the necessary repairs could only be established following physical disassembly and expert inspection of the vehicle. it is recommended that a deviation from the standard SCM procurement process be approved to allow the appointment of Groenland Motor Truck & Bakkie to perform the required repairs. This service provider is located in Grabouw, in close proximity to the vehicle, which will facilitate rapid turnaround, minimize vehicle downtime, and promote cost-efficiency. Please find attached a quotation in the amount of R25,382.66 for the necessary repairs. We hereby respectfully request approval to deviate from the standard Supply Chain Management (SCM) procedure and proceed with the appointment of Groenland Motor Truck & Bakkie for the execution of the necessary repairs. Regards.	4871950
Roads and Stormwater																	
6608572	Not Applicable	Not Applicable	MICHELA SAULS	JAN BARNARD	JAN BARNARD	Support the deviation request as motivated by the end user, as it was not possible to follow the normal SCM process.	PAUL MABHENA	2025-08-08	2025-08-18	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	CAM 7760 - Fuel Pump and Starter	12,879.21	CALEDON 1	Community Services	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	On 15 May 2025 CAM 7760 (Nissan Hardbody) was taken in for repairs following a competitive procurement process to address the initially identified defects. At the time, the vehicle was non-operational and required towing to the appointed service provider. Requisition Number: 42536 Order Number: H0002667 Upon completion of the work stipulated in the original order, the service provider identified additional defects. These could not have been detected earlier due to our limited internal technical capacity. A supplementary quotation in the amount of R12,879.21 has been submitted by Petrol and Diesel Enjinsentrum to address these newly discovered issues. In light of the above, we respectfully request approval to deviate from the standard Supply Chain Management (SCM) procedures and appoint Petrol & Diesel Enjin Sentrum to carry out the necessary repairs.	4939940
Sewerage: Networks																	
6735934	Not Applicable	Not Applicable	TREVOR PETERSEN	JAN BARNARD	JAN BARNARD	Support the deviation request as it was not possible to follow the normal SCM process, as described and motivated by the end user.	PAUL MABHENA	2025-08-25	2025-08-27	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	Service parts Remove engine of CAM 9467 Remove engine of CAM 18506 Fit engine in CAM 9467 and assemble complete Fit engine of CAM 18506 Service CAM 9467 Sundries	24,556.55	RSE	Waste Water Management	1. Emergency	On Wednesday, 25 June 2025, vehicle CAM 9467 broke down while being used to remove illegal waste. This is the only vehicle available in Riviersonderend for this essential service. Permission for a strip and quote was requested and subsequently granted. Upon inspection, the service provider advised that the vehicle's engine requires a complete overhaul.Theewaterskloof Municipality has another vehicle with a similar engine that had been identified for auction due to numerous costly roadworthy defects, including issues with the body, undercarriage, and kingpins. Due to the age of the vehicle, replacement parts are scarce, often only available second-hand or at very high costs. However, the engine is still in good condition.To save costs and ensure service delivery continuity, a decision was made to swap the two engines. Petrol & Diesel Enjinsentrum was approached to diagnose and quote for the work, based on the rotation schedule initiated by the Fleet Management Department. Please find attached the quotation to the value of R24,556.55. The reason for using the supplier is because they provide service of the highest quality. It is therefore recommended to deviate from the normal SCM procedure to appoint Petrol & Diesel Enjinsentrum in terms of the reason stated.	4960095
SUB TOTAL	**62,818.42**																

Deviations approved between R2,000.01 – R10,000.00

Financial Services																
6561906	Not Applicable	Not Applicable	ENRICO THEUNISSEN	JAN BARNARD	JAN BARNARD	Support the deviation request as it is a insurance claim and the insurer identifies the service provider.	PAUL MABHENA	2025-08-04	2025-08-05	TUNICA TRADING 155 (PTY) LTD T/A PG GLASS	Windscreen	3,500.00	CALEDON 1	Finance and Administration	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Damage was sustained to the headlight and mirror of municipal vehicle CAM 27161 suction tanker 10/06/2025 when it was struck by a loose stone dislodged by an unknown third party overtaking the vehicle on a gravel road. TWK Claim - 0110/2025 - Reported according to procedures of the insurance department who indicated that we could continue with the repairs at institution PG Glass after we generate an order for the excess amount find attached the excess quote It was impractical and impossible to obtain three quotations as required by our procurement processes, as the Insurance department identifies the service provider that we should utilise. An excess quotation to the value of R3 500.00 was received. It is therefore recommended to deviate from the normal SCM procedures to appoint PG Glass, as stated in the motivation above.	4871958
Refuse Removal																
6552689	Not Applicable	Not Applicable	ROLAND ARENDSE	JAN BARNARD	JAN BARNARD	Support the deviation request as explained and motivated by the end user, that is was not possible to follow the normal SCM process.	ASHWILLE RIDDLES	2025-08-12	2025-08-18	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	leftenjin mounting steel loadbin frame mounting bolt and nuts right rear leaf spring mounting remove mounting machine and replace chassis frame weld and fit new plates out side and in side of load bin on front lower side replace left front enjin mounting	8,095.73	GENADENDAL	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	On Tuesday, 22 July 2025, the driver of CAM 22148 (Refuse removal truck) reported a banging noise coming from the front of the vehicle. Given the critical nature of this service delivery vehicle, immediate attention was required to prevent further mechanical failure and safety risks. Due to the municipality's limited internal capacity to perform mechanical diagnostics, it was not feasible to obtain three quotations without first identifying the exact nature of the defect. As a result, a strip and quote request were submitted and subsequently approved to determine the cause and extent of the damage. We did approach our local supplier (Jafcon) but was unable to assist due to his workload and parking space In light of: • The municipality's limited diagnostic capacity, • The availability and proximity of Petrol/Diesel as a suitable service provider, it is recommended that a deviation from the standard SCM procurement process be approved. Find attached quote to the value of R 8 095.73 It is therefore respectfully recommended that approval be granted to appoint Petrol/Diesel as the service provider for the necessary repairs to CAM 22148, in order to expedite service delivery and ensure operational continuity.	4943933
6603007	Not Applicable	Not Applicable	MICHELA SAULS	JAN BARNARD	JAN BARNARD	Support the deviation request as explained and motivated by the end-user, because of the nature of the repairs that make it impractical to follow the SCM process.	PAUL MABHENA	2025-08-11	2025-08-18	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	CAM 30736 - Hydraulic Pipe	3,553.25	CALEDON 1	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	On 29 July 2025, while in operation, the hydraulic pipe of CAM 30736 (Compactor) burst. As a result, the vehicle is currently non-operational. In light of the above, permission and approval were requested and subsequently granted for a Strip & Quote to assess the situation and determine whether the vehicle can be restored to operational condition. Due to the nature of the defect, it was impractical and impossible to obtain the three quotations as required by our procurement procedures. This is because the exact nature and extent of the damage can only be determined through a detailed defect diagnosis. The defect diagnosis was done by the service provider Petrol & Diesel Enjin Sentrum. Find attached quotation to the amount of R3 553.25 This service provider was selected based on their proximity to the area and their willingness to offer priority attention to this urgent matter. Therefore, we respectfully request permission to deviate from the normal SCM procedure and appoint Petrol & Diesel Enjin Sentrum to perform the necessary repairs.	4939946
SUB TOTAL	**15,148.98**															

Deviations approved between R30,000.01 – R100,000.00

Refuse Removal																	
6483612	Not Applicable	Not Applicable	ROLANDAR	JAN BARNARD	JAN BARNARD	Support the deviation request as motivated by the end user.	PAUL MABHENA	2025-08-11	2025-08-18	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	hooter ball joints upper and lower brake disc front brake pads front wheel bearings front hand brake cable rear brake shoes rear adjuster kit left rear spring kit left rear tie rod ends inner outer indicator light left front battery clamp number plate light rear door hinges left and right shackle bushes rear leaf spring bushes front shocks rear drag link idler arm starter wiper blades brake drums skims weld& machine front leaf spring pins replace front brake discs, brake pads ,lower & upper ball joints, wheel bearings inner & outer tie-rod ends, drag link & idler arm. Fit new left indicator light. fit new starter replace rear shackle bushes, shocks, brakes, left-brake adjuster & spring kit. fit leaf springs front bushes & pins. sundries	35,331.33	GENADENDAL	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Motivation for Deviation from Standard SCM Procedures: CAM 8956 – Nissan Hardbody On 27 May 2025, municipal vehicle CAM 8947, a Nissan Hardbody, was enroute to Greyton for the removal of household waste when it was stopped by law enforcement/traffic officials during a routine inspection. Upon examination, the traffic officers identified potential mechanical defects and subsequently directed the vehicle to the Caledon Roadworthy Testing Station for a full Roadworthy assessment. Following the roadworthy inspection at the testing station, it was determined that the vehicle was not fit for continued operation. Please find attached the roadworthy defects sheet issued by the traffic department. Petrol/Diesel, located in close proximity to the Caledon Testing Station, was the nearest vendor equipped to conduct the required mechanical evaluation and repairs. Given the roadworthy defects identified by the traffic department, and the municipality's lack of in-house technical expertise to assess the full extent of the damage, permission was formally requested and granted by the Municipal Manager for the vehicle to undergo a strip and quote diagnosis at Petrol/Diesel. The vehicle was therefore escorted and delivered to Petrol/Diesel in compliance with the directive and with proper authorisation. In light of the municipality's limited internal capacity to determine the full extent of the mechanical defects, the safety implications, and the proximity and availability of Petrol/Diesel, it is recommended that a deviation from the standard SCM procurement process be approved. All supporting documentation, including the traffic roadworthy inspection report and the Municipal Manager's written permission, is attached for reference. It is therefore respectfully recommended that approval be granted to deviate from the normal SCM processes and appoint Petrol/Diesel as the service provider.	4939981
6608129	Not Applicable	Not Applicable	ENRICO THEUNISSEN	JAN BARNARD	JAN BARNARD	Support the deviation request as motivated by the end user, as it was not practical and impossible due to the situation described, to follow the normal SCM process.	PAUL MABHENA	2025-08-11	2025-08-18	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	Roadworthy defects	77,722.82	CALEDON 1	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Driver of CAM 19299, Refuse cage truck of Caledon took the vehicle for its annual roadworthy test at the Traffic department in June. While conducting the roadworthy test various defects was highlighted. However, Due to the nature of the defects, it was impractical and impossible to obtain three quotations as required by our procurement processes, as the exact nature and extent of the damage needs to be determined by a defect diagnosis. In light of the above-mentioned permission for a strip & quote was requested and granted, as a service provider needed to do a thorough defect diagnosis on the vehicle to determine the exact nature of the defect and in return prepared a detailed quotation for the necessary repairs. Fleet Management recommended that we engage Petrol & Diesel Enjin Sentrum to perform the diagnoses. Please note the supply only stated last week striping, Attached is the quotation to the amount of R77 722.82 Their proven track record of expertise and excellent service with Theewaterskloof Municipality, making them the ideal choice for this job. Additionally, their close proximity to the depot, with only approximately 500m, further enhances their suitability for this task made them the ideal choice for this job. Their team was able to accurately diagnose the problem. Therefore, we respectfully request permission to deviate from the normal SCM procedure and appoint Petrol & Diesel Enjin Sentrum to perform the necessary repairs.	4939945
6733136	Not Applicable	Not Applicable	ENRICO THEUNISSEN	JAN BARNARD	JAN BARNARD	Support the request for a deviation approval, as it was not possible to follow the normal SCM process, and explained and motivated by the end user.	PAUL MABHENA	2025-08-25	2025-08-28	TRANS MANUFACTURING (PTY) LTD T/A TFM TRANSTECH	Hydraulic repairs	81,625.56	CALEDON 1	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	As reported by the Senior Foreman of solid waste on July 28, 2025, the driver of CAM 41333 informed us about the malfunction of its hydraulic components, rendering the equipment non-operational. Understanding the complexity and urgency of the situation, we promptly sought permission and was granted to send the compactor for an assessment to obtain a quotation. Which would have been impractical at that stage without first dismantling the hydraulic components to accurately diagnose the defect. After carefully considering, we recommend engaging Transtech. Their proven excellence in working with Theewaterskloof Municipality makes them the ideal choice for this critical job. Furthermore, their team has the capability to accurately diagnose the issue and provide a comprehensive quotation for the essential repairs. Following their assessment, Transtech has provided us with a detailed quotation amounting to R81 625.56. Given the urgency of the situation and the critical need to restore the refuse compactor to operational status. We kindly request permission to deviate from the normal SCM procedure and appoint Transtech to perform the necessary repairs outlined in the quotation.	4959773
Sewerage: Tank Services																	
6734543	Not Applicable	Not Applicable	ENRICO THEUNISSEN	JAN BARNARD	JAN BARNARD	Support the request to deviate from the normal SCM process, as it was not possible to follow the normal procurement process as described and motivated by the end user.	PAUL MABHENA	2025-08-25	2025-08-27	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	Parts and labour	31,458.46	CALEDON 1	Waste Water Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Suction Tanker vehicle CAM 19295, which was reported to have encountered a critical issue on 6 August 2025. On the mentioned date, the driver of CAM 19295 informed us that the vehicle's heat gauge had entered the red zone, prompting us to take immediate action to prevent any potential engine damage. The vehicle was delivering services in the Caledon area when this occurred. Understanding the urgency and complexity of the situation, we promptly sought permission to send the Suction Tanker for an assessment in order to obtain a quotation and was granted. Because obtaining an accurate diagnosis would require dismantling of the components, making it impractical at that stage. Freet Management recommend engaging Petrol & Dielsel Enjinsentrum according to their rotating schedule for the necessary assessment. Following the assessment by Petrol & Dielsel Enjinsentrum, a detailed quotation amounting to R31 458.46 has been provided. Given the urgency of the situation and the critical need to restore the Suction Tanker to operational status, we kindly request permission to deviate from the normal SCM procedure and appoint Petrol & Dielsel Enjinsentrum to perform the necessary repairs outlined in the quotation.	4959963
SUB TOTAL	**226,138.17**																
GRAND TOTAL	**304,105.57**																

SUMMARY	
R10,000.01 – R30,000.00	62,818.42
R2,000.01 – R10,000.00	15,148.98
R30,000.01 – R100,000.00	226,138.17
GRAND TOTAL	304,105.57

ITEM TITLE

C263/2025 DIRECTORATE FINANCE: DEPARTMENT SUPPLY CHAIN MANAGEMENT: DEVIATION REPORT FOR SEPTEMBER 2025

[English version of the report is the original]

FILE NUMBER

6/3/3/6

PURPOSE OF REPORT

To present a report to Council consisting of the reasons for deviating in terms of subparagraphs 36(1)(a) and (b) of the SCM Policy for the month of September 2025.

BACKGROUND

(1) The Accounting Officer may –

a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a) the possibility of human injury or death,

b) the prevalence of human suffering or deprivation of rights,

c) the possibility of damage to property, or suffering and death of livestock and animals, the interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the municipality as a whole, the possibility of serious damage occurring to the natural environment,

d) the possibility that failure to take necessary action may result in the municipality not being able to render an essential community service,

e) the possibility that the security of the state could be compromised.

The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal tender process.

(i) if such goods or services are produced or available from a single source or sole provider only (as per definition);

(ii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iii) acquisition of animals for zoos and/or nature and game reserves; or

(iv) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;

(v) ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids; and

b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

DISCUSSION

The report in terms of subparagraph 36(1)(a) can be found attached. Also note that the Accounting Officer did not ratify minor breaches of the procurement process in terms of subparagraph 36(1)(b).

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attachment.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Regulation 36 of the Supply Chain Management Policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE FINANCE COMMITTEE TO COUNCIL: 14 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor V Papier it was recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION TO COUNCIL:

It is recommended that Council takes cognisance of the report.

DEVIATION REPORT

REPORT ON PURCHASE DEVIATIONS APPROVED BY THE MUNICIPAL MANAGER IN TERMS OF SECTION 36 OF THE SUPPLY CHAIN MANAGEMENT POLICY/REGULATIONS /

For period from 01 September 2025 to 30 September 2025

No.	Reg. 45 Declaration	Related parties (if any)	Requested by	Recommended by Manager	Recommended by Dir. or Dep. Dir.	Motivation of Directorate	Approved by	Approval date	Order Date	Supplier	Details of goods or services supplied	Amount (R)	Town	Directorate	Reason for deviation	Complies with	Task ID
Deviations approved between R10,000.01 – R30,000.00																	
Legal																	
6815708	Not Applicable	Not Applicable	GAYNOAR	HONEYGX	WALTERHE	Approved	PAULMA	2025-09-17	2025-09-22	ENDERSTEIN VAN DER MERWE INC	The Municipality requires legal representation in two arbitration proceedings scheduled before the South African Local Government Bargaining Council (SALGBC).	27,870.00	CALEDON 1	Corporate Services	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	The Municipality seeks to procure legal services for representation in two arbitration proceedings scheduled at the South African Local Government Bargaining Council (SALGBC) on 16 October 2025 and 28 October 2025. These proceedings arise from unfair labour practice disputes brought by a senior employee currently under suspension. The Municipality proposes to appoint Enderstein Malumbete Attorneys through a deviation in terms of Section 36 of the Supply Chain Management Regulations, specifically paragraph 36(1)(a)(v): "any other exceptional case where it is impractical or impossible to follow the official procurement process." The basis for the deviation is as follows: Continuity and Prior Knowledge Enderstein Malumbete Attorneys were appointed earlier this year (February 2025) through a competitive RFQ process to represent the Municipality in High Court litigation involving the same employee. In the course of that mandate, the firm has already perused and analysed the relevant documentary evidence, policies, and correspondence forming the foundation of the current arbitration matters. Their knowledge of the facts and legal context places them in a unique position to provide immediate, informed representation. Avoidance of Duplication of Costs Appointing a new firm at this stage would be impractical and financially wasteful, as it would require payment for extensive hours merely to review evidence and documentation already considered by Enderstein Malumbete. The Municipality would effectively be duplicating legal costs without adding value. Urgency and Compliance with Prescribed Timelines The arbitration dates of 16 and 28 October 2025 necessitate the immediate preparation and filing of responses, evidence bundles, and pre-arbitration processes. A new appointment would delay preparations, whereas Enderstein Malumbete can proceed without delay, thereby ensuring compliance with the SALGBC's prescribed timelines. For the above reasons, this constitutes an exceptional case under Section 36, where adherence to the normal procurement process would be impractical. The deviation will ensure cost efficiency, continuity of representation, and timely compliance with the arbitration processes.	5046218
Refuse Removal																	
6745212	Not Applicable	Not Applicable	NEALVA	ROMEOHE	JANBA	Support the deviation request from the end user, as explained and motivated, as it was not possible to follow the normal SCM process.	PAULMA	2025-08-29	2025-09-08	DONNYS MECHANICAL REPAIR CENTER	Chev Aveo CAM32509 Engine Repairs	27,838.91	CALEDON 2	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	On 30 June 2025, the driver of the Chevrolet Aveo CAM32509 reported a mechanical fault with the vehicle. Following a comprehensive inspection, it was determined that the cambelt had broken. Approval was obtained from the Chief Financial Officer (CFO) to conduct a thorough strip and quote on the vehicle, as a complete diagnostic assessment was necessary before providing an official quotation. Recognizing the complexity of the situation, we promptly sought and received permission to send the vehicle for assessment in order to acquire a quotation. Due to the nature of an accurate diagnosis, which requires dismantling of certain components, conducting this assessment at the current stage is impractical. Fleet Management recommends engaging Donny's Mechanical Repair Center in accordance with their rotating schedule for the requisite assessment. Subsequent to the assessment conducted by Donny's Mechanical Repair Center, a detailed quotation amounting to R27,838.91 was provided. We hereby respectfully request approval to deviate from the normal Supply Chain Management procedure and to appoint Donny's Mechanical Repair Center to undertake the necessary repairs as specified in the quotation..	4965874
6745998	Not Applicable	Not Applicable	BRUMILDAAR	JANBA	JANBA	Support the deviation request for approval, as it was not possible to follow the SCM process, as explained and motivated by the end user.	PAULMA	2025-09-05	2025-09-12	GROENLAND MOTOR TRUCK BAKKIE (PTY) LTD	Quotation for repairs done on compactor CAM25570	17,862.77	GRABOUW	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Dear Sir, Refuse compactor of Grabouw CAM 25570 has developed a defect on its braking system and as early as August 2025. The driver of the truck notified the Town Office that the braking system of the vehicle is not safe as a noise could be heard from the wheels and the brakes loses power when braking. The brakes were assessed earlier in the year by the AAD Nissan and with the driver reporting braking issues in August 2025, it is best the defect needs to be further investigated with a strip & quote process. The truck was sent to a local mechanical institution Groenland Motor Truck & Bakkie, for the necessary diagnostics and strip & quote. We made use of Groenland Motor Truck and Bakkie to strip and quote as we are working on a rotation schedule. The defect on the vehicle is of such a nature that you have to strip the vehicle to see where and what the defect or problem is. According to the institution Groenland Motor Truck & Bakkie, the defect diagnostics avail that the brakes need to be attended to and the centre balls needs to be replaced to ensure the safety of the driver, passengers and the truck itself. This vehicle is being used daily for community services in the Grabouw town as it assists the Solid Waste department in collecting waste from wheelie bins and business refuse and then taken to the Grabouw Transfer Station. The defect repair quotation from the institution Groenland Motor Truck & Bakkie is hereby attached as proof of the additional defects discovered by the mechanical institution. Approval is being asked that the quotation for the amount of R 17862.77 be generated to the business institution Groenland Motor Truck Bakkie (PTY) LTD for the repair of the vehicle please. We hereby respectfully request approval to deviate from the standard Supply Chain Management (SCM) procedure and proceed with the appointment of Groenland Motor Truck & Bakkie for the execution of the necessary repairs. Regards.	5020990
Roads and Stormwater																	
6748851	Not Applicable	Not Applicable	ENRICOTH	JANBA	JANBA	Support the deviation request, as it was not possible to follow the normal SCM process, as explained and motivated by the end user.	PAULMA	2025-09-04	2025-09-08	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	Filters Wiring	13,137.18	CALEDON 1	Community Services	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Dezzi loader vehicle CAM 23256, which was reported to have encountered a critical issue on 14 August 2025. The operator of the front-end loader CAM 23256 at the landfill site had reported a problem with the machine. It had started losing power and won't move forward, rendering them unable to effectively clean the site as needed for compliance. Considering this situation, we kindly requested permission to proceed with a strip and quote and was granted for a service provider to diagnose the loader and provide a repair quote, as it was impractical to obtain three quotations without first assessing the extent of the damage. Fleet Management recommend engaging Petrol & Dielsel Enjinsentrum according to their rotating schedule for the necessary assessment. Following the assessment by Petrol & Dielsel Enjinsentrum, a detailed quotation amounting to R13 137.18 has been provided, the service provider identified all the filters, and the fuel line needs to be replaced, and bleeding the system, secure the hydraulic pipes and repair wiring loom. Given the urgency of the situation and the critical need to restore the loader to operational status, we kindly request permission to deviate from the normal SCM procedure and appoint Petrol & Dielsel Enjinsentrum to perform the necessary repairs outlined in the quotation. That will ensure that we can resume operations without any further delay and continue to meet the compliance standards for the landfill site.	4970669
SUB TOTAL	**86,708.86**																

Deviations approved between R2,000.01 – R10,000.00																	
Refuse Removal																	
6775425	Not Applicable	Not Applicable	BRUMILDAAR	JANBA	JANBA	Support the deviation request for approval, as it was not possible to follow the normal SCM process, as explained and motivated by the end user.	ASHWILLERI	2025-09-11	2025-09-12	GROENLAND MOTOR TRUCK BAKKIE (PTY) LTD	Quotation for repair to be done on CAM17348-Roadworthy	4,952.00	GRABOUW	Waste Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Dear Sir, The truck CAM17348 is allocated for Grabouw fleet and works in the Parks & Gardens Department in Grabouw. The aforementioned vehicle is used for collecting garden waste, transporting tools and workmen to gardens and open spaces that require cleaning in Grabouw. The truck went for its annual roadworthy inspection at the Caledon test centre and returned with defects. The truck being roadworthy generates income and also increases productivity. The vehicle was taken to Groenland Motor Truck Bakkie to establish the defects identified by traffic which included brake failure and engine mounting on the truck that needs to be rectified. The Grabouw Town office received a quote from Groenland Motor Truck for work that needs to be done. Groenland Motor Truck is a local workshop in Grabouw has performed this service on other vehicles requiring roadworthy that is part of Grabouw fleet. The defects listed by the Caledon Test centre are of such a nature that the vehicle needs to be stripped and parts assessed to determine the extent of the necessary repairs to follow. Please find attached quotation of urgent repairs of the vehicle for the amount of R 4952.00 It is therefore recommended to deviate from the normal SCM procedures to appoint Groenland Motor Truck Bakkie in terms of the reasons stated.	5033563
Roads and Stormwater																	
6735988	Not Applicable	Not Applicable	BRUMILDAAR	JANBA	JANBA	Support the request from the end user as explained and motivated, as it was not possible to follow the normal SCM process. The vehicle was assigned for a mechanical service through a SCM process, but additional repairs were identified.	PAULMA	2025-08-29	2025-09-04	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	Quotation for repairs to be done on vehicle CAM16297	4,965.70	GRABOUW	Community Services	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Good day, Vehicle CAM 16297 recently underwent its annual service following a competitive procurement process. During the service, the service provider identified a seized EGR valve, which caused exhaust gases to create sludge within the engine. Please find attached the additional quotation for the required repair. If this issue is not addressed, there is a high risk that the engine will seize, potentially requiring a full overhaul. Order Number: I0000185 was the original order. We recommend proceeding with Petrol & Diesel to complete the work, as they were the most cost-effective service provider during the initial process and the vehicle is currently at their workshop. Additional work qoute valued at R 4 965.70 and approval from CFO is attached. It is therefore recommended to deviate from the normal SCM procurement procedures in order restore the vehicle. It is impractical to use another service provider provider. Regards	4966325
Sewerage: Tank Services																	
6811190	Not Applicable	Not Applicable	ANGELOCE	JANBA	JANBA	Support the deviation request, as it was not possible to follow the normal SCM process, as explained and motivated by the end user.	PAULMA	2025-09-25	2025-09-26	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	CAM 35413 Petrol & Diesel Clutch Cylinder	7,536.45	CALEDON 1	Waste Water Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	On Monday, 08 September 2025, the driver of suction tanker CAM 35413 reported that the vehicle experienced difficulty shifting into gear. As Theewaterskloof Municipality does not have the in-house capacity to conduct a defect diagnosis, permission was requested and subsequently granted by the CFO to proceed with a strip and quote. This was deemed necessary as it was impractical and impossible to obtain three quotations without first establishing the extent of the defect.A defect diagnosis was performed by Petrol & Diesel Enjinsentrum—the appointed service provider based on the rotation schedule—at a cost of R7,536.45. The diagnosis confirmed that the following requires replacement/repair. • Clutch Servo Cylinder In order to ensure that the vehicle is restored to operational condition without delay and to maintain compliance with service delivery standards, it is recommended that Petrol & Diesel Enjinsentrum proceed with the repairs as per their quotation.In light of the above, we hereby request approval to deviate from the normal SCM process and formally appoint Petrol & Diesel Enjinsentrum to perform the necessary repairs to suction tanker CAM 35413.	5050707
SUB TOTAL	**17,454.15**																
Deviations approved between R200,000.01 – and above																	
Financial Services																	
6818213	Not Applicable	Not Applicable	JANINEVA	JUZHELHA	ASHWILLERI	Approved.	WALTERHE	2025-09-30	2025-09-30	UTILITIES WORLD (PTY) LTD	Provision and administration of electricity prepayment uniform vending system	785,910.00	CALEDON 1	Finance and Administration	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	A new, formal competitive tender procurement process for these services were followed and awarded at the BAC on 14 August 2025. (FIN 07/2024/25) and not signed off yet. This tender services are essential services. The services have a direct and material impact on the health, safety and security of users and residents of the Municipality. An interruption of the services can have material impacts on persons, animals and property, and can cause damage or harm to persons (human injury or death), animals or property. In other words, we are presented with the possibility of damage to property, or suffering and death of livestock and animals, the interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the Municipality as a whole, and the possibility of serious damage occurring to the natural environment. The tender services are consequently very important and must be rendered without interruption if at all possible. It is stated in the new tender document as advertised that the service providers must be compliant and include the STS and ISO Certificates as proof. It is stated as follow: 2.1.4 STS Association Certificate The system must be certified by the STS800 STS Edition 2 and IEC 62055-41 Edition 3 association as being Vending, Engineering and Key Change Management compliant. Please attach proof of certificate to Schedule 16. 2.1.5 ISO Certificate. Only tenderers with a valid ISO 9001:2015 certificate in Quality Management Systems, in respect of the provision of Revenue Collection, Tamper Management are eligible to submit tenders. Please attach proof of Certification to Schedule 17. To be sure that the Certificates were valid and correct in terms of the eligibility the Municipality got a legal opinion regarding the certificates and clarity feedback and furthermore the Certificates were sent to the electrical department from Theewaterskloof to provide guidance and clarity to be able to proceed with the evaluation without a tenderer being able to claim, by taking a case to court, that an appointment is invalid. Currently, Utilities World is still rendering the tender services until 30 Sept 2025. Utilities World has all the infrastructure currently in place to allow for business continuity and no interruption to customers. In the circumstances the most practical and feasible solution is to secure the continued rendering of the tender services by Utilities World by means of a deviation procedure from 1 Oct 2025 until date of appointment of new Service provider. The service for the provision and administration of electricity prepayment vending system is imperative for service delivery. For all these reasons it is therefore requested that this deviation be approved.	5054874
Informal Settlements																	
6811685	Not Applicable	Not Applicable	JEAN-PIERREPI	WARRENMO	NAMSOBA	Greyton has experienced a spike in unrests due to lack of water and sanitation services. The Municipality was mandated and agreed with the MEC for Local Government, Environmental Affairs and the HOD that services must be rendered to the affected community of Greyton urgently in order to address this challenge.	WALTERHE	2025-09-12	2025-09-17	MOREKI DISTRIBUTORS	The appointment of a service provider to supply and deliver non-flush chemical toilets to various areas in Theewaterskloof municipal area on an AD-HOC basis	385,393.50	CALEDON 1	Economic Development and Planning	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Background: The Municipality is supplying non-flush chemical toilets to the informal settlements within the Municipal area where it is too expensive to provide pre-cast flush toilets. The bulk of these toilets was placed in Siyanyanzela, Khotshong a Lost City Informal Settlement in Grabouw after a protest by the community. The current service provider has currently dispatched 119 toilets and must supply to the different areas that does not have access to flush toilets. These toilets are cleaned twice a week to ensure the health and safety of communities utilising the service is protected. Motivation: To ensure uninterrupted service to the community of Siyanyanzela the Municipality must ensure that a service provider is appointed to deliver this service. The town of Greyton has experienced unrest in the area and the Municipality was mandated and agreed with the MEC for Local Government, Environmental Affairs and the HOD that services must be rendered to the affected community of Greyton. It was resolved that as per Regulation 36 (5) of the supply chain regulations, it by the Municipal Manager to appoint Moreki Distributors (current service provider) for the supply and delivery of non-flush chemical toilets to various areas in Theewaterskloof Municipal area on an ad-hoc basis for the period of appointment. An extra 40 toilets will be needed to ensure the community of Madiba Park is serviced to restore calm in the area and deliver decent sanitation to the residents. We must also provide 5 toilets our temporary residential area that will be unrealistic to procure on the normal procurement process during an emergency. The unit followed the procurement process by advertising a TWK2 prior to the contract ending (Advert attached as Annexure A). No responsive bids were received was for this process (Results attached as Annexure B). During the period of the contract the tender process commenced and will close on 15 August 2025 (Advert attached as Annexure C). Furthermore, the unit had to extend the contract of the service provider as mitigation for any disruption (Extention approval attached as Annexure D). Another procurement process could not be followed due to the risk and sensitivity of the area. The following are risk has been identified: • Protest action ,• Closure of N2,• Vandalising of service providers assets • Impractical to lift and place 119 toilets on same day • Constitutional non-compliance • Environmental non-compliance in terms of National Environmental Management Act 107 of 1998 • Reputational risk • Political pressure • Legal non-compliance in terms of National Sanitation Policy & Norms/Standards, Municipal Systems Act (s 73 service delivery) Risk title Likelihood Impact Protest action High Severe Closure of N2 High Severe Vandalising of assets Med Major Impracticality of moving toilets High Severe Constitutional non-compliance Medium Major Environmental non-compliance Medium Major Reputational risk Medium Moderate Political pressure Medium Major Legal non-compliance Medium Moderate The Municipality runs the risk of possible protest action should the current service provider remove their property without the municipality being able to replace it immediately. This procurement does not compromise the integrity of the Supply Chain Management process and is aligned with the principles of sound financial governance, accountability, and value for money.Request:The provision of non-flush toilets to the community of Madiba Park-Greyton, Siyanyanzela-Grobouw, and 15 other areas is the only alternative for the Municipality due to the informality of the area and not being able to supply precast flush toilets. Moreki Distributors is recommended due to their understanding of the area and the community dynamics. Their staff are familiar with the exit and entry points, blind spots and possible hotspots if any threats. Due to this being an exceptional case that necessitates the continuation of service we request that Moreki Distributors be appointed as the service provider from 01 September 2025 till 31 November 2025.	5035235
SUB TOTAL	**1,171,303.50**																

Deviations approved between R30,000.01 – R100,000.00																	
Informal Settlements																	
6745534	Not Applicable	Not Applicable	SHANIELGE	WARRENMO	NAMSOBA	The security services are urgently required to protect vandalism on the Grabouw temporary structures, while the department finalises the urgent relocation to them.	PAULMA	2025-09-11	2025-09-12	VIMTSIRE SECURITY AND PROTECTION	DEVIATION SECURITY SERVICES - VIMTSIRE PROTECTION SECURITY	84,999.95	CALEDON 1	Economic Development and Planning	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Background In July 2022, sixty-seven families in the Grabouw Waterworks informal settlements were victims of a devastating fire disaster that left them destitute. The municipality through it emergency housing initiatives together with non-governmental organisations provided disaster relief aid to the affected families. After a site visit from the National Department Human Settlements (NDHS) the municipality applied for funding to the NDHS for the servicing of a piece of municipal land and for the construction of Temporary Relocation Units under the emergency housing grant. The mentioned application was approved, and a contractor was appointed to complete the installation of interim engineering services a portion erf 8078, Grabouw. The installation of the interim engineering services was completed in 2023, and 4 TRU structures were constructed, which were vandalised after the contractor removed its security from the site. Motivation:During the installation of the interim engineering services the municipality applied for the construction of the TRUs, however at this stage the emergency housing grant function was centralised to the NDHS. Through this process the NDHS established a framework of contractors from which it would appoint service providers to construct TRUs in all Provinces. As a result of this tedious process the affected households started to gradually reconstruct their own structures and resettled in the informal settlement. A contractor was only appointed this year and has now completed the units. During the construction of the units, various beneficiary engagements were held to ascertain whether they would take up the units constructed for them. Through this consultative process many of the beneficiaries raised various concerns regarding the size of the units and the availability of electricity which delayed the process of relocating them to the constructed TRUs. At a meeting held with the Waterworks Projects Steering Committed on Saturday, 23 August 2025, all concerns were addressed and 30 beneficiaries indicated that they will be occupying the units but would require assistance from the municipality to relocate to the site. Request:The NDHS appointed service provider has finished installing the TRUs is de-establishing site on 26 August 2025 and will remove its security. As from the 27th of August 2025, there will be no security on site which exposes the municipality to the high risk of vandalism on these units, which are municipal property. It is envisaged that the relocation process will approximately take place between two (2) weeks to four (4) weeks, leaving the site unoccupied and prone to vandals and criminality. As per the abovementioned the Department wishes to appoint VIMTSIRE PROTECTION SERVICES for a period of 1 month for the guarding of the site as it is impractical to follow the normal procurement processes.	5033549
Sewerage: Networks																	
6735924	Not Applicable	Not Applicable	ENRICOTH	JANBA	JANBA	Support the deviation request, as it was not possible to follow the SCM process, as it was explained and motivated by the end user	PAULMA	2025-08-29	2025-09-05	PJ PRETORIUS T/A PETROL & DIESEL ENJINSENTRUM	Engine swop	69,916.66	CALEDON 1	Waste Water Management	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	On Thursday, 31 July 2025, vehicle CAM 2464 (Suction Tanker) developed a loud knocking noise from the engine. At the time, the exact nature and extent of the problem could not be determined. It was impractical and impossible to obtain three quotes, as the cause of the breakdown first had to be established through a defect diagnosis. Permission for a strip and quote was requested and subsequently granted. Upon inspection, the service provider advised that the vehicle's engine requires a complete overhaul. Theewaterskloof Municipality has another vehicle with a similar engine that had previously been identified for auction due to multiple costly roadworthy defects, including issues with the body, undercarriage, and the hydraulics of the suction tanker component. However, the engine is still in good condition. To reduce costs and ensure continuity of service delivery, a decision was made to swap the two engines. Additionally, the vehicle is due for its annual roadworthy certification. During the diagnostic assessment, the service provider conducted a detailed analysis of components requiring replacement to ensure compliance and operational readiness once the engine swap is completed. Given the high demand for suction tanker services within Theewaterskloof Municipality and the need to avoid service delays that could lead to excessive overtime, timely repairs are critical. Petrol & Diesel Enjinsentrum was approached to diagnose and quote for the work in line with the Fleet Management Department's rotation schedule. Please find attached a quotation to the value of R69,916.66. We hereby request approval to deviate from the normal SCM procedures and appoint Petrol & Diesel Enjinsentrum to carry out the required repairs as detailed in the attached quotation.	4965861
SUB TOTAL	**154,916.61**																
GRAND TOTAL	**1,430,383.12**																

SUMMARY	
R10,000.01 – R30,000.00	86,708.86
R2,000.01 – R10,000.00	17,454.15
R200,000.01 – and above	1,171,303.50
R30,000.01 – R100,000.00	154,916.61
GRAND TOTAL	1,430,383.12

ITEM TITLE

C264/2025 DIRECTORATE FINANCE: DEPARTMENT BUDGET: WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS: JULY - SEPTEMBER 2025

[English version of the report is the original]

FILE NUMBER

5/15/R

PURPOSE OF REPORT

To report on specific withdrawal from municipal bank account in terms of the Local Government: Municipal Finance Management Act, 2003.

BACKGROUND

As per attached.

DISCUSSION

A consolidated list of withdrawals in terms of Section 11(1)(b) to (j) of the Local Government: Municipal Financial Management Act, 2003, during the quarter ending September 2025, is attached hereto.

The following information is supplementary to the list of withdrawals:

Section 11(1) (b): Expenditures that were authorised in terms of Section 26(4)

No withdrawals

Section 11(1) (c): Unforeseeable and unavoidable expenditures

No withdrawals

Section 11(1) (d): Withdrawals in respect of Trust, and so forth

No withdrawals

Section 11(1) (e): Overpayment of monies received on behalf of a person or state body

Withdrawals were made for conversion of drivers' licenses and CPA motor license monies. Complete details can be found on the list of withdrawals.

Section 11(1) (f): Monies erroneously deposited into bank account

No withdrawals

Section 11(1) (g): Guarantees, sureties and security deposits refunded

No withdrawals

Section 11(1) (h): Cash management and investments

Withdrawals were made for investment purposes. Complete details can be found on the list of withdrawals.

Section 11(1) (i): Increased expenditure in terms of Section 31

No withdrawals

Section 11(1) (j): Other purposes as prescribed

No withdrawals

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attached.

LEGAL REQUIREMENTS

Section 11(4) of the Local Government: Municipal Financial Management Act, 2003 reads as follows:

"The Accountable Officer must, within thirty (30) days after the end of every quarter-

a. Table in the municipal council a consolidated report of all withdrawals made in terms of sub-section (1)(b) to (j) during the quarter, and
b. Submit a copy of the report to the relevant provincial treasury and the Auditor-General".

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended:

1. **That the council confirms the list of withdrawals in terms of the Section 11(1)(b) to (j) of the Local Government: Municipal Financial Management Act, 2003 for the quarter ended 30 September 2025.**

2. **That the report accordingly be presented to the Provincial Treasury: Western Cape and Auditor – General, as determined by Section 11(4)(b) of the Local Government: Municipal Finance Management Act, 2003.**

RECOMMENDATION BY THE FINANCE COMMITTEE TO COUNCIL: 14 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor CA Benjamin it was recommended as follows:

1. **That the council confirms the list of withdrawals in terms of the Section 11(1)(b) to (j) of the Local Government: Municipal Financial Management Act, 2003 for the quarter ended 30 September 2025.**

2. **That the report accordingly be presented to the Provincial Treasury: Western Cape and Auditor – General, as determined by Section 11(4)(b) of the Local Government: Municipal Finance Management Act, 2003.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That the council confirms the list of withdrawals in terms of the Section 11(1)(b) to (j) of the Local Government: Municipal Financial Management Act, 2003 for the quarter ended 30 September 2025.**

2. **That the report accordingly be presented to the Provincial Treasury: Western Cape and Auditor – General, as determined by Section 11(4)(b) of the Local Government: Municipal Finance Management Act, 2003.**

Municipality Theewaterskloof

List of withdrawals in Terms of Section 11(1)b to (j) of the Legislation on Local Government: Municipal Financial Management, 2003

Month	Supplier Name	Description		Amount
JULY	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 665,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	14 472,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	142 087,71
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	107 380,84
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	5 832,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	494 731,36
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	37 944,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	294 465,97
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	29 304,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	531 321,90
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	26 496,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	33 408,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	553 380,37
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	465 963,80
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	31 680,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	459 795,73
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	34 200,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	499 669,24
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	32 256,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	562 639,32
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	38 088,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	13 392,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	123 633,63
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	32 760,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	528 163,46
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	30 240,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	523 257,23
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	35 928,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	498 477,79
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	30 573,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	19 750,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	2 686,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	17 064,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 665,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	2 686,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	8 690,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	16 116,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 665,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 665,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	13 392,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	123 633,63
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	32 760,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	30 240,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	528 163,46
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	523 257,23

Municipality Theewaterskloof

List of withdrawals in Terms of Section 11(1)b to (j) of the Legislation on Local Government: Municipal Financial Management, 2003

Month	Supplier Name	Description		Amount
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	35 928,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	498 477,79
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	617 294,86
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	39 672,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	32 760,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	30 240,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	528 163,46
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	523 257,23
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	35 928,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	498 477,79
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	617 294,86
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	39 672,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	2 686,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	8 690,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	16 116,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 665,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 665,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	13 392,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	123 633,63
	STANDARD BANK	INVESTMENT	R	6 823 867,09
	TOTAL WITHDRAWALS FOR JULY 2025		**R**	**18 079 520,38**
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	617 294,86
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	39 672,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	639 187,28
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	35 064,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	8 568,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	127 219,61
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	590 620,60
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	45 000,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	692 566,41
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	44 712,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	61 272,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	1 141 776,34
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	22 673,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	13 035,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	1 185,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	11 850,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	11 850,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	22 673,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	13 035,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	1 185,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	639 187,28
A	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	8 568,00
U	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	127 219,61
G	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	35 064,00
U	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	590 620,60
S	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	45 000,00
T				

Municipality Theewaterskloof

List of withdrawals in Terms of Section 11(1)b to (j) of the Legislation on Local Government: Municipal Financial Management, 2003

Month	Supplier Name	Description		Amount
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	692 566,41
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	44 712,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	61 272,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	1 141 776,34
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	11 850,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	22 673,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	13 035,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	1 185,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	639 187,28
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	8 568,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	127 219,61
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	35 064,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	590 620,60
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	45 000,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	692 566,41
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	44 712,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	61 272,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	1 141 776,34
	STANDARD BANK	INVESTMENT	R	4 791 965,47
	TOTAL WITHDRAWALS FOR AUGUST 2025		**R**	**15 753 120,05**
S E P T E M B E R	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	712 776,59
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	63 072,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	1 104 639,99
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	88 200,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	53 208,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	775 016,75
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	62 784,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	909 626,78
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	23 463,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	12 640,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	199,28
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 744,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	199,28
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	12 640,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	23 463,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 744,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	712 776,59
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	63 072,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	1 104 639,99
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	88 200,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	53 208,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	775 016,75
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	62 784,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	909 626,78

Municipality Theewaterskloof

List of withdrawals in Terms of Section 11(1)b to (j) of the Legislation on Local Government: Municipal Financial Management, 2003

Month	Supplier Name	Description		Amount
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	199,28
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	12 640,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	23 463,00
	DRIVING LICENCE CARD ACCOUNT (DEPARTMENT OF TRANSPORT)	DRIVING LICENCE CARD	R	10 744,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	712 776,59
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	63 072,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	1 104 639,99
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	88 200,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	53 208,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	775 016,75
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS (TRANSACTION FEES)	TRANSACTION FEES	R	62 784,00
	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS(LICENSE FEES)	LICENSE FEES	R	909 626,78
	STANDARD BANK	Investment	R	445 434,76
	TOTAL WITHDRAWALS FOR SEPTEMBER 2025		**R**	**11 894 545,93**
	TOTAL WITHDRAWALS FOR JULY - SEPTEMBER 2025		**R**	**45 727 186,36**

ITEM HEADING

C265/2025 DIRECTORATE FINANCE: FIRST QUARTER REPORTING ITEM VOR 2025/26 (JULY 2025 - SEPTEMBER 2025)

[English version of the report is the original]

FILE NUMBER

5/16/R

PURPOSE / AIM OF REPORT

The purpose of this report is to inform the Council of the current financial state as of 30 September 2025.

BACKGROUND

Attached is the Financial Report for the month of September 2025, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following financial reports:

1. Executive Summary
2. Capital Expenditure
3. Operating Revenue and Expenditure
4. Cash and Investments
5. Borrowings
6. Grants
7. Debtors
8. Creditors

DISCUSSION

As per attached report.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attached report.

LEGAL IMPLICATIONS (ITEM AUTHOR)

The report for the first quarter (July 2025 – September 2025), prepared in terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003, is submitted to Council in terms of Section 52 (d) of the Municipal Finance Management Act, Act 56 of 2003 which reflects the implementation of the budget and the financial state of affairs of the municipality.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council note the Monthly Budget Statement, Performance and supporting documentation as of 30 September 2025.

RECOMMENDATION BY THE FINANCE COMMITTEE TO COUNCIL: 14 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor CA Benjamin it was recommended as follows:

That Council note the Monthly Budget Statement, Performance and supporting documentation as of 30 September 2025.

RECOMMENDATION TO COUNCIL:

It is recommended that Council note the Monthly Budget Statement, Performance and supporting documentation as of 30 September 2025.

BUDGET STATEMENT

SEPTEMBER 2025

THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

Prepared in terms of Section 71 and 52 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

2025/2026 FINANCIAL YEAR

434

TABLE OF CONTENTS

GLOSSARY 1

PART 1 – IN-YEAR REPORT 2

Section 1 - EXECUTIVE SUMMARY 2

PART 2 – SUPPORTING DOCUMENTATION 4

Section 2 - CAPITAL EXPENDITURE 4

Section 3 - OPERATING REVENUE AND EXPENDITURE 9

Section 4 - CASH AND INVESTMENTS 15

Section 5 - BORROWINGS 17

Section 6 - GRANTS 18

Section 7 - DEBTORS 19

Section 8 - CREDITORS 24

section 9 – NON FINANCIAL INFORMATION 28

Section 10 – QUALITY CERTIFICATION 41

GLOSSARY

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Vote – One of the main segments into which a budget of a municipality is divided.

PART 1 – IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 and 52 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 30 September 2025 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

This report presents a summary of the actual results compared to the budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 and 52 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

It should be noted that the C-Schedule does not align to the related data strings and transactional detail encapsulated in the financial system. The matter has been reported to the system vendor and is still a work in progress to address alignment issues between the service provider as well as the municipality. Differences will therefore be noted between some of the tables in the C-Schedule, Section 71 and 52 monthly budget monitoring report and the related data strings.

A summary of the operating revenue and expenditure and capital expenditure is presented in the following table:-

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	88 830 340	922 836 484	884 103 200
Adjustment Budget 25 August 2025	114 901 110	948 907 254	884 123 200
Actual Result (YTD)	6 473 543	246 953 281	179 027 724
Variance	108 427 567	701 953 973	705 095 476
Variance %	94%	74%	80%

Operating revenue currently reflects a variance of 74% and operating expenditure a variance of 80%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	828 210 667	828 230 667	29 558 504	66 744 347	73 351 117	169 653 968	20%
Operating Expenditure (Non Cash)	55 892 533	55 892 533	2 858 036	3 445 549	3 070 171	9 373 756	17%
Total Operating Expenditure	884 103 200	884 123 200	32 416 540	70 189 896	76 421 288	179 027 724	20%
Operating Income	922 836 484	948 907 254	137 710 769	50 136 624	59 105 888	246 953 281	26%
TELEPHONE	755 250	755 250	4 730	46 914	48 307	99 951	13%
STREETLIGHTS	9 539 515	9 539 515	189 360	1 415 822	1 244 653	2 849 835	30%
FUEL	10 392 950	10 392 950	228 456	486 175	682 340	1 396 971	13%
Repair & Maintenance (Excl Road Surfaces & Networks)	144 810 349	144 758 349	7 411 474	10 682 955	13 375 585	31 470 014	22%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 042 000	-	1 399	142 664	144 063	7%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 288 975	129 760	37 561	59 428	226 749	18%
Other Materials - Maintenance Materials (Networks)	539 455	539 455	151 754	111 367	24 775	287 896	53%
GRANTS INCOME	104 497 000	104 497 000	6 504 000	5 819 000	-	12 323 000	12%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	47 020 000	31%
GRANTS EXPENDITURE	104 497 000	105 867 770	817 396	4 798 907	3 936 705	9 553 007	9%
Equitable Shares Expenditure	74 340 569	74 340 569	6 195 047	6 195 047	6 195 047	18 585 142	25%
Equitable Shares Expenditure Free Basic Services	75 689 431	75 689 431	5 554 360	4 444 566	5 180 775	15 179 701	20%
PAYROLL	300 853 959	300 853 959	22 194 377	22 635 173	22 308 739	67 138 289	22%
OVERTIME	6 532 764	6 532 764	701 732	686 634	1 009 935	2 398 300	37%
STANDBY	3 985 172	3 985 172	541 240	571 811	600 252	1 713 304	43%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 449 216	37 921	188 776	241 786	468 484	11%
Capital Expenditure (Land/Build)	-	1 370 770	-	-	-	-	0%
Capital Expenditure (Water)	12 280 971	12 280 971	4 068	2 885	1 094 899	1 101 852	9%
Capital Expenditure (Sewer)	24 387 029	24 387 029	-	3 116 271	2 222 250	5 338 521	22%
Capital Expenditure (Sportsfields)	-	1 600 000	-	-	-	-	0%
Capital Expenditure (Fleet)	6 400 000	4 800 000	-	-	-	-	0%
Capital Expenditure (Office Equipment)	474 000	474 000	-	30 825	2 345	33 169	7%
Capital Expenditure Sub Total	43 542 000	44 912 770	4 068	3 149 981	3 319 494	6 473 543	14%
Capital Expenditure (Housing) (TWK)	45 288 340	45 288 340	-	-	-	-	0%
Capital Expenditure (Housing) (Provincial Treasury)	-	24 700 000	-	-	-	-	0%
Capital Expenditure Housing Sub Total	45 288 340	69 988 340	-	-	-	-	0%
Capital Expenditure (Total)	88 830 340	114 901 110	4 068	3 149 981	3 319 494	6 473 543	6%
Investments			15 650 505	15 548 734	15 276 663		
Bank			-297 833	10 833 585	10 326 968		
Loans			146 259 758	146 259 758	142 948 304		
Tenders Approved			-	9 130 385	8 355 938		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

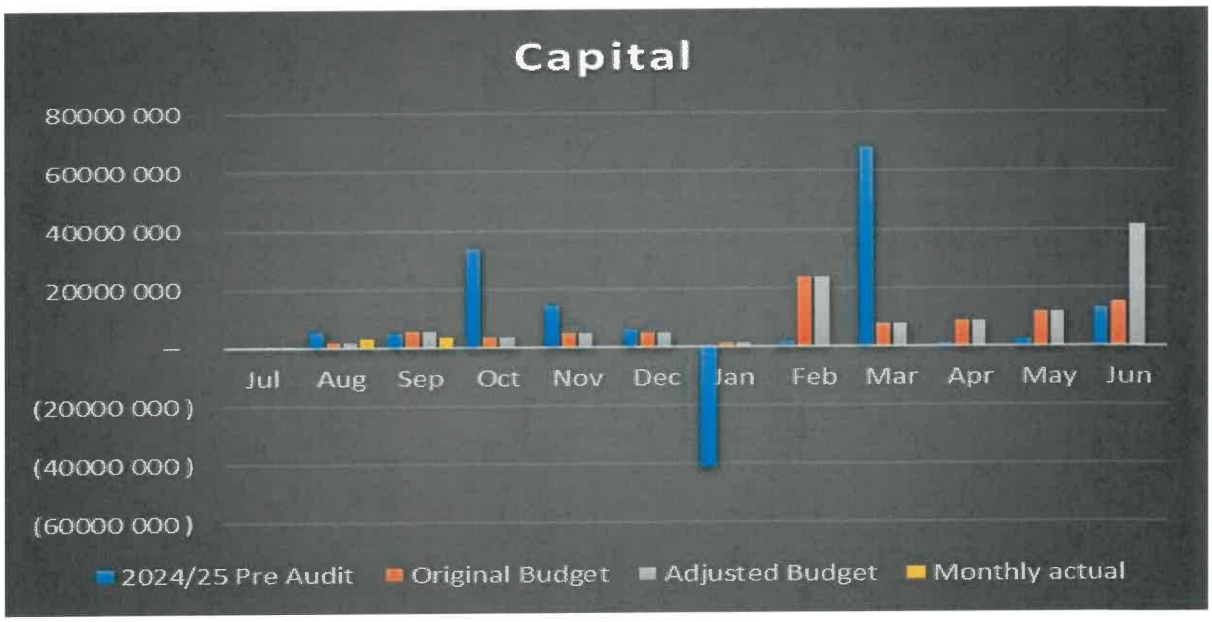
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–		–
Vote 2 - Community Services	1 455	–	1 600	–	–	–	–		1 600
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	2 916	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	76 493	37 079	61 779	–	–	3 038	(3 038)	-100%	61 779
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	2 317	13 594	13 594	2 222	2 379	1 114	1 265	114%	13 594
Vote 14 - Water	10 013	–	–	–	–	–	–		–
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**93 194**	50 673	76 973	2 222	2 379	4 152	(1 773)	-43%	**76 973**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	110	2	33	9	24	268%	110
Vote 2 - Community Services	7 777	6 400	4 800	–	–	524	(524)	-100%	4 800
Vote 3 - Corporate services	348	364	364	–	–	30	(30)	-100%	364
Vote 4 - Electricity	125	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	1 745	8 209	9 580	–	–	673	(673)	-100%	9 580
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	3 472	10 793	10 793	–	2 960	884	2 075	235%	10 793
Vote 14 - Water	2 040	12 281	12 281	1 095	1 102	1 010	92	9%	12 281
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	15 633	38 157	37 928	1 097	4 095	3 130	964	31%	37 928
Total Capital Expenditure	**108 827**	**88 830**	**114 901**	**3 319**	**6 474**	**7 282**	(809)	-11%	**114 901**
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	5 274	2	33	563	(530)	-94%	5 274
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	8 179	6 874	5 274	2	33	563	(530)	-94%	5 274
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**78 796**	**45 288**	**71 588**	–	–	3 711	(3 711)	-100%	**71 588**
Community and social services	65	–	–	–	–	–	–		–
Sport and recreation	1 114	–	1 600	–	–	–	–		1 600
Public safety	8	–	–	–	–	–	–		–
Housing	77 609	45 288	69 988	–	–	3 711	(3 711)	-100%	69 988
Health	–	–	–	–	–	–	–		–
Economic and environmental services	971	–	1 371	–	–	–	–		1 371
Planning and development	629	–	1 371	–	–	–	–		1 371
Road transport	341	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**20 882**	**36 668**	**36 668**	**3 317**	**6 440**	**3 008**	3 432	114%	**36 668**
Energy sources	3 040	–	–	–	–	–	–		–
Water management	12 052	12 281	12 281	1 095	1 102	1 010	92	9%	12 281
Waste water management	5 789	24 387	24 387	2 222	5 339	1 998	3 340	167%	24 387
Waste management	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**108 827**	**88 830**	**114 901**	**3 319**	**6 474**	**7 282**	(809)	-11%	**114 901**
Funded by:									
National Government	25 783	27 537	27 537	2 222	5 339	2 256	3 082	137%	27 537
Provincial Government	12 607	44 700	46 071	–	–	3 662	(3 662)	-100%	46 071
District Municipality	55	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)	–	–	–	–	–	–	–		–
Transfers recognised - capital	**38 444**	**72 237**	**73 608**	**2 222**	**5 339**	**5 919**	(580)	-10%	**73 608**
Borrowing	0	10 000	10 000	6	13	823	(810)	-98%	10 000
Internally generated funds	70 382	6 593	31 293	1 091	1 122	540	582	108%	31 293
Total Capital Funding	**108 827**	**88 830**	**114 901**	**3 319**	**6 474**	**7 282**	(809)	-11%	**114 901**

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend									
July	12	286	4	4	4	4	–		0%
August	5 263	1 861	1 861	3 150	3 154	1 865	1 289	69,1%	3%
September	4 586	5 417	5 417	3 319	6 474	7 282	(809)	-11,1%	6%
October	33 850	3 323	3 323	–		10 605	–		
November	14 465	4 806	4 806	–		15 411	–		
December	5 978	4 812	4 812	–		20 223	–		
January	(41 212)	1 468	1 468	–		21 691	–		
February	1 688	23 684	23 684	–		45 376	–		
March	68 076	7 674	7 674	–		53 050	–		
April	672	8 716	8 716	–		61 766	–		
May	1 993	11 521	11 521	–		73 288	–		
June	13 456	15 261	41 613	–		114 901	–		
Total Capital expenditure	108 827	88 830	114 901	6 474					

The **Total Capital Expenditure** for the year-to-date amounts to R 6 million against the adjustment budget of R 115 million and the percentage is 6% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 89% (an underspent of 11%).



The following table indicates the spending per project and per funding. It also includes comments from departments on the progress of the projects.

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
LAND AND BUILDINGS													
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	-	-	-	-	1 370 770	100%	The project was originally scheduled for completion by 30 June 2025, however, it has experienced delays due to adverse weather conditions. The project was halted pending the outcome of a rollover application. The rollover application was approved on 18 August 2025, allowing previous financial year's unspent funds to be utilized for the completion of the project. The user department then submitted a motivation for extension/deviation to Supply Chain Management department on 29 September 2025. The project is currently waiting for the final approval of the extension/deviation memo, after which the completion of the outstanding work will resume.
				Subtotal	**-**	**1 370 770**	**-**	**-**	**-**	**-**	**1 370 770**	**100%**	
WATER RESERVOIRS & RETICULATION													
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	6 012	-	12 965	413 728	4 987 035	100%	Cash flow constraints are currently delaying the procurement process. In the interim, the Municipality has initiated the tender process for external loans, which includes funding for the smart water meter project. Currently, we are waiting for the outcome of the process in order to determine the timeline of the project.
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	-	-	-	258 115	3 150 362	100%	
077011300332				Capital out of Revenue	4 130 609	4 130 609	1 088 887	-	1 088 887	338 429	3 041 722	74%	
				Subtotal	**12 280 971**	**12 280 971**	**1 094 899**	**-**	**1 101 852**	**1 010 272**	**11 179 119**	**91%**	
SEWARAGE													
076010200090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provis	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	-	-	2 959 679	884 257	7 832 893	73%	
076011700900	Upgrading of Botrivier Waste Waster Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	2 222 250	-	2 378 842	1 113 821	11 215 615	83%	
				Subtotal	**24 387 029**	**24 387 029**	**2 222 250**	**-**	**5 338 521**	**1 998 077**	**19 048 508**	**78%**	

THEEWATERSKLOOF MUNICIPALITY
CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
TWK HOUSING													
072111101213	Caledon Riemvasmaak (811) increased to (1014)	Caledon	Human Settlements	Informal Settlements Grant	6 119 000	6 119 000	-	-	-	501 342	6 119 000	100%	
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	-	-	-	23 610	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	-	-	-	24 593	300 170	100%	
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	-	-	-	460 540	5 621 000	100%	
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant	10 560 000	10 560 000	-	-	-	865 202	10 560 000	100%	
072111501213	Greyton Erf 595 (538)(Yield reduced)(393)	Genadendal / Greyton	Human Settlements	Human Settlement Grant	10 000 000	10 000 000	-	-	-	819 320	10 000 000	100%	
072111700112	Botriver Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	-	-	-	163 864	2 000 000	100%	
072111700113	Botrivier Beaumont (1046) IRDP Services Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	-	-	-	852 093	10 400 000	100%	
				Subtotal	**45 288 340**	**45 288 340**	**-**	**-**	**-**	**3 710 563**	**45 288 340**	**100%**	
PROVINCIAL HOUSING													
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	-	-	-	-	24 700 000	100%	
				Subtotal	**-**	**24 700 000**	**-**	**-**	**-**	**-**	**24 700 000**	**100%**	
SPORTFIELDS													
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	-	-	-	-	1 600 000	100%	
				Subtotal	**-**	**1 600 000**	**-**	**-**	**-**	**-**	**1 600 000**	**100%**	

*The capital expenditure journal for payments amounting to **R2.5 million**, made by Provincial Treasury on behalf of the Municipality in respect of the **housing projects**, is still to be processed.*

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
FLEET													
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	-	-	-	409 660	3 400 000	100%	The national transversal tender (RT57 contract) will be utilised instead of the previously indicated tender process. Currently, we are waiting for the external loans tender process to be finalised before RT57 contract can proceed.
073113000127	Purchase of Fleet	Whole of Municipality	Fleet Management	Capital Replacement Reserve	1 400 000	1 400 000	-	-	-	114 705	1 400 000	100%	
				Subtotal	**6 400 000**	**4 800 000**	**-**	**-**	**-**	**524 365**	**4 800 000**	**100%**	
OFFICE EQUIPMENT													
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	-	-	-	29 823	364 000	100%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	-	-	30 825	4 097	19 175	38%	Funds will only be utilised once a replacement has been received.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	2 345	-	2 345	819	7 655	77%	Funds will only be utilised once claims has been approved and payment received from insurer.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	-	-	-	4 097	50 000	100%	Funds will only be utilised once claims has been approved and payment received from insurer.
				Subtotal	**474 000**	**474 000**	**2 345**	**-**	**33 169**	**38 836**	**440 831**	**93%**	
GRAND TOTAL CAPITAL BUDGET					**88 830 340**	**114 901 110**	**3 319 494**	**-**	**6 473 543**	**7 282 113**	**108 427 567**	**94%**	

SECTION 3 - OPERATING REVENUE AND EXPENDITURE

Financial Performance (revenue and expenditure by municipal vote)

The municipal votes are in accordance with the GFS classification.

WC031 Theewaterskloof - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Directorate Finance	287 149	332 267	332 267	15 237	128 660	119 807	8 854	7,4%	332 267
Vote 2 - Community Services	48 289	48 458	48 458	3 789	5 691	3 644	2 047	56,2%	48 458
Vote 3 - Corporate services	609	6 746	6 746	529	1 233	1 249	(16)	-1,3%	6 746
Vote 4 - Electricity	166 610	192 659	192 659	14 837	47 499	48 890	(1 392)	-2,8%	192 659
Vote 5 - Economic Development and Planning	86 839	59 759	85 829	124	523	10 069	(9 546)	-94,8%	85 829
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	29 613	5 612	5 617	24	5 593	22869,0%	29 613
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	62 720	64 932	64 932	4 149	12 598	12 568	30	0,2%	64 932
Vote 13 - Waste water management	62 776	66 373	66 373	3 535	13 992	13 903	90	0,6%	66 373
Vote 14 - Water	117 617	122 030	122 030	11 293	31 139	28 612	2 527	8,8%	122 030
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**856 042**	**922 836**	**948 907**	**59 106**	**246 953**	**238 766**	**8 187**	**3,4%**	**948 907**
Expenditure by Vote									
Vote 1 - Directorate Finance	98 354	105 568	104 988	8 127	23 432	21 350	2 082	9,8%	104 988
Vote 2 - Community Services	175 463	187 874	188 902	14 201	39 123	39 641	(518)	-1,3%	188 902
Vote 3 - Corporate services	81 674	90 148	90 146	11 517	19 990	14 198	5 792	40,8%	90 146
Vote 4 - Electricity	153 607	182 675	182 667	19 693	34 680	42 312	(7 632)	-18,0%	182 667
Vote 5 - Economic Development and Planning	34 396	42 397	42 391	2 843	8 328	8 915	(587)	-6,6%	42 391
Vote 6 - Office of the Municipal Manager	8 197	9 713	9 713	696	2 224	2 345	(121)	-5,2%	9 713
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	18 063	25 414	25 411	1 255	3 488	5 056	(1 568)	-31,0%	25 411
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	73 911	80 162	80 008	3 837	11 350	12 132	(781)	-6,4%	80 008
Vote 13 - Waste water management	64 597	67 499	67 254	5 065	14 408	14 185	223	1,6%	67 254
Vote 14 - Water	89 229	92 654	92 644	9 189	22 004	16 570	5 434	32,8%	92 644
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**797 490**	**884 103**	**884 123**	**76 421**	**179 028**	**176 704**	**2 324**	**1,3%**	**884 123**
Surplus/ (Deficit) for the year	**58 553**	**38 733**	**64 784**	**(17 315)**	**67 926**	**62 062**	**5 864**	**9,4%**	**64 784**

Unauthorized expenditure by year end would occur either for the Municipality as a whole if the adjustment budget "Total Expenditure by vote" or if any of the individual budgets for any specific votes were overspent.

Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2024/25	Budget Year 2025/26							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	150 632	170 078	170 078	14 679	46 866	47 214	(349)	-1%	170 078
Service charges - Water	98 182	103 720	103 720	11 107	30 497	27 858	2 639	9%	103 720
Service charges - Waste Water Management	46 372	49 742	49 742	3 455	13 726	13 532	194	1%	49 742
Service charges - Waste management	44 412	46 549	46 549	4 082	12 370	12 257	113	1%	46 549
Sale of Goods and Rendering of Services	4 482	26 616	26 616	250	944	4 809	(3 865)	-80%	26 616
Agency services	8 352	8 417	8 417	1 533	1 548	1 568	(20)	-1%	8 417
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	24 800	27 661	27 661	2 190	6 084	6 460	(376)	-6%	27 661
Interest from Current and Non Current Assets	3 484	6 169	6 169	237	491	1 582	(1 091)	-69%	6 169
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	2 097	2 076	2 076	172	494	491	4	1%	2 076
Licence and permits	71	76	76	3	10	15	(5)	-34%	76
Special rating levies	–	–	–	–	–	–	–		–
Operational Revenue	5 003	4 055	4 055	201	720	729	(9)	-1%	4 055
Non-Exchange Revenue	–								
Property rates	161 347	173 070	173 070	10 825	71 948	55 815	16 132	29%	173 070
Surcharges and Taxes	1 884	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 520	27 812	27 812	780	1 955	1 511	444	29%	27 812
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	163 406	182 290	182 290	3 475	51 313	52 260	(947)	-2%	182 290
Interest	4 020	4 554	4 554	284	857	1 230	(373)	-30%	4 554
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	5 537	12 003	12 003	494	1 772	3 111	(1 340)	-43%	12 003
Gains on disposal of Assets	–	114	114	–	–	19	(19)	-100%	114
Other Gains	–	5 546	5 546	–	–	847	(847)	-100%	5 546
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	850 549	53 767	241 593	231 308	10 286	4%	850 549
Expenditure By Type									
Employee related costs	281 511	315 821	315 821	24 161	71 718	74 560	(2 842)	-4%	315 821
Remuneration of councillors	13 148	15 017	15 017	1 113	3 332	3 243	89	3%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	15 256	25 431	33 689	(8 258)	-25%	139 207
Inventory consumed	39 711	41 790	41 790	3 197	6 838	7 312	(474)	-6%	41 790
Debt impairment	100 461	116 591	116 591	9 716	29 148	18 840	10 308	55%	116 591
Depreciation and amortisation	41 321	35 541	35 541	2 828	8 905	9 255	(350)	-4%	35 541
Interest	47 204	47 551	47 551	2 345	2 347	656	1 690	258%	47 551
Contracted services	58 563	60 429	60 007	3 477	5 883	9 352	(3 469)	-37%	60 007
Transfers and subsidies	5 501	12 080	12 080	–	–	1 667	(1 667)	-100%	12 080
Irrecoverable debts written off	–	0	0	–	–	–	–		0
Operational costs	78 672	94 466	94 908	14 327	25 426	18 052	7 374	41%	94 908
Losses on Disposal of Assets	7 677	64	64	–	–	–	–		64
Other Losses	3 616	5 546	5 546	–	–	78	(78)	-100%	5 546
Total Expenditure	797 490	884 103	884 123	76 421	179 028	176 704	2 324	1%	884 123
Surplus/(Deficit)	(44 887)	(33 554)	(33 574)	(22 654)	62 566	54 604	7 962	0	(33 574)
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	73 608	5 339	5 339	7 450	(2 111)	(0)	73 608
Transfers and subsidies - capital (in-kind)	64 996	50	24 750	–	21	8	13	0	24 750
Surplus/(Deficit) after capital transfers & contributions	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	**64 784**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	**64 784**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	64 784
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	64 784

The year-to-date revenue is 26% of the adjustment budget of R 949 million. The expenditure is 1% more than the year-to-date budget.

The reasons for the variances in some of the income and expenditure items are as follows:

Service charges - Water
Internal water sales still need to be accounted for.

Sale of Goods and Rendering of Services
Land sales have not yet materialised, which consists of a significant component of the budget amount.

Interest from Current and Non-Current Assets
The cash balance available for investments is lower than anticipated during the budget process.

Operational Revenue (Non-Exchange Revenue)

- **Other Revenue - Debt Waived (Eskom)**
  The Eskom debt waiver amounting to R 6 million for the full year is included in the budget. The debt waiver will come into effect when agreement between the Municipality and Eskom is instituted.

Gains on disposal of Assets
Gains for disposal of assets will only realise when an auction is held or property has been transferred at the deeds office.

Other Gains
Medical losses and long service awards are only calculated once a year with the compilation of the financial statements at year end based on actuarial report received.

Interest (Finance cost)
Interest is paid bi-annually, in June and December. There are only three loan payments due in September and March. Finance charges on overdue Eskom account for R 1 million and finance charges on overdue account for R 79 thousands are also included in the year to date actual figure.

Cost Containment

Cost Containment In-Year Report					
Measures	**Original Budget**	**Adjustment Budget**	**YTD Budget Q1**	**Q1 YTD Actual**	**Total Savings Q1**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
Use of consultants	14 421	13 841	1 973	1 318	656
Travel and subsistence	475	475	154	276	(123)
Domestic accommodation	210	210	76	7	69
Sponsorships	300	300	7	20	(13)
Events and catering	305	305	58	11	47
Communication	1 910	1 910	347	160	187
Other related expenditure item	474	474	39	33	6
Total	**18 095**	**17 515**	**2 655**	**1 826**	**829**

The Municipal Cost Containment measurements is required in terms of the Municipal Cost Containment Regulations (MCCR), 2019. The object of the regulation is in line with Sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the Act (MFMA), is to ensure that resources of a municipality and municipal entity are used effectively, efficiently and economically by implementing cost containment measures. The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities must implement measures to contain operational costs and eliminate all non-essential expenditure. These can then be re-prioritized to address service delivery backlogs.

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 599	13 349	13 349	983	2 944	2 916	28	1%	13 349
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	85	102	102	8	25	24	1	4%	102
Motor Vehicle Allowance	204	240	240	16	47	29	18	61%	240
Cellphone Allowance	1 260	1 326	1 326	106	316	274	43	16%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 113	3 332	3 243	89	3%	15 017
% increase		14,2%	14,2%						14,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 258	7 439	7 439	404	1 281	1 123	158	14%	7 439
Pension and UIF Contributions	11	13	13	1	6	6	0	5%	13
Performance Bonus	228	656	656	–	–	18	(18)	-100%	656
Motor Vehicle Allowance	499	752	752	46	147	164	(17)	-11%	752
Cellphone Allowance	94	130	130	10	31	30	1	2%	130
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	39	152	152	8	25	34	(8)	-25%	152
Sub Total - Senior Managers of Municipality	5 129	9 143	9 143	469	1 489	1 374	115	8%	9 143
% increase		78,3%	78,3%						78,3%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	222 004	16 473	49 514	53 200	(3 686)	-7%	222 004
Pension and UIF Contributions	31 279	38 083	38 083	2 761	8 284	8 987	(703)	-8%	38 083
Medical Aid Contributions	10 732	11 630	11 630	916	2 736	2 789	(53)	-2%	11 630
Overtime	11 187	6 533	6 533	1 010	2 398	1 673	726	43%	6 533
Performance Bonus	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	10 860	13 278	13 278	998	2 921	3 369	(448)	-13%	13 278
Cellphone Allowance	812	1 061	1 061	73	223	259	(36)	-14%	1 061
Housing Allowances	1 848	1 075	1 075	92	276	269	7	3%	1 075
Other benefits and allowances	10 072	7 880	7 880	880	2 553	1 985	568	29%	7 880
Payments in lieu of leave	4 724	500	500	35	184	98	86	88%	500
Long service awards	1 105	1 780	1 780	242	468	317	152	48%	1 780
Post-retirement benefit obligations	2 379	2 669	2 669	–	–	–	–		2 669
Acting and post related allowance	3 284	185	185	212	671	241	429	178%	185
Sub Total - Other Municipal Staff	276 382	306 678	306 678	23 692	70 229	73 186	(2 957)	-4%	306 678
% increase		11,0%	11,0%						11,0%
Total Parent Municipality	294 659	330 838	330 838	25 274	75 051	77 803	(2 752)	-4%	330 838
		12,3%	12,3%						12,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Sub Total - Executive members Board	–	–	–	–	–	–	–		–
% increase									
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	–	–	–	–	–	–	–		–
% increase									
Other Staff of Entities									
Sub Total - Other Staff of Entities	–	–	–	–	–	–	–		–
% increase									
Total Municipal Entities	–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS	294 659	330 838	330 838	25 274	75 051	77 803	(2 752)	-4%	330 838
% increase		12,3%	12,3%						12,3%
TOTAL MANAGERS AND STAFF	281 511	315 821	315 821	24 161	71 718	74 560	(2 842)	-4%	315 821

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councilors and temporary workers. The active permanent employees on the system are 647, council members 27 and temporary workers on the system are 172. The active permanent employees include 6 new appointments, 4 resignations and 1 deceased. The active temporary workers include 34 new employees and 34 contracts that expired for the month of September 2025.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for September 2025 amounts to R 1 million.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset

Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**91 515**	**104 798**	104 613	9 096	24 143	24 971	828	3,3%	104 613
Roads Infrastructure	26 059	28 898	28 713	1 962	5 790	6 369	579	9,1%	28 713
Roads	26 045	28 849	28 664	1 962	5 790	6 363	573	9,0%	28 664
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	13	48	48	–	–	6	6	100,0%	48
Storm water Infrastructure	30	210	210	–	–	35	35	100,0%	210
Drainage Collection	–	10	10	–	–	2	2	100,0%	10
Storm water Conveyance	30	200	200	–	–	33	33	100,0%	200
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	12 057	15 283	15 283	1 049	2 941	3 754	813	21,6%	15 283
LV Networks	12 057	15 283	15 283	1 049	2 941	3 754	813	21,6%	15 283
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	17 991	21 459	21 459	3 140	7 247	5 035	(2 212)	-43,9%	21 459
Dams and Weirs	–	25	25	–	–	4	4	100,0%	25
Water Treatment Works	5 228	7 235	7 235	483	1 250	1 390	141	10,1%	7 235
Distribution	12 763	14 199	14 199	2 657	5 998	3 641	(2 357)	-64,7%	14 199
Sanitation Infrastructure	32 051	34 231	34 231	2 804	7 746	8 686	940	10,8%	34 231
Pump Station	1	145	145	–	–	23	23	100,0%	145
Reticulation	23 655	25 773	25 773	2 255	6 093	6 719	626	9,3%	25 773
Waste Water Treatment Works	8 394	8 313	8 313	549	1 653	1 944	291	14,9%	8 313
Solid Waste Infrastructure	3 327	4 718	4 718	142	418	1 092	674	61,7%	4 718
Landfill Sites	3 325	4 713	4 713	142	418	1 092	673	61,7%	4 713
Waste Drop-off Points	2	5	5	–	–	0	0	100,0%	5
Rail Infrastructure	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11 404**	**13 998**	**15 398**	**847**	2 401	2 852	**450**	15,8%	15 398
Community Facilities	11 245	13 604	14 404	820	2 360	2 765	406	14,7%	14 404
Halls	1 421	1 834	1 834	115	330	389	59	15,1%	1 834
Museums	–	10	10	–	–	2	2	100,0%	10
Libraries	8	–	–	–	–	–	–		–
Cemeteries/Crematoria	90	909	909	25	43	71	28	39,8%	909
Public Open Space	8 097	9 630	9 630	621	1 840	2 068	228	11,0%	9 630
Nature Reserves	1 624	1 104	1 104	57	145	219	74	33,8%	1 104
Public Ablution Facilities	0	82	82	1	2	11	10	85,5%	82
Taxi Ranks/Bus Terminals	4	35	835	–	–	6	6	100,0%	835
Sport and Recreation Facilities	159	394	994	27	42	86	45	51,8%	994
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	159	394	994	27	42	86	45	51,8%	994
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**21**	**40**	**40**	–	–	**15**	15	100,0%	**40**
Revenue Generating	–	–	–	–	–	–	–		–
Non-revenue Generating	21	40	40	–	–	15	15	100,0%	40
Improved Property	21	40	40	–	–	15	15	100,0%	40
Other assets	**7 663**	**11 352**	**10 527**	**620**	**1 644**	2 026	**382**	18,9%	10 527
Operational Buildings	6 823	10 533	9 708	535	1 444	1 856	413	22,2%	9 708
Municipal Offices	6 716	10 278	9 453	523	1 417	1 836	419	22,8%	9 453
Workshops	107	256	256	12	27	20	(7)	-32,2%	256
Housing	839	818	818	86	201	170	(31)	-18,0%	818
Social Housing	839	818	818	86	201	170	(31)	-18,0%	818
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	8 777	9 905	9 905	2 276	2 665	1 252	(1 413)	-112,8%	**9 905**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	8 777	9 905	9 905	2 276	2 665	1 252	(1 413)	-112,8%	9 905
Computer Software and Applications	8 777	9 905	9 905	2 276	2 665	1 252	(1 413)	-112,8%	9 905
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**217**	**206**	**206**	**56**	**70**	**47**	(24)	-50,3%	206
Furniture and Office Equipment	217	206	206	56	70	47	(24)	-50,3%	206
Machinery and Equipment	**1 812**	**764**	**764**	**83**	**96**	**133**	37	28,0%	764
Machinery and Equipment	1 812	764	764	83	96	133	37	28,0%	764
Transport Assets	**4 252**	**7 618**	**7 176**	**624**	**1 109**	**1 554**	444	28,6%	**7 176**
Transport Assets	4 252	7 618	7 176	624	1 109	1 554	444	28,6%	7 176
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	**125 660**	**148 681**	**148 629**	**13 602**	**32 129**	**32 849**	**720**	**2,2%**	**148 629**

Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

WC031 Theewaterskloof - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	2024/25	Budget Year 2025/26							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	157 204	164 590	164 590	10 721	32 443	24 556	7 887	32%	164 590
Service charges	296 988	307 731	307 731	31 694	87 646	81 000	6 646	8%	307 731
Other revenue	21 125	56 218	56 218	4 203	8 044	8 512	(468)	-5%	56 218
Transfers and Subsidies - Operational	61 662	166 497	166 497	–	53 687	53 687	–		166 497
Transfers and Subsidies - Capital	103 395	72 237	72 237	–	5 656	5 656	–		72 237
Interest	7 918	9 391	9 391	729	1 645	1 699	(54)	-3%	9 391
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(577 538)	(643 794)	(643 814)	(35 599)	(159 170)	(175 201)	(16 032)	9%	(643 814)
Interest	(16 637)	(24 274)	(24 274)	(2 345)	(5 548)	(9 272)	(3 723)	40%	(24 274)
Transfers and Subsidies	(4 916)	(12 080)	(12 080)	–	–	(1 007)	(1 007)	100%	(12 080)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**49 202**	**96 516**	**96 496**	**9 403**	**24 403**	**(10 371)**	**(34 773)**	**335%**	**96 496**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	–	–	–	–		50
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	6 157	(692)	(692)	–	–	(58)	58	-100%	(692)
Payments									
Capital assets	(41 146)	(88 780)	(90 151)	(3 319)	(6 474)	(8 571)	(2 098)	24%	(90 151)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(33 782)**	**(89 422)**	**(90 793)**	**(3 319)**	**(6 474)**	**(8 629)**	**(2 155)**	**25%**	**(90 793)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	10 000	10 000	–	–	–	–		10 000
Increase (decrease) in consumer deposits	718	391	391	66	171	137	34	25%	391
Payments									
Repayment of borrowing	(14 896)	(21 257)	(21 257)	(11 652)	(15 511)	(9 173)	6 338	-69%	(21 257)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(14 178)**	**(10 866)**	**(10 866)**	**(11 586)**	**(15 340)**	**(9 036)**	**6 304**	**-70%**	**(10 866)**
NET INCREASE/ (DECREASE) IN CASH HELD	**1 242**	**(3 773)**	**(5 163)**	**(5 502)**	**2 589**	**(28 035)**			**(5 163)**
Cash/cash equivalents at beginning:	16 383	11 736	11 736	25 719	17 627	11 736			17 627
Cash/cash equivalents at month/year end:	17 624	7 964	6 573	20 216	20 216	(16 299)			12 464

Cash/cash equivalents at the month/year end:	-	**20 216 487**
Unspent grants		4 140 763
Contribution CRR		3 475 189
Call Deposit Investment -Ring fenced		11 527 830
Net cash & cash equivalents		**1 072 704**

COST COVERAGE RATIO

Formula: Cash/cash equivalents / Fixed monthly operating expenditure

* Fixed monthly operating expenditure exclude Debt Impairment, Depreciation and asset impairment and housing operating grants expenditure

Cash/cash equivalents	1 072 704	
Fixed Monthly Operating Expenditure (budget)	59 523 360	
Cost coverage ratio	1	days
Working Capital ratio	1	

450

Investments

The municipality has an amount of R 15 million on fixed deposit and Sanlam Share Investment of R 274 thousand as illustrated in the table below. The Standard bank 78805570005 account for R 12 million is ring-fenced for the grants.

The municipality's bank account per bank statement reflects a positive balance as at the end of September 2025.

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
Sanlam	Semi-Annually	-	Yes	Variable		-	274	-	-	-	274
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	6,75%	30 September 2025	11 825	148	(445)	-	11 528
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,75%	30 September 2025	3 450	25	-	-	3 475
							-	-	-	-	-
Municipality sub-total							15 549	173	(445)	-	15 277
Entities											
							-	-	-	-	-
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							15 549	173	(445)	-	15 277

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: September 2025							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/09/2025	Interest paid	Repayments	Balance 30/09/2025
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47	30/6/2028	2 579			2 579
DBSA	103108/1-2	11.38	30/9/2028	3 516	201	422	3 094
DBSA	103313/1	9.85	31/3/2029	8 407	415	882	7 525
DBSA	103817/3	11,06	21/12/2030	5 706			5 706
STANDARD BANK	272400572/537632	12,22	30/6/2026	1 106			1 106
STANDARD BANK	000600703	8,26	28/6/2030	3 132			3 132
STANDARD BANK	000600712	9,76	29/6/2035	5 308			5 308
STANDARD BANK	000682253	10,79	30/12/2036	4 135			4 135
STANDARD BANK	000682253	10,79	30/12/2036	3 498			3 498
STANDARD BANK	000682253	10,79	30/12/2036	3 900			3 900
STANDARD BANK	000682253	10,79	30/12/2036	1 003			1 003
STANDARD BANK	000748692	10,58	30/06/2027	2 580			2 580
STANDARD BANK	000748692	10,58	30/06/2027	1 417			1 417
STANDARD BANK	000748736	10,99	29/06/2028	3 216			3 216
STANDARD BANK	000748754	11,6	30/06/2032	8 567			8 567
STANDARD BANK	000748754	11,6	30/06/2032	1 351			1 351
STANDARD BANK	000748773	12,27	30/06/2037	8 787			8 787
STANDARD BANK	000748773	12,27	30/06/2037	139			139
ABSA	40-7908-8994	10,79	27/6/2027	2 809		2	2 807
ABSA	3050777789	9,19	30/6/2026	459		1	458
ABSA	3050777763	9,62	30/6/2029	1 685		1	1 685
ABSA	3052887574	9,19	30/6/2027	1 061		5	1 055
ABSA	3054670983	8,66	30/10/2026	4 551	195	1 401	3 149
ABSA	3054671133	9,19	30/10/2028	2 953	136	355	2 598
ABSA	3054671256	9,89	30/10/2031	1 508	75	82	1 426
ABSA	3058757317	10,53	30/06/2028	872		2	870
ABSA	3058757317	10,53	30/06/2028	4 214		10	4 204
ABSA	3058757341	11,59	30/06/2033	2 263		8	2 255
ABSA	3058757341	11,59	30/06/2033	6 110		23	6 087
ABSA	3058757325	12,32	30/06/2038	47 410		117	47 293
NEDBANK	05 / 78310356050	10,45	30/06/2034	2 020			2 020
Total				**146 260**	**1 022**	**3 311**	**142 948**

Outstanding loans at the end of September 2025 amount to R 143 million, a total of R 4,3 million was paid towards the loans of which R 1 million was paid in interest and R 3,3 million towards redemption. Repayment amount includes period 13 transactions. Long term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2024/25	Budget Year 2025/26							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**148 083**	**157 991**	**157 991**	**12 130**	**35 408**	**49 723**	**(14 315)**	**-28,8%**	**157 991**
Local Government Equitable Share	140 900	150 030	150 030	11 376	33 765	49 122	(15 357)	-31,3%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	88	162	–	162		1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	333	680	356	324	91,0%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 131	333	801	245	556	227,4%	4 131
Integrated National Electrification Programme [Schedule 5B]	357	–	–	–	–	–	–		–
Water Services Infrastructure Grant	230	–	–	–	–	–	–		–
		–	–	–	–	–	–		–
Provincial Government:	**12 171**	**24 295**	**24 295**	**961**	**2 571**	**2 537**	**35**	**1,4%**	**24 295**
Community Development Workers	86	113	113	19	26	–	26		113
Human Settlement Development	1 488	2 080	2 080	–		347	(347)	-100,0%	2 080
Informal Settlements	–	10 000	10 000	–	–	1 667	(1 667)	-100,0%	10 000
Library Service	9 938	10 307	10 307	826	2 429	224	2 205	984,0%	10 307
Maintenance of Main Roads	–	145	145	116	116	24	92	382,0%	145
Municipal Water Resilience Grant	–	1 650	1 650	–	–	275	(275)	-100,0%	1 650
Thusong Centre	140	–	–	–	–	–	–		–
Financial Management Capacity Building Grant	519	–	–	–	–	–	–		–
District Municipality:	**212**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Safety Project Grant	212	–	–	–	–	–	–		–
Other grant providers:	**449**	**4**	**4**	**–**	**–**	**1**	**(1)**	**-100,0%**	**4**
Public Contributions and Donations	–	4	4	–	–	1	(1)	-100,0%	4
SETA	449	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**160 915**	**182 290**	**182 290**	**13 090**	**37 979**	**52 260**	**(14 281)**	**-27,3%**	**182 290**
Capital expenditure of Transfers and Grants									
National Government:	**25 783**	**27 537**	**27 537**	**2 222**	**5 339**	**–**	**5 339**		**27 537**
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	27 537	2 222	5 339	–	5 339		27 537
Integrated National Electrification Programme (Municipal Grant)	2 380	–	–	–	–	–	–		–
Water Services Infrastructure Grant	1 535	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Provincial Government:	**9 922**	**44 700**	**46 071**	**–**	**–**	**7 450**	**(7 450)**	**-100,0%**	**46 071**
Human Settlements	2 721	10 000	10 000	–	–	1 667	(1 667)	-100,0%	10 000
Informal Settlements	6 516	34 700	34 700	–	–	5 783	(5 783)	-100,0%	34 700
Regional socio economic projects (RSEP)	629	–	1 371	–	–	–	–		1 371
Financial Management Capacity Building Grant	55	–	–	–	–	–	–		–
District Municipality:	**55**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Safety Project Grant	55	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	35 759	72 237	73 608	2 222	5 339	7 450	(2 111)	-28,3%	73 608
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	255 898	15 313	43 318	59 710	(16 392)	-27,5%	255 898

Expenditure for the provision of free basic services from the Equitable Share Grant is incurred on a monthly basis. Expenditure in respect of the Finance Management Grant and MIG, are incurred in accordance with business plans. Expenditure in respect of the Low Cost Housing is once off payments and are done in accordance with claims submitted to either Provincial or National Government.

SECTION 7 - DEBTORS

The schedules were compiled in line with how figures are currently reflecting on the financial system.

WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	Budget Year 2025/26									
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	12 236	4 206	2 958	2 965	2 944	2 293	13 220	49 009	89 830	70 430
Trade and Other Receivables from Exchange Transactions - Electricity	8 557	2 506	410	577	113	97	544	1 660	14 464	2 992
Receivables from Non-exchange Transactions - Property Rates	11 088	3 010	39 511	1 930	2 754	860	6 042	20 723	85 917	32 309
Receivables from Exchange Transactions - Waste Water Management	4 230	2 324	1 907	1 821	1 764	1 299	9 054	52 050	74 450	65 989
Receivables from Exchange Transactions - Waste Management	4 376	2 694	2 298	2 165	2 019	1 488	10 335	58 378	83 754	74 386
Receivables from Exchange Transactions - Property Rental Debtors	87	34	63	20	13	12	89	581	901	716
Interest on Arrear Debtor Accounts	2 430	2 510	2 492	2 835	3 640	2 274	15 492	74 336	106 009	98 578
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(34 961)	383	42	358	422	163	1 241	3 050	(29 303)	5 233
Total By Income Source	**8 043**	**17 666**	**49 680**	**12 670**	**13 669**	**8 486**	**56 018**	**259 788**	**426 021**	**350 632**
Pre-Audit Outcome 2024/25 - totals only	54 372	19 863	9 921	9 760	12 087	7 947	45 570	248 230	407 748	**323 593**
Debtors Age Analysis By Customer Group										
Organs of State	(5 790)	981	8 001	166	159	151	1 197	3 846	8 711	5 519
Commercial	467	3 380	25 162	1 260	3 110	581	3 458	12 939	50 358	21 349
Households	11 287	12 065	15 664	8 700	9 869	7 352	46 992	217 664	329 592	290 577
Other	2 078	1 241	854	2 544	531	402	4 371	25 340	37 361	33 187
Total By Customer Group	**8 043**	**17 666**	**49 680**	**12 670**	**13 669**	**8 486**	**56 018**	**259 788**	**426 021**	**350 632**

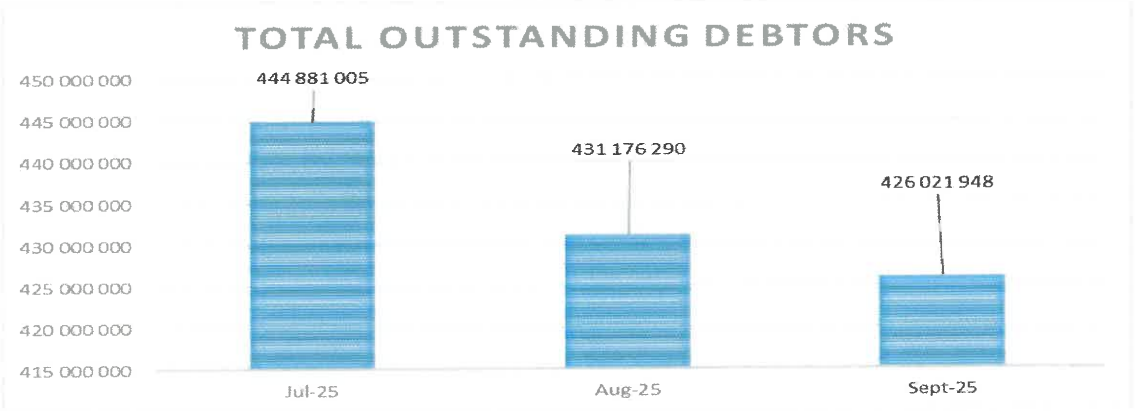
Reason for a negative on "Other" under Debtors Age Analysis by Income Source:
A significant portion of the credit balance under Debtors Age Analysis by Income Source "Other (0–30)" consists of payments in advance that are captured as part of the debtor's system. These advance payments are recorded as credits on the relevant consumer accounts until such time as the associated charges become due.

In addition to standard advance payments, the credit balance is also increased by consumers who choose to pay their annual rates and other municipal charges ahead of the official due date. These early payments are also processed and reflected as payments in advance within the system, further contributing to the credit total reflected under the "Other" category.

7.1 Debtors as at 30 September 2025

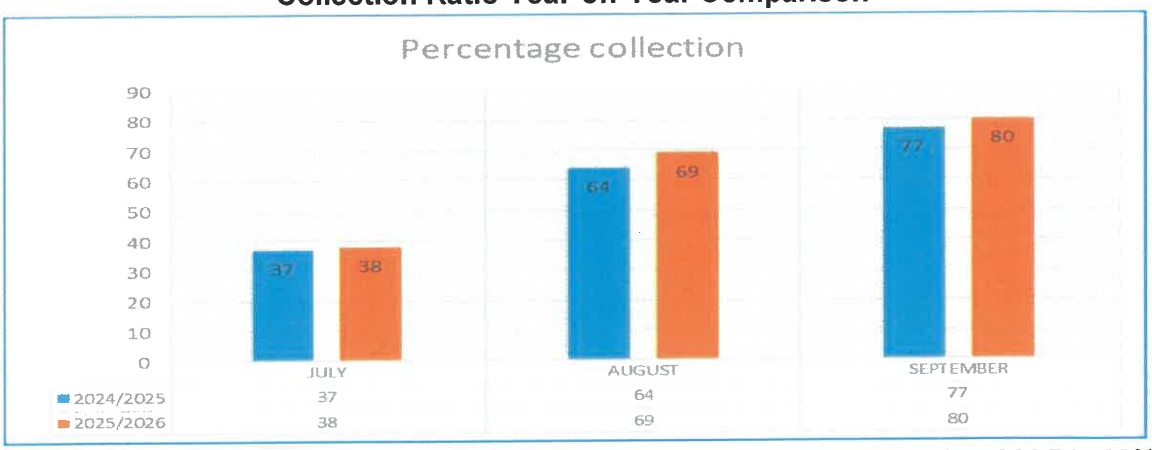
The total debtors outstanding as at 30 September 2025 is R 426 million, which represents a 1.2% difference from the previous month.

7.2 Movement in outstanding debtor's month-to-month (excluding arrangements)



7.2 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 30 September 2025 is 80% which is 11% higher than the previous month and 3% higher than the same period last year.

Reasons and challenges are as follows:

- A service provider was appointed on 1 July 2025 to assist with debt collection.
- Theewaterskloof Municipality internal debt collection department has carried out the following activities:

SEPTEMBER 2025 SUMMARY	
Number of debtors contacted telephonically	120
Number of answered calls	80
Number of unanswered calls, voicemail, does not exist and does not know the debtor	40
Number of payment arrangements	3
Number of notices sent by email/post email	130
Number of debtors refusing payment	1
Legal Action: process started on Section 129 demands with the value of R 2 million.	20

- Ratepayers were given two options for the payment of rates for the 2025/2026 financial year:
    - Annual payment option: One full payment for the entire financial year, payable within three months (by October 2025) from the levy date.
    - Monthly instalments: Twelve equal monthly instalments, with levies charged at the beginning of each month.

  Although the full annual amount was levied in July 2025, the amount was charged in advance for the entire year. Payment received to date is R 39 million. Payment for annual rates can be made until October 2025.

Total outstanding Annual Rates

Item	Amount	
Total Outstanding	R	19 424 629
Arrangement	R	1 213 909
Total Outstanding (Annual Rates)	**R**	**20 638 539**

Credit Control Actions for the period ending September 2025:

Activity	Sep-25
Pre-disconnection notices issued	4 057
Credit control SMS's	6 598
Disconnections	290
Reconnections	83
Arrangements	66
Extensions	619
Default -Arrears	
Default Arrears List - Water	187,104,040
Default Arrears List - Electricity	8,381,488
Collection on arrears	
Amount Collected - Water	2,864,637
Amount Collected - Electricity	6,490,288
TOTAL	**9,354,924**

Analysis

- **Improved Disconnection Activity:** The number of disconnections increased compared with August, signaling an improved enforcement despite operational constraints.
- **Consistent Customer Engagement:** Volumes of credit control SMS's and arrangements remained stable, indicating continuous engagement with consumers.
- **Revenue Recovery**: Combined collections from water and electricity arrears amount to R 9 million, confirming a positive impact of sustained recovery actions.
- **Collection Constraints:** The continued unavailability of replacement water meters has become a major limiting factor, restricting new installations and reconnections in turn it negatively affects both revenue collection and consumption control.

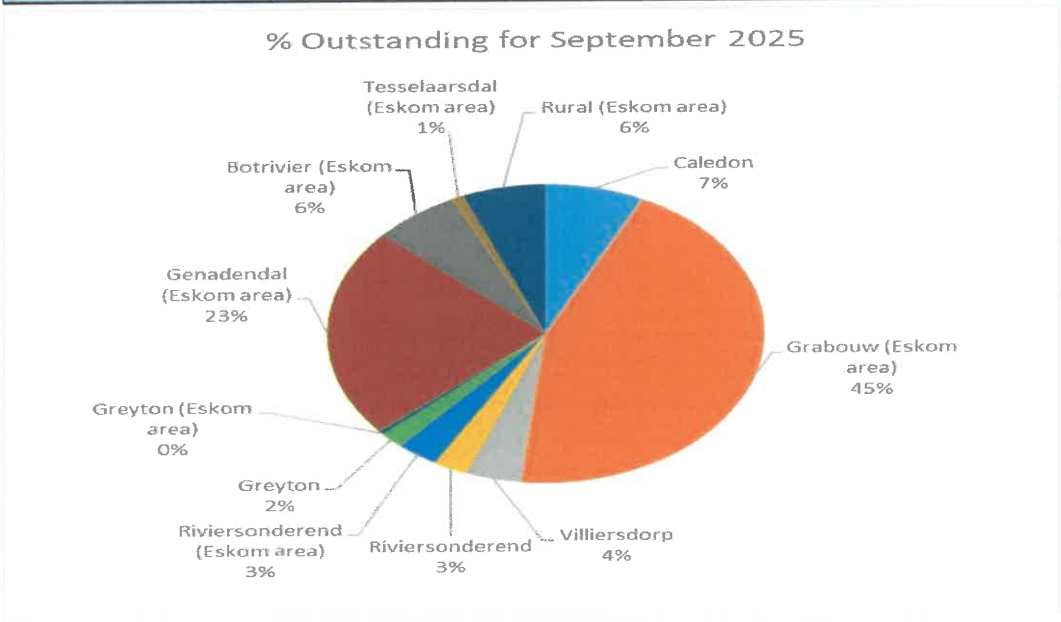
456

Operational Challenges:

- **Fleet Constraints**: The meter-reader vehicle was faulty for a few days, resulting in delays.
- **Limited Disconnection Capacity:** Only one operational vehicle was available, limiting the ability to complete scheduled disconnections while also attending to reconnections, faulty meters, and variation reports

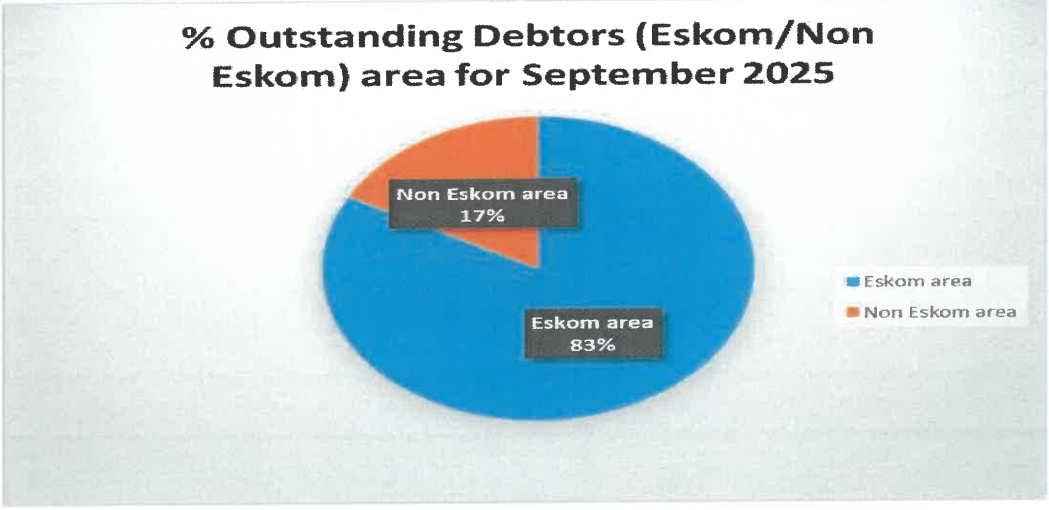
7.3 Outstanding debt per town as at 30 September 2025:

September 2025		
Town	**Amount outstanding for September 2025**	**% Outstanding for September 2025**
Caledon	R 31 392 812	7,4%
Grabouw (Eskom area)	R 189 299 188	44,4%
Villiersdorp	R 17 788 975	4,2%
Riviersonderend	R 10 530 908	2,5%
Riviersonderend (Eskom area)	R 13 440 288	3,2%
Greyton	R 7 633 015	1,8%
Greyton (Eskom area)	R 1 828 492	0,4%
Genadendal (Eskom area)	R 97 254 320	22,8%
Botrivier (Eskom area)	R 26 962 933	6,3%
Tesselaarsdal (Eskom area)	R 3 541 804	0,8%
Rural (Eskom area)	R 26 349 212	6,2%
Total	**R 426 021 947**	**100%**



7.4 Outstanding debt for Eskom area (where no electricity meters can be blocked) against Non-Eskom areas as at 30 September 2025:

September 2025		
Town	**Amount outstanding for September 2025**	**% Outstanding for September 2025**
Eskom area	R 358 676 238	84%
Non-Eskom area	R 67 345 710	16%
Total	**R 426 021 948**	**100%**



SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	Budget Year 2025/26								
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	39	–	–	–	–	–	–	39
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 756	300	–	1 021	89	–	0	–	5 166
Auditor General	–	810	258	110	734	84	4 990	–	6 986
Other	97	25	–	–	1	–	39	47	209
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	3 853	1 174	258	1 131	823	84	5 030	47	12 401

Partial creditor payments were made for September 2025.

The following amount of R 132 million is outstanding after trade creditors and Eskom invoices/arrangements and accruals have been included:

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	Budget Year 2025/26								
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	128	9 702	15 348	4 010	2 924	13 816	45 024	90 952
Bulk Water	–	39	–	–	–	–	–	–	39
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 756	300	–	1 808	89	–	0	27 356	33 310
Auditor General	–	810	258	110	734	84	4 990	–	6 986
Other	97	25	–	–	1	–	39	47	209
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	3 853	1 302	9 961	17 266	4 833	3 009	18 845	72 427	131 497

The tenders awarded for September 2025 are as follows:

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
ENG 14/2024/25	Water Pipe Replacement in Sam Street and Gaffley Street in Grabouw Phase 2	Ikapa Reticulation and Flow CC	Capital (Grant)	R 2 615 639	R 2 502 239	N/A	N/A
ENG 01/2025/26	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period F01 July 2025 Until 30 June 2028 Item 1: 4x4 Digger Loader (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 2: Front End Loader (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 3: Tipper Truck (Wet Rate) 10-12m³ back tipper and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 4: Tipper Truck (Wet Rate) 20m³ side tipper and Establishment & De – establishment	Mmazwi Civil and Construction cc	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 5: Excavator (Wet Rate) 30 ton and Establishment & De – establishment	Mmazwi Civil and Construction cc	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 6: Excavator (Wet Rate) 20 ton and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 7: D6 Bulldozer – Minimum with Chains (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 8: Grader (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 9: Water Truck (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 10: Roller (10 ton normal) and Establishment & De – establishment	Mmazwi Civil and Construction cc	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 11: Roller (10 ton pad foot) and Establishment & De – establishment	FineCorp Trading 113 CC	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
DEV 04/2024/25	Installation Of Civil Engineering Services For The Upgrading Of Botrivier Beaumont Residential Accomodation (Tra)	Batsini (Pty) Ltd.	Capital (Grant)	R 4 828 956	R 10 400 000	N/A	N/A

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
COMM 04/2025/26	ITEM 1-POLYACRYLAMIDE EMULSION	Chlorcape (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 2-CATIONIC POLYMER	2ACS Services (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 3-BLEND OF ALUMINIUM CHLOROHYDRATE AND POLYDADMAC	Chlorcape (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 5-LIQUID ALUMINIUM SULPHATE CONCENTRATE	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 6-CALCIUM HYDROXIDE: Ca(OH)2	Chlorcape (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 7-SODA ASH	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 8-SODIUM HYPOCHLORITE: NaOCl	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 8-CHLORINE GAS (70kg)	2ACS Services (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 9-FERRIC SULFATE SOLUTION 60%	2ACS Services (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 12-LIQUID SODIUM ALUMINATE	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
COMM 04/2025/26	ITEM 13-SODIUM BENTONITE	K2021386688 (South Africa) (Pty) Ltd. t/a Chemcape	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 16-POWDER ACTIVATED CARBON	Deefour (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 17-PURE SALT (SODIUM CHLORITE)	K2021386688 (South Africa) (Pty) Ltd. t/a Chemcape	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 18-SULFURIC ACID (H_2S	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 19-CALCIUM HYPOCHLORITE TABLETS $CA(OCl)_2$	K2021386688 (South Africa) (Pty) Ltd. t/a Chemcape	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 20-N-(PHOSPHONOMETHYL)GLYCINE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 21-SYSTEMIC PESTICIDE/HERBICIDE (PHENOXY COMPOUND)	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 22-DCMU (3-(3,4-DICHLOROPHENYL)-1,1-DIMETHYLUREA)	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 23-(RS)-2-[4-METHYL-5OXO-4-PROPAN-2-YL-1H-IMIDAZOL-2-YL]PYRIDINE-3-CARBOXYLIC ACID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 24-3,5,6-TRICHLORO-2-PYRINDINYL)OXY]ACETIC ACID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 25-6,7-DIHYDRODIPYRIDO[1,2-A:2',1-C]PYRAZINEDIIM DIBROMIDE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 26-(RS)-2-AMINO-4-(HYDROXY(METHYL)PHOSPHONOYL)BUTANOIC ACID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 27-GLYPHOSATE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
COMM 04/2025/26	ITEM 28-PICLORAM AND TRICLOPYR	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 29-IMAZAPYR	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 30-IMIDACLOPRID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 31-PROPICONAZOLE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	The Provision of Security Services for Theewaterskloof Municipality: Guarding, Alarm Installation, Monitoring and Response From Date of Appointment to 30 June 2028- Part A	Unitrade 1047 (Pty) Ltd. t/a Isidingo Security Services	Operational	Rates	R 4 166 498	R 4 353 990	R 4 549 920
	The Provision of Security Services for Theewaterskloof Municipality: Guarding, Alarm Installation, Monitoring and Response From Date of Appointment to 30 June 2028- Part B	Sibakulu Trading (Pty) Ltd.	Operational	Rates	R 4 166 498	R 4 353 990	R 4 549 920
COR 02/2025/26	Supply, Delivery and Installation of Two (2) New Digital Photocopiers at Various Offices of the Theewaterskloof Municipality from Date of Appointment until 30 June 2028- Part A	Konica Minolta South Africa a Division of Bidvest Office (Pty) Ltd.	Capital	R 216 220	R 364 000	N/A	N/A
	Supply, Delivery and Installation of Two (2) New Digital Photocopiers at Various Offices of the Theewaterskloof Municipality from Date of Appointment until 30 June 2028- Part B	Konica Minolta South Africa a Division of Bidvest Office (Pty) Ltd.	Operational	R 695 123	R 471 345	R 493 247	R 505 940
				8 355 938,48			

SECTION 9 – NON-FINANCIAL INFORMATION

Community Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Project	YTD Actual	Year to Date Values for Quarter ending September 2025					
														Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL27	Community Services	Basic Service Delivery	Basic services for all	Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works {(% achievement all WTW's/WTW's tested)	Average % water compliance in terms of SANS 241 achieved	Director: Community Services	92.22%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90%	[Unspecified]	0%	90%	90%	0%	R		
TL28	Community Services	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values {(% compliance of all WWTW's achieved / the number of WWTW's tested)}	Average % achieved	Director: Community Services	58.35%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65%	[Unspecified]	0%	65%	65%	0%	R		
TL29	Community Services	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	Director: Community Services	21.68%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	22%	[Unspecified]	0%	22%	22%	0%	B		
TL30	Community Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the procurement of vehicles by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	Director: Community Services	0%	Budget Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	0%	0%	0%	N/A		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <=	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**4**

Economic Development and Planning

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL36	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Create temporary work opportunities in terms of EPWP by 30 June 2026	Number of temporary work opportunities created	327	Participant list	Accumulative	Number	251	0	50	50	0	R		
TL37	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Investment Policy and Implementation Framework Development Plan to Council by 30 June 2026	Investment Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL38	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Incentive Policy and Implementation Framework to Council by 30 June 2026	Incentive Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL39	Economic Development and Planning	Basic Service Delivery	Improve the social environmental fabric of TWK community	Develop and submit an Expanded Policy Works Policy and Implementation Protocol to Council by 30 June 2026	Expanded Policy Works Policy and Implementation Protocol submitted to Council by 30 June 2026	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A		
TL40	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Land Audit and submit to Council by 28 February 2026	Land Audit completed and submitted to Council by 28 February 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL41	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Draft Strategic Land Management Strategy to Council by 30 June 2026	Draft Strategic Land Management submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL42	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL43	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Review the Human Settlements Pipeline and submit to Council by 31 December 2025	Human Settlements Pipeline reviewed and submitted to Council by 31 December 2025	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL44	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Service 408 sites in Villiersdorp Destiny Farm (Phase 2b) by 30 June 2026	Number of sites serviced	0	Practical Completion certificate	Accumulative	Number	408	0	100	100	0	R		
TL45	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Caledon Riemvasmaak by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL46	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Botrivier Beaumont (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL47	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Grabouw Rooidakke 1054 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL48	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Botrivier Beaumont Temporary Residential Area (TRA) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL49	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Submit a Project Feasibility Report for Greater Villiersdorp UISP (2600) to the Department of Infrastructure by 30 June	Feasibility Report submitted to the Department of Infrastructure by 30 June	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL50	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Grabouw Hillside Top Structures by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL51	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Greater Grabouw Planning by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	10
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**16**

Financial Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL7	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2026 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	82.70%	Section 71 Report/Financial Statements	Last Value	Percentage	85%	80%	70%	70%	80%	G2	[D283] Manager: Revenue: Target Achieved (September 2025)	
TL8	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 ((Total Operating Revenue-Operating Grants)/Debt Service Payments (i.e. interest + redemption) due within one year)	Ratio achieved	12.15	Section 71 Report/Financial Statements	Reverse Last Value	Number	11	0	0	0	0	N/A		
TL9	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	0	Section 71 Report/Financial Statements	Last Value	Number	1.20	0	0	0	0	N/A		
TL10	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors	88.69%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70%	0%	0%	0%	0%	N/A		
TL11	Financial Services	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2025/26 financial year	Number of indigent households receiving free basic water	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 064	6 250	6 250	5 064	O	[D287] Director: Financial Services: 4299 Applications. Will increase on a monthly basis (July 2025) [D287] Director: Financial Services: 4809 Applications. Will increase on a monthly basis (August 2025) [D287] Director: Financial Services: Increase month to month (September 2025)	[D287] Director: Financial Services: Credit control actions, reminders, outreach. (August 2025) [D287] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL12	Financial Services	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2025/25 financial year	Number of indigent households receiving free basic electricity	2	Report From The Financial System With Registered Indigent Households	Last Value	Number	2 700	1 867	2 700	2 700	1 867	R	[D288] Director: Financial Services: 2611 Applications. Will increase on a monthly basis (July 2025) [D288] Director: Financial Services: 2547 Applications. Will increase on a monthly basis (August 2025) [D288] Director: Financial Services: increase month to month (September 2025)	[D288] Director: Financial Services: Credit control, reminders, outreach. (August 2025) [D288] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)
TL13	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic refuse removal	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 077	6 250	6 250	5 077	O	[D289] Director: Financial Services: 4311 Applications. Will increase on a monthly basis (July 2025) [D289] Director: Financial Services: 4822 Applications. Will increase on a monthly basis (August 2025) [D289] Director: Financial Services: increase month to month (September 2025)	[D289] Director: Financial Services: Credit Control, reminders, outreach. (August 2025) [D289] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)
TL14	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic sanitation	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 077	6 250	6 250	5 077	O	[D290] Director: Financial Services: 4299 Applications. Will increase on a monthly basis (July 2025) [D290] Director: Financial Services: 4809 Applications. Will increase on a monthly basis (August 2025) [D290] Director: Financial Services: increase month to month (September 2025)	[D290] Director: Financial Services: Credit control, reminders, outreach. (August 2025) [D290] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)
TL15	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2025/25 financial year	Number of residential properties which are billed for water or have prepaid meters	15	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 000	16 070	16 000	16 000	16 070	G2	[D291] Manager: Revenue: Target Achieved (September 2025)	
TL16	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	7	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7 560	7 565	7 560	7 560	7 565	G2	[D292] Manager: Revenue: Target Achieved (September 2025)	

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL17	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties for which refuse is removed once per week and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for refuse removal once a month	16	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 100	16 132	16 100	16 100	16 132	G2	[D293] Manager: Revenue: Target Achieved (September 2025)	
TL18	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2025/25	Number of residential properties which are billed for sewerage	15	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15 680	15 727	15 680	15 680	15 727	G2	[D294] Manager: Revenue: Target Achieved (September 2025)	
TL19	Financial Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of project budget spent on the replacement of water meters project by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	0%	Report From The Financial System	Last Value	Percentage	95%	0%	10%	10%	0%	R	[D295] Director: Financial Services: going out on tender for the raising of loans before procurement can commence (September 2025)	[D295] Director: Financial Services: going out on tender for the raising of loans before procurement can commence (September 2025)
TL20	Financial Services	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2025	Annual Financial Statements submitted to the AG	1	Acknowledgement of receipt	Carry Over	Number	1	0	1	1	1	G	AFS submitted at end August 2025	

Overall Summary of R

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0

Office of the Municipal Manager

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective
TL1	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the final IDP to Council by 31 May 2026	Final IDP submitted to Council	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL2	Office of the Municipal Manager	Financial Viability	Democratic, responsive, and accountable government	Compile and submit the final annual budget to Council by 31 May 2026	Final budget submitted to Council	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL3	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Oversight Report to Council by 31 March 2026	Report submitted to Council	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL4	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Draft Annual Report to Council by 31 January 2026	Draft Annual Report submitted to Council	1	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL5	Office of the Municipal Manager	Basic Service Delivery	Sound financial management and continuous revenue growth	The percentage of the municipal capital budget spent on projects as at 30 June 2026 {(Actual amount spent on capital projects	% of capital budget spent	56.69%	S71 Report And Financial Statements	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL6	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit Annual Performance Report (APR) to the AG by 31 August 2025	Annual Performance Report Submitted	1	Confirmation by AG	Carry Over	Number	1	1	1	1	1	G	[D282] Municipal Manager: Email attached where submit	

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**6**

Technical and Infrastructure Implementation Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL31	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	%budget spent	Director: Technical and Infrastructure Implementation Services	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	N/A	[D307] Manager: Contracts and Compliance: Construction has not started (July 2025) [D307] Manager: Contracts and Compliance: Construction of phase 2 has commenced (August 2025) [D307] Manager: Contracts and Compliance: Construction progressed well during September (September 2025)	
TL32	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget of the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) Phase 2 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	Water Treatment Works upgraded and expanded by 30 June 2026	Director: Technical and Infrastructure Implementation Services	0	Completion certificate	Carry Over	Number	90	7	10	10	7	R	[D308] Manager: Contracts and Compliance: Tender advertisement period ended 29 August (July 2025) [D308] Manager: Contracts and Compliance: Tender advertisement period ended 29 August. 9 Tenders were received (August 2025) [D308] Manager: Contracts and Compliance: 7% spending of the project budget was achieved. The target of 10% at September and 40% at December was incorrectly captured for this KPI. The project related to this KPI is still in procurement stage and construction will commence in the first quarter of 2025. These targets were due to be captured against KPI D1422 for Botrivier WWTW Phase 2, which is currently under construction. (September 2025)	[D308] Manager: Contracts and Compliance: No corrective measure applicable. Non achievement of this target is due to incorrect capture on the SDBIP. The targets will be corrected with the February adjustment budget (September 2025)

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL33	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Complete the upgrade of the Grabouw Gypsy Queen bulk sewer and water provision project by 30 June 2026	Project completed by 30 June 2026	Director: Technical and Infrastructure Implementation Services	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A	[D309] Manager: Contracts and Compliance: Construction continued throughout August (July 2025) [D309] Manager: Contracts and Compliance: Construction continued throughout August under strict security protection against possible attacks on the contractor's personnel (August 2025) [D309] Manager: Contracts and Compliance: Construction progressed well during September (September 2025)	
TL34	Technical and Infrastructure Implementation Services	Basic Service Delivery	Basic services for all	Limit unaccounted electricity to less than 12% as at 30 June 2026 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100}	% unaccounted electricity captured in the report	Director: Technical and Infrastructure Implementation Services	3.70%	Distribution Losses Report	Reverse Last Value	Percentage	10%	0%	10%	10%	0%	B		
TL35	Technical and Infrastructure Implementation Services	Basic Service Delivery	Democratic, responsive, and accountable government	Sign a Memorandum of Understanding (MoU) with Eskom for joint service planning and outage coordination by 28 February 2026	Number of MoU's signed	Director: Technical and Infrastructure Implementation Services	0	Signed MOU	Carry Over	Number	1	0	0	0	0	N/A		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0

Corporate Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025							
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures	POE	POE Attachment
TL21	Corporate Services	Institutional Development	Healthy and productive workforce	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent	Director: Corporate Services	0.06%	Budget Expenditure Report	Last Value	Percentage	0.10%	0%	0%	0%	0%	N/A				
TL22	Corporate Services	Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2026	Number of people employed	Director: Corporate Services	2	Appointment letters and Equity Plan	Accumulative	Number	2	0	0	0	0	N/A				
TL23	Corporate Services	Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2026	Organogram submitted	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A				
TL24	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Rewards and Recognitions Policy to Council by 30 June 2026	Rewards and Recognitions Policy submitted by 30 June 2026	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A				
TL25	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Probation Policy to Council by 30 June 2026	Probation Policy submitted by 30 June 2026	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A				
TL26	Corporate Services	Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 30 September 2025	Employment Equity Report submitted by 30 September 2025	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	1	1	0	R	he Employment Equity report will be submitted to the Department of Employment and Labour by 15 January 2025 as indicated in the Letter of the Department to HR	The KPI target date must be amended		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**6**

SECTION 10 – QUALITY CERTIFICATION

I, W Hendricks, the municipal manager of Theewaterskloof Municipality, hereby certify that – (mark as appropriate)

- ☒ The monthly budget statement
- ☒ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

For the month of September 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: W Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: _____

Date: 08 - 10 - 2025

Print Name: P Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: _____

Date: 08 - 10 - 2025

ITEM HEADING

C266/2025 DIRECTORATE FINANCE: DEPARTMENT ASSETS & INSURANCE: ASSETS TO BE WRITTEN OFF

[English version of the report is the original]

FILE NUMBER

6/1/1/4

PURPOSE / AIM OF REPORT

To obtain the Council's approval for the write-off of assets that (1) could not be verified and (2) which is of no economic use to perform any kind of service delivery activity.

BACKGROUND

a. Assets that could not be verified were informed by the annual asset verification process of which all efforts are clearly illustrated in the initial item (attached as annexure A). A significant observation and major attribution factor were the high level of turnover in staff which resulted in a breakdown of controls although an approved Standard Operating Procedure for movable assets (attached as annexure B) was in place.

   An asset that could not be verified, shall be written off only on the recommendation of the director of a department controlling or using the asset concerned, and with the final approval of Council.

   Every director of a department shall annually report to the CFO on any assets which the director of a department wishes to have written off, stating in full the reason for such recommendation. The CFO shall consolidate all such reports and shall promptly submit a recommendation to the Council on the assets to be written off.

b. An asset with no economic use refers to an asset that has no future service potential or economic benefit for the municipality. The future economic benefit embodied in an asset is the potential to contribute, directly or indirectly, to the flow of cash and cash equivalents to the municipality. The potential may be a productive one that is part of the operating activities of the municipality. It may also take the form of convertibility into cash or cash equivalents or a capability to reduce cash outflows, such as when an alternative process lowers the costs of providing a service.

   Service potential is thus the capacity of an asset, singularly or in combination with other assets, to contribute directly or indirectly to the achievement of an objective of the municipality.

DISCUSSION

Important for Council to note is that an asset that was categorized under the two classifications set out in the above-mentioned background should not be recorded in the presented Annual Financial Statements and must be written off to give effect to a complete, accurate and credible asset register.

To avoid adverse external audit findings (from both Auditor General of South Africa and National Treasury) that a municipality has a fully up-to-date asset register that records the name, type, allocation and value of the assets under its control. The asset register forms a critical source of information required during the decision-making process on the validity and reasonability of asset transfers and disposals.

The write-off that must be performed should not be halted or delayed as the two categories will remain unchanged and must be recorded accordingly.

The safeguarding of assets and the management/enforcement for this item is deemed as a subsequent event in order for Management to implement more strict preventative measures to support proper and acceptable oversight by the Municipal Council.

COMMENTS FROM DIRECTORATE

Revised item.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

All the assets have been paid for. The council will save on further insurance premium and depreciation (as well as other related expenses).

LEGAL IMPLICATIONS (ITEM AUTHOR)

As per MFMA section 14.
As per Municipal Assets Transfer Regulations.
As per Theewaterskloof Asset Management Policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council approves the disposal of assets per Annexure C.

DISCUSSION DURING THE MEETING:

Councillor H Linnerts

Concern about this agenda-item on page 10 - 6 stolen items.
My concern is how did we got there and what are the specific items.
The assets not verified in annexure A – don't see evidence and that is unacceptable.
On page 13 we need a more detailed report.
We haven't compiled with safety what is the chance for keeping people responsible.
Duplicate barcode – cannot verify.
Computer box sold for 1c.
Computer monitor sold for 20c.
On page 17 not verified evidence assets are as big as a notice board and projector.
Request that all the evidence comes to this portfolio.
It was the expense of the municipality, and all assets need to be verified.
Section 8 of the asset Management Policy: 8.2.3.1, 8.2.3.2 & 8.2.3.3 we don't hold people accountable.

Mr Mabhena also noted that it could potentially result in an audit finding should the auditors request to review any of the items and find that they are not available.

RESOLVED BY THE FINANCE COMMITTEE: 18 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor V Papier it was resolved as follows:

That the agenda-item be referred back and request that all substantial evidence / information be attached to the agenda-item and be re-submitted.

1.Agenda-item referred back.
2.For finalization by the Director: Finance, Mr. P Mabhena.

RESOLVED BY COUNCIL: 21 AUGUST 2025

Council resolved that the agenda-item be withdrawn and not discussed during the meeting.

1. Agenda-item withdrawn.
2. For finalization by the Director: Finance, Mr. P Mabhena.

DISCUSSION DURING THE MEETING:

Ms J Colyn provides the following explanation: here's two aspects regarding this.

The one is to comply and have our assets registered up to date for the ageing and in accordance with regulations.

The other aspect is to address the issue of why there is reasons for the missing items which is actually a subsequent event that can be dealt with by management.

We alluded to this in the item; we also said that many of these is as a result of a turnover of employees and the standard procedure isn't correctly followed. So, it's management's responsibility to reinforce that and that is what we hope to achieve this year by reinforcing all protocols and maybe reviewing it to do some new additions.

RECOMMENDATION BY THE FINANCE COMMITTEE TO COUNCIL: 14 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor V Papier it was recommended as follows:

That Council approves the disposal of assets per Annexure C.

RECOMMENDATION TO COUNCIL:

It is recommended that Council approves the disposal of assets per Annexure C.

ANNEXURE

ITEM HEADING

C218/2025 DIRECTORATE FINANCE: DEPARTMENT: ASSETS & INSURANCE: ASSETS TO BE WRITTEN OFF

[English version of the report is the original]

FILE NUMBER

6/1/1/4

PURPOSE OF REPORT

To obtain the Council's approval for the write off of movable assets.

BACKGROUND

A list was compiled of assets that could not be verified by the Asset Department during the annual verification process.

Included in this list:

1. Assets that could not be physically verified.
2. Assets were stolen and formed part of insurance claims.
3. Assets that are broken.

The list of assets is attached as Annexure A.

DISCUSSION

Annual asset verification was conducted by the Asset Department during the months of April to May 2025. The number of assets verified was 8261 out of a total of 8524 movable assets which constituted a 96,9% verification.

Depicted below is the process that was followed by the asset department:

- Asset verification was conducted using electronic devices that enabled real-time updates to the asset management system from the 14th of April till 19th of May 2025.
- Prior to the commencement of the verification process, email notifications were sent to the respective Town Managers or relevant departments, informing them of the scheduled dates and times for physical verification.
- The Asset Management Department subsequently visited all towns and departments to physically verify the assets at their current locations.
- Assets that were physically located were recorded on the system using the verification devices, with accompanying photographic evidence.
- Following the completion of each town's verification, a list of "items not yet verified" was extracted. The Asset Department then conducted a secondary round of searches for the outstanding items.
- On 24 June 2025, an official email was sent to Town Managers and Directors requesting either photographic evidence of the missing items, if found, or comments regarding their status if not found.

- An updated list of unverified assets was circulated on 3 July 2025, and again on 15 July 2025.
- Further follow-ups were undertaken through direct contact with departmental coordinators via cellphone or landline, requesting proof of the whereabouts of the outstanding assets.
- On 30 July 2025, the Chief Financial Officer issued the final list of unverified assets to all Directors, with a request to provide updates by no later than 5 August 2025.
- The Directors addressed it at their weekly meetings with the Municipal Manager of which agreement was reached to undertake an additional verification by their departments which still resulted in items listed below that could not be verified or is not of further economical use for the municipality.

Below is a summary of reasons for assets to be written off:

Reason	Number of assets	Carrying Closing Balance
Broken	18	19,347.20
Asset incorrectly capitalized not municipal asset	2	140,556.99
Insurance claim	10	166,155.79
Stolen	6	3,089.72
Infrastructure dilapidated	2	902,891.88
Duplicate	1	2,340.75
Sold at Auction	8	43,723.34
Asset not verified	96	168,829.30
Grand Total	**143**	**1,446,862.22**

LEGAL IMPLICATION

Part of Section 5 of the Asset Management Policy state the following:

5.1. The Municipal Manager is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets.

5.2. The Municipal Manager must take all reasonable steps to ensure that:

5.2.3. That the municipality has and maintains a system of internal control of assets, including an asset register;

5.2.4. Fairly presents the state of affairs of the municipality, its management of assets as at the end of the financial year;

5.3. The Chief Financial Officer is responsible to the Municipal Manager to ensure that the financial investment in the municipalities' assets is properly recorded.

5.4. The Chief Financial Officer must take all reasonable steps to ensure that:

5.4.1. Appropriate systems of financial management and internal controls are established and carried out diligently;

5.4.7. The Directors and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets;

5.5. The Chief Financial Officer may delegate or otherwise assign responsibility for performing these functions but will remains accountable for ensuring these activities are performed.

5.6. The Directors

5.6.11. All moveable assets received into their stewardship are appropriately safeguarded against inappropriate use or loss. This will include control over the physical access to these assets and regular verification to ensure that no losses have occurred. Any known losses should be immediately reported to the Chief Financial Officer.

5.7. The Directors may delegate or otherwise assign responsibility for performing these functions but will remain ultimately accountable for ensuring these activities are performed.

Part of Section 8 of the Asset Management Policy state the following:

8.2. Physical Controls and Management:

8.2.3. Verification of Assets:

8.2.3.1. Each director and managers shall at least quarterly undertake a complete physical verification of all assets under his / her control.

8.2.3.2. The results of such verification shall be reported to the Chief Financial Officer in the format as required by the Chief Financial Officer.

8.2.3.3. The Chief Financial Officer will ensure that an annual verification of assets is undertaken and concluded before the 30th of June as part of the annual reporting process.

FINANCIAL IMPLICATIONS

All the assets has been paid for. The council will save on further insurance premium and depreciation (as well as other related expenses).

RECOMMENDED

1. That Council approves the disposal of assets per Annexure A.

DISCUSSION DURING THE MEETING

Councillor H Linnerts

Concern about this agenda-item on page 10 - 6 stolen items.
My concern is how did we got there and what are the specific items.
The assets not verified in annexure A – don't see evidence and that is unacceptable.
On page 13 we need a more detailed report.
We haven't compiled with safety what is the chance for keeping people responsible.
Duplicate barcode – cannot verify.
Computer box sold for 1c.
Computer monitor sold for 20c.
On page 17 not verified evidence assets are as big as a notice board and projector.
Request that all the evidence comes to this portfolio.
It was the expense of the municipality, and all assets need to be verified.
Section 8 of the asset Management Policy: 8.2.3.1, 8.2.3.2 & 8.2.3.3 we don't hold people accountable.

Mr Mabhena also noted that it could potentially result in an audit finding should the auditors request to review any of the items and find that they are not available.

RESOLVED BY THE FINANCE COMMITTEE: 18 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor V Papier it was resolved as follows:

That the agenda-item be referred back and request that all substantial evidence / information be attached to the agenda-item and be re-submitted.

1.Agenda-item referred back.
2.For finalization by the Director: Finance, Mr. P Mabhena.

RESOLVED BY COUNCIL: 21 AUGUST 2025

Council resolved that the agenda-item be withdrawn and not discussed during the meeting.

1. Agenda-item withdrawn.
2. For finalization by the Director: Finance, Mr. P Mabhena.

Theewaterskloof
Municipality

STANDARD OPERATING PROCEDURE FOR MOVABLE ASSET MANAGEMENT

Approved by Management M153/2020
13 November 2020

All asset related matters **must** be directed and addressed to the **Municipal Asset Unit** at:

Physical Address:
Theewaterskloof Municipality
6 Plein Street
Caledon
7230

Postal Address:
Theewaterskloof Municipality
PO Box 24
Caledon
7230

Assets:
Juzhel Colyn
Tel: (028) 214 3354

Gwyneth-Lee Gertse
Tel: (028) 214 3358

Email Address:
assets@twk.org.za

Fax Number:
(028) 212 1116

Table of Contents

1. PROCUREMENT 2
2. TRANSFERS 3
3. ASSET USAGE 3
4. DISPOSALS 4
5. CONSEQUENCE MANAGEMENT 5

1. PROCUREMENT

1.1. An asset is classified as a capital item in terms of financial and asset records when:

- ✓ The asset are controlled by the municipality;
- ✓ It is probable that future economic benefits or potential service delivery associated with the item will flow to the Municipality;
- ✓ The cost or reasonable replacement value of the item can be properly measured; and
- ✓ The expected useful life of the item is more than one financial year.

1.2. Items that meet the above criteria but have a value of less than R 2 000.00 (Consideration must be given to the type of item) is not treated as capital assets. The asset unit will provide guidance in this regard at any time.

1.3. Examples of the above mentioned items are, but are not limited to:

Crockery	Panga	Kettle	Numbering Stamp
Spades	Hoe	Stapler	Stamps
Garden Fork	Garden Hose	Punch	Fan
Rake	Trowels	Letter Trays	Dustbin
Traffic Cones	Plaster Board	Money Box	Small Carpets
Broom	Measuring Tape	Keyboard	Carpet Protector
Multi plug	Leads	Mouse	Flower Pots
Small & Loose Tools o Sockets o Spanners o Pliers o Hammer	Building Line	Computer Speakers	Holder Pens & Notes
Desk & Pocket Calculators	Memory Stick (Flashdisk)	"Wheely Bins"	Ladder
Plastic tables and chairs	Urn		

1.4. There are also items that become part of the building structure and it therefore regarded as part of the building.

Examples of these items are as follows;

Curtains	Blinds	Carpets	Built-in Cupboards

1.5. Process

1.5.1. All Movable Assets procurement other than the items mentioned above **must** be funded from the capital votes. No other vote will be accepted for the purchase of these assets!

1.5.2. The Asset Procurement Form must be completed by the purchaser requesting the procurement and signed by the Director/Deputy Director or Manager of his approval.

Collaborator: If a requisition is completed on Collaborator system, the system will automatically generate the Asset Procurement Form with relevant approvals.

1.5.3. After the form have been completed and signed, submit with all relevant documentation to the Manager: Assets & Insurance for signing.
Collaborator: Within the requisition process on the Collaborator system the process makes provision for Manager: Assets & Insurance approvals.

1.5.4. After the Manager: Assets & Insurance has signed/approved, **only** the Supply Chain Management unit (SCM) in Caledon may generate orders for capital purchases! All requisitions from the towns must be sent to Caledon accompanied by all necessary documentation to eliminate delays.

1.5.5. When the asset has been procured and the relevant documentation was obtained, the Manager: Asset & Insurance must barcode each asset and update the Asset Register with the new asset details.

2. TRANSFERS

2.1. It happens from time to time that Assets needs to be moved between locations or transferred between buildings, towns or even directorates.

2.1.1. The Asset Transfer Form must be completed by the requesting official (responsible person of the asset).

2.1.2. The Director, Deputy Director or Manager must approve the request for transfer.

2.1.3. The receiving official must sign for asset received and submit Asset Transfer Form to the Manager: Assets & Insurance within 5 working days after the asset has been moved.

2.1.4. The Manager: Assets & Insurance will update the asset register.

3. ASSET CONTROL

3.1. Safeguarding of assets:

The assets of the municipality form an integral part of the resources required to deliver services, these assets need to be protected and preserved to ensure their continued availability for use.

3.1.1. All assets must be in a locked building with an alarm or under surveillance.

3.1.2. Tools on a vehicle must be locked safely in toolbox or in closed canopy if not in use.

3.1.3. Daily issued tools to individual officials must be recorded and checked by the supervisor, when issued and returned.

3.1.4. Alarm must be activated when premises is unoccupied by the last existing official.

3.2. Asset Usage

Officials must manage the movable assets to ensure that they comply with the plans, legislative and municipal requirements.

3.2.1. Ensure assets that requires repairs and maintenance are reported to appropriate portfolio.

3.2.1.1. The definition of appropriate portfolio as per 3.2.1 refers to immediate supervisor, facility manager or for specialized repairs IT or designated service provider.

3.2.2. Vehicle and plant must be operated according to the Fleet Management Policy.

3.2.2.1. Plant such as cement mixers, jack hammers, bomag rollers, must be operating with the same care and strict compliance with operating instructions.

3.2.3. Once asset(s) purchased is delivered a check must be done between invoiced and delivered quantities.

3.2.4. In cases of new- and/or terminated employment the movable asset per location must be reassigned to the immediate supervisor and coordinated by responsible line manager.

3.2.5. Report any lost, stolen and damaged asset in line with the insurance SOP and Asset Management policy to the immediate supervisor.

3.2.6. A contributed (donated asset) must be communicated to the Asset Department in writing before or on received of said asset.

3.3. Asset Verification

3.3.1. Line Managers must ensure that a complete list of assets per office, section etc. is compiled and placed in each office, section etc.

3.3.2. Each list must be verified and must concur with the master asset list provided by the Asset Management Department.

3.3.3. These asset lists must be signed off by the responsible staff members and dated and countersigned by the responsible line manager.

3.3.4. Verifications must be done quarterly by each responsible official per location with clear record and review by immediate supervisor. (September / December / March / June)

3.3.5. Any anomalies in respect of 3.3.4 must be reported by the line manager to the Asset Management Department for immediate investigation and or referral to the Human Resources Department in order to investigate / trigger consequence management.

3.4. Private use of Council property and or assets are strictly prohibited

3.4.1. No asset of the Municipality may be used by any Councillor and or staff member for private use.

3.4.2. No Councillor / Senior Manager / Director / Deputy Director and or any other manager or staff member has the authority to grant approval to any person (staff member or otherwise) to use or utilize Council property and or assets for private use.

4. DISPOSALS

4.1. The following disposal documents must be completed:

4.1.1. Movable assets - Asset Disposal form

4.1.2. Old scrap and redundant materials – Material disposal form

4.2. Herewith the process to follow in terms of all redundant movable assets.

4.2.1. The responsible official (custodian) must complete the applicable Disposal form.

4.2.2. The above mentioned documentation must be approved and signed by the Director, Deputy Director or Manager.

4.2.3. The completed and signed documents must be sent to the Manager: Assets & Insurance.
4.2.4. Upon receipt of documentation, the Manager: Assets & Insurance must verify if documentation is fully completed and all relevant information is submitted.
4.2.5. The Town Manager/Manager must notify the Manager: Assets & Insurance via e-mail of when the item(s) will be sent to Caledon.
4.2.6. The Town Manager/Manager must ensure that item(s) is moved to Caledon in an orderly fashion where it should be grouped together and offloaded at space allocated for disposal assets.
4.2.7. The Manager: Assets & Insurance must verify that the indicated items have been delivered according to the approved documentation received.
4.2.8. An Item must be prepared by Manager: Assets & Insurance to request approval from Council for the disposal of the listed items.

5. CONSEQUENCE MANAGEMENT

5.1. SCOPE AND APPLICATION

This SOP is applicable to all staff as well as Councillors of the municipality.

5.2. NON COMPLIANCE

Non-compliance with any of the stipulations contained in this SOP will be regarded as misconduct, which may be dealt with in terms the Financial Misconduct Regulations and or the Disciplinary Procedure Collective Agreement.

Annexure C

Could not be verified

Asset Id	Bar Code	Functional Location Town	Description	Extended Description	2425 Carrying Closing Balance
19622	010433	Riviersonderend	MICROWAVE	DEFY DMO343	5.59
27738	011738	Botrivier	LAPTOP	DELL - LATTITUDE 5590	7,920.58
30384	012008	Greyton	LAPTOP	DELL	3,726.77
30901	012291	Villiersdorp	Two Way Radio	Kenwood TK 2000	180.85
30983	CAM 10469	Caledon	Toyota Etios	1.5 Xi SD	122,556.99
31775	012651	Caledon HQ	Laptop, Phone and Probe	Mecer TF10EA2 - Pro	2,674.02
42332	012795	Villiersdorp	Laptop	Dell Latitude 3520	7,330.38
42687	013125	Caledon HQ	Laptop	Dell Latitude 3520	7,657.89
42767	013182	Botrivier	Radio Handheld - Two Way Radio	-	153.54
51179	013560	Caledon HQ	Laptop	Dell Latitude 3540	13,949.18
47857	013555	Botrivier	Steel Container with ablution facilities	6M	135,704.04
31773	012613	Caledon HQ	Laptop, Phone and Probe	Mecer TF10AE2- Pro	2,674.02
13557	007773	Caledon HQ	PRINTER LARGE	Konica Minolta Bizhub 283	12,886.78
6657	008995	Riviersonderend	Computer box	Lenovo Thinkcentre H1G	0.01
9745	007670	Caledon HQ	FRANKING MACHINE	FP Easy worx	4,852.95
7444	007563	Caledon HQ	COMPUTER DESKTOP	DELL Optiplex 380	1,959.30
4403	004559	Caledon	COMPUTER MONITOR	ACER AL1717	20.70
42680	013156	Caledon	Filing Cupboard	-	2,340.75
31738	007610	Caledon HQ	Computer box Think centre		2,243.97
25694	011357	Caledon	Concrete Mixer	Turner Morris	10,317.55
31117	012639	Caledon	Concrete Mixer	-	13,621.01
897	002622	Caledon	CHAIR EASY	NONE	7.28
898	002623	Caledon	BOARD NOTICE	NONE	0.10
998	002678	Caledon	BOARD WRITING WHITE	NONE	91.41
1491	002941	Caledon HQ	PROJECTOR DATA	ACER DSV0809	82.01
1798	003109	Caledon HQ	Computer box	DELL T3500	482.38
2429	003471	Caledon HQ	CHAIR EASY		56.58
2774	010690	Grabouw	COMPUTER MONITOR	DELL E1914HEF	8.00
3279	003919	Caledon HQ	CHAIR WOOD		7.28
3674	004134	Caledon HQ	PROJECTOR VIDEO	ACER XD 1170D	7.16
3923	004299	Caledon HQ	CHAIR EASY		13.10
4191	004435	Caledon	BOARD NOTICE	NONE	78.25
4411	007796	Caledon	CHAIR, EASY, BLACK	NONE	5.82
5312	005088	Caledon	CHAIR EASY	NONE	193.99
5453	005189	Tesselaarsdal	TABLE	NONE	1.81
5515	005200	Tesselaarsdal	TABLE	NONE	1.81
6302	005736	Villiersdorp	HOT SPRAYER EMULSION	IAN DICKIE GX 160	0.10
6418	005855	Caledon HQ	CHAIR		0.63
6420	005857	Caledon HQ	CHAIR		0.63
7251	006229	Villiersdorp	LAWNMOWER	LTH2142D	5,722.59
8032	006505	Caledon	PRINTER / COPIER	Oki Mb441	675.71
8040	006822	Caledon HQ	COMPUTER MONITOR	Dell E1913SF	244.88

Asset Id	Bar Code	Functional Location Town	Description	Extended Description	2425 Carrying Closing Balance
9025	007177	Villiersdorp	PROJECTOR	PARROT OP0452	2,802.58
11176	008082	Caledon	TROLLEY STAINLESS STEEL	NONE	1,252.27
11808	006358	Caledon HQ	SERVER, RACKMOUNT, COLLAB (30)	Dell PowerEdge R710	7,750.68
12179	008561	Caledon HQ	UPS	APC SMART T2200	2,846.10
12470	008640	Greyton	UPS COMPUTER	Cps	2,846.10
12473	008043	Caledon HQ	Computer box	Dell Optiplex 390	2,846.10
12494	012009	Grabouw	LAPTOP (LEASE)	DELL 3550	133.26
13984	elliot16	Caledon	STANDARD HUMANE CAGE TRAP	0	285.50
14024	008691	Caledon	CHAIR EASY BLACK	NONE	2,214.17
14311	010310	Riviersonderend	DELL OPTILEX 3020 CA016D3020SFF11H WITH 4GB MEMORY AND INSTALATION: 4RHBWC2	DELL	5,170.77
14906	012546	Grabouw	FIRE EXTINGUISHER	NONE	0.06
15078	004430	Caledon HQ	FIRE EXTINGUISHER HALLWAY	Firesafe 2 Kg	0.06
15522	006355	Caledon HQ	SERVER, RACKMOUNT , STORAGE/DAUVA (86)	Dell POWERFAULT NX3100	0.51
15661	012364	Caledon HQ	FIRE EXTINGUISHER		0.08
15908	007895	Villiersdorp	CHAIR, VISITORS, RED	NONE	0.03
16485	008578	Caledon HQ	CAT 5 PATCH PANEL		0.10
16498	008600	Grabouw	SERVER RACK STEEL BLACK		0.68
16984	008883	Villiersdorp	CHAIR VISITORS	NONE	0.02
18074	009965	Caledon	FIRE EXTINGUISHER	NONE	0.06
18092	012442	Caledon HQ	EXTINGUISHER		0.06
19290	011028	Caledon	PERFORMANCE FOLDING TABLE		0.20
19294	011032	Caledon	PERFORMANCE FOLDING TABLE		0.20
19754	004370	Caledon HQ	COMPUTER TABLE		4.79
20841	001242	Villiersdorp	MACHINE VACUUM CLEANER	SAMSUNG	7.89
21465	000584	Genadendal	CHAIR STEEL	NONE	7.28
21552	000621	Genadendal	CABINET CARD INDEX	NONE	82.34
22351	001061	Villiersdorp	CHAIR VISITOR	NONE	0.70
22353	001063	Villiersdorp	CHAIR VISITOR	NONE	0.70
22418	001077	Villiersdorp	CHAIR VISITOR	NONE	0.70
22426	001085	Villiersdorp	CHAIR VISITOR	NONE	0.70
23053	001441	Villiersdorp	BOARD WRITING WHITE	NONE	1.21
25704	011345	Villiersdorp	RADIO	HYT TC-508V	687.73
25760	011377	Caledon HQ	LAPTOP	HP 250 G6 INTEL CELERON N3350	2,235.15
25842	007081	Caledon HQ	FLIP CHART		18.44
25872	012565	Genadendal	BRUSH CUTTER	STIHL	5.91
27446	009970	Genadendal	BRUSHCUTTER		5,521.21
27548	010264	Grabouw	TABLE STEEL FOLDING		361.67
27551	010267	Grabouw	TABLE STEEL FOLDING		361.67
27552	010268	Grabouw	TABLE STEEL FOLDING		361.67
27688	011797	Caledon	FLIP CHART STAND		485.22
27705	011625	Caledon HQ	LAPTOP	HP - RTL 8821CE	2,897.26
27714	011634	Caledon HQ	LAPTOP	HP - RTL 8821CE	2,897.26

Asset Id	Bar Code	Functional Location Town	Description	Extended Description	2425 Carrying Closing Balance
27737	011737	Caledon	LAPTOP	DELL - LATTITUDE 5590	7,920.58
27804	011684	Grabouw	COMPUTER DESKTOP	DELL OPTIPLEX 760	7,321.84
27857	011778	Caledon HQ	TABLET	SAMSUNG GALAXY 6BA6	2,344.00
27860	011781	Caledon HQ	TABLET	SAMSUNG GALAXY 6BA6	2,344.00
27864	011785	Caledon HQ	TABLET	SAMSUNG GALAXY 6BA6	2,344.00
30161	009790	Caledon	TABLE WOOD SMALL	NONE	333.93
30198	001854	Grabouw	COMPUTER MONITOR	ACER AL1717	310.22
30244	007399	Caledon HQ	LAPTOP	DELL E5540	4,435.69
30276	009789	Caledon	TABLE WOOD SMALL	NONE	276.41
30357	012035	Caledon	PIPE CUTTER- CUTT OF SAW		3,940.00
30368	012016	Caledon HQ	UPS	MECER	2,198.03
30896	012286	Villiersdorp	Two Way Radio	Kenwood TK 2000	180.85
30909	012238	Caledon	Remote Ethernet Device	Sophos - SD- Red 20	3,224.23
31110	012603	Caledon HQ	Bullet Camera	Avigilon 3.0MP	9,849.23
31112	012605	Caledon HQ	Bullet Camera	Avigilon 3.0MP	9,849.23
31227	012494	Grabouw	Brushcutter	Stihl FS450	4,207.69
42328	012791	Caledon HQ	Laptop	Dell Latitude 3520	7,330.38
42357	013497	Caledon	Cordless Drill	Bosch GSB18V	954.91
42413	012777	Caledon	Firearm Wall Safe	-	1,283.94
42457	012873	Caledon HQ	Laptop	Dell Latitude 5520	9,102.47
42694	012997	Grabouw	Bullet Camera	Avigilon	8,561.94
45888	013196	Caledon HQ	Wifi Access Point	Sophos APX 320	3,890.40
47607	013239	Caledon	Hand Radio	Hytera HP785VHF	3,421.81
47631	013263	Caledon	Hand Radio	Hytera HP785VHF	3,421.81
47728	013791	Caledon	Recharable Torch	Malkin	610.03
47730	013366	Caledon	Recharable Torch		813.39
47741	013379	Caledon	Recharable Torch		813.39
47755	013722	Caledon	40 inch Monitor	Hisense	4,171.62
47811	013532	Grabouw	Fire Extinguisher 5KG C02 Steel alloy	Ext Full CE Aprv 629339	833.51
47812	013527	Grabouw	Fire Extinguisher 5KG C02 Steel alloy	Ext Full CE Aprv 629339	833.51
47819	013711	Grabouw	Fire Extinguisher MQ 9KG	Safequip	413.95
47820	013708	Grabouw	Fire Extinguisher MQ 9KG	Safequip	413.95
47822	013531	Grabouw	Fire Extinguisher MQ 9KG	Safequip	413.95
47856	013554	Caledon	Gigabit Network Switch	5 Port	1,542.40
50847	013748	Caledon	Brushcutter	Husky 143R	2,731.30
50867	013657	Caledon	Brushcutter	Husky 143R	2,678.90
51186	013392	Caledon HQ	Computer Monitor	Dell PH2422H	2,035.68
51187	013619	Caledon HQ	Computer Monitor	Dell PH2422H	2,035.68
51433	009844	Caledon HQ	Siwtch 5 Port	TP Link TL SG100SP	686.81
WIP000143		Grabouw	Grabouw Hillside: Installation of Civil Engineering Services		86,335.14
WIP000208		Villiersdorp	Villiersdorp Berg en Dal: Installation of Civil Engineering Services (Water)	Precast VIP toilets	5,654,006.70

WIP000264		Botrivier	Upgrading of Botrivier Waste Water Treatment Works: Phase 1		142,906.91
Asset Id	**Bar Code**	**Functional Location Town**	**Description**	**Extended Description**	**2425 Carrying Closing Balance**
WIP000269		Caledon	Repair constructional damages of the Caledon Sports Pavillio		78,500.00
				Subtotal	**6,486,371.89**

No economic use to perform any kind of service delivery activity

Asset Id	Bar Code	Functional Location Town	Description	Extended Description	2425 Carrying Closing Balance
31751	000415	Botrivier	CD rack		296.89
22755	CAM 21397	Riviersonderend	MOBILE TOILET	2005	11,124.17
13714	008546	Tesselaarsdal	CHAIR EASY BLACK	NONE	514.32
5992	005450	Caledon	CHAIR, HIGHBACK, SWIVEL, RED	NONE	2.23
15867	007778	Riviersonderend	TROLLEY STEEL YELLOW	NONE	184.35
30272	009806	Riviersonderend	Fire Extinguisher	14 KG	0.62
21750	000724	Greyton	CHAIR VISITOR	NONE	7.28
25871	011227	Greyton	CHAIR		25.39
42545	013072	Caledon HQ	Chair Gaming	Monza	3,220.85
6386	012552	Grabouw	TABLE STEEL	NONE	2.62
14610	009688	Grabouw	LOCKER STEEL	NONE	384.73
17795	009712	Grabouw	LOCKER STEEL	NONE	0.09
1200	002790	Caledon	COUNTER BAR	NONE	116.65
5313	005089	Caledon	CHAIR EASY	NONE	193.99
21789	000763	Greyton	TABLE WOOD	NONE	1.25
21790	000764	Greyton	TABLE WOOD	NONE	1.25
51272	013630	Grabouw	Cordless Grinder	Bosch GWS 180- LI	3,270.08
24060	008241	Caledon	NONE		0.44
WIP000064		Tesselaarsdal	Tesselaarsdal Sport Facility		230,005.25
WIP000068		Tesselaarsdal	Tesselaarsdal Sport Facility		672,886.63
				Subtotal	**922,239.08**
				Total	**7,408,610.97**

ITEM TITLE

C267/2025 DIRECTORATE FINANCE: DEPARTMENT SUPPLY CHAIN MANAGEMENT: DEVIATION REPORT: ADENCO CONSTRUCTION CORRECTED AMOUNT OF DEVIATION 5300776 (NOVEMBER 2024)

[English version of the report is the original]

FILE NUMBER

6/3/3/6

PURPOSE OF REPORT

To present a report to Council consisting of the correction for deviation (5300776) Adenco Construction (Pty) Ltd., in November 2024. The amount that was reported to Council was R 35 764.98. The correct amount is R 48 483.65 that needs to be reported.

BACKGROUND

(1) The Accounting Officer may –

a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a) the possibility of human injury or death,

b) the prevalence of human suffering or deprivation of rights,

c) the possibility of damage to property, or suffering and death of livestock and animals, the interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the municipality as a whole, the possibility of serious damage occurring to the natural environment,

d) the possibility that failure to take necessary action may result in the municipality not being able to render essential community service,

e) the possibility that the security of the state could be compromised.

The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal tender process.

(i) if such goods or services are produced or available from a single source or sole provider only (as per definition);

(ii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iii) acquisition of animals for zoos and/or nature and game reserves; or

(iv) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;

(v) ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids; and

b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

DISCUSSION

The report in terms of subparagraph 36(1)(a) can be found attached. Also note that the Accounting Officer did not ratify minor breaches of the procurement process in terms of subparagraph 36(1)(b).

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attachment.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Regulation 36 of the Supply Chain Management Policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE FINANCE COMMITTEE TO EMC: 15 APRIL 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor H Linnerts and seconded by Councillor V Papier it was recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION BY THE EMC TO COUNCIL: 15 APRIL 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman M Plato-Mentoor and seconded by Councillor CT Cloete, it was recommended as follows:

That Council takes cognisance of the report.

RESOLVED BY COUNCIL: 30 APRIL 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman MR Nongxaza and seconded by Alderman S Fredericks, it was resolved as follows:

1. **That the agenda-item be referred back and that a detailed explanation be given regarding the difference between R 35 764.98 and R48 483.65.**

2. **That the agenda-item also be referred to the Municipal Public Accounts Committee for consideration.**

    1. *Agenda-item be referred back.*
    2. *For finalization by the Director: Finance, Mr P Mabhena.*

COMMENTS BY ITEM AUTHOR:

It was a system error and it was rectified.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council takes cognisance of the report.

RECOMMENDATION BY THE FINANCE COMMITTEE TO EMC: 17 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, it was unanimously recommended as follows:

That Council takes cognisance of the report.

RECOMMENDATION BY THE EMC TO COUNCIL: 17 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor C Cloete and seconded by Councillor Y van Tonder it was recommended as follows:

1. **The EMC takes cognizance of the report.**

2. **That Council takes cognizance of the report and refers the agenda-item to the Municipal Public Accounts Committee for consideration.**

RECOMMENDATION TO COUNCIL:

It is recommended that Council takes cognizance of the report and refer the agenda-item to the Municipal Public Accounts Committee for consideration.

RECOMMENDATION BY COUNCIL TO MPAC: 27 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor CT Cloete, and seconded by Councillor CA Benjamin, it was recommended as follows:

1. **Council noted the report**

2. **That the agenda-item be referred to the Municipal Public Accounts Committee for consideration.**

RECOMMENDATION BY MPAC TO COUNCIL: 26 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor J Smit, it was recommended as follows:

1. **The explanation provided by the Directorate Finance that it was a system error and was corrected, is suffice.**

2. **That Council takes cognizance of the report.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That Council noted that the explanation provided by the Directorate Finance that it was a system error and was corrected, is suffice.**

2. **That Council takes cognizance of the report.**

DEVIATION REPORT

REPORT ON PURCHASE DEVIATIONS APPROVED BY THE MUNICIPAL MANAGER IN TERMS OF SECTION 36 OF THE SUPPLY CHAIN MANAGEMENT POLICY/REGULATIONS /

For period from 01 November 2024 to 30 November 2024

Nr. / No.	Reg. 45 Declaration	Related parties (if any)	Requested by	Recommended by Manager	Recommended by Dir. or Dep. Dir.	Motivation of Directorate	Approved by	Approval date	Order Date	Supplier	Details of goods or services supplied	Amount (R)	Town	Directorate	Reason for deviation	Complies with	Task ID
Deviations approved between R30,000.01 – R100,000.00																	
Electricity: Street Lights																	
5300776	Not Applicable	Not Applicable	NADJAMA	MARIUSRE	DENVERDA	Requisition recommend for approval	ASHWILLERI	2024-11-01	2024-11-08	ADENCO CONSTRUCTION PTY LTD	Vandalism to the 11kv pole and cable vandalized	48,483.65	CALEDON 3	Energy Sources	5. Any other exceptional case where it is impractical or impossible to follow the official procureme	Deviation was approved by MM Mr Stevens telephonically to Marius Redelinghuys on Wednesday morning 02 October 2024. In Villiersdorp an 11Kv pole and cable was vandalise. The pole and cable were damages and need to be replaced. The electricity has been off since 01 October 23h45 We do not have the capacity and equipment to attend to the urgent outage that affect the entire town of Villiersdorp. We did contact Adenco Construction who have personal and equipment available to assist the Theewaterskloof Municipality. The total estimate cost was R35 764.98 (vat incl.) Approval is being asked that an order for the amount of R35 764.98 be issued to the institution Adenco construction (PTY) Ltd. Permission is asked to deviate from the normal standard SCM procedures and appoint the business Adenco construction (PTY) Ltd due to the information and reason given.	4142795
SUB TOTAL	**48,483.65**																

ITEM TITLE

C268/2025 DIRECTORATE FINANCE: DEPARTMENT SUPPLY CHAIN MANAGEMENT: 05 JUNE 2025 STORE AUDIT VARIANCES/ SLOW-MOVING – AND OBSOLETE STOCK REPORT

[English version of the report is the original]

FILE NUMBER

6/1/1/2

PURPOSE OF REPORT

To present the stock take report on all stores for the period from 1 July 2024 to 05 June 2025 and to obtain approval for the variances.

BACKGROUND

With reference to Clause 39 of the Supply Chain Management Policy:

39. LOGISTICS MANAGEMENT

(1) The Accounting Officer must establish and implement an effective system of logistics management, which must include -

a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;
b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;
d) before payment is approved, certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;
e) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;
f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and
g) monitoring and reviewing the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

With reference to Section 63 of the Municipal Finance Management Act (No. 56 of 2003):

S63. ASSET AND LIABILITY MANAGEMENT

(1) The accounting officer of a municipality is responsible for the management of-

a) the assets of the municipality, including the safeguarding and the maintenance of those assets; and
b) the liabilities of the municipality.

(2) The accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure-

a) that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;
b) that the municipality's assets and liabilities are valued in accordance with standards of generally recognized accounting practice; and
c) that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed

DISCUSSION

An audit was conducted at all the respective stores in the Theewaterskloof Municipality by the SCM unit in conjunction with the store officials. The process followed when conducting the audit was the external audit process.

The variances shown out below can be found attached to Annexure A and B.

Summary per Store 05 June 2025:

Description	Total Surplus "R"	Total Loss "R"
Caledon General Store	9 965.65	5 623.39
Caledon Electrical Store	1 110.08	1 207.75
Caledon Water Store	10 711.32	6 330.31
Villiersdorp General Store	304.66	0.00
Villiersdorp Electrical Store	0.00	18 844.66
Villiersdorp Water Store	1 563.04	11 001.04
Riviersonderend Water Store	0.00	5 205.69
Genadendal Water Store	0.00	750.54
TOTAL	22 941.75	48 963.38

Slow-Moving Stock and Obsolete Stock:

Caledon Obsolete Stock

FIN YEA	STORE CODE	STORE DESCRIPTION	ITEM N	ITEM DESCRIPTION	ISSUE PRICE	QTY BALANCE	VALUE BALANCE
2425	11	ALGEMENE STOOR - CALEDON	1388	SILICONE SEALER WHITE	64,3	9	578,70
2425	11	ALGEMENE STOOR - CALEDON	1464	SILICONE MTS SEALANT BLACK 260	24,86	3	74,58
2425	11	ALGEMENE STOOR - CALEDON	1466	SILICON ACR WHITE	23,46	4	93,84
							747,12

Grabouw Slow-Moving Stock

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	ISSUE PRICE	QTY BALANCE	VALUE BALANCE
2425	23	WATER STOOR - GRABOUW	12	ADAPT CL12 PVC 50MM	33,4	20	668
2425	23	WATER STOOR - GRABOUW	3028	PLASON FITTING 16MM F/MALE	57	54	3078
2425	23	WATER STOOR - GRABOUW	3795	HYDRANT TEES 90MM	206	25	5150
2425	23	WATER STOOR - GRABOUW	3807	SOKETED CAST IRON 160MM-90MM	59	1	59
2425	23	WATER STOOR - GRABOUW	3808	SOKETED CAST IRON 90MM-90MM	39	6	234
2425	23	WATER STOOR - GRABOUW	5598	RANGER COUPLING 230-247MM	111,82	1	111,82
							9 300,82

Significant Limitations:

Variances are easily detectable the moment they occur. Considering the timeframe and ensuring timeously reporting, future reconciliations between the stores and the supply chain management department should be conducted monthly.

Villiersdorp Store:

A spot check was conducted by the Supply Chain Management Department, together with the Deputy Director of Community Services. The following were concluded with regard to variances at the store:

- Have a formal discussion with the Storekeeper to hear his perspective and identify the specific challenges he is experiencing.
- Training or support, if necessary, to ensure that the Store officials have the necessary skills and knowledge to effectively carry out his responsibilities.
- Based on the recent unexpected visit and inspection report, a request was made to the Superintendent: Technical & Operational to compile an action plan, so that there can be measurable improvement.

Reconciliation between General Ledger and Stores:

Description	**General Ledger Total "R"**	**Store Total "R"**	**Difference "R"**
TOTAL	R 7 505 987.43	R 7 505 987.43	0,11

FINANCIAL IMPLICATIONS

As Shown out.

LEGISLATIVE REQUIREMENTS

Regulation 39 of the Supply Chain Management Policy.

RISK MANAGEMENT IMPLICATIONS

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that Council:

1. **Grants approval to write off the stock losses amounting to R 48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

2. **Grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

RECOMMENDATION BY THE FINANCE COMMITTEE TO EMC: 17 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, it was unanimously recommended as follows:

1. **That Council grants approval to write off the stock losses amounting to R48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

2. **That Council grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

RECOMMENDATION BY THE EMC TO COUNCIL: 17 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman S Fredericks and seconded by Councillor H Linnerts, it was recommended as follows:

1. **That Council grants approval to write off the stock losses amounting to R48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

2. **That Council grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That Council grants approval to write off the stock losses amounting to R48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

2. **That Council grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

RECOMMENDATION BY COUNCIL TO MPAC: 27 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman MR Nongxaza, and seconded by Alderman S Fredericks, it was recommended as follows:

1. **That Council grants approval to write off the stock losses amounting to R48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

2. **That Council grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

3. **That the agenda-item be referred to MPAC for a proper investigation and consequence management must follow.**

RECOMMENDATION BY MPAC TO COUNCIL: 26 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor T Zimmermann, it was recommended as follows:

1. **The Municipal Public Accounts Committee noted that an investigation was done by the Municipal Manager and is satisfied with the outcome of the investigation.**

2. **That Council grants approval to write off the stock losses amounting to R48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

3. **That Council grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That Council grants approval to write off the stock losses amounting to R48 963.38 and to amend the stock records to reflect the stock surplus amounting to R 22 941.75.**

2. **That Council grants approval to write off slow-moving stock at Grabouw store amounting to R 9 300.82 and to write off obsolete stock at Caledon General Store amounting to R 747.12.**

Annexure A: Differences

Annexure B: Audit Count Sheets

Caledon General Store

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	ISSUE PRICE	QTY BALANCE	SCM COUNT 03/06/2025	DIFFERENCE	OUTSTANDING REQ	DIFFERENCE	SURPLUS	LOSS
2425	11	ALGEMENE STOOR - CALEDON	105	LAAIGRAAF H/D	0	0	3	3		3		
2425	11	ALGEMENE STOOR - CALEDON	110	SKOPGRAAF H/D	275	10	0	-10	8	-2		-550
2425	11	ALGEMENE STOOR - CALEDON	1815	CEMENT BLOCKS 140MM	14,98109	707	700	-7		-7		-104,868
2425	11	ALGEMENE STOOR - CALEDON	3995	KERB BK 1 1M	156,04636	11	10	-1		-1		-156,046
2425	11	ALGEMENE STOOR - CALEDON	4000	KERBS C1 (1M)	135	27	29	2		2	270	
2425	11	ALGEMENE STOOR - CALEDON	4785	TYPE 5 FIRE HYDRANT BOX M/D FRAME	455,375	2	6	4		4	1821,5	
2425	11	ALGEMENE STOOR - CALEDON	4793	GULLY 8A COVER ONLY GRIT	500	2	1	-1		-1		-500
2425	11	ALGEMENE STOOR - CALEDON	4796	MANHOLE FRAMES ONLY POIYMER 9D	341	10	12	2		2	682	
2425	11	ALGEMENE STOOR - CALEDON	4797	MANHOLE FRAME 4A POLYMER M/D	453	1	2	1		1	453	
2425	11	ALGEMENE STOOR - CALEDON	4798	MANHOLE FRAME ONLY POLYMER 14A	109,24	1	2	1		1	109,24	
2425	11	ALGEMENE STOOR - CALEDON	4999	MANHOLE COVER 520 X 670 M/D	638,70333	6	7	1		1	638,7033	
2425	11	ALGEMENE STOOR - CALEDON	5132	JEYES FLUID 5L	437,16733	30	20	-10	2	-8		-3497,34
2425	11	ALGEMENE STOOR - CALEDON	5516	QDP PRIME 200L	2700,435	6	8	2		2	5400,87	
2425	11	ALGEMENE STOOR - CALEDON	6745	THINNERS 5L	213,79667	6	2	-4	3	-1		-213,797
2425	11	ALGEMENE STOOR - CALEDON	6747	PVA DULUX LOW SHEEN 5L	196,78	2	5	3		3	590,34	
											9 965,65	**- 5 623,39**

Caledon Electrical Store

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	ISSUE PRICE	QTY BALANCE	SCM COUNT 03/06/2025	DIFFERENCE	OUTSTANDING REQ	DIFFERENCE	SURPLUS	LOSS
2425	12	ELEKTRISITEIT STOOR - CALEDON	1698	CABLE TIES 7.6 X 390 PACK 100	14,61818	55	6	-49	30	-19		- 277,75
2425	12	ELEKTRISITEIT STOOR - CALEDON	2889	ACR LINE SPLICE PINE/MINK 9.27	267,46833	6	10	4		4	1 069,87	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2926	LUG ALU/COPP SQ/FOX 6.3-9MM	40,208	5	6	1		1	40,21	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4334	GLOBE E/SAV E27 20W 240VOLT	37,83339	59	55	-4	4	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	4342	GLOBE E/SAV C/WHITE B22 11W	31	30	0	-30		-30		- 930,00
2425	12	ELEKTRISITEIT STOOR - CALEDON	4362	SHEAR OFF LUGS 95-240MM X 17MM	173,29686	35	29	-6	6	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	4531	LINE TAPS:100MM	46,7439	41	36	-5	5	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	4694	LUG CRIMPING 10MM X 12MM CU	2,81667	159	149	-10	10	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	4695	LUG CRIMPING 10X12 MM CU	17,79	60	50	-10	10	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	4855	wBEC 44(09) Single phase, DIN rail, split wireless	676,37761	46	45	-1	1	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	4863	FUSE-LINK CYL 10X38MM 2A 500V	9,45	164	160	-4	4	0		-
2425	12	ELEKTRISITEIT STOOR - CALEDON	7406	BREAKER MCB 25A	145,31	1	0	-1	1	0		-
											1 110,08	**- 1 207,75**

Caledon Water Store

FIN YEA	STORE	STORE DESCRIPTION	ITEM N	ITEM DESCRIPTION	ISSUE PRICE	QTY BALANCE	SCM COUNT 05/06/20	DIFFERENCE	OUTSTANDING REQ	DIFFEREN	SURPLUS	LOSS
2425	13	WATER STOOR - CALEDON	13	ADAPTOR AC-PVC 63MM CLASS12	49,28	1	0	-1		-1		- 49,28
2425	13	WATER STOOR - CALEDON	20	ADAPT CL12 75MM PVC TO 75MM AC	51,26455	11	16	5		5	256,32	
2425	13	WATER STOOR - CALEDON	34	Reducer compression 63x40mm	152,8	6	0	-6		-6		- 916,80
2425	13	WATER STOOR - CALEDON	36	Coupler compression 63mm	113,9	6	0	-6		-6		- 683,40
2425	13	WATER STOOR - CALEDON	158	BALL TAP 15MM	55,90692	13	10	-3		-3		- 167,72
2425	13	WATER STOOR - CALEDON	159	BALL VALVE 22MM	73,57429	7	9	2		2	147,15	
2425	13	WATER STOOR - CALEDON	161	BALL VALVE 15MM PVC	11,36806	93	100	7		7	79,58	
2425	13	WATER STOOR - CALEDON	162	BALL VALVE 22MM PVC	17,11427	89	82	-7	4	-3		- 51,34
2425	13	WATER STOOR - CALEDON	1764	CASCADE CLAMPS PVC PIPE 110MM	493	3	4	1		1	493,00	
2425	13	WATER STOOR - CALEDON	1765	CASCADE CLAMPS AC PIPE 50MM	261,375	6	5	-1		-1		- 261,38
2425	13	WATER STOOR - CALEDON	1785	CASCADE CLAMPS 63MM-(67-77MM)	363	3	5	2		2	726,00	
2425	13	WATER STOOR - CALEDON	1790	CASCADE CLAMPS PVC PIPE 75MM	355	5	3	-2		-2		- 710,00
2425	13	WATER STOOR - CALEDON	2210	UNITWIST COUPLER 15MM STRAIGHT CXM	10,63252	163	168	5		5	53,16	
2425	13	WATER STOOR - CALEDON	2211	PVC ADAPTORS 90MM CLASS 12	70,92714	14	18	4		4	283,71	
2425	13	WATER STOOR - CALEDON	2213	UNITWIST COUPLER 22MM STRAIGHT CXM	21,39732	198	203	5		5	106,99	
2425	13	WATER STOOR - CALEDON	2215	UNITWIST COUPLER 15MM X 3/4 STRAIGHT CXM	19,38222	153	213	60		60	1 162,93	
2425	13	WATER STOOR - CALEDON	2217	UNITWIST COUPLER 15MM X 3/4 STRAIGHT CXF	21,97923	274	173	-101	101	0		-
2425	13	WATER STOOR - CALEDON	2219	UNITWIST COUPLER 22MM STRAIGHT CXF	21,82076	291	289	-2		-2		- 43,64
2425	13	WATER STOOR - CALEDON	2315	COUPLERS 22X22X15 TEE	50,035	4	7	3		3	150,11	
2425	13	WATER STOOR - CALEDON	2406	COUPLER CXF 15MM 1/2 ELBOW	27,605	18	20	2		2	55,21	
2425	13	WATER STOOR - CALEDON	2407	COUPLER CXF 15MM X 1/2	0	0	0	26		26	-	
2425	13	WATER STOOR - CALEDON	2536	RUBBER GASKET 63MM/50MM	4,5135	20	19	-1		-1		- 4,51
2425	13	WATER STOOR - CALEDON	2549	CAST IRON CONNECTORS 160MM	421,98	1	0	-1		-1		- 421,98
2425	13	WATER STOOR - CALEDON	2715	ELBOW 90 C COPPER TO COPPER 15	29,28933	30	28	-2		-2		- 58,58
2425	13	WATER STOOR - CALEDON	2720	ELBOW 90 COPPER TO COPP 22MMM	47,09333	12	14	2		2	94,19	
2425	13	WATER STOOR - CALEDON	2730	ELBOW 90 DEG COPPERXMALE 22MM	46,06462	13	9	-4	4	0		-
2425	13	WATER STOOR - CALEDON	3405	Unitwist female elbow fxc 15mm	17,29	10	1	-9		-9		- 155,61
2425	13	WATER STOOR - CALEDON	3760	HYDRANT TEES 110MM	944,66258	31	32	1		1	944,66	
2425	13	WATER STOOR - CALEDON	3790	HYDRANT TEES 75MM	242,7225	12	11	-1	1	0		-
2425	13	WATER STOOR - CALEDON	5171	PIPE CL34 SEWER PIPE-160MM	600,83222	9	12	3		3	1 802,50	
2425	13	WATER STOOR - CALEDON	5172	SEWER PIPE CL 34 110MM	280,41476	21	20	-1		-1		- 280,41
2425	13	WATER STOOR - CALEDON	5218	UPVC PIPES 200MM -CLASS 34 UG	831,30444	9	10	1		1	831,30	
2425	13	WATER STOOR - CALEDON	5260	PIPE PVC MPVC CLASS 9 200MM	1982,4625	4	3	-1	1	0		-
2425	13	WATER STOOR - CALEDON	5290	PIPE 110MM UPVC CL 12	445,11222	9	10	1		1	445,11	
2425	13	WATER STOOR - CALEDON	5315	PIPE PVC UPVC CLASS 12 63MM	172,185	10	13	3		3	516,56	
2425	13	WATER STOOR - CALEDON	5360	PIPE PVC UPVC CLASS 12 75MM	273,885	4	5	1		1	273,89	
2425	13	WATER STOOR - CALEDON	5530	RANGER COUPLING 109-128MM	417,55167	6	11	5		5	2 087,76	
2425	13	WATER STOOR - CALEDON	5596	RANGER COUPLING 88-103MM	362,985	18	11	-7	3	-4		- 1 451,94
2425	13	WATER STOOR - CALEDON	5600	RANGER COUPLING 59-78MM	0	0	3	3		3	-	
2425	13	WATER STOOR - CALEDON	5829	SADDLE PVC BSPF 63 X 3/4	28,462	5	4	-1		-1		- 28,46
2425	13	WATER STOOR - CALEDON	5842	SADDLE REINFORCED 75MMX3/4	40,724	5	6	1		1	40,72	
2425	13	WATER STOOR - CALEDON	5843	SADDLE REINFORCED 90MMX3/4	47,8225	4	3	-1		-1		- 47,82
2425	13	WATER STOOR - CALEDON	5844	SADDLE REINFORCED 110MMX3/4	53,9	1	0	-1		-1		- 53,90
2425	13	WATER STOOR - CALEDON	5845	75mm Rex Saddles for FC pipes Bolt sise M16 X 6	139,285	8	0	-8	8	0		-
2425	13	WATER STOOR - CALEDON	5860	100mm Rex Saddles for FC pipes Bolt sise M16 X	140,8875	8	7	-1		-1		- 140,89
2425	13	WATER STOOR - CALEDON	6395	110 mm equal Tee (cast/ductile iron)	0	0	5	5		5	-	-
2425	13	WATER STOOR - CALEDON	6500	STOPENDS 110MM	6,825	2	0	-2		-2		- 13,65
2425	13	WATER STOOR - CALEDON	6715	TEE REDUCING CXCXC EQUAL 15MM	35,06	1	0	-1		-1		- 35,06
2425	13	WATER STOOR - CALEDON	6750	THREAD TAPE	3,65542	312	320	8		8	29,24	
2425	13	WATER STOOR - CALEDON	6940	Y-JUNCTION 160 X 160 X 110mm 45 DEG	134,75	12	10	-2		-2		- 269,50
2425	13	WATER STOOR - CALEDON	6960	UPVC BENDS 110MM 90 DEGREE	38,08286	14	13	-1		-1		- 38,08
2425	13	WATER STOOR - CALEDON	6990	UPVC SLOW BEND 110MM X 45 DEG	0	0	8	8		8	-	
2425	13	WATER STOOR - CALEDON	6996	Y-JUNCTION 110MM X 45 DEGREES	40,84	1	2	1		1	40,84	
2425	13	WATER STOOR - CALEDON	6997	UPVC DURAM ADAPTOR 110MM	35,65	23	3	-20	20	0	-	-
2425	13	WATER STOOR - CALEDON	7347	Y-JUNCTION 110 X 92.5	47,05083	12	11	-1		-1		- 47,05
2425	13	WATER STOOR - CALEDON	7401	UNITWIST TEE EQ CXCXC 15MM	23,5975	4	0	-4		-4		- 94,39
2425	13	WATER STOOR - CALEDON	7402	UNITWIST ELBOW CXC 15MM	18,24308	13	0	-13		-13		- 237,16
2425	13	WATER STOOR - CALEDON	7403	UNITWIST CXMI 15 X 1/2	13,04404	47	0	-47	47	0		-
2425	13	WATER STOOR - CALEDON	7404	PVC PAN COLLAR	33,875	42	40	-2		-2		- 67,75
2425	13	WATER STOOR - CALEDON	7406	ELBOW 22MM CXC	33,17333	6	1	-5	5	0		-
2425	13	WATER STOOR - CALEDON	7407	ELBOW 22MM CXM	45,2	19	21	2		2	90,40	
2425	13	WATER STOOR - CALEDON	7900	UNITWIST TEE CxCxC 22mm	0	0	1	1		1	-	
2425	13	WATER STOOR - CALEDON	7901	UNITWIST COUPLING CxC 22mm	27,83667	3	0	-3	3	0		-
2425	13	WATER STOOR - CALEDON	7905	Unitwist stand pipe 15mm(incl tap)	49,6	3	0	-3	3	0		-
											10 711,32	**- 6 330,31**

Villiersdorp General Store

FIN YEA	STORE COD	STORE DESCRIPTION	ITEM NUMBE	ITEM DESCRIPTION	ISSUE PRIC	QTY BALANC	SCM COUN	DIFFERENCE	OUTSTANDING REQ	DIFFERENCE	SURPLUS	LOSS
2425	31	ALGEMENE STOOR - VILLIERSDORP	234	MULTIGEL	152,332	10	10	0	2	2	304,66	-
											304,66	-

Villiersdorp Electrical Store

FIN YEA	STORE COD	STORE DESCRIPTION	ITEM NUMBE	ITEM DESCRIPTION	ISSUE PRIC	QTY BALANCE	SCM COUNT 04/06/202	DIFFERENCE	DIFFERENCE 2	SURPLUS	LOSS
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	90	BACK PLATE FOR READY BOARDS	625,78471	17	16	-1	-1		- 625,78
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	942	4CORE BREAK OUTBOOT 6-35MM	24,86231	13	12	-1	-1		- 24,86
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1287	A.B.C LV SUSPENSION ASSEMBLY	72,03286	14	5	-9	-9		- 648,30
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1311	BREAKER 5A 240V 3KA 58Z	137,7	1	0	-1	-1		- 137,70
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1381	COUPLINGS PVC 20MM	0,4	48	0	-48	-48		- 19,20
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1695	CABLE TIES T50I BLACK	82,44429	14	10	-4	-4		- 329,78
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2065	LINE TAPS 35MM	34,1	50	46	-4	-4		- 136,40
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2187	PRATLEY GLANDS SHROUDS NO:2	20,26413	109	106	-3	-3		- 60,79
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3314	FUSE LINK 35A	34,5	45	43	-2	-2		- 69,00
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3327	FUSE LINK 15AMP TYPE K	15,12	3	0	-3	-3		- 45,36
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3512	FUSE LINKS 80A DIN HRC	33,9875	20	15	-5	-5		- 169,94
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3976	JOINT RESIN LV P3.5	228,062	5	3	-2	-2		- 456,12
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4068	K-CLAMPS CK32	5,53	1	0	-1	-1		- 5,53
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4706	LUGS CRIMPING CU 35MM X 10MM	7,04	23	21	-2	-2		- 14,08
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4737	LUG CRIMPING 95 X 12 AL	15,48	92	91	-1	-1		- 15,48
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4768	LUGS CRIMPING 150X12MM CU	57,85	6	5	-1	-1		- 57,85
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4815	KEYPAD (WIRELESS USER INTERFACE UNIT)	533,77267	15	0	-15	-15		- 8 006,59
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4852	CONLOG PREPAID METERS RF 416	1000	26	25	-1	-1		- 1 000,00
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4853	CONLOG ARIAL WMI	372,9075	12	11	-1	-1		- 372,91
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4860	SINGLE PHASE, DIN RAIL, SPLIT WIRELESS METER	582,25806	31	21	-10	-10		- 5 822,58
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6621	INSULATION TAPE RED	15,2019	21	18	-3	-3		- 45,61
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6627	INSULATION TAPE YELLOW	15,6605	20	0	-20	-20		- 313,21
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7228	ITRON PLC METER-ACE 9000-SGC	400	32	30	-2	-2		- 800,00
										-	**- 19 177,07**

Villiersdorp Water Store

FIN YEA	STORE COD	STORE DESCRIPTION	ITEM NUMB	ITEM DESCRIPTION	ISSUE PRIC	QTY BALAN	SCM COUN	DIFFERENC	OUTSTANDING REQ	DIFFERENCE	SURPLU	LOSS
2425	33	WATER STOOR - VILLIERSDORP	15	ADAPT CL12 63MM PVC TO 50MM AC	55,81333	3	2	-1		-1	-	- 55,81
2425	33	WATER STOOR - VILLIERSDORP	17	ADAPTOR 110MM PVC TO 100MM AC	85,485	2	1	-1		-1	-	- 85,49
2425	33	WATER STOOR - VILLIERSDORP	163	PLASSON TAP - 20X 20MM	34,70283	46	40	-6		-6	-	- 208,22
2425	33	WATER STOOR - VILLIERSDORP	241	TOILET PLUMSET WAX RING	25,225	8	5	-3		-3	-	- 75,68
2425	33	WATER STOOR - VILLIERSDORP	269	20MM CONVENTIONAL WATER METER	0	0	1	1		1	-	-
2425	33	WATER STOOR - VILLIERSDORP	299	CISTERN ELF ASSEMBLY	213,884	5	4	-1		-1	-	- 213,88
2425	33	WATER STOOR - VILLIERSDORP	386	GARDEN TAP 20 X 15 MM	36,225	14	5	-9		-9	-	- 326,03
2425	33	WATER STOOR - VILLIERSDORP	391	COMPACT VALVE 15MM	5,92071	14	36	22	1	23	136,18	-
2425	33	WATER STOOR - VILLIERSDORP	392	COMPACT VALVES 20MM	10,01114	35	3	-32		-32	-	- 320,36
2425	33	WATER STOOR - VILLIERSDORP	2267	COUPLERS 28MM CXC STRAIGHT	90,08444	18	10	-8		-8	-	- 720,68
2425	33	WATER STOOR - VILLIERSDORP	2270	COUPLERS 15MM CXC STRAIGHT	9,2	13	41	28	4	32	294,40	-
2425	33	WATER STOOR - VILLIERSDORP	2278	CXF 15MM COUPLER UNITWIST	10	27	6	-21	2	-19	-	- 190,00
2425	33	WATER STOOR - VILLIERSDORP	2444	COUPLING - PVC 63MM	6,86	5	4	-1		-1	-	- 6,86
2425	33	WATER STOOR - VILLIERSDORP	3020	Uni coupling Red C x M1 20X	15,95661	171	105	-66		-66	-	- 1 053,14
2425	33	WATER STOOR - VILLIERSDORP	3031	UNI COUPLING CXC 22MM	23,835	74	60	-14	1	-13	-	- 309,86
2425	33	WATER STOOR - VILLIERSDORP	3034	COUPLERS CXM 22MM UNITWIST	21,46941	68	44	-24		-24	-	- 515,27
2425	33	WATER STOOR - VILLIERSDORP	3036	UNI COUPLING RED CXC 22X15	20,94311	74	53	-21		-21	-	- 439,81
2425	33	WATER STOOR - VILLIERSDORP	3037	UNI COUPLING CXC 15MM	15,23147	34	16	-18		-18	-	- 274,17
2425	33	WATER STOOR - VILLIERSDORP	3041	UNI ELBOW CXC 15MM	13,78526	19	9	-10		-10	-	- 137,85
2425	33	WATER STOOR - VILLIERSDORP	3042	UNI ELBOW CXC 22MM	26,8552	25	18	-7		-7	-	- 187,99
2425	33	WATER STOOR - VILLIERSDORP	3043	PLASSON-T-PIECE 15MM	26,095	10	1	-9		-9	-	- 234,86
2425	33	WATER STOOR - VILLIERSDORP	3047	UNI WALLPLATE 15MM	20,14	44	37	-7	1	-6	-	- 120,84
2425	33	WATER STOOR - VILLIERSDORP	3066	NYLON KOPPELSTUK 20MM	2,50889	9	8	-1		-1	-	- 2,51
2425	33	WATER STOOR - VILLIERSDORP	3068	NYLON KOPPELSTUK 12MM	1,20941	17	16	-1		-1	-	- 1,21
2425	33	WATER STOOR - VILLIERSDORP	3071	WALL PLATES 22MM UNITWIST	34,42492	61	56	-5		-5	-	- 172,12
2425	33	WATER STOOR - VILLIERSDORP	3073	NYLON TEE 15MM	2,42286	21	20	-1		-1	-	- 2,42
2425	33	WATER STOOR - VILLIERSDORP	3074	NYLON TEE 20MM	3,54944	18	19	1		1	3,55	-
2425	33	WATER STOOR - VILLIERSDORP	3075	HOSE CLAMPS 20-32	5,67868	68	64	-4		-4	-	- 22,71
2425	33	WATER STOOR - VILLIERSDORP	3076	NYLON PASSTUK 15MM	2,504	5	0	-5		-5	-	- 12,52
2425	33	WATER STOOR - VILLIERSDORP	3077	HOSE CLAMPS GS 6 12-20	3,32235	34	14	-20		-20	-	- 66,45
2425	33	WATER STOOR - VILLIERSDORP	3078	HOSE CLAMPS 19-26MM	5,485	26	18	-8		-8	-	- 43,88
2425	33	WATER STOOR - VILLIERSDORP	3079	HOSE CLAMPS GS 4 10-16	2,265	2	0	-2		-2	-	- 4,53
2425	33	WATER STOOR - VILLIERSDORP	3081	PVC END CAP 63MM	5,41	1	0	-1		-1	-	- 5,41
2425	33	WATER STOOR - VILLIERSDORP	3082	NYLON RED SOK CXC 22MM	2,83889	18	16	-2		-2	-	- 5,68
2425	33	WATER STOOR - VILLIERSDORP	3956	JOINT PVC 75MM	80,34538	26	23	-3		-3	-	- 241,04
2425	33	WATER STOOR - VILLIERSDORP	3959	JOINT PVC 90MM (REPAIR COUPLING)	89,63074	27	24	-3		-3	-	- 268,89
2425	33	WATER STOOR - VILLIERSDORP	5172	SEWER PIPE UPVC CL. 34 110MM	318,735	4	2	-2		-2	-	- 637,47
2425	33	WATER STOOR - VILLIERSDORP	5215	PIPE PVC UPVC CLASS 12 160MM	1128,91333	3	4	1		1	1 128,91	-
2425	33	WATER STOOR - VILLIERSDORP	5290	PIPE PVC UPVC CLASS 12 110MM	676,33429	7	6	-1		-1	-	- 676,33
2425	33	WATER STOOR - VILLIERSDORP	5315	PIPE PVC UPVC CLASS 12 63MM	175,46667	3	2	-1		-1	-	- 175,47
2425	33	WATER STOOR - VILLIERSDORP	5530	RANGER COUPLING 109-128MM	383,0025	4	2	-2		-2	-	- 766,01
2425	33	WATER STOOR - VILLIERSDORP	5535	RANGER COUPLING 135-153MM	389,38778	9	8	-1		-1	-	- 389,39
2425	33	WATER STOOR - VILLIERSDORP	5596	RANGER COUPLINGS 88-103MM	409,21	1	0	-1		-1	-	- 409,21
2425	33	WATER STOOR - VILLIERSDORP	5600	RANGER COUPLING 59-78MM	280,29333	6	3	-3		-3	-	- 840,88
2425	33	WATER STOOR - VILLIERSDORP	5842	SADDLE REINFORCED 75MMX3/4	17,2	13	12	-1		-1	-	- 17,20
2425	33	WATER STOOR - VILLIERSDORP	6406	UNITWIST STOP END 22MM	16,53083	24	23	-1		-1	-	- 16,53
2425	33	WATER STOOR - VILLIERSDORP	6407	STOP END 15MM UNITWIST	50,5	3	0	-3	1	-2	-	- 101,00
2425	33	WATER STOOR - VILLIERSDORP	6408	STOP END 20MM UNITWIST	54,95	3	1	-2	1	-1	-	- 54,95
2425	33	WATER STOOR - VILLIERSDORP	6450	STOP END 15MM-COPPER	9,7	22	21	-1		-1	-	- 9,70
2425	33	WATER STOOR - VILLIERSDORP	6750	THREAD TAPE	6,2181	79	52	-27	1	-26	-	- 161,67
2425	33	WATER STOOR - VILLIERSDORP	7341	110MM Y JUNCTION	76,99	1	0	-1		-1	-	- 76,99
2425	33	WATER STOOR - VILLIERSDORP	7360	110 X 90DEGREE PLAIN BEND	31,3975	48	43	-5		-5	-	- 156,99
2425	33	WATER STOOR - VILLIERSDORP	7370	UNI T-PIECE 22MM	35,72767	30	28	-2		-2	-	- 71,46
2425	33	WATER STOOR - VILLIERSDORP	7401	TEE 15MM CxCxC UNITWIST	22,73493	69	64	-5		-5	-	- 113,67
											1 563,04	**- 11 001,04**

Riviersonderend Water Store

FIN YEA	STORE COD	STORE DESCRIPTION	ITEM NUMBE	ITEM DESCRIPTION	ISSUE PRIC	QTY BALANC	SCM COUNT 03/06/202	DIFFERENCE	OUTSTAN DING RE	DIFFERENCE 2	SURPLUS	LOSS
2425	43	WATER STOOR - RSE	2270	COUPLERS 15MM CXC STRAIGHT	16,8	46	36	-10	6	-4		- 67,20
2425	43	WATER STOOR - RSE	2275	COUPLERS 15MM CXF STRAIGHT	19,77065	31	30	-1		-1		- 19,77
2425	43	WATER STOOR - RSE	2280	COUPLERS 22-15MM CXF REDUCER	18,815	74	65	-9	8	-1		- 18,82
2425	43	WATER STOOR - RSE	2335	COUPLERS S/REDUCING M 22MM-15	19,33244	90	78	-12	8	-4		- 77,33
2425	43	WATER STOOR - RSE	2697	COPPER RING -SPARE 15MM	2,10018	110	96	-14	10	-4		- 8,40
2425	43	WATER STOOR - RSE	5172	PIPE-SEWER-110MM CLASS 34	291,03375	16	12	-4	2	-2		- 582,07
2425	43	WATER STOOR - RSE	5215	PIPE PVC UPVC CLASS 12 160MM	889,44273	11	7	-4	2	-2		- 1 778,89
2425	43	WATER STOOR - RSE	5315	PIPE PVC UPVC CLASS 12 63MM	172,74179	28	26	-2		-2	-	- 345,48
2425	43	WATER STOOR - RSE	5596	RANGER COUPLINGS 75MM (88-103MM)	317,50367	30	19	-11	4	-7		- 2 222,53
2425	43	WATER STOOR - RSE	5935	SADDLE FOR UPVC PIPES-75MM-3/4	34,89111	9	7	-2		-2		- 69,78
2425	43	WATER STOOR - RSE	6450	STOP END 15MM-COPPER	15,43	31	30	-1		-1		- 15,43
											-	**- 5 205,69**

Genadendal Water Store

FIN YEA	STORE C	STORE DESCRIPTION	ITEM NUM	ITEM DESCRIPTION	ISSUE PRICE	QTY BALANCE	SCM COUNT 03/06/2025	DIFFERENCE	DIFFERENCE	SURPLUS	LOSS
2425	53	WATER STOOR - GREYTON/GEN	15	ADAPT CL12 63MM PVC TO 50MM AC	95,125	2	1	-1	-1	0	-95,125
2425	53	WATER STOOR - GREYTON/GEN	5171	PIPE CL34 SEWER PIPE-160MM	655,4144	9	8	-1	-1		-655,41444
										-	**- 750,54**

FINYEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QUANTITY ON HAND	COUNTED
2425	11	ALGEMENE STOOR - CALEDON	75	ANIONIC 60 % SLURRY SEAL 200LT	0	
2425	11	ALGEMENE STOOR - CALEDON	100	SPITGRAAF H/D	0	
2425	11	ALGEMENE STOOR - CALEDON	105	LAAIGRAAF H/D	0	3
2425	11	ALGEMENE STOOR - CALEDON	109	PIK HEAD C & D 3.1KG	0	
2425	11	ALGEMENE STOOR - CALEDON	110	SKOPGRAAF H/D	10	C
2425	11	ALGEMENE STOOR - CALEDON	111	PIK STEEL (POLY HANDLE)	0	
2425	11	ALGEMENE STOOR - CALEDON	115	HARK 16T	0	
2425	11	ALGEMENE STOOR - CALEDON	120	STRAAT BESEM 450MM H/D	0	
2425	11	ALGEMENE STOOR - CALEDON	219	BELL TOBY 3A VALUE CAPE	0	
2425	11	ALGEMENE STOOR - CALEDON	220	BELL TOBY 3A	2	L
2425	11	ALGEMENE STOOR - CALEDON	230	PIPE LUBRICANT 1KG	0	
2425	11	ALGEMENE STOOR - CALEDON	1387	SILICONE SEALER CLEAR	0	
2425	11	ALGEMENE STOOR - CALEDON	1388	SILICONE SEALER WHITE	10	8
2425	11	ALGEMENE STOOR - CALEDON	1393	BRICKFORCE 100MM	0	
2425	11	ALGEMENE STOOR - CALEDON	1394	POLYTHANE SEALER ADHESIVE	0	
2425	11	ALGEMENE STOOR - CALEDON	1405	INTERLOCKING PAVERS GREY 80MM	0	
2425	11	ALGEMENE STOOR - CALEDON	1407	SUUR STENE	0	
2425	11	ALGEMENE STOOR - CALEDON	1410	ROK BRICKS	0	
2425	11	ALGEMENE STOOR - CALEDON	1411	MAXI BRICKS	0	
2425	11	ALGEMENE STOOR - CALEDON	1412	BRICKS PAVERS RED	0	
2425	11	ALGEMENE STOOR - CALEDON	1413	BRICKS PAVERS GREY	3960	3960
2425	11	ALGEMENE STOOR - CALEDON	1425	BUILDING SAND	838,74	
2425	11	ALGEMENE STOOR - CALEDON	1427	ADH PVC R306 RIGID 250MM PVC CEMENT	0	
2425	11	ALGEMENE STOOR - CALEDON	1430	TOILET POT	21	20
2425	11	ALGEMENE STOOR - CALEDON	1431	CONTACT ADHESIVE -GEN KEM	0	
2425	11	ALGEMENE STOOR - CALEDON	1432	SUDA FLASH VALVE	0	
2425	11	ALGEMENE STOOR - CALEDON	1433	TOILET SEAT	0	
2425	11	ALGEMENE STOOR - CALEDON	1435	PLASTIC TOILET DOOR	0	
2425	11	ALGEMENE STOOR - CALEDON	1436	FLASH BAND 100MM	0	
2425	11	ALGEMENE STOOR - CALEDON	1437	GAS CATRIDGE 190G	0	
2425	11	ALGEMENE STOOR - CALEDON	1438	FIX ALL	0	
2425	11	ALGEMENE STOOR - CALEDON	1439	FIL FOAM GLUE DEVIL	0	
2425	11	ALGEMENE STOOR - CALEDON	1441	SIKADAR AP	0	
2425	11	ALGEMENE STOOR - CALEDON	1442	EURO BRASS REBATE KIT	0	
2425	11	ALGEMENE STOOR - CALEDON	1462	BOSTIK POWER MASTIC WHITE 260	1	0
2425	11	ALGEMENE STOOR - CALEDON	1464	SILICONE MTS SEALANT BLACK 260	3	L
2425	11	ALGEMENE STOOR - CALEDON	1466	SILICON ACR WHITE	4	L
2425	11	ALGEMENE STOOR - CALEDON	1500	CABLE BUNDEL ABC 50mm X SCORE	0	
2425	11	ALGEMENE STOOR - CALEDON	1800	ANIONIC STABLEMIX 60%	13	L
2425	11	ALGEMENE STOOR - CALEDON	1805	CATIONIC 65 % 200LT-CAT SPRAY	0	L
2425	11	ALGEMENE STOOR - CALEDON	1810	CATIONIC65% PREMIX GRADE 200LT	0	L
2425	11	ALGEMENE STOOR - CALEDON	1815	CEMENT BLOCKS 140MM	707	700
2425	11	ALGEMENE STOOR - CALEDON	1820	CEMENT BLOCKS 190MM	0	L
2425	11	ALGEMENE STOOR - CALEDON	1825	CEMENT BUILDING	0	L
2425	11	ALGEMENE STOOR - CALEDON	1850	KRS65% (JETPATCHER)	0	L
2425	11	ALGEMENE STOOR - CALEDON	1870	REJUVENATOR (JETPATCHER)	0	L
2425	11	ALGEMENE STOOR - CALEDON	2120	CONCRETE STONE 13MM	482	L
2425	11	ALGEMENE STOOR - CALEDON	2125	CONCRETE STONE 19MM	455	L
2425	11	ALGEMENE STOOR - CALEDON	2576	WINDOW STAY BIGGS 200MM	0	
2425	11	ALGEMENE STOOR - CALEDON	2578	ACCENT SLIDING STAY/BIGGS 270M	43	L
2425	11	ALGEMENE STOOR - CALEDON	2585	CRUSHER DUST	820,74	L
2425	11	ALGEMENE STOOR - CALEDON	2590	RALUMAC	180,57	L
2425	11	ALGEMENE STOOR - CALEDON	3171	FILLING	422,12	L
2425	11	ALGEMENE STOOR - CALEDON	3172	TOP SOIL	0	L
2425	11	ALGEMENE STOOR - CALEDON	3535	G4 BASE COURSE	349,43	L
2425	11	ALGEMENE STOOR - CALEDON	3540	G5 BASE COURSE	490,76	L
2425	11	ALGEMENE STOOR - CALEDON	3596	WHITE OIL PAINT 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	3597	CALICO WATER PAINT - 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	3598	BRILLIANT GREEN OIL PAINT 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	3634	FLOOR PAINT - 5L	0	
2425	11	ALGEMENE STOOR - CALEDON	3637	LOW SHEEN -LIGHT PINK- 20 L	1	L
2425	11	ALGEMENE STOOR - CALEDON	3638	LOW SHEEN- DARK PINK-20L-S1515	0	
2425	11	ALGEMENE STOOR - CALEDON	3639	GLOSS ENAMEL CALICO- 20L	1	L
2425	11	ALGEMENE STOOR - CALEDON	3649	GLOSS ENAMEL WHITE- 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	3670	GULLY FRAME ONLY H/DUTY 8A	7	L
2425	11	ALGEMENE STOOR - CALEDON	3840	HYDRATED LIME WHITE 25KG	0	
2425	11	ALGEMENE STOOR - CALEDON	3990	KERBS BK1 (300MM)	0	L
2425	11	ALGEMENE STOOR - CALEDON	3995	KERB BK 1 1M	11	10
2425	11	ALGEMENE STOOR - CALEDON	4000	KERBS C1 (1M)	27	29
2425	11	ALGEMENE STOOR - CALEDON	4001	INLET KERB BK1 1M	5	L
2425	11	ALGEMENE STOOR - CALEDON	4005	KERB CK 5 1M	42	L
2425	11	ALGEMENE STOOR - CALEDON	4015	EDGING E1 1M	0	L
2425	11	ALGEMENE STOOR - CALEDON	4775	CONCRETE MANHOLE RINGS 250MM X 1000MM	17	L
2425	11	ALGEMENE STOOR - CALEDON	4780	TYPE 5 FIRE HYDRANT BOX M/D COVERS	2	L
2425	11	ALGEMENE STOOR - CALEDON	4785	TYPE 5 FIRE HYDRANT BOX M/D FRAME	2	L
2425	11	ALGEMENE STOOR - CALEDON	4786	CONCRETE MANHOLE RINGS 1000MM X 500MM	15	8
2425	11	ALGEMENE STOOR - CALEDON	4793	GULLY 8A COVER ONLY GRFT	2	L
2425	11	ALGEMENE STOOR - CALEDON	4795	8A Gully Grate H/D	0	L
2425	11	ALGEMENE STOOR - CALEDON	4796	MANHOLE FRAMES ONLY POLYMER D	10	12

2425	11	ALGEMENE STOOR - CALEDON	4797	MANHOLE FRAME 4A POLYMER M/D	1	2
2425	11	ALGEMENE STOOR - CALEDON	4798	MANHOLE FRAME ONLY POLYMER 14A	1	2
2425	11	ALGEMENE STOOR - CALEDON	4799	MANHOLE COVER(ONLY)POLYMER 14A	0	
2425	11	ALGEMENE STOOR - CALEDON	4966	MANHOLE COVER ONLY M/D 1A	0	
2425	11	ALGEMENE STOOR - CALEDON	4977	MANHOLE COVER ONLY M/D 9B	6	6
2425	11	ALGEMENE STOOR - CALEDON	4978	POLYMER 9E FRAME	0	
2425	11	ALGEMENE STOOR - CALEDON	4979	MANHOLE COVER (ONLY) TYPE 9E	0	
2425	11	ALGEMENE STOOR - CALEDON	4993	PLASTER PRIMER 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	4997	MARSHY HABITAT 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	4998	POLYMER COVER ONLY 4A	5	4
2425	11	ALGEMENE STOOR - CALEDON	4999	MANHOLE COVER 520 X 670 M/D	6	7
2425	11	ALGEMENE STOOR - CALEDON	5000	1A POLYMER FRAME M/D ONLY	0	
2425	11	ALGEMENE STOOR - CALEDON	5021	BITUMAN ALLUMINIAM PAINT 20L	4	L
2425	11	ALGEMENE STOOR - CALEDON	5026	SCANDINAVIA RICH 20L ACRYLIC	0	
2425	11	ALGEMENE STOOR - CALEDON	5027	SCANDIVANIA TENDER 20L ACRYLIC	0	
2425	11	ALGEMENE STOOR - CALEDON	5028	TWISTED BAMBOO 2	0	
2425	11	ALGEMENE STOOR - CALEDON	5029	ACRYLIC PVA 20L WHITE	0	
2425	11	ALGEMENE STOOR - CALEDON	5031	EPICON GREY - 5L	0	
2425	11	ALGEMENE STOOR - CALEDON	5032	OLYMPIA FINE TILE RED - 20L	2	L
2425	11	ALGEMENE STOOR - CALEDON	5034	WADOC BRICK STONE SEALER 20L	1	L
2425	11	ALGEMENE STOOR - CALEDON	5040	PAINT ROADMARKING BLACK 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	5043	PLASCON DAMP SEAL 5L	0	
2425	11	ALGEMENE STOOR - CALEDON	5046	OGRADY'S BUTIMEN ALL SILVER-5L	0	
2425	11	ALGEMENE STOOR - CALEDON	5051	ROAD MARKING YELLOW 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	5052	ROAD MARKING RED 20L	0	
2425	11	ALGEMENE STOOR - CALEDON	5053	ROAD MARKING WHITE 5L	0	L
2425	11	ALGEMENE STOOR - CALEDON	5054	ROADMARKING 5L BLACK	3	2
2425	11	ALGEMENE STOOR - CALEDON	5055	PAINT ROADMARKING YELLOW 5L	1	3
2425	11	ALGEMENE STOOR - CALEDON	5056	ROAD MARKING PAINT RED 5L	6	4
2425	11	ALGEMENE STOOR - CALEDON	5060	PAINT ROOF CHARCOAL	1	L
2425	11	ALGEMENE STOOR - CALEDON	5066	OLYMPIA ROAD MARKING BLACK 20L	1	1
2425	11	ALGEMENE STOOR - CALEDON	5070	PAINT UNDERCOAT WHITE	1	L
2425	11	ALGEMENE STOOR - CALEDON	5071	Cliff edge 20l pva paint	0	
2425	11	ALGEMENE STOOR - CALEDON	5077	PAINT SAN MARCOS	0	
2425	11	ALGEMENE STOOR - CALEDON	5085	TEAK WOODGLOW 5L	0	
2425	11	ALGEMENE STOOR - CALEDON	5132	JEYES FLUID 5L	30	20
2425	11	ALGEMENE STOOR - CALEDON	5133	PINE DISINFECTANT 5L	0	
2425	11	ALGEMENE STOOR - CALEDON	5516	ODP PRIME 200l	6	5
2425	11	ALGEMENE STOOR - CALEDON	5517	COLD PRIME	0	
2425	11	ALGEMENE STOOR - CALEDON	5616	MUCH MIX BAGS (30KG)	0	
2425	11	ALGEMENE STOOR - CALEDON	5640	REFUSE BAGS BLACK	0	
2425	11	ALGEMENE STOOR - CALEDON	5670	BLACK REFUSE BAGS PER BALE (30 X 15=450 BAGS)	17	L
2425	11	ALGEMENE STOOR - CALEDON	5690	ROAD STONE 13MM	145	L
2425	11	ALGEMENE STOOR - CALEDON	5701	ROADSTONE 6.7MM	397,46	L
2425	11	ALGEMENE STOOR - CALEDON	6415	SQUARE M/D 600X600MM TYPE 9B	7	L
2425	11	ALGEMENE STOOR - CALEDON	6745	THINNERS 5L	6	2
2425	11	ALGEMENE STOOR - CALEDON	6747	PVA DULUX LOW SHEEN 5L	2	2
2425	11	ALGEMENE STOOR - CALEDON	6999	Safety gate Lock Set	5	L
2425	11	ALGEMENE STOOR - CALEDON	7005	POLE PINE 80-99 X 2.7M	0	L
2425	11	ALGEMENE STOOR - CALEDON	7010	PURLIN 76 X 50 X 3M	0	L
2425	11	ALGEMENE STOOR - CALEDON	7015	PLASTIC BLK 3M X 15M 250MICRON/ROLL	0	L
2425	11	ALGEMENE STOOR - CALEDON	7020	NAILS R/W 100MM 500G	0	L
2425	11	ALGEMENE STOOR - CALEDON	7025	NAILS R/W 75MM 500G	0	
2425	11	ALGEMENE STOOR - CALEDON	7035	ROOFSHEET CORRUGATED IRON 0.27 X 3M	0	
2425	11	ALGEMENE STOOR - CALEDON	7395	DOOR LOCK SET (2 LEVER)	0	
2425	11	ALGEMENE STOOR - CALEDON	7411	3 LEVER MORTICE LOCKSET	1	0
2425	11	ALGEMENE STOOR - CALEDON	7422	HAMMER NAILS 6MMX40MM	0	
2425	11	ALGEMENE STOOR - CALEDON	7445	NAILS CLOUT 32MM 500G	0	

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	COUNTED
2425	12	ELEKTRISITEIT STOOR - CALEDON	45	A-FRAMES STRAIN 1.03 / 6768	18	
2425	12	ELEKTRISITEIT STOOR - CALEDON	51	ACSR LINE SPLICE SQUIRREL/FOX	8	
2425	12	ELEKTRISITEIT STOOR - CALEDON	52	CONTACTOR LOVATO BF 36 10A 12.5KW AT 400V (AC3)	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	53	EXTERNAL AUX CONTACT BLOCK	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	54	LOVATO THERMAL OVERLOAD RELAY	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	55	CONTACTOR 3 PHASE 41kW (IEC 60947)	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	56	NON TENSION JOINT 4 POINT IM	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	57	INSULATOR SILICONE 10KV	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	58	NON TENSION TAP CONNECTOR	21	
2425	12	ELEKTRISITEIT STOOR - CALEDON	59	EYE NUT HOG M20	22	
2425	12	ELEKTRISITEIT STOOR - CALEDON	79	AUTOMATIC LINE SPLICE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	80	ARRESTORS SURGE	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	82	SHACKLE STRAIGHT PIN TYPE 70KN	29	
2425	12	ELEKTRISITEIT STOOR - CALEDON	83	ACSR LINE SPLICE SQUIRREL/FOX	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	84	NON TENSION TAP CONNECTOR TOFF	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	87	AP 1 POLE BOX	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	88	AP 2 POLE BOX	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	90	BACK PLATE FOR READY BOARDS	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	91	READYBOARD WITH LIGHTS CBI	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	121	400 WATT BALLAST METAL/HALIDE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	149	BALLAST 70W HPS 230-240V	31	
2425	12	ELEKTRISITEIT STOOR - CALEDON	150	BALLAST 80W MV	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	151	BALLAST 125W MV	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	152	BALLAST 250W HPS	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	154	BALLAST 150W HPS	11	
2425	12	ELEKTRISITEIT STOOR - CALEDON	156	BALLAST 100W HPS	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	157	INTERNAL IGNITOR 2000W/400V	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	180	BATTERY-AAA PENLIGHT 1 5V DURA	46	
2425	12	ELEKTRISITEIT STOOR - CALEDON	181	BATTERY PENLITE AA	168	158
2425	12	ELEKTRISITEIT STOOR - CALEDON	187	BATTERY SIZE D 1.5V	21	
2425	12	ELEKTRISITEIT STOOR - CALEDON	185	BATTERY-9v 6LR61	71	70
2425	12	ELEKTRISITEIT STOOR - CALEDON	4862	Industrial Energy Demand Meter & LTE Modems	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	936	RCAB 4120 BOOTS 11KV	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	939	RICS BOOTS RAYCHEM 11KV	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1070	BOWL - DEFUSER ACRYLIC	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1073	STREET LIGHT GRIT	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1080	11.7m Stepped Galvanized Streetlight Poles	27	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1127	Breaker MCB 5A 1Pole White handle 3kA	12	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1170	Light Emitting Diode (LED) Streetlight Luminaires 3	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1171	CAB 100 DEAD END THIMBLE ALLOY	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1172	32WATT LED STREETLIGHT BEKA	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1173	66WATT LED STREETLIGHT BEKA	26	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1174	NON TENSION JOINT 4 POINT IMD	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1175	9.2M GALVANIZED POLES	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1176	100WATT LED STREETLIGHT BEKA	34	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1177	STREETLIGHT - POST TOP	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1178	131WATT LED STREETLIGHT BEKA	50	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1179	216WATT HIGHMAST LED STREETLIGHT BEKA	15	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1180	11.7M GALVANIZED POLES	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1181	OUTREACH-1M FOR WOODEN POLES	12	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1182	OUTREACH 500MM -WOODEN POLES	11	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1183	Luminaire Post top Model AA-HT 40-03 Acrilic Art	8	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1184	Luminaire Model AA-CBF Flair art 45-03 Acrilic Art	8	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1185	37WATT POST TOP STREETLIGHTS	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1186	POLE BRACKET BLACK	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1187	HT FUSE MOUNTING BRACKETS	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	11900	7.2M STEPPED STREETLIGHT GALVANIZED POLES	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1200	CIRCUIT BREAKER TP 200 A J25S	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1231	BREAKER 40 A S/POLE 5KA CB + SHROUD	11	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1235	BREAKER 30A SF3 G3 CURVE 2 5KA	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1237	BREAKER 30A SF3 CURVE 1 6KA	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1238	L20B 250A 20KA CIRCUIT BREAKER	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1239	L20B 300A 20KA 3P CIRCUIT BR	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1241	K25D 250A 25KA 3P CIRCUIT BRE	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1244	BREAKER 100A 6KA QF-1 ORANGE	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1245	BREAKER 100A SF1 CURVE 1 6KA	14	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1246	BREAKER 63A SF1 CURVE 1 6KA	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1249	BREAKER J25S 150A 25KA SF3	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1250	BREAKER 10A SF1 CURVE 2 5KA	40	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1251	BUSSMAN H.R.C FUSE LINK 400A	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1252	J25S 25KA 100A 3P BREAKER	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1253	BREAKER J25S 125A SF3	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1254	BREAKER J25S 175A 25KA SF3	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1261	BUSSMAN H.R.C FUSE 315A	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1262	BUSSMAN H.R.C FUSE 250A	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1263	BUSSMAN H.R.C FUSE 200A	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1264	BUSSMAN H.R.C FUSE 160A	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1265	BREAKER 15A SF3 CURVE 2 6KA	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1266	BUSSMAN H.R.C FUSE 125A	0	

2425	12	ELEKTRISITEIT STOOR - CALEDON	1267	BUSSMAN H.R.C FUSE LINK 80A	18	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1268	BUSSMAN H.R.C FUSE LINK 63A	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1269	BUSSMAN H.R.C FUSE LINK 35A	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1270	BUSSMAN H.R.C FUSE LINK 32A	18	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1272	BUSSMAN H.R.C FUSE 6A	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1273	BUSSMAN H.R.C FUSE 4A	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1280	IPC CONNECTORS 16-95 / 1.5-10MM	40	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1281	PIERCING CONNECTORS IPC PC4WP1F 50-185/6-35MM	176	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1283	PIERCING CONNECTORS IPC PC1WP1F 25-95 / 1.5-10MM	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1287	A.B.C LV SUSPENSION ASSEMBLY	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1288	A.B.C LV SUSPENSION STRAP E PS	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1289	M16 PIGTAIL BOLT	24	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1291	DEAD END CLAMP TYPE 2X16-35MM	101	98
2425	12	ELEKTRISITEIT STOOR - CALEDON	1292	CBT Q52MM Q CLAMP	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1293	M20 EYE BOLT NUTS WASHERS	45	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1295	BREAKER 60A QF163 ORANGE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1296	BREAKER 60A SF 1 CURVE 2 5KA	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1298	BREAKER 40A SF3 CURVE 1 6KA	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1301	CRIMP ALUMINIUM VERSA LUG AL-3	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1303	BI METAL SHEAR/OFF FERRULE 35-150	18	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1306	BI METAL SHEAR OFF LUGS 25/95	36	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1307	BI METAL SHEAR OFF LUG 35/150	33	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1308	BI METAL SHEAR/OFF FERRULE 25	14	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1310	BREAKER 80A-50HZ C1 (3POLE ORANGE HANDLE 5KA+SHROUD	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1316	BREAKER 100A SF3 CURVE 2 6KA	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1317	BREAKER SF1 CURVE 2 6KA	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1318	BREAKER SF1-G3 80A WHITE	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1319	BREAKER 50A SF1 CURVE 2 6KA	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1320	Breaker MCB 50A 1Pole Orange handle 6kA	12	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1330	BREAKER MOULD CASE 500A LG 603	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1336	BREAKERS 30A SF1 CURVE 1 6KA	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1338	BREAKERS 30A SF1-G3	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1340	BREAKER MOULD CASE 600 A L2DB	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1366	CABLE 10MM BARE COPPER	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1370	BREAKERS CIRCUIT 50A QF-1 G3	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1375	BREAKERS MCB 5A SF3 CURVE 2	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1416	SOLID CENTRE FERREL 25MM	14	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1417	FERRULE CRIMP 35MM SOLID CENTRE	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1419	CABLE 95mm² x 3 CORE 11KV/CU/PLC	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1420	35mm²x3 Cu PILC DSTA T19 Cable	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1421	CABLE 50mm² x 3 CORE 11KV/CU/PLC	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1422	BAND IT BUCKLES 12 70MM	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1423	BAND IT 12.70 X 0.76MM STRAPPING	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1424	BI METAL FERRULE BLOCK SOLID/C 25/95 AL	29	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1450	6.35/11kv MEDIUM VOLTAGE CABLE 185X3 PILC CORE CU	15	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1475	CABLE 120 X 4 CORE AL PVC SWA	88	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1480	CABLE 95 MMX4 CORE AL SWA PVC	211	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1481	CABLE WELDING SINGLE CORE 120mm	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1482	CABLE WELDING SINGLE CORE 95mm	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1483	CABLE WELDING SINGLE CORE 70mm	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1486	CABLE BUNDEL ABC 25MM X 2 CORE	590	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1490	CABLE 16mmX2 CORE PVC SWA SANS 1507	297	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1495	CABLE 16MMX4CORE CU SANS 1507	242	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1555	CABLE 4 MM X 3 CU PVC SWAC	581	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1565	CABLE 50MMX4 CORE AL PVC SWA	295	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1580	CABLE 70MMX4 CORE PVC SWA ALU	299	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1590	CABLE 150MMX4 CORE PVC SWA ALU	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1605	CABLE AIRDAC 10 MM + 2 PILOTS	488	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1606	CABLE 95X4 AL PVC SWA SANS	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1610	CABLE 25MM CUX3 PILC T19 11KV	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1611	END CAP 35/15	56	55
2425	12	ELEKTRISITEIT STOOR - CALEDON	1617	END CAP 55/25	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1618	CABLE END CAP 40/16	11	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1619	END CAP 75/32MM	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1623	LINE SPACERS 10.5 - 12.0MM	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1631	BREAKOUT BOOT EN4 90/40-180	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1632	CABLE END CAP 75/30	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1633	BREAKOUT BOOT TEN4 36/18	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1634	BREAKOUT BOOT 26/53/239	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1698	CABLE TIES 7.6 X 390 PACK 100	55	6 send back
2425	12	ELEKTRISITEIT STOOR - CALEDON	1699	CABLE TIES 390 X 4.6MM BLACK	32	31
2425	12	ELEKTRISITEIT STOOR - CALEDON	1720	CAPASITOR 14UF 450V	16	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1721	POLE LINE POST INSULATOR 22KV	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1722	CAPASITOR 45UF 250V	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1897	BALLAST 58W 230V	16	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1898	BALLAST 36W 230V	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1965	CLAMP PG AL-CU 35-240	14	
2425	12	ELEKTRISITEIT STOOR - CALEDON	1966	PARRALLEL GROOVE CLAMPS	28	24
2425	12	ELEKTRISITEIT STOOR - CALEDON	1978	PRE INSULATED BIMETAL LUGS	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2000	LED Florescent starters	50	

515

2425	12	ELEKTRISITEIT STOOR - CALEDON	2027	CRADLE SUSPENSION CLAMP 40KN	8	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2060	LINE TAP 25 MM	51	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2065	LINE TAPS 35MM	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2070	LINE TAPS 50MM	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2075	LINE TAPS 70MM	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2081	LINE TAPS 16MM	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2091	NON TENSION TAP CONNECTOR TOFF	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2151	SCREW PIGTAIL	40	30
2425	12	ELEKTRISITEIT STOOR - CALEDON	2152	SET SCREW ASSEMBLEY M20	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2181	CONNECTORS PRATLEY NO 2	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2182	CONNECTORS PRATLEY NO 3	50	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2184	CONNECTORS PRATLEY SLEEVE NO 3	31	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2186	CONNECTORS PRATLEY NO 2 SLEEVE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2620	DANGER TAPE:300MMX60MIC-15KG	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2625	DEAD END RED AL	60	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2635	DEAD END BLUE AL	32	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2645	DEAD END BLACK AL	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2665	DEAD ENDS ANCHOR WIRE BROWNE	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2679	EARTH KIT PILC 12KV 3C 16-35	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2691	ALU SPLICE RED	19	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2692	ALU SPLICE BLUE	29	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2693	ALU SPLICE YELLOW	30	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2765	END CAP 20/8	24	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2768	BREAKOUT BOOT 60-25-9	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2769	BREAKOUT BOOT EGL4 90/36	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2793	BREAKOUT BOOT TEN2 30/8	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2796	EYE BOLT M20	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2801	FERRULE CRIMPING 10MM COPPER	600	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2805	FERRULE CRIMPING 120 MM AL	50	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2806	FERRULE CRIMPING 120MM CU	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2810	FERRULE CRIMPING 150 MM AL	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2811	FERRULE CRIMPING 150 MM CU	14	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2816	FERRULE CRIMPING 16 MM COPPER	370	348
2425	12	ELEKTRISITEIT STOOR - CALEDON	2820	FERRULE CRIMPING 185 MM AL	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2821	FERRULE CRIMPING 185 MM CU	16	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2824	FERRULE CRIMPING 2.5MM CU	50	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2825	LUG CRIMPING 2.5MM X 6MM CU	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2830	FERRULE CRIMPING 240 MM AL	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2836	FERRULE CRIMPING 25 MM CU	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2841	FERRULE CRIMPING 35 MM CU	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2851	FERRULE CRIMPING 4 MM CU	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2855	FERRULE CRIMPING 50 MM AL	120	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2865	FERRULE CRIMPING 70 MM AL	112	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2866	FERRULE CRIMPING 70 MM CU	44	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2870	FERRULE CRIMPING 95 MM AL	145	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2871	FERRULE CRIMPING 95 MM CU	105	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2880	FERRULE PREINSULATED MJPT 25	22	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2884	FERRULES PREINSULATED MJPT 35	13	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2885	LUG PREINSULATED MJPT 35	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2886	FERRULE PREINSULATED MJPT 50	14	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2887	NON TENSION TAP CONNECTOR TOFF	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2888	LINE SPLICE ACASIA/SQUIRREL	8	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2889	ACR LINE SPLICE PINE/MINK 9.27	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2890	LUG PREINSULATED CPTUA 54 BLAC	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2891	LUG PREINSULATED CPTAU 50 YELL	16	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2925	LUG ALU/COPP MINK/HARE 7.5-15.	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2926	LUG ALU/COPP SQ/FOX 6.3-9MM	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2931	FLOOD LIGHT 400W HPS -NARROW	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2951	LIGHT FITTING 250W(SIDE ENTRY)	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2959	LIGHT FITTING BEKA LUX 100WHPS	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	2991	DIFFUSER - 250W-BEKA LIGHTS	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3000	LIGHT FITTING BEKA SUN 400WHPS	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3032	400 WATT STARTER	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3033	STARTERS-STAR DELTA 35KW	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3040	FLUORESCENT STARTERS 4-80w	46	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3061	LAMP E-SAVER PL 9W/849 G23	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3062	LAMP CANDLE LED 40W B22	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3063	LAMP 12D FLUORESCENT 16W COOL WHITE 2 PIN	15	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3064	LAMP HPL-N 400W E 40 ELIPTICAL	12	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3085	FUSE STRIKER PIN 11KV 100 AMP	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3090	FUSE STRIKER PIN 11KV 40 AMP	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3091	FUSE STRIKER PIN 11KV 50A 255M	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3092	FUSE STRIKER PIN 11KV 45A 255M	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3094	FUSE STRIKER PIN 11KV 63A 255M	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3097	CLAMP STR 10-16 AIRDAC 3097 D3067 R13 SAP	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3098	ANTI-CLIMBING DEVICE GALV ST 3036	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3106	FUSE STRIKER PIN 11KV 125A 270MM	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3107	STRIKER PIN FUSE 35.5A	8	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3108	FUSE STRIKER PIN 11KV 48A 255M	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	3109	FUSE STRIKER PIN 11KV 36A 255M	7	



2425	12	ELEKTRISITEIT STOOR - CALEDON	3309	SOLID LINK MV 200A -SIDE PINS	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	3311	LV A.B.C FUSE SWITCH FS-160	4
2425	12	ELEKTRISITEIT STOOR - CALEDON	3312	SOLID LINK MV 200A-ROUND HEAD	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	3335	FUSE LINK 10A TYPE K	11
2425	12	ELEKTRISITEIT STOOR - CALEDON	3340	FUSE LINK 20A TYPE K	7
2425	12	ELEKTRISITEIT STOOR - CALEDON	3345	FUSE LINK 25A TYPE K	10
2425	12	ELEKTRISITEIT STOOR - CALEDON	3350	FUSE LINK 30A TYPE K	4
2425	12	ELEKTRISITEIT STOOR - CALEDON	3355	FUSE LINK 40A TYPE K	19
2425	12	ELEKTRISITEIT STOOR - CALEDON	3360	FUSE LINK 50A TYPE K	40
2425	12	ELEKTRISITEIT STOOR - CALEDON	3365	FUSE LINK 65A TYPE K	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	3370	FUSE LINK 80A TYPE K	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3375	FUSE LINK 100A TYPE K	5
2425	12	ELEKTRISITEIT STOOR - CALEDON	3526	MV DROP OUT CUT OUT FUSE 24KV	9
2425	12	ELEKTRISITEIT STOOR - CALEDON	3527	MV DROP OUT CUT OUT FUSE 12-24	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3528	BALL FLOAT SWITCH SF 13	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3542	COMPRESSION GLAND CCG NO.0	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	3546	GLAND CABLE CCG NO.1	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	3551	GLAND CABLE CCG NO.0	3
2425	12	ELEKTRISITEIT STOOR - CALEDON	3552	GLAND CABLE CCG NO.2 + SHROUDS	13
2425	12	ELEKTRISITEIT STOOR - CALEDON	3561	GLAND COMPRESSION NO.2 CCG	43
2425	12	ELEKTRISITEIT STOOR - CALEDON	3580	GLAND CABLE CCG NO.3 + SHROUD	5
2425	12	ELEKTRISITEIT STOOR - CALEDON	3595	GLANDS NO 6 PRATLEY + SHROUDS	4
2425	12	ELEKTRISITEIT STOOR - CALEDON	3605	LAMP LED TUBE T8 24W/6000K 1.5M	28
2425	12	ELEKTRISITEIT STOOR - CALEDON	3607	LAMP HPS 70W E27 INT IGN	24
2425	12	ELEKTRISITEIT STOOR - CALEDON	3608	MV LAMP 80W E27 HPS OSRAM	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3609	LAMP HPS 250W E40 ELLIPTICAL	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3610	LAMP LED TUBE T8 18W/6000K 1.2M	50
2425	12	ELEKTRISITEIT STOOR - CALEDON	3611	GLOBE 100W HPS E40	57
2425	12	ELEKTRISITEIT STOOR - CALEDON	3614	LAMP E/SAV COOL WHITE ES27 40W 240 VOLT	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3617	GLOBES;OSRAM 125W	120
2425	12	ELEKTRISITEIT STOOR - CALEDON	3622	GLOBES;PHILIPS 250W/E40	27
2425	12	ELEKTRISITEIT STOOR - CALEDON	3623	GLOBES; 100W/E40	4
2425	12	ELEKTRISITEIT STOOR - CALEDON	3624	GLOBES;PHILIPS 150W/220	108
2425	12	ELEKTRISITEIT STOOR - CALEDON	3628	LAMP ML 160W/220 E27	96
2425	12	ELEKTRISITEIT STOOR - CALEDON	3629	GLOBES; 150W/E40	80
2425	12	ELEKTRISITEIT STOOR - CALEDON	3695	HOLDER BEKA PORCELAIN GES	29
2425	12	ELEKTRISITEIT STOOR - CALEDON	3696	HOLDER BEKA ES	2
2425	12	ELEKTRISITEIT STOOR - CALEDON	3882	INSULATION SPINDLE 89MM/M20	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	3890	INSULATOR PORCELAIN STAY	5
2425	12	ELEKTRISITEIT STOOR - CALEDON	3891	STRAIN INSULATOR SILICONE 410M	10
2425	12	ELEKTRISITEIT STOOR - CALEDON	3930	INSULATOR SILICONE 410MM 22KV	12
2425	12	ELEKTRISITEIT STOOR - CALEDON	3960	JOINT HEATSHRINK 12KV 50-95MM WITH EARTH/KIT	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	3961	JOINT HEATSHRINK 12KV 95-240MM WITH EARTH/KIT	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	3962	JOINT HEATSHRINK 12KV 50-95MM	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	3963	JOINT HEATSHRINK 12KV 185-300MM	5
2425	12	ELEKTRISITEIT STOOR - CALEDON	3966	JOINT DURACAST LV P1	35
2425	12	ELEKTRISITEIT STOOR - CALEDON	3967	JOINT DURACAST LV P2-S	19
2425	12	ELEKTRISITEIT STOOR - CALEDON	3968	JOINT DURACAST LV P2 S	13
2425	12	ELEKTRISITEIT STOOR - CALEDON	3969	JOINT DURACAST LV P3	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	3973	JOINT DURACAST LV P5	4
2425	12	ELEKTRISITEIT STOOR - CALEDON	3974	JOINT DURACAST LV P4	2
2425	12	ELEKTRISITEIT STOOR - CALEDON	3976	JOINT DURACAST LV P3 S	3
2425	12	ELEKTRISITEIT STOOR - CALEDON	3983	JOINT TERMINATION 185-300MM	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	3997	JOINT HEATSHRINK 11KV PILC 16-35 WITH EARTH/KIT	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	4035	METER PLC, 3PH PREPAYMENT FOUR-WIRE	10
2425	12	ELEKTRISITEIT STOOR - CALEDON	4040	METER G3-PLC, 1PH PREPAYMENT TWO WIRE	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4042	POLE BOX ROUND BLACK SPB1	9
2425	12	ELEKTRISITEIT STOOR - CALEDON	4043	POLE MOUNTING BRACKETS-SPB1	10
2425	12	ELEKTRISITEIT STOOR - CALEDON	4045	KIOSK PREWIRED 9WAY D/D	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	4046	KEYPAD L G	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4047	CUSTOMER INTERFACE UNIT PLC	34
2425	12	ELEKTRISITEIT STOOR - CALEDON	4050	KIOSK PREWIRED 6WAY D/D	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4051	KIOSK PREWIRED 12WAY D/D	2
2425	12	ELEKTRISITEIT STOOR - CALEDON	4065	K-CLAMPS CK16	29
2425	12	ELEKTRISITEIT STOOR - CALEDON	4066	K-CLAMPS CK20	6
2425	12	ELEKTRISITEIT STOOR - CALEDON	4067	K-CLAMPS CK26	12
2425	12	ELEKTRISITEIT STOOR - CALEDON	4068	K-CLAMPS CK32	17
2425	12	ELEKTRISITEIT STOOR - CALEDON	4069	K-CLAMPS CK40	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4071	K-CLAMPS CK58	23
2425	12	ELEKTRISITEIT STOOR - CALEDON	4075	UN INSULATED NEUTRAL JOINT 50N	10
2425	12	ELEKTRISITEIT STOOR - CALEDON	4076	UN INSULATED NEUTRAL JOINT 35N	13
2425	12	ELEKTRISITEIT STOOR - CALEDON	4077	TERMINATION HEATSHRINK IN DOOR 16-35MM 1200MM	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4080	TERMINATION INDOOR 12 KV 16-35MM 800 TAILS XLPE	2
2425	12	ELEKTRISITEIT STOOR - CALEDON	4086	JOINT HEATSHRINK 50-95 3C 11KV	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	4088	TRANSITION JOINT (TRANSITION JOINT 12KV 16-50MM)	1
2425	12	ELEKTRISITEIT STOOR - CALEDON	4090	TERMINATION OD 16-35 1600TAILS	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4091	TERMINATION INDOOR 12KV 16-35MM-800TAILS PILC	9
2425	12	ELEKTRISITEIT STOOR - CALEDON	4092	JOINT HEATSHRINK 120-185 3C 11	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4093	TERMINATION OUTDOOR 12KV 120-185 1200TAILS PILC	5
2425	12	ELEKTRISITEIT STOOR - CALEDON	4095	TERMINATION OUTDOOR 12KV 16-35MM 1200MM TAILS PILC	7

2425	12	ELEKTRISITEIT STOOR - CALEDON	4102	TERMINATION OUTDOOR 12KV 16-35MM 1200MM TAILS PILC	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4110	TERMINATION ID 35-70 450 TAILS	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4120	KIT TERMINATION 50-95MM 11KV	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4125	TERMINATION ID 50-95 800 TAIL	9	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4126	TERMINATION INDOOR 12KV 50-95MM 800TAILS PILC	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4140	KIT TERMINATION 95 - 240 MM ID	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4165	TERMINATION ID 95-240 450 TAIL	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4181	TERMINATION OUTDOOR 12KV 50-95MM 1200MM TAILS PILC	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4222	LAMP 250 WATT	24	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4223	LAMP 400W GES HP SODIUM TUBULAR	72	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4224	LIGHT FITTING RVP351 E40 400W	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4231	GLOBE 240V 100W E27 CLEAR	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4250	LIGHT FITTING 70W HPS SIDE ENTRY	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4261	LAMP 400W MERCURY VAPOUR E40	19	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4334	GLOBE E/SAV E27 20W 240VOLT	59	55
2425	12	ELEKTRISITEIT STOOR - CALEDON	4337	TUBE FLUORESCENT T8 58W/865	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4341	GLOBE E/SAV C/WHITE E27 11W	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4342	GLOBE E/SAV C/WHITE B22 11W	30	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	4344	TUBE FLOURECENT 36W/33LTD	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4346	TUBE FLOURECENT L36W/865	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4348	TUBE FLOURECENT-L36W / 640	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4349	TUBE FLOURECENT-L30W / 640	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4352	GLOBE MV E27 80W INTERNAL IGN	360	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4353	GLOBE MV E27 125W	64	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4354	GLOBE MV E27 160W SELF BALLAST	18	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4357	GLOBE E/SAV C/WHITE E27 20W	15	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4358	GLOBE E/SAV C/WHITE B22 20W	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4360	SHEAR OFF FERRULES 185MM	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4361	3M SCOTCHFIL INSULATING PUTTY	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4362	SHEAR OFF LUGS 95-240MM X 17MM	35	29
2425	12	ELEKTRISITEIT STOOR - CALEDON	4531	LINE TAPS:100MM	41	36
2425	12	ELEKTRISITEIT STOOR - CALEDON	4625	LUG CABLE 25MM X 6MM CU	11	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4630	LUG CRIMPING 25 X 8MM CU	29	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4640	LUG CRIMPING 120X12MM AL	34	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4641	LUG CRIMPING 120X12MM CU	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4642	LUG CRIMPING 120 X 10MM CU	21	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4645	LUG CRIMPING 10 X 8 MM CU	25	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4655	LUG CRIMPING 150X12MM AL	19	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4661	LUG CRIMPING 16 X 12 MM CU	120	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4666	LUG CRIMPING 16X 8 MM CU	30	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4667	LUG CRIMPING 16 X 10MM CU	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4668	LUG CRIMPING 16 X 6MM CU	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4670	LUG CRIMPING 185 X 12 MM CU	33	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4672	LUG CRIMPING 185 X 12MM AL	19	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4680	LUG CRIMPING 240 X 12 MM AL	25	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4690	LUG CRIMPING 25 X 10 MM AL	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4691	LUG CRIMPING 25 X 10 MM CU	43	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4694	LUG CRIMPING 10MM X 12MM CU	159	149
2425	12	ELEKTRISITEIT STOOR - CALEDON	4695	LUG CRIMPING 10X12 MM CU	60	50
2425	12	ELEKTRISITEIT STOOR - CALEDON	4705	LUG CRIMPING 35 X 10 MM AL	24	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4706	LUG CRIMPING 35 X 10 MM CU	104	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4710	LUG CRIMPING 35 X 12 MM AL	31	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4711	LUG CRIMPING 35 X 12 MM CU	54	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4720	LUG CRIMPING 50X12MM AL	68	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4721	LUG CRIMPING 50X10MM CU	16	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4725	LUG CRIMPING 70 X 100MM AL	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4730	LUG CRIMPING 70 X 10MM AL	34	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4731	LUG CRIMPING 70 X 12 MM CU	54	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4736	LUG CRIMPING 95 X 12MM CU	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4737	LUG CRIMPING 95 X 12 AL	30	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4766	LUG CRIMPING 185 X 10MM CU	41	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4767	LUGS CRIMPING 185X10MM	21	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4768	LUGS CRIMPING 150X12MM CU	12	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4777	LUG CRIMPING 25 X 12MM CU	81	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4778	LUG CRIMPING 25 X 16MM CU	25	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4781	LUG CRIMPING 70 X 20MM CU	15	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4809	METER LG REMOTE 1 PHASE PLC	29	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4810	METER LG REMOTE 3 PHASE PLC S	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4811	METER LG 1 PHASE BS FOOTPRINT	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4813	BEC23(07) Single phase, common wallbase, combo mete	59	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4815	KEYPAD (wireless user interface unit)	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4817	METER LG PRE-PAID CASH POWER	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4818	METER CONLOG BEC 62	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4819	METER LG CASH POWER RAIL	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4830	METER ELECTRONIC 3 PHASE-3WIRE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4831	METER ELECTRONIC 1PH CREDIT METER	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4850	Conlog BEC 23 common base wall unit	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4851	SINGLE PHASE, COMMON WALL BASE, COMBO METER	63	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4853	CONLOG ARIAL WMI	68	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4854	CONLOG BEC 32P METER	7	

2425	12	ELEKTRISITEIT STOOR - CALEDON	4855	wBEC 44(09) Single phase, DIN rail, split wireless	46	45
2425	12	ELEKTRISITEIT STOOR - CALEDON	4856	L G POWERLINE FILTERS	49	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4857	FUSETEK 30A/600V FUSE HOLDERS	32	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4858	FUSE/NEUTRAL LINKS 10.3 X 38	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4859	TEST TERMINAL BLOCKS ENERMAX	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4860	SINGLE PHASE, DIN RAIL, SPLIT WIRELESS METER	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4861	LOAD CONTROL UNITS	83	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4862	ENERMAX PLUS 3PH METER	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	4863	FUSE-LINK CYL 10X38MM 2A 500V	164	160
2425	12	ELEKTRISITEIT STOOR - CALEDON	4866	Single phase bulk Energy Demand meter	10	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5426	POLE STEEL STEPPED 13.7	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5475	POLES BOSCHENMEER 6.5M	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5476	POLES BOSCHENMEER 4.5M	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5481	POLES CONCRETE 7.2 METER	4	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5482	POLES STEEL STEPPED 7.5M	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5492	POST TOP LUMINAIR 70W HPS	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5606	DEAD ENDS-BLUE	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5608	DEAD ENDS RED	20	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5609	DEAD ENDS - YELLOW	59	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5612	RAPLOCK TIES RED	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5613	RAPLOCK TIES BLACK	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5661	TIMER DIG 7 DAY 20A DUAL MNT	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5760	SADDLES 40MM GALV	34	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5838	SADDLES 20MM GALV	179	
2425	12	ELEKTRISITEIT STOOR - CALEDON	5986	SADDLES 32MM GALV	31	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6090	SEAL LEAD 12.7MM DIA (METERS)	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6091	SEAL WIRE (METERS)	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6584	DAY/NIGHT SW MA7 LR 100 15A 22MM MALE	50	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6585	DAY NIGHT SWITCH 20 A	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6586	DAY NIGHT SWITCH ARB NEMA BASE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6587	DAY NIGHT SWITCH ARB NEMA AR20	17	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6588	AR 20 NEMA BASE ONLY	16	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6592	STRIP CONNECTOR (16A)	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6593	STRIPP CONNECTOR TRIDONIC 10A	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6597	STRIP CONNECTOR (30A)	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6606	INSULATION TAPE BLACK	21	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6611	INSULATION TAPE BLUE	27	25
2425	12	ELEKTRISITEIT STOOR - CALEDON	6612	CONNECTOR PIERCING 25-95/25-95	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6617	PRATLEY RUBBER TAPE 3.2X33MMX1.6	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6618	TRANSFORMER POLE 315KVA	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6621	INSULATION TAPE RED	25	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6626	INSULATION TAPE WHITE NITTO	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6627	INSULATION TAPE YELLOW	32	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6791	ACRYLIC SHADE ROUND BOSCHENMER	6	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6792	HEXAGONAL SHADE BEKA POST TOP	11	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6793	RADIANT LIGHT IC27/22V/MV175	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6794	SOCKET FOR READY BOARDS-CBI	7	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6881	RECESS LIGHT FITTING 3 BAY	2	
2425	12	ELEKTRISITEIT STOOR - CALEDON	6882	LIGHT FITTING FLOURECENT 5FT	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7170	WIRE PVC 1.5 MM RED	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7171	WIRE PVC 1.5MM BLUE	100	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7173	WIRE PVC 1.5MM YELLOW	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7175	WIRE PVC 1.5 MM WHITE	100	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7180	WIRE PVC 1.5MM BLACK	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7185	WIRE PVC 1.5MM GREEN	300	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7190	WIRE PVC 10 MM BLACK	236	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7210	WIRE PVC 16MM RED	225	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7215	WIRE PVC 16MM BLACK	45	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7220	WIRE PVC 16MM BLUE	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7226	ITRON STS PLC KEYPAD	1	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7230	WIRE PVC 16MM RED	39	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7231	CONLOG WEX	5	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7235	WIRE PVC 16MM YELLOW	0	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7275	WIRE PVC 4 MM BLACK	65	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7276	WIRE PVC 4 MM -RED	180	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7406	BREAKER MCB 25A	1	0
2425	12	ELEKTRISITEIT STOOR - CALEDON	7407	CONTACTER 18A /7.5 KW 230V	32	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7408	18A/7.5KW LOVATO COIL ONLY BF 18 10	3	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7409	NON TENSION JOINT 4.5MM-9MM	30	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7410	TAP CONNECTOR T-OFF 9MM 15MM	27	
2425	12	ELEKTRISITEIT STOOR - CALEDON	7412	BREAKER CBI MCB 10AMP QF1	0	



FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY ON HAND	STOCKTAKE
2425	13	WATER STOOR - CALEDON	13	ADAPTOR AC-PVC 63MM CLASS12	1	
2425	13	WATER STOOR - CALEDON	15	ADAPT CL12 63MM PVC TO 50MM AC	0	
2425	13	WATER STOOR - CALEDON	20	ADAPT CL12 75MM PVC TO 75MM AC	11	
2425	13	WATER STOOR - CALEDON	25	ADAPT CL12 90MM PVC T 100MM AC	0	
2425	13	WATER STOOR - CALEDON	26	CONNECTOR 90MM	9	
2425	13	WATER STOOR - CALEDON	27	PVC ADAPTOR 250MM	2	
2425	13	WATER STOOR - CALEDON	30	ADAPT CL12 110MM TO 90MM AC	0	
2425	13	WATER STOOR - CALEDON	33	PLASSON ADAPTORS MALE 25X25MM	62	
2425	13	WATER STOOR - CALEDON	34	Reducer compression 63x40mm	6	
2425	13	WATER STOOR - CALEDON	35	ADAPT CL12 160MM TO 150MM AC	9	
2425	13	WATER STOOR - CALEDON	36	Coupler compression 63mm	6	
2425	13	WATER STOOR - CALEDON	37	ADAPTOR 50 AC TO 63 AC	2	
2425	13	WATER STOOR - CALEDON	38	ADAPTOR 50 PVC TO 63 AC	0	
2425	13	WATER STOOR - CALEDON	40	ADAPT CL12 200MM TO 200MM AC	3	
2425	13	WATER STOOR - CALEDON	41	ADAPT 90 AC TO 110 PVC	1	
2425	13	WATER STOOR - CALEDON	42	COMPRESSION ADAPTOR 25 X 3/4 MI	5	
2425	13	WATER STOOR - CALEDON	43	Comp Adaptor 25 x 3/4 Female	0	
2425	13	WATER STOOR - CALEDON	44	ADAPTOR 75 PVC TO 63 AC	5	
2425	13	WATER STOOR - CALEDON	48	CONNECTOR 63MM	21	
2425	13	WATER STOOR - CALEDON	61	AIR VALVE 25MM	0	
2425	13	WATER STOOR - CALEDON	103	BALLVALE 25MM	7	
2425	13	WATER STOOR - CALEDON	158	BALL TAP 15MM	13	
2425	13	WATER STOOR - CALEDON	159	BALL VALVE 22MM	7	
2425	13	WATER STOOR - CALEDON	160	22MM BALL TAP F X M	0	
2425	13	WATER STOOR - CALEDON	161	BALL VALVE 15MM PVC	93	100
2425	13	WATER STOOR - CALEDON	162	BALL VALVE 22MM PVC	89	
2425	13	WATER STOOR - CALEDON	171	CONNECTOR 315MM	1	
2425	13	WATER STOOR - CALEDON	222	TOUCH TOKEN- BLUE PRE-PAID	0	
2425	13	WATER STOOR - CALEDON	225	CONTROL BOX DWD PIGGY BACK	0	
2425	13	WATER STOOR - CALEDON	226	ISOLATING LATCH VALVE	0	
2425	13	WATER STOOR - CALEDON	240	15MM CONVENTIONAL WATER METER	0	
2425	13	WATER STOOR - CALEDON	241	PLUMSET SEAL PAN WAX RING N	1	
2425	13	WATER STOOR - CALEDON	265	25MM CONVENTIONAL WATER METER	0	
2425	13	WATER STOOR - CALEDON	269	20MM CONVENTIONAL WATER METER	0	
2425	13	WATER STOOR - CALEDON	270	Water Management Device (Control Device)	0	
2425	13	WATER STOOR - CALEDON	271	15MM WDM WATER METER (SMART METER)	1	
2425	13	WATER STOOR - CALEDON	272	50MM FLANGE BULK METER T16	2	
2425	13	WATER STOOR - CALEDON	274	50MM WDM BULK WATER METER	0	
2425	13	WATER STOOR - CALEDON	276	REPLACEMENT BATTERY (SMART WATER METER)	0	
2425	13	WATER STOOR - CALEDON	386	UNITWIST GARDEN TAP 15MM 1/2	0	
2425	13	WATER STOOR - CALEDON	387	FLUSHPIPE BUNG RUBBER	9	
2425	13	WATER STOOR - CALEDON	1434	PLASTIC CISTERN	0	
2425	13	WATER STOOR - CALEDON	1761	CASCADE CLAMP AC PIPE 200MM	3	
2425	13	WATER STOOR - CALEDON	1764	CASCADE CLAMPS PVC PIPE 110MM	3	
2425	13	WATER STOOR - CALEDON	1765	CASCADE CLAMPS AC PIPE 50MM	6	
2425	13	WATER STOOR - CALEDON	1780	CASCADE CLAMPS 160MM-150-161MM	2	
2425	13	WATER STOOR - CALEDON	1785	CASCADE CLAMPS 63MM-(67-77MM)	3	
2425	13	WATER STOOR - CALEDON	1790	CASCADE CLAMPS PVC PIPE 75MM	5	
2425	13	WATER STOOR - CALEDON	1795	CASCADE CLAMPS PVC PIPE 90MM	0	
2425	13	WATER STOOR - CALEDON	1976	PIPE WHITE 15MM	0	
2425	13	WATER STOOR - CALEDON	2196	COUPLING PLASSON 20MM	11	
2425	13	WATER STOOR - CALEDON	2199	CAST IRON BEND 63X63X45	0	
2425	13	WATER STOOR - CALEDON	2200	28MM CXM COUPLER	24	
2425	13	WATER STOOR - CALEDON	2203	ADAPTOR 110MM PVC TO 110MM AC	11	
2425	13	WATER STOOR - CALEDON	2204	CONNECTOR PVC 90MM	2	
2425	13	WATER STOOR - CALEDON	2210	UNITWIST COUPLER 15MM STRAIGHT CXM	163	165
2425	13	WATER STOOR - CALEDON	2211	PVC ADAPTORS 90MM CLASS 12	14	
2425	13	WATER STOOR - CALEDON	2212	PVC CONNECTOR 160MM	0	
2425	13	WATER STOOR - CALEDON	2213	UNITWIST COUPLER 22MM STRAIGHT CXM	198	203
2425	13	WATER STOOR - CALEDON	2214	PVC ADAPTORS 200MM	0	
2425	13	WATER STOOR - CALEDON	2215	UNITWIST COUPLER 15MM X 3/4 STRAIGHT CXM	153	213
2425	13	WATER STOOR - CALEDON	2216	PVC ADAPTORS 200MM	0	
2425	13	WATER STOOR - CALEDON	2217	UNITWIST COUPLER 15MM X 3/4 STRAIGHT CXF	274	173
2425	13	WATER STOOR - CALEDON	2218	CAST IRON CONNECTOR 75X63	0	
2425	13	WATER STOOR - CALEDON	2219	UNITWIST COUPLER 22MM STRAIGHT CXF	291	289
2425	13	WATER STOOR - CALEDON	2220	200MM PVC TO 200MM AC ADAPTOR	0	
2425	13	WATER STOOR - CALEDON	2222	PVC ADAPTORS 160MM-AC	0	
2425	13	WATER STOOR - CALEDON	2226	PVC BEND 90 X 90 CLASS 16	2	
2425	13	WATER STOOR - CALEDON	2227	PVC TEE 110X110X110	0	
2425	13	WATER STOOR - CALEDON	2228	PVC BEND 75 X 45	7	
2425	13	WATER STOOR - CALEDON	2229	PVC BEND 160 X 160 CL16	0	
2425	13	WATER STOOR - CALEDON	2237	CAST IRON TEE 90MM X 45 REDUCE	2	
2425	13	WATER STOOR - CALEDON	2238	CAST IRON TEE FLANGED 90X75MM	1	
2425	13	WATER STOOR - CALEDON	2239	TEE REDUCER 90 X 75MM	1	
2425	13	WATER STOOR - CALEDON	2243	TEE ROUND PLAIN FLANGED 90MM	4	
2425	13	WATER STOOR - CALEDON	2246	TEE 75MM CXC	0	
2425	13	WATER STOOR - CALEDON	2248	TEE 160MM X 90 REDUCER	1	
2425	13	WATER STOOR - CALEDON	2251	TEE 200MM	3	
2425	13	WATER STOOR - CALEDON	2252	TEE 160MM	0	

2425	13	WATER STOOR - CALEDON	2265	COUPLERS 22MM CXFEMALE STRAIGH	7
2425	13	WATER STOOR - CALEDON	2267	COUPLERS 28MM CXC STRAIGHT	0
2425	13	WATER STOOR - CALEDON	2270	COUPLERS 15MM CXC STRAIGHT	13
2425	13	WATER STOOR - CALEDON	2276	COUPLERS 15MM CXM STRAIGHT	35
2425	13	WATER STOOR - CALEDON	2285	COUPLERS 22-15MM CXC REDUCER	32
2425	13	WATER STOOR - CALEDON	2295	COUPLERS 22MM CXM STRAIGHT	0
2425	13	WATER STOOR - CALEDON	2300	CXC BEND 22MM 4X5	0
2425	13	WATER STOOR - CALEDON	2313	15x22x15mm COMPRESSION TEE PIECE CxCxC (BRASS)	0
2425	13	WATER STOOR - CALEDON	2315	COUPLERS 22X22X15 TEE	4
2425	13	WATER STOOR - CALEDON	2320	COUPLERS 15X15X22 TEE	3
2425	13	WATER STOOR - CALEDON	2321	COUPLER ADAPTOR 20MMX3/4	15
2425	13	WATER STOOR - CALEDON	2365	COUPLERS STRAIGHT C TO C 22MM	0
2425	13	WATER STOOR - CALEDON	2380	100 X M16 BOLTS, 100 X M16 NUTS, 100 X M16GAL WASHE	0
2425	13	WATER STOOR - CALEDON	2384	50MM FLANGE ADAPTOR T16	14
2425	13	WATER STOOR - CALEDON	2390	Pipe copper 28mm x 5.5m	0
2425	13	WATER STOOR - CALEDON	2395	Elbow 28mm copper x copper	0
2425	13	WATER STOOR - CALEDON	2406	COUPLER CXF 15MM 1/2 ELBOW	18
2425	13	WATER STOOR - CALEDON	2407	COUPLER CXF 15MM X 1/2	0
2425	13	WATER STOOR - CALEDON	2408	COUPLER CXM 15MM X 3/4	40
2425	13	WATER STOOR - CALEDON	2409	COPPER COUPLING C-MI 22MM/2X5	0
2425	13	WATER STOOR - CALEDON	2530	SADDLE PVC 1 MPA FEMALE 50X3/4	0
2425	13	WATER STOOR - CALEDON	2536	RUBBER GASKET 63MM/50MM	20
2425	13	WATER STOOR - CALEDON	2540	RUBBER GASKET 80MM	0
2425	13	WATER STOOR - CALEDON	2544	CAST IRON REDUCER 160MMX200MM	0
2425	13	WATER STOOR - CALEDON	2545	RUBBER GASKET 100MM	0
2425	13	WATER STOOR - CALEDON	2546	CAST IRON REDUCER 200X200X90	0
2425	13	WATER STOOR - CALEDON	2547	CAST IRON REDUCER 75MM X 63MM	1
2425	13	WATER STOOR - CALEDON	2549	CAST IRON CONNECTORS 160MM	1
2425	13	WATER STOOR - CALEDON	2551	CAST IRON BEND 110X45 DEGREES	0
2425	13	WATER STOOR - CALEDON	2553	CAST IRON BEND 90X45 DEGREES	2
2425	13	WATER STOOR - CALEDON	2554	CAST IRON BEND 90 X 90	0
2425	13	WATER STOOR - CALEDON	2556	110MM/100MM FLANGED BULK METER	0
2425	13	WATER STOOR - CALEDON	2557	90MM/80MM FLANGED BULK METER	0
2425	13	WATER STOOR - CALEDON	2560	150MM BULK METER T16	1
2425	13	WATER STOOR - CALEDON	2561	CAST IRON BEND 75X75X45	7
2425	13	WATER STOOR - CALEDON	2562	CAST IRON BEND 75 X 90 X 75	0
2425	13	WATER STOOR - CALEDON	2566	CAST IRON REDUCER 160X90X45	0
2425	13	WATER STOOR - CALEDON	2568	CAST IRON REDUCESR 160x90	0
2425	13	WATER STOOR - CALEDON	2569	CAST IRON REDUCER 200X200x2.5	0
2425	13	WATER STOOR - CALEDON	2581	110MM CI/PVC FLANGED ADAPTORS	0
2425	13	WATER STOOR - CALEDON	2583	75MM CI/PVC FLANGED ADAPTORS	0
2425	13	WATER STOOR - CALEDON	2584	63MM C I/PVC FLANGED ADAPTORS	0
2425	13	WATER STOOR - CALEDON	2695	ELBOW 90 COPPER F/IRON 22MM	6
2425	13	WATER STOOR - CALEDON	2697	COPPER RING SPARE 15MM	40
2425	13	WATER STOOR - CALEDON	2698	COPPER RING SPARE 22MM	20
2425	13	WATER STOOR - CALEDON	2701	COUPLER STRAIGHT 20MMX15 CXF	160
2425	13	WATER STOOR - CALEDON	2704	ELBOW CXM 15MM X 1/2	0
2425	13	WATER STOOR - CALEDON	2706	COPPER TEE-MALE CENTRE 22MM	19
2425	13	WATER STOOR - CALEDON	2707	COPPER TEE-FEMALE CENTRE 22MM	10
2425	13	WATER STOOR - CALEDON	2715	ELBOW 90 C COPPER TO COPPER 15	30
2425	13	WATER STOOR - CALEDON	2720	ELBOW 90 COPPER TO COPP 22MMM	12
2425	13	WATER STOOR - CALEDON	2730	ELBOW 90 DEG COPPERXMALE 22MM	13
2425	13	WATER STOOR - CALEDON	2792	END CAP 50MM	2
2425	13	WATER STOOR - CALEDON	3080	UNITWIST WALLPLATE ELBOW CXF 15MM X 1/2	0
2425	13	WATER STOOR - CALEDON	3405	Unitwist female elbow fxc 15mm	10
2425	13	WATER STOOR - CALEDON	3760	HYDRANT TEES 110MM	31
2425	13	WATER STOOR - CALEDON	3765	HYDRANT TEES 160MM	0
2425	13	WATER STOOR - CALEDON	3770	HYDRANT TEES 200MM	2
2425	13	WATER STOOR - CALEDON	3790	HYDRANT TEES 75MM	12
2425	13	WATER STOOR - CALEDON	3791	TEE - EQUAL - TEE 90MM	0
2425	13	WATER STOOR - CALEDON	3795	HYDRANT TEES 90MM	0
2425	13	WATER STOOR - CALEDON	3810	HYDRANT VALVES 200MM	0
2425	13	WATER STOOR - CALEDON	3811	FIRE HYDRANT VALVE UNDERGROUND 75MM	0
2425	13	WATER STOOR - CALEDON	4961	Non return valve pvc 110mm sewer	2
2425	13	WATER STOOR - CALEDON	5100	8mm x 2m Steel Sewer Rods	0
2425	13	WATER STOOR - CALEDON	5169	110MM SEWER AC TO PVC CONNECTORS	1
2425	13	WATER STOOR - CALEDON	5170	160MM SEWER AC TO PVC CONNECTORS	1
2425	13	WATER STOOR - CALEDON	5171	PIPE CL34 SEWER PIPE-160MM	9
2425	13	WATER STOOR - CALEDON	5172	SEWER PIPE CL 34 110MM	21
2425	13	WATER STOOR - CALEDON	5173	250mm Sewer Pipe Cl.34 U/G	0
2425	13	WATER STOOR - CALEDON	5174	250mm To 200mm Y-Junction U/G	0
2425	13	WATER STOOR - CALEDON	5175	200MM SEWER CONNECTOR	19
2425	13	WATER STOOR - CALEDON	5185	PIPE OG STORMWATER 600MM DIA	0
2425	13	WATER STOOR - CALEDON	5190	PIPE POLY COP 15MM	173
2425	13	WATER STOOR - CALEDON	5195	PIPE POLY COP 22MM	168
2425	13	WATER STOOR - CALEDON	5200	28MM POLY COP PIPE	67
2425	13	WATER STOOR - CALEDON	5206	PIPE BLACK NYLON 25MM	0
2425	13	WATER STOOR - CALEDON	5215	PIPE PVC UPVC CLASS 12 160MM	4
2425	13	WATER STOOR - CALEDON	5218	UPVC PIPES 200MM -CLASS 34 UG	9
2425	13	WATER STOOR - CALEDON	5260	PIPE PVC MPVC CLASS 9 200MM	4

2425	13	WATER STOOR - CALEDON	5261	PIPE PVC CLASS 12 250MM	0
2425	13	WATER STOOR - CALEDON	5290	PIPE 110MM UPVC CL 12	9
2425	13	WATER STOOR - CALEDON	5315	PIPE PVC UPVC CLASS 12 63MM	10
2425	13	WATER STOOR - CALEDON	5316	PIPE PVC UPVC CLASS 12 50MM	0
2425	13	WATER STOOR - CALEDON	5325	PIPE PVC UPVC CLASS 12 90MM	16
2425	13	WATER STOOR - CALEDON	5360	PIPE PVC UPVC CLASS 12 75MM	4
2425	13	WATER STOOR - CALEDON	5522	RANGER COUPLING 132-154	8
2425	13	WATER STOOR - CALEDON	5524	RANGER COUPLING 250-287	7
2425	13	WATER STOOR - CALEDON	5530	RANGER COUPLING 109-128MM	6
2425	13	WATER STOOR - CALEDON	5535	RANGER COUPLING 135-153MM	29
2425	13	WATER STOOR - CALEDON	5540	RANGER COUPLING 159-182MM	4
2425	13	WATER STOOR - CALEDON	5545	RANGER COUPLING 183-193MM	0
2425	13	WATER STOOR - CALEDON	5551	RANGER COUPLING 192-208MM	6
2425	13	WATER STOOR - CALEDON	5555	RANGER COUPLING 218-234MM	15
2425	13	WATER STOOR - CALEDON	5560	RANGER COUPLING 235-250MM	0
2425	13	WATER STOOR - CALEDON	5561	RANGER COUPLING 250-250MM	1
2425	13	WATER STOOR - CALEDON	5562	RANGER COUPLING 345MM	3
2425	13	WATER STOOR - CALEDON	5564	RANGER COUPLING 177-194MM	4
2425	13	WATER STOOR - CALEDON	5565	RANGER COUPLING 250-267MM	0
2425	13	WATER STOOR - CALEDON	5596	RANGER COUPLINGS 88-103MM	18
2425	13	WATER STOOR - CALEDON	5597	RANGER COUPLING 315-332 MM	0
2425	13	WATER STOOR - CALEDON	5598	RANGER COUPLING 230-247MM	2
2425	13	WATER STOOR - CALEDON	5600	RANGER COUPLING 59-78MM	0
2425	13	WATER STOOR - CALEDON	5805	110MM PVC (PIPE 3/4) SADDLES 4 UPVC PIPES(DUCTILE I	0
2425	13	WATER STOOR - CALEDON	5810	SADDLES 200MM X 3/4-CAST IRON	0
2425	13	WATER STOOR - CALEDON	5815	SADDLES 110MM X 1/2-CAST IRON	24
2425	13	WATER STOOR - CALEDON	5829	SADDLE PVC BSPF 63 X 3/4	5
2425	13	WATER STOOR - CALEDON	5835	50mm Rex Saddles for FC pipes Bolt siese M16 X 65	0
2425	13	WATER STOOR - CALEDON	5842	SADDLE REINFORCED 75MMX3/4	5
2425	13	WATER STOOR - CALEDON	5843	SADDLE REINFORCED 90MMX3/4	4
2425	13	WATER STOOR - CALEDON	5844	SADDLE REINFORCED 110MMX3/4	1
2425	13	WATER STOOR - CALEDON	5845	75mm Rex Saddles for FC pipes Bolt size M16 X 65	8
2425	13	WATER STOOR - CALEDON	5846	SADDLE REINFORCED 110MMX1/5	0
2425	13	WATER STOOR - CALEDON	5847	SADDLE REINFORCED 160MMX3/4	0
2425	13	WATER STOOR - CALEDON	5855	SADDLES PIPES 160MM 3/4-CAST I	0
2425	13	WATER STOOR - CALEDON	5860	100mm Rex Saddles for FC pipes Bolt size M16 X 65	8
2425	13	WATER STOOR - CALEDON	5865	125mm Rex Saddles for FC pipes Bolt Sisie M16 X 65	9
2425	13	WATER STOOR - CALEDON	5875	SADDLES PIPES 200MM 1/2	24
2425	13	WATER STOOR - CALEDON	5935	SADDLE FOR UPVC PIPES 75MM 3/4	19
2425	13	WATER STOOR - CALEDON	5950	SADDLE CAST IRON 75X22MM	11
2425	13	WATER STOOR - CALEDON	5975	SADDLE CAST IRON- 110MM X 1/2	14
2425	13	WATER STOOR - CALEDON	5999	End Cap PVC 90mm	2
2425	13	WATER STOOR - CALEDON	6007	Un insulated neutral joint MJ 50N	0
2425	13	WATER STOOR - CALEDON	6121	REDUCER ADAPTOR;250-220MM	1
2425	13	WATER STOOR - CALEDON	6132	SHORT COLLORS 50MM	3
2425	13	WATER STOOR - CALEDON	6133	SHORT COLLORS 100MM	26
2425	13	WATER STOOR - CALEDON	6135	SHORT COLLARS 125MM	6
2425	13	WATER STOOR - CALEDON	6145	SHORT COLLARS 200MM	9
2425	13	WATER STOOR - CALEDON	6155	SHORT COLLARS 250MM	21
2425	13	WATER STOOR - CALEDON	6160	SHORT COLLARS 300MM	6
2425	13	WATER STOOR - CALEDON	6301	Sluice Valve 63mm Socketed.	2
2425	13	WATER STOOR - CALEDON	6305	SLUICE VALVES FLANGED 63MM	2
2425	13	WATER STOOR - CALEDON	6310	SLUICE VALVES SOCKETED 75MM	2
2425	13	WATER STOOR - CALEDON	6311	SLUICE VALVES FLANGED 75MM	0
2425	13	WATER STOOR - CALEDON	6315	SLUICE VALVES FLANGED 90MM	0
2425	13	WATER STOOR - CALEDON	6320	SLUICE VALVES SOCKETED 110MM	0
2425	13	WATER STOOR - CALEDON	6325	SLUICE VALVES SOCKETED 160MM	1
2425	13	WATER STOOR - CALEDON	6326	SLUIICE VALVE SOCKETED 200MM	0
2425	13	WATER STOOR - CALEDON	6327	SLUICE VALVE SOCKTED 250MM	0
2425	13	WATER STOOR - CALEDON	6355	SLUICE VALVES SOCKETED 90MM	2
2425	13	WATER STOOR - CALEDON	6395	110 mm equal Tee (cast/ductile iron)	0
2425	13	WATER STOOR - CALEDON	6444	STOP, COPPER TAP 22MM	5
2425	13	WATER STOOR - CALEDON	6450	STOP END 15MM-COPPER	11
2425	13	WATER STOOR - CALEDON	6455	STOP END 22MM-COPPER	12
2425	13	WATER STOOR - CALEDON	6500	STOPENDS 110MM	2
2425	13	WATER STOOR - CALEDON	6501	STOP ENDS 63MM	0
2425	13	WATER STOOR - CALEDON	6502	STOP ENDS 75MM	1
2425	13	WATER STOOR - CALEDON	6505	STOPENDS 160MM	1
2425	13	WATER STOOR - CALEDON	6506	250mm Stop End	0
2425	13	WATER STOOR - CALEDON	6626	ISOLATION TAPE WHITE	0
2425	13	WATER STOOR - CALEDON	6715	TEE REDUCING CXCXC EQUAL 15MM	1
2425	13	WATER STOOR - CALEDON	6733	TEE 22MM CXCXC	0
2425	13	WATER STOOR - CALEDON	6750	THREAD TAPE	312
2425	13	WATER STOOR - CALEDON	6900	SOCKETED 110MM 22.5 DEGREE BEND PN16 (DUCTILE IRON)	0
2425	13	WATER STOOR - CALEDON	6905	SOCKETED 110MM 45 DEGREE BEND PN16 (DUCTILE IRON)	0
2425	13	WATER STOOR - CALEDON	6910	SOCKETED 110MM 90 DEGREE BEND PN16 (DUCTILE IRON)	0
2425	13	WATER STOOR - CALEDON	6940	Y-JUNCTION 160 X 160 X 110mm 45 DEG	12
2425	13	WATER STOOR - CALEDON	6960	UPVC BENDS 110MM 90 DEGREE	14
2425	13	WATER STOOR - CALEDON	6961	PVC CL9 SOCKET UG 110X125MM	0
2425	13	WATER STOOR - CALEDON	6989	RODDING EYE 110MM X 45 DEG	7

2425	13	WATER STOOR - CALEDON	6990	UPVC SLOW BEND 110MM X 45 DEG	0	8
2425	13	WATER STOOR - CALEDON	6996	Y-JUNCTION 110MM X 45 DEGREES	1	2
2425	13	WATER STOOR - CALEDON	6997	UPVC DURAM ADAPTOR 110MM	23	15
2425	13	WATER STOOR - CALEDON	6998	UPVC DURAM ADAPTOR 160MM	0	
2425	13	WATER STOOR - CALEDON	7345	Y - JUNCTION 160MMX110X45 DEG	0	
2425	13	WATER STOOR - CALEDON	7347	Y-JUNCTION 110 X 92.5	12	11
2425	13	WATER STOOR - CALEDON	7354	Y-JUNCTION 160MM-110MM	0	
2425	13	WATER STOOR - CALEDON	7355	T-JUCTION 110-90MM	0	01
2425	13	WATER STOOR - CALEDON	7357	Y-JUNCTION 160X45 DEGREES	0	
2425	13	WATER STOOR - CALEDON	7361	DURAM Y - JUNCTION 200X200X200	2	1
2425	13	WATER STOOR - CALEDON	7362	DURAM TEE 200X200X200 CLASS34	2	1
2425	13	WATER STOOR - CALEDON	7363	DURAM BEND CLASS 34 160 X 90	0	
2425	13	WATER STOOR - CALEDON	7364	DURAM BEND CLASS 34 160 X 45	7	1
2425	13	WATER STOOR - CALEDON	7365	UPVC - DURAM ADAPTOR 200MM	0	
2425	13	WATER STOOR - CALEDON	7367	DURAM Y JUNCTION 200X200X110	0	
2425	13	WATER STOOR - CALEDON	7399	UNITWIST COUPLER FEMALE CXF 15MM X 1/2	0	
2425	13	WATER STOOR - CALEDON	7400	UNITWIST CXC 15MM	0	
2425	13	WATER STOOR - CALEDON	7401	UNITWIST TEE EQ CXCXC 15MM	4	0
2425	13	WATER STOOR - CALEDON	7402	UNITWIST ELBOW CXC 15MM	13	0
2425	13	WATER STOOR - CALEDON	7403	UNITWIST CXMI 15 X 1/2	47	3+4+0
2425	13	WATER STOOR - CALEDON	7404	PVC PAN COLLAR	42	42
2425	13	WATER STOOR - CALEDON	7405	FLEXIBLE BRAIDED 15 X 350 STEEL	0	
2425	13	WATER STOOR - CALEDON	7406	ELBOW 22MM CXC	6	1
2425	13	WATER STOOR - CALEDON	7407	ELBOW 22MM CXM	19	3
2425	13	WATER STOOR - CALEDON	7412	BREAKER CBI MCB 10AMP QF1	0	
2425	13	WATER STOOR - CALEDON	7413	VENT ON BENDS 110MM	0	
2425	13	WATER STOOR - CALEDON	7415	PAN COLLARS 110MM	0	
2425	13	WATER STOOR - CALEDON	7416	FLEXI HOSE 450 FEMALE TO FEMALE 15MM	0	
2425	13	WATER STOOR - CALEDON	7417	RODDING EYES GULLY AND BEND 110MM	0	
2425	13	WATER STOOR - CALEDON	7418	40MM PCV PIPE 6M LENGHT	0	
2425	13	WATER STOOR - CALEDON	7419	40MM BEND 90 DEGREE	0	
2425	13	WATER STOOR - CALEDON	7420	40MM BEND 45 DEGREE	0	
2425	13	WATER STOOR - CALEDON	7421	40MM 90 DEGREE VENT ON BEND	0	
2425	13	WATER STOOR - CALEDON	7500	15mm F x F Unitwist Tap	0	
2425	13	WATER STOOR - CALEDON	7800	Coupler Compression Equal 40mm	0	
2425	13	WATER STOOR - CALEDON	7801	Coupler Compression Equal 50mm	0	
2425	13	WATER STOOR - CALEDON	7802	Coupler Compression Equal 63mm	0	
2425	13	WATER STOOR - CALEDON	7803	Coupler Compression Equal 63mm x 50mm Reducer	0	
2425	13	WATER STOOR - CALEDON	7804	50mm HDPE pipe 100mt	0	
2425	13	WATER STOOR - CALEDON	7805	40mm HDPE pipe 100mt	0	
2425	13	WATER STOOR - CALEDON	7900	UNITWIST TEE CxCxC 22mm	0	1
2425	13	WATER STOOR - CALEDON	7901	UNITWIST COUPLING CxC 22mm	3	0
2425	13	WATER STOOR - CALEDON	7902	UNITWIST COUPLING CxC 15mm	0	5
2425	13	WATER STOOR - CALEDON	7905	Unitwist stand pipe 15mm(incl tap)	3	3
2425	13	WATER STOOR - CALEDON	7915	Unitwist stand pipe 22mm	0	

523

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	SCM COUNT
2425	21	ALGEMENE STOOR - GRABOUW	70	KRS65% (JETPATCHER)	0	
2425	21	ALGEMENE STOOR - GRABOUW	75	ANIONIC 60 % SLURRY SEAL 200LT	0	
2425	21	ALGEMENE STOOR - GRABOUW	99	Padlocks 38mm Iron/ Staal/ Brass	0	
2425	21	ALGEMENE STOOR - GRABOUW	233	HANDGRIT	0	
2425	21	ALGEMENE STOOR - GRABOUW	234	MULTI GEL	0	
2425	21	ALGEMENE STOOR - GRABOUW	236	25LT BLACK DIP	3	
2425	21	ALGEMENE STOOR - GRABOUW	1393	75mm BRICK FORCE ROLLS	0	
2425	21	ALGEMENE STOOR - GRABOUW	1405	INTERLOCKING PAVERS-GREY 80MM	0	
2425	21	ALGEMENE STOOR - GRABOUW	1410	ROK BRICKS	0	
2425	21	ALGEMENE STOOR - GRABOUW	1411	50MM CEMENT PAVERS (RED)	0	
2425	21	ALGEMENE STOOR - GRABOUW	1425	BUILDING SAND	505,96	
2425	21	ALGEMENE STOOR - GRABOUW	1800	ANIONIC STABLEMIX 60%	0	
2425	21	ALGEMENE STOOR - GRABOUW	1805	CATIONIC 65 % 200LT-CAT SPRAY	2	
2425	21	ALGEMENE STOOR - GRABOUW	1810	CATIONIC65% PREMIX GRADE 200LT	6	S
2425	21	ALGEMENE STOOR - GRABOUW	1815	CEMENT BLOCKS 140MM	20	
2425	21	ALGEMENE STOOR - GRABOUW	1820	CEMENT BUILDING BLOCK 190MM	400	
2425	21	ALGEMENE STOOR - GRABOUW	1825	CEMENT BUILDING	63	
2425	21	ALGEMENE STOOR - GRABOUW	1870	REJUVENATOR (JETPATCHER)	0	
2425	21	ALGEMENE STOOR - GRABOUW	1973	HAMMER CLAW 500G WALDO	0	
2425	21	ALGEMENE STOOR - GRABOUW	1974	TIMBER FIX 12X65 - 100I	0	
2425	21	ALGEMENE STOOR - GRABOUW	1983	TIMBER FIX 12X90 - 50I	0	
2425	21	ALGEMENE STOOR - GRABOUW	1984	TIMBER FIX 12X75 - 40D	0	
2425	21	ALGEMENE STOOR - GRABOUW	2120	13MM CONCRETE STONE	58,4	
2425	21	ALGEMENE STOOR - GRABOUW	2124	ROAD STONE 19MM	0	
2425	21	ALGEMENE STOOR - GRABOUW	2125	CONCRETE STONE 19MM	0	
2425	21	ALGEMENE STOOR - GRABOUW	2585	CRUSHER DUST	40,13	
2425	21	ALGEMENE STOOR - GRABOUW	2590	RALUMAC CRUSHER DUST	451,9	
2425	21	ALGEMENE STOOR - GRABOUW	2636	OXIDE BROWN 500G	0	
2425	21	ALGEMENE STOOR - GRABOUW	2637	OXIDE RED 500G	0	
2425	21	ALGEMENE STOOR - GRABOUW	3172	TOP SOIL	70	
2425	21	ALGEMENE STOOR - GRABOUW	3535	G4 BASE COURSE	377,92	
2425	21	ALGEMENE STOOR - GRABOUW	3540	G5 BASE COURSE	1446,22	
2425	21	ALGEMENE STOOR - GRABOUW	4000	C1 CHANNEL 1M	0	
2425	21	ALGEMENE STOOR - GRABOUW	4005	KERB CK 5 1M	0	
2425	21	ALGEMENE STOOR - GRABOUW	4015	E1 EDGING 1M	1	
2425	21	ALGEMENE STOOR - GRABOUW	4025	KERB INLET 1M	0	
2425	21	ALGEMENE STOOR - GRABOUW	4026	KERB INLET 914MM ICK5	24	
2425	21	ALGEMENE STOOR - GRABOUW	4792	MANHOLE COVER(ONLY)POLYMER 14B	0	
2425	21	ALGEMENE STOOR - GRABOUW	4793	8A STORMWATER COVER GULLY GRATING	0	
2425	21	ALGEMENE STOOR - GRABOUW	4978	MANHOLE 9D COVER	0	
2425	21	ALGEMENE STOOR - GRABOUW	4979	MANHOLE 9D FRAME	15	
2425	21	ALGEMENE STOOR - GRABOUW	4980	2A Sewer Cover & Frame	0	
2425	21	ALGEMENE STOOR - GRABOUW	5037	ROOF PAINT GREEN 20L	0	
2425	21	ALGEMENE STOOR - GRABOUW	5045	5L TRAFFIC PAINT - SIGNAL RED	4	
2425	21	ALGEMENE STOOR - GRABOUW	5053	ROAD MARKING WHITE 5L	0	
2425	21	ALGEMENE STOOR - GRABOUW	5054	ROADMARKING 5L BLACK	6	
2425	21	ALGEMENE STOOR - GRABOUW	5055	5L TRAFFIC PAINT - GOLDEN YELLOW	8	
2425	21	ALGEMENE STOOR - GRABOUW	5061	20 Lt Groen Paint	0	
2425	21	ALGEMENE STOOR - GRABOUW	5080	RAINKOTE GREEN 5L	0	
2425	21	ALGEMENE STOOR - GRABOUW	5516	QDP PRIME	0	
2425	21	ALGEMENE STOOR - GRABOUW	5517	COLD PRIME	0	
2425	21	ALGEMENE STOOR - GRABOUW	5599	391-407mm Ranger Coupling	0	
2425	21	ALGEMENE STOOR - GRABOUW	5616	MUCH MIX BAGS (30KG)	0	
2425	21	ALGEMENE STOOR - GRABOUW	5640	REFUSE BAGS BLACK	0	
2425	21	ALGEMENE STOOR - GRABOUW	5670	BLACK REFUSE BAGS PER BALE (30 X 15=450 BAGS)	0	
2425	21	ALGEMENE STOOR - GRABOUW	5690	13MM ROADSTONE	56,46	
2425	21	ALGEMENE STOOR - GRABOUW	5701	6.7MM ROADSTONE	365	
2425	21	ALGEMENE STOOR - GRABOUW	6405	SQUARE M/D 380X380MM TYPE 14B	0	
2425	21	ALGEMENE STOOR - GRABOUW	6738	5L VASBYT ETCH PRIMER - BLACK	0	
2425	21	ALGEMENE STOOR - GRABOUW	6739	5L SOUTSUUR	0	
2425	21	ALGEMENE STOOR - GRABOUW	6745	5L THINNERS	0	
2425	21	ALGEMENE STOOR - GRABOUW	7005	POLE PINE 80-99 X 2.7M	0	
2425	21	ALGEMENE STOOR - GRABOUW	7010	PURLIN 76X50X3M	0	
2425	21	ALGEMENE STOOR - GRABOUW	7015	PLASTIC BLK 3MX15MX250 MICRON/ROLL	0	
2425	21	ALGEMENE STOOR - GRABOUW	7020	NAILS R/W 100MM 500G	0	

Rimell
04/06/2025

2425	21	ALGEMENE STOOR - GRABOUW	7025	NAILS R/W 75MM 500G	0	
2425	21	ALGEMENE STOOR - GRABOUW	7035	ROOFSHEET CORRUGATED IRON 0.27 X 3M	0	
2425	21	ALGEMENE STOOR - GRABOUW	7445	NAILS CLOUT 32MM 500G	0	

Damell 04/06/2025

525

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	SCM COUNT
2425	23	WATER STOOR - GRABOUW	10	250MM PVC CL 12 ADAPTOR	4	
2425	23	WATER STOOR - GRABOUW	12	ADAPT CL12 PVC 50MM	20	
2425	23	WATER STOOR - GRABOUW	13	ADAPTOR AC-PVC 63MM CLASS12	5	
2425	23	WATER STOOR - GRABOUW	17	ADAPTOR 110MM PVC TO 100MM AC	8	
2425	23	WATER STOOR - GRABOUW	20	ADAPT CL12 75MM PVC TO 75MM AC	13	
2425	23	WATER STOOR - GRABOUW	25	ADAPT CL12 90MM PVC T 100MM AC	10	
2425	23	WATER STOOR - GRABOUW	30	ADAPT CL12 110MM TO 90MM AC	18	
2425	23	WATER STOOR - GRABOUW	35	ADAPT CL12 160MM TO 150MM AC	8	
2425	23	WATER STOOR - GRABOUW	40	ADAPT CL12 200MM TO 200MM AC	4	
2425	23	WATER STOOR - GRABOUW	42	COMPRESSION MI ADAPTOR 25X3/4	0	
2425	23	WATER STOOR - GRABOUW	46	COMP. ADAPTOR MALE 50 X 40MM	0	
2425	23	WATER STOOR - GRABOUW	47	COMP. ADAPTOR MALE 50 X 50MM	0	
2425	23	WATER STOOR - GRABOUW	50	50MM - 40MM REDUCERS HDPE STRAIGHT	0	
2425	23	WATER STOOR - GRABOUW	51	32MM - 25MM REDUCERS HDPE STRAIGHT	0	
2425	23	WATER STOOR - GRABOUW	55	40MM - 25MM REDUCERS HDPE STRAIGHT	0	
2425	23	WATER STOOR - GRABOUW	56	40MM 32MM REDUCERS HDPE STRAIGHT	0	
2425	23	WATER STOOR - GRABOUW	60	50MM - 25MM - 50MM REDUCING TEES	0	
2425	23	WATER STOOR - GRABOUW	65	25MM - 20MM - 25MM REDUCING TEES	0	
2425	23	WATER STOOR - GRABOUW	70	20MM 90 DEGREE BENDS HDPE	7	
2425	23	WATER STOOR - GRABOUW	102	BALLVALE 20MM	0	
2425	23	WATER STOOR - GRABOUW	103	BALLVALE 25MM	6	
2425	23	WATER STOOR - GRABOUW	104	BALLVALE 32MM	5	
2425	23	WATER STOOR - GRABOUW	106	BALLVALE 50MM	0	
2425	23	WATER STOOR - GRABOUW	112	COMP. ELBOW 50MM	0	
2425	23	WATER STOOR - GRABOUW	113	COMP. ELBOW 40MM	0	
2425	23	WATER STOOR - GRABOUW	118	COMP TEE MALE 50 X 40MM	0	
2425	23	WATER STOOR - GRABOUW	240	15MM CONVENTIONAL WATER METER	0	
2425	23	WATER STOOR - GRABOUW	265	25MM CONVENTIONAL WATER METER	0	
2425	23	WATER STOOR - GRABOUW	269	20MM CONVENTIONAL WATER METER	0	
2425	23	WATER STOOR - GRABOUW	270	Water Management Device (Control Device)	4	
2425	23	WATER STOOR - GRABOUW	271	15MM WDM WATER METER (SMART METER)	0	
2425	23	WATER STOOR - GRABOUW	274	50MM WDM BULK WATER METER	5	
2425	23	WATER STOOR - GRABOUW	275	80MM LXLC BULK WATER METER	0	
2425	23	WATER STOOR - GRABOUW	276	REPLACEMENT BATTERY (SMART WATER METER)	107	
2425	23	WATER STOOR - GRABOUW	299	CISTERNS ELF	38	
2425	23	WATER STOOR - GRABOUW	390	COMPACT BALL VALVE - 1/ 1/2	0	
2425	23	WATER STOOR - GRABOUW	391	15mm PVC Compact Ball Valve	0	
2425	23	WATER STOOR - GRABOUW	392	20mm PVC Compact Ball Valve	0	
2425	23	WATER STOOR - GRABOUW	1100	PLASTIEK KRANE 15MM WIT	18	12
2425	23	WATER STOOR - GRABOUW	2092	COMPRESS TEE - 20MM	0	
2425	23	WATER STOOR - GRABOUW	2093	PVC TEE THREADED 2"	0	
2425	23	WATER STOOR - GRABOUW	2180	90 DEGREE PAN CONNECTORS 110MM	0	
2425	23	WATER STOOR - GRABOUW	2188	110MM PAN CONNECTORS STRAIGHT	11	
2425	23	WATER STOOR - GRABOUW	2197	25MM PLASSON FITTING TEE	0	
2425	23	WATER STOOR - GRABOUW	2409	COPPER COUPLING C-MI 22MM/2X5	0	
2425	23	WATER STOOR - GRABOUW	2441	PVC REPAIR COUPLING - 110MM	4	
2425	23	WATER STOOR - GRABOUW	2442	COUPLING - PVC 90MM	14	
2425	23	WATER STOOR - GRABOUW	2443	COUPLING - PVC 75MM	11	
2425	23	WATER STOOR - GRABOUW	2444	COUPLING - PVC 63MM	2	
2425	23	WATER STOOR - GRABOUW	2446	COUPLING - PVC 160MM	4	
2425	23	WATER STOOR - GRABOUW	2447	COUPLING - PVC 200MM	3	
2425	23	WATER STOOR - GRABOUW	2448	COUPLING - PVC 300MM	4	
2425	23	WATER STOOR - GRABOUW	2449	COUPLING PVC 15MM	0	
2425	23	WATER STOOR - GRABOUW	2451	COUPLING PVC MIC 15MM	0	
2425	23	WATER STOOR - GRABOUW	2558	100MM WDM BULK WATER METER	0	
2425	23	WATER STOOR - GRABOUW	2560	150MM BULK METER	0	
2425	23	WATER STOOR - GRABOUW	2720	ELBOW PVC 22MM	23	
2425	23	WATER STOOR - GRABOUW	2990	20mm Nylon Elbow Male	2	
2425	23	WATER STOOR - GRABOUW	2995	15mm Nylon Elbow Male	8	
2425	23	WATER STOOR - GRABOUW	3005	COMPRESS. COUPLING 20MM	0	
2425	23	WATER STOOR - GRABOUW	3010	COMPRESS. COUPLING 25MM	0	
2425	23	WATER STOOR - GRABOUW	3014	20mm HDPE Plason Fitting Tee	0	
2425	23	WATER STOOR - GRABOUW	3019	25MM PLASON FITTING TEE	0	

2425	23	WATER STOOR - GRABOUW	3021	PLASON FITTING 20MM F/MALE	27
2425	23	WATER STOOR - GRABOUW	3022	PLASON FITTING 20MM STRAIGHT	45
2425	23	WATER STOOR - GRABOUW	3023	COMPRESS M/ADAPTOR 20X20MM	238
2425	23	WATER STOOR - GRABOUW	3024	PLASON FITTING 25MM STRAIGHT	14
2425	23	WATER STOOR - GRABOUW	3026	PLASON FITTING 25MM MALE	92
2425	23	WATER STOOR - GRABOUW	3027	PLASON FITTING 25MM BEND	39
2425	23	WATER STOOR - GRABOUW	3028	PLASON FITTING 16MM F/MALE	54
2425	23	WATER STOOR - GRABOUW	3029	PLASON FITTING 16MM MALE	0
2425	23	WATER STOOR - GRABOUW	3030	25mm Plason Fitting Tee	21
2425	23	WATER STOOR - GRABOUW	3031	COUPLER CXC 22MM PVC	51
2425	23	WATER STOOR - GRABOUW	3032	COUPLING MIC 22MM PVC	87
2425	23	WATER STOOR - GRABOUW	3035	22MM PVC FEMALE COUPLING	20
2425	23	WATER STOOR - GRABOUW	3044	32MM PLASON FITTING STRAIGHT	16
2425	23	WATER STOOR - GRABOUW	3047	WALL PLATE ELBOW & PIPE 15MM	34
2425	23	WATER STOOR - GRABOUW	3050	40MM PLASON FITTING STRAIGHT	4
2425	23	WATER STOOR - GRABOUW	3055	50MM PLASON FITTING STRAIGHT	2
2425	23	WATER STOOR - GRABOUW	3072	UNITWIST COUPLING STRAIGHT CXC 15MM	59
2425	23	WATER STOOR - GRABOUW	3544	COMPRESS RED TEE - 25X20MM	0
2425	23	WATER STOOR - GRABOUW	3795	HYDRANT TEES 90MM	25
2425	23	WATER STOOR - GRABOUW	3807	SOKETED CAST IRON 160MM-90MM	1
2425	23	WATER STOOR - GRABOUW	3808	SOKETED CAST IRON 90MM-90MM	6
2425	23	WATER STOOR - GRABOUW	3811	BRAND KRAAN	1
2425	23	WATER STOOR - GRABOUW	4793	8A Stormwater Cover Gully Grating	0
2425	23	WATER STOOR - GRABOUW	5110	40MM HDPE PIPE	97
2425	23	WATER STOOR - GRABOUW	5111	HDPE PIPE SDR 17 PE 100/50MM/10	0
2425	23	WATER STOOR - GRABOUW	5115	50MM HDPE PIPE	0
2425	23	WATER STOOR - GRABOUW	5160	HDPE PIPE 20MM/16	1113
2425	23	WATER STOOR - GRABOUW	5165	HDPE SABS 25MM/10	1409
2425	23	WATER STOOR - GRABOUW	5166	PIPE HDPE 32MM	71
2425	23	WATER STOOR - GRABOUW	5167	20MM HDPE ELBOW MALE	209
2425	23	WATER STOOR - GRABOUW	5171	160MM SEWER PIPE CL 34	10
2425	23	WATER STOOR - GRABOUW	5172	110MM CLASS 34 HD SEWER PIPE	20
2425	23	WATER STOOR - GRABOUW	5190	PIPE POLY COP 15MM	1060
2425	23	WATER STOOR - GRABOUW	5195	PIPE POLY 22MM	370
2425	23	WATER STOOR - GRABOUW	5197	WHITE PVC PIPE 15MM	0
2425	23	WATER STOOR - GRABOUW	5203	PIPE PVC UPVC CLASS 12 250MM	2
2425	23	WATER STOOR - GRABOUW	5215	PIPE PVC UPVC CLASS 12 160MM	16
2425	23	WATER STOOR - GRABOUW	5218	UPVC PIPES 200MM -CLASS 34 UG	2
2425	23	WATER STOOR - GRABOUW	5240	PIPE PVC MPVC CLASS 12 75MM	9
2425	23	WATER STOOR - GRABOUW	5290	PIPE PVC UPVC CLASS 12 110MM	6
2425	23	WATER STOOR - GRABOUW	5300	PIPE PVC UPVC CLASS 12 200MM	2
2425	23	WATER STOOR - GRABOUW	5310	PIPE PVC UPVC CLASS 12 315MM	2
2425	23	WATER STOOR - GRABOUW	5315	PIPE PVC UPVC CLASS 12 63MM	5
2425	23	WATER STOOR - GRABOUW	5325	PIPE PVC UPVC CLASS 12 90MM	0
2425	23	WATER STOOR - GRABOUW	5530	RANGER COUPLING 109-128MM	2
2425	23	WATER STOOR - GRABOUW	5540	RANGER COUPLING 159-182MM	5
2425	23	WATER STOOR - GRABOUW	5555	RANGER COUPLING 218-234MM	6
2425	23	WATER STOOR - GRABOUW	5565	RANGER COUPLING 250-267MM	0
2425	23	WATER STOOR - GRABOUW	5570	RANGER COUPLING 272-286MM	3
2425	23	WATER STOOR - GRABOUW	5596	RANGER COUPLINGS 88-103MM	4
2425	23	WATER STOOR - GRABOUW	5597	RANGER COUPLING 315-332 MM	6
2425	23	WATER STOOR - GRABOUW	5598	RANGER COUPLING 230-247MM	1
2425	23	WATER STOOR - GRABOUW	5599	391-407mm Ranger Coupling	2
2425	23	WATER STOOR - GRABOUW	5600	RANGER COUPLING 59-78MM	5
2425	23	WATER STOOR - GRABOUW	5601	417-437mm Ranger Coupling	2
2425	23	WATER STOOR - GRABOUW	5605	RANGER COUPLING 83-102MM	0
2425	23	WATER STOOR - GRABOUW	5829	SADDLE PVC BSPF 63 X 3/4	6
2425	23	WATER STOOR - GRABOUW	5830	SADDLES 50MM	2
2425	23	WATER STOOR - GRABOUW	5842	SADDLE REINFORCED 75MMX3/4	12
2425	23	WATER STOOR - GRABOUW	5843	SADDLE REINFORCED 90MMX3/4	4
2425	23	WATER STOOR - GRABOUW	5844	SADDLE REINFORCED 110MMX3/4	10
2425	23	WATER STOOR - GRABOUW	5847	SADDLE REINFORCED 160MMX3/4	26
2425	23	WATER STOOR - GRABOUW	599	391-407MM RANGER COUPLING	0
2425	23	WATER STOOR - GRABOUW	5999	PLASTIEK BUS VERLOOP 20 X 15MM (MIXFI)	339

527

2425	23	WATER STOOR - GRABOUW	6130	110MM SHORT COLLAR	0	
2425	23	WATER STOOR - GRABOUW	6132	SHORT COLLORS 50MM	20	
2425	23	WATER STOOR - GRABOUW	6133	SHORT COLLORS 100MM	7	
2425	23	WATER STOOR - GRABOUW	6145	SHORT COLLARS 200MM	6	
2425	23	WATER STOOR - GRABOUW	6146	SHORT COLLOR 150MM	11	
2425	23	WATER STOOR - GRABOUW	6155	250MM SHORT COLLARS	2	
2425	23	WATER STOOR - GRABOUW	6170	SHORT COLLARS 75MM	9	
2425	23	WATER STOOR - GRABOUW	6280	SLUICE VALVES FLANGED 110MM	0	
2425	23	WATER STOOR - GRABOUW	6320	110MM SLUICE VALVE SOCKETED	1	
2425	23	WATER STOOR - GRABOUW	6325	SLUICE VALVES SOCKETED 160MM	3	
2425	23	WATER STOOR - GRABOUW	6350	SLUICE VALVES SOCKETED 75MM	2	
2425	23	WATER STOOR - GRABOUW	6355	SLUICE VALVES SOCKETED 90MM	2	
2425	23	WATER STOOR - GRABOUW	6399	UNITWIST COUPLING STR C-MI 15MM X 1/2	348	
2425	23	WATER STOOR - GRABOUW	6400	PLASTIEK NIPPLE 20MM (MI)	47	
2425	23	WATER STOOR - GRABOUW	6401	UNITWIST ELBOW CXC 15MM	114	112
2425	23	WATER STOOR - GRABOUW	6402	UNITWIST TEE GELYK CXCXC 15MM	109	
2425	23	WATER STOOR - GRABOUW	6403	UNITWIST COUPLING STR C-FI 15MM X 1/2	3	
2425	23	WATER STOOR - GRABOUW	6404	PVC NIPPLE 2"	0	
2425	23	WATER STOOR - GRABOUW	6407	20X15MM POLY RED NIPPLE	0	
2425	23	WATER STOOR - GRABOUW	6408	20X15MM POLY RED SOCKET	11	
2425	23	WATER STOOR - GRABOUW	6444	STOP, TAP COPPER 22MM	0	
2425	23	WATER STOOR - GRABOUW	6450	STOPEND PVC 15MM	0	
2425	23	WATER STOOR - GRABOUW	6455	STOPEND PVC 22MM	6	
2425	23	WATER STOOR - GRABOUW	6733	TEE CXCXC 22MM PVC	5	
2425	23	WATER STOOR - GRABOUW	6750	THREAD TAPE 12X12MM	295	
2425	23	WATER STOOR - GRABOUW	6919	PVC BEND - 160MM X 45 DEG	0	
2425	23	WATER STOOR - GRABOUW	6940	45 DEGREE BENDS 110MM UNDERGROUND	6	
2425	23	WATER STOOR - GRABOUW	6995	110MM RODDING EYES	5	
2425	23	WATER STOOR - GRABOUW	7341	Y-JUNCTION 110MM	5	
2425	23	WATER STOOR - GRABOUW	7350	RIOOL JUNCTION PL 110 X 90 UG	5	
2425	23	WATER STOOR - GRABOUW	7360	90 DEGREE BENDS 110MM UNDERGORUND	5	
2425	23	WATER STOOR - GRABOUW	7460	FLEXI HOSES	8	
2425	23	WATER STOOR - GRABOUW	7465	110MM BEND WITH CLEANING EYE SCREW ON	15	14
2425	23	WATER STOOR - GRABOUW	5601	417-437MM RANGER COUPLING	0	

FINYEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	CURRENT ISSUE	SOM COUNT
2425	31	ALGEMENE STOOR - VILLIERSDORP	63	CONCRETE TOILET CUBICALS	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	70	KRS 65%	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	75	ANIONIC 60 % SLURRY SEAL 200LT	6	
2425	31	ALGEMENE STOOR - VILLIERSDORP	218	3B BELL TOBY 230 HIGH HEAVY DUTY POLYMER	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	220	3A BELL TOBY 320 HIGH HEAVY DUTY POLYMER	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	233	HANDGRIT	1	
2425	31	ALGEMENE STOOR - VILLIERSDORP	234	MULTIGEL	10	
2425	31	ALGEMENE STOOR - VILLIERSDORP	236	25L BLACK DIP	2	
2425	31	ALGEMENE STOOR - VILLIERSDORP	250	BLADE HACKSAW 18T ECLIPSE	53	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1390	CEMENT BRICKS 222MM X 106MM X 73MM MPA	183	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1393	BRICKFORCE 250MMX5M	1	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1395	BRICK, CEMENT 190MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1400	50mm WHEAT STONE PAVERS	5920	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1405	INTERLOCKING PAVERS-GREY 80MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1410	ROK BRICKS	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1411	PAVERS 50MM SEMENT	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1412	BRICKS PAVERS RED	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1425	BUILDING SAND	280,24	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1440	RED PAVERS S-PATTERN 50MM	3044	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1800	ANIONIC STABLEMIX 60%	2	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1805	CATIONIC 65 % 200LT-CAT SPRAY	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1810	CATIONIC65% PREMIX GRADE 200LT	20	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1815	CEMENT-BLOCKS 140MM	1400	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1820	CEMENT BLOCKS 190MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1825	CEMENT BUILDING	39	
2425	31	ALGEMENE STOOR - VILLIERSDORP	1870	REJUVENATOR (JETPATCHER)	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	2120	CONCRETE STONE 13MM	22,86	
2425	31	ALGEMENE STOOR - VILLIERSDORP	2125	CONCRETE STONE 19MM	2,88	
2425	31	ALGEMENE STOOR - VILLIERSDORP	2585	CRUSHER DUST	112,54	
2425	31	ALGEMENE STOOR - VILLIERSDORP	2590	RALUMAC	165	
2425	31	ALGEMENE STOOR - VILLIERSDORP	2594	WATERCHANNELS 150MM X 1	36	
2425	31	ALGEMENE STOOR - VILLIERSDORP	2671	EAR PLUGS	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3171	FILLING	57	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3172	TOP SOIL	150	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3535	G4 BASE COURSE	94,2	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3540	G5 BASE COURSE	111,28	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3839	FIRE HYDRANT COVER	5	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3840	KALK 25KG	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3841	FIRE HYDRANT FRAME	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3990	KERBS BK1 (330MM)	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	3995	KERB BK 1 1M	2	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4000	KERB C1 1M	48	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4015	FDGING E1	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4025	KERB INLET 1M	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4041	KERBS- COMBINATION	43	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4500	COVER HEAVY DUTY 680MM X140MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4505	FRAME HEAVY DUTY 700MMX700MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4510	COVER MEDUIM DUTY 1115MMX515MMX90MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4515	FRAME MEDUIM DUTY 1200MMX600MMX90	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4783	Type 5 Fire Hydrant box Heavy duty	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	4786	MANHOLE RINGS 1000 X 500	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5040	PAINT ROADMARKING BLACK 20L	15	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5050	PAINT ROADMARKING WHITE 20L	24	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5051	ROAD MARKING YELLOW 20L	8	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5052	ROADMARKING PAINT RED 20L	11	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5053	WHITE ROADMARKING PAINT 5LT	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5065	LINE MARKING PAINT WHITE 10L	6	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5130	PINE DIINFECTOR 25L	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5132	JEYES FLUID 5L	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5517	COLD PRIME	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5616	ASPHALT TEER - 30KG	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5640	BLACK REFUSE BAGS	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5650	CLEAR REFUSE BAGS	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5670	BLACK REFUSE BAGS PER BALE (30 X 15=450 BAGS)	65	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5690	ROAD STONE 13MM	21	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5691	ROAD STONE 19MM	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	5701	ROAD STONE 6.7MM	115	
2425	31	ALGEMENE STOOR - VILLIERSDORP	6740	THINNERS 5L	1	
2425	31	ALGEMENE STOOR - VILLIERSDORP	6741	THINNERS 25LT	0	
2425	31	ALGEMENE STOOR - VILLIERSDORP	6760	TILES FLOOR 340X340 GREY	2	
2425	31	ALGEMENE STOOR - VILLIERSDORP	7005	Pole Pine 80-99x2.7m	0	

2425	31	ALGEMENE STOOR - VILLIERSDORP	7010	Purlin 76x50x3m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	7015	Plastic BLK 3mx15m 250micron /roll	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	7020	Nails R/W 100MM 500g	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	7025	Nails R/W 75MM 500g	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	7035	Roofsheet Corrugated Iron 0.27x3.0m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	7445	Nails Clout 32mm 500g	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8000	GALVANISE STEEL PURLINS 10X0.14X0.05M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8001	GALVANISE STEEL PURLINS 10X0.12X0.05M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8002	GALVANISE STEEL PURLINS 10X0.075X0.05M	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8003	ZINCOLUME ROOF SHEETS 6.1X0.8X0.002M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8004	ZINCOLUME ROOF SHEETS 7.3 x 0.8 x 0.005m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8005	ZINCOLUME ROLL TOP RIDGE (3M)	2
2425	31	ALGEMENE STOOR - VILLIERSDORP	8006	ZINCOLUME BARGEBOARDS 3 X 0.23 X 0.12M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8007	TAC-SCREWS (STEEL; FULL THREAD; 70MM)	1000
2425	31	ALGEMENE STOOR - VILLIERSDORP	8008	TAC-SCREW (STEEL, FULL THREAD, 50MM)	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8009	WELDING RODS 2.5 X 5KG	2
2425	31	ALGEMENE STOOR - VILLIERSDORP	8010	SQUARE TUBES 0.06 X 0.06 X 6M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8011	SQUARE TUBES 0.04 X 0.04 X 6M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8012	ANGLE IRONS 0.04 X 0.06 X6M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8013	ANGLE IRONS 0.04 X 0.04 X 6M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8014	ANGLE IRONS 0.025 X 0.025 X 6M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8015	ROUND BARS 0.01 X 6M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8016	MENTEX (DIAMOND MESH) (STEEL-3 X 3 X 60 X 20MM)	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8017	MENTEX (DIAMOND MESH) (STEEL-1.6 X 2.5 X 30 X 16MM)	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8018	FLATEX (DIAMOND MESH) (STEEL-1 X 2 X 20 X 8MM)	2
2425	31	ALGEMENE STOOR - VILLIERSDORP	8019	STEEL SHEETS (STEEL- 0.004 X 2.4 X 1.2M)	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8020	GATE LOCKS 0.05 X 0.07 X 0.012M	11
2425	31	ALGEMENE STOOR - VILLIERSDORP	8021	BULLET HINGES 0.016 X 0.07M	22
2425	31	ALGEMENE STOOR - VILLIERSDORP	8022	ALUMINIUM WINDOWS - FULLY GLAZED, OPENING SASH	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8023	ALUMINIUM POP-RIVETS 0.015 X 0.0045M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8024	DOOR FLUSH - HARDBOARD WOOD 0.813 X 2.32 X 0.04	4
2425	31	ALGEMENE STOOR - VILLIERSDORP	8025	MERANTI BRACED DOOR 0.813 X 2.32 X 0.04	3
2425	31	ALGEMENE STOOR - VILLIERSDORP	8026	DOOR LOCK SETS (2 LEVER)	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8027	DOOR LOCK SETS (3 LEVER)	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8028	HEAVY DUTY BUTT HINGES 0.1 X 0.14M	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8029	DOOR FRAMES PINE 0.9 x 2.16 x 0.06m	3
2425	31	ALGEMENE STOOR - VILLIERSDORP	8030	TOILET PAN (WHITE, CERAMIC)	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8031	TOILET CISTERN (WHITE, FULLY ASSEMBLED, PLASTIC)	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8032	TOILET SEAT COVERS (WHITE, PLASTIC)	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8033	PVC VENT HORN 0.11m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8034	PVC BENDS 90 DEGREE 0.11m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8035	PVC T-PIECES 0.11m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8036	WASH BASIN 0.45 x 0.2m (CERAMIC)	7
2425	31	ALGEMENE STOOR - VILLIERSDORP	8037	PLYWOOD SHUTTER BOARDS 1.22 x 2.42 x 0.06	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8038	BRASS BASIN TAPS 0.015m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8039	BRASS STOP CORK 0.015m	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8040	PVC HOLDERBATS 0.11m	11
2425	31	ALGEMENE STOOR - VILLIERSDORP	8041	PVC HOLDERBATS 0.04m	9
2425	31	ALGEMENE STOOR - VILLIERSDORP	8042	FLEXI HOSE PIPES 0.015 x 0.25m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8043	PVC WASTE PIPE 0.04m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8044	PVC STRAP ON SADDLE 0.11 x 0.05m	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8045	40 - 50mm REDUCING BUSH	2
2425	31	ALGEMENE STOOR - VILLIERSDORP	8046	PVC BASIN TRAP 40MM	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8047	UNIVERSAL UNDERCOAT WHITE 20L	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8048	METAL UNDERCOAT BLACK 5L	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8049	SATIN SCENE PVA FINISH CREAM 20L	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8050	MATT FINISH PVA FINISH CREAM 20L	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8051	GALVANISED STEEL THREADED BAR 1 X 0.012	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8052	GALVANISED NUTS 12MM	19
2425	31	ALGEMENE STOOR - VILLIERSDORP	8053	GALVANISED WASHER (STEEL) 14 X 2MM	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8054	90MM PVC PIPE CL 4	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8055	230MM SILICONE BLACK	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8056	230MM SILICONE WHITE	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8057	230MM SILICONE CLEAR	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8058	230MM PAINTERS MATE WHITE	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8059	3kW SPIRAL ELEMENT BRASS	1
2425	31	ALGEMENE STOOR - VILLIERSDORP	8060	KWIK TERM 20AMP THERMOSTAT	2
2425	31	ALGEMENE STOOR - VILLIERSDORP	8061	SANDPAPER 40/80 GRID	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8062	150MM CASEMENT SLIDE STY BRASS	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8063	175MM CASEMENT SLIDE STY BRASS	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8064	BRASS WINDOW HANDLE TYPE 1 LEFT	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8065	BRASS WINDOW HANDLE TYPE 1 RIGHT	0

2425	31	ALGEMENE STOOR - VILLIERSDORP	8066	TURPENTINE 5L	5
2425	31	ALGEMENE STOOR - VILLIERSDORP	8067	230MM DIAMOND CUTTING DISK STEEL	2
2425	31	ALGEMENE STOOR - VILLIERSDORP	8068	185MM WITH 24T CONTRACTORS BLADE STEEL	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8069	50MM PAINT BRUSHES	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8070	100MM PAINT BRUSHES	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8071	150MM PAINT BRUSHES	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8072	225MM PAINT ROLLERS	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8073	1440 X 300 43MM CONCRETE VIBECRETE WALLS - SLABS	77
2425	31	ALGEMENE STOOR - VILLIERSDORP	8074	2400 X 130 X 130MM CONCRETE VIBECRETE WALL - POSTS	33
2425	31	ALGEMENE STOOR - VILLIERSDORP	8075	MERANTI STABLE DOOR 2032 X 813 X 40MM	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8080	PVA PAINT MATT FINISH 20L OXYGEN COLOUR	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8081	PVA Satin sheen	0
2425	31	ALGEMENE STOOR - VILLIERSDORP	8085	WATER BLOCK BLACK 20L	15
2425	31	ALGEMENE STOOR - VILLIERSDORP	8090	SQUARE TUBES 0.06 X 0.06 X 6M	0

531

FIN YEAR	STORE CO	STORE DESCRIPTION	ITEM NO	ITEM DESCRIPTION	QTY AVAILABLE	NEW COUNT
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	80	ARRESTORS SURGE	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	82	SHACKLE STRAIGHT PIN TYPE 70KN	4	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	88	AP2 POLE BOX	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	90	BACK PLATE FOR READY BOARDS	17	16
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	91	READYBOARD CBI	17	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	92	Readyboard with backlight	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	93	Drop out cut out fuses 11 Kv (750mm) silicone	11	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	121	400 WATT BALLAST METAL/HALIDE	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	125	BALLAST 5FT/ 65 W	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	149	BALLAST 70W HPS	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	151	BALLAST 125W MV	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	152	BALLAST 250W HPS	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	180	BATTERY-AAA PENLIGHT 1.5V DURA	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	181	BATTERY -AA 1.5V PENLIGHT	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	182	BATTERY SIZE D 1.5V	1	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	185	BATTERY-9V 6LR61	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	936	RCAB 4120 BOOTS 11KV	24	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	939	RICS BOOTS RAYCHEM 11KV	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	941	2CORE BREAK OUTBOOT 1 5-25MM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	942	4CORE BREAK OUTBOOT 6-35MM	6	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1066	CYLIDRICAL FUSES(GL)22X58 500V	13	12
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1090	BOX - PANEL HANDLE	18	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1092	EARTH BARS	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1093	CT 1000/5	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1127	5A MCB SINGLE POLE 6KA	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1128	BREAKER CBI MCB 5 AMP QF1	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1130	BOX POLE MOUNTED SPB1 PM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1135	BREAKER CBI MCB 5 AMP QF1	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1141	PVC WONDER BOXES 4X4	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1170	Light Emitting Diode (LED) Streetlight Luminaires 3	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1171	CAB 100 DEAD END THIMBLE ALLOY	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1172	32WATT LED STREETLIGHT BEKA	17	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1173	AUTOMATIC LINE SPLICE - FARGO	6	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1174	NON TENSION JOINT 4 POINT IMD (ACSR AUTO SPLICE PIN	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1175	66WATT LED STREETLIGHT BEKA	6	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1176	STREET LIGHT BRACKET ASSEMBLY	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1177	100WATT LED STREETLIGHT BEKA	20	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1178	131WATT LED STREETLIGHT BEKA	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1179	216WATT HIGHMAST LED STREETLIGHT BEKA	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1180	Silicone Line Post Insulator 22 KV	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1181	OUTREACH-1M FOR WOODEN POLES	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1182	OUTREACH ARM 1M FOR CONCRETE 7.2M	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1185	37WATT POST TOP STREETLIGHTS	7	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1187	HT FUSE MOUNTING BRACKETS	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1197	F15D 160A 3PH CIRCUIT BREAKER	6	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1231	40 A S/POLE 5KA CB + SHROUD	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1232	BREAKER 80A- 50HZ C1 (3POLE ORANGE HANDLE 5KA+SHROU	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1237	BREAKER 30A SF3 CURVE 1 6KA	3	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1246	BREAKER 63A SF1 CURVE 1 6KA	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1247	40A -240/415V CIRCUIT BREAKER	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1250	BREAKER 10A SF1 CURVE 2 5KA	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1281	PIERCING CONNECTORS IPC PC4WP1F 50-185/6-35MM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1283	PIERCING CONNECTORS IPC PC1WP1F 25-95 / 1.5-10MM	20	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1287	A.B.C LV SUSPENSION ASSEMBLY	27	24
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1291	DEAD END CLAMP TYPE 2X16-35MM	14	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1302	ALU/CU FERRULES EBM- 70-95	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1306	BI METAL SHEAR OFF LUGS 25/95	7	6
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1307	BI METAL SHEAR OFF LUG 35/150	32	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1308	BI METAL SHEAR/OFF FERRULE 25	3	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1310	BREAKER 80A-50HZ C1 (3POLE ORANGE HANDLE 5KA+SHROUD	15	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1311	BREAKER 5A 240V 3KA 58Z	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1321	BREAKER 60A 5KA ORANGE TOGGLE	1	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1323	BREAKER 60A SXI-G3	16	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1324	BREAKERS 60A SFI-G3 RED TOGGLE	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1327	BREAKER MCB 80A 1POLE ORANGE HANDLE 6KA + SHROUD	5	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1328	BREAKER 80A SFI-G3(ORANGE TOGG	5	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1331	BREAKER 10A C3	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1337	BREAKERS 20A SFI-G3	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1338	BREAKERS 30A SFI-G3	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1339	BREAKERS 70A SFI-G3	0	
			1341	BREAKER TEMP L20B 250A	2	
					0	

Flad—

2425	32	ELEKTRISITFIT STOOR-VILLIERSDO	1343	BREAKER TEMP LY603 300A	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1346	BREAKER TEMP LY603 175A	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1347	BREAKER TEMP J603 400A	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1348	BREAKER TEMP F15D 125A	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1352	BREAKER TEMP F15D 150A	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1353	BREAKER TEMP J256 250A	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1354	BREAKER TEMP F15D 100A	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1358	BREAKER TEMP J500 200A	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1359	BREAKER TEMP J500 125A	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1360	Breaker Temp J2506 250A	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1361	BREAKER TEMP K25D 300A	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1362	Compression glands no.1	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1363	Breaker MCB 40A 1 pole white handle 6kA + shroud	34
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1366	CABLE 10MM BARE COPPER	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1377	ROUNDER BOX 8 WAY PVC	8
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1378	ROUNDER BOX PLATES PVC	23
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1381	COUPLINGS PVC 20MM	48
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1403	SA 90 BREAKER	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1419	FOAM SEAL STRIPS 3MX15	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1420	CABLE 35mm2x3 Cu PILC DSTA T19	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1422	BAND IT BUCKLES 12.70MM	20
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1423	BAND IT 12.70 X 0.76MM STRAPPING	14
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1450	6.35/11kv MEDIUM VOLTAGE CABLE 185X3 PILC CORE CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1457	PORCELAIN STAND-OFF INSULATORS - 22/33KV	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1458	CABLE SUPPORT BRACKET - GALVINISED	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1475	CABLE 120 X 4 CORE AL PVC SWA	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1480	CABLE 95 MMX4 CORE AL SWA PVC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1481	CABLE WELDING SINGLE CORE 120mm	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1482	CABLE WELDING SINGLE CORE 95mm	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1483	CABLE WELDING SINGLE CORE 70mm	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1486	CABLE BUNDEL ABC 25MM X 2 CORE	1000
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1490	CABLE 16mmX2 CORE PVC SWA SANS 1507	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1495	CABLE 16MMX4CORE CU SANS 1507	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1500	CABLE BUNDEL ABC 50mm X 5CORE	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1501	CABLE 185 X 3 CORE 11KV/CU/PLC	10
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1555	CABLE 4 MM X 3 CU PVC SWAC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1565	CABLE 50MMX4 CORE AI PVC SWA	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1580	CABLE 70MMX4 CORE PVC SWA ALU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1590	CABLE 150MM X 4 CORE PVC SWA ALU	40
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1605	CABLE AIRDAC 10 MM + 2 PILOTS	778
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1607	COMMON BASE WALL UNIT	20
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1610	CABLE 25MM CUX3 PILC T19 11KV	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1623	LINE SPACERS 10.5-12.0MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1626	HEATHSRINK END CAP 4-35MM	9
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1627	HEATHSRINK END CAP 35-120MM	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1691	CABLE TIES T50R BLACK	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1695	CABLE TIES T50I BLACK	14
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1696	CABLE TIES T120R BLACK	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1698	CABLE TIES 7.6 X 390 PACK 100	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1699	CABLE TIES 390 X 4.6MM BLACK	9
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1711	LIGHTING ANECTORS	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1723	400W INTERNAL IGNITOR	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1961	CLAMPS PG CU-AL 35X300	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1963	CLAMPS PG CU-AL 6X50	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1965	CLAMP PG AL-CU 35-240	22
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1969	CLAMPS PG COPPER EBM 3.7/14.2	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1970	CLAMP PG AL-CU 6-50	14
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1976	PVC PIPE 20MM	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1977	PRE INSULATED BIMETAL LUGS	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1978	PRE INSULATED BIMETAL LUGS	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	1979	ABC JOINT FERRULE 35MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2000	LED Florescent starters	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2022	LV STRAIN ASSEMBLY - GREEN	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2023	LV STRAIN CLAMP ASSEMBLY-BLACK	87
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2055	CLIP LINE TAP 16 MM	45
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2060	LINE TAP 25 MM	81
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2065	LINE TAPS 35MM	50
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2070	LINE TAPS 50MM	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2075	LINE TAPS 70MM	16
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2081	LINE TAPS 16MM	32
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2151	PIGTAIL SCREW	23
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2152	SET SCREW ASSEMBLEY M20	0

Grade

533

2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2153	SET SCREW	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2176	PRATLEY CONNECTOR SLEEVE NO3	71
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2181	CONNECTORS PRATLEY NO 2	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2182	CONNECTORS PRATLEY NO 3	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2184	CONNECTORS PRATLEY NO 3 SLEEVE	6
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2186	CONNECTORS PRATLEY NO 2 SLEEVE	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2187	PRATLEY GLANDS SHROUDS NO:2	109
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2287	MECHANICAL FERREL 25-95MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2572	MC P/B FLAT HEAD RED 1 N/C	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2573	MC P/B FLAT HEAD GREEN 1 N/O	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2574	EMERGENCY STOP LATCH TWIST40MM	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2620	DANGER TAPE:300MMX60MIC-15KG	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2635	DEAD END BLUE AL	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2640	DEAD END BROWN AL	7
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2645	DEAD END BLACK AL	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2653	GUY RIP DEADEND YELLOW	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2692	ALU SPLICE BLUE	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2765	END CAP 20/8	10
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2801	FERRULE CRIMPING 10MM CU	100
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2802	FERRULE CRIMPING 16MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2805	FERRULE CRIMPING 120 MM AL	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2806	FERRULE CRIMPING 120MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2810	FERRULE CRIMPING 150 MM AL	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2811	FERRULE CRIMPING 150 MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2820	FERRULE CRIMPING 185 MM AL	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2821	FERRULE CRIMPING 185 MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2824	FERRULLE CRIMPING 2.5MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2825	LUG CRIMPING 2.5MM X 6MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2836	FERRULE CRIMPING 25 MM CU	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2841	FERRULE CRIMPING 35 MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2851	FERRULE CRIMPING 4 MM CU	100
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2855	FERRULE CRIMPING 50 MM AL	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2860	FERRULE CRIMPING 6 MM AL	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2865	FERRULE CRIMPING 70 MM AL	30
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2866	FERRULE CRIMPING 70 MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2870	FERRULE CRIMPING 95 MM AL	6
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2871	FERRULE CRIMPING 95 MM CU	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2961	GREENBRO TYPE STAINLESS STEEL SLIDE BRACKET	15
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	2962	GREENBRO TYPE STAINLESS STEEL FACE PLATE	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3040	FLUORESCENT STARTERS 4-80W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3090	FUSE STRIKER PIN 11KV 40 AMP	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3091	FUSE STRIKER PIN 11KV 50A 255M	6
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3095	FUSE STRIKER PIN 11KV 31.5A 25	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3105	FUSE STRIKER PIN 11KV 25A 255M	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3165	FUSE 20A STRIKERPIN 355MM 12KV	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3170	FUSE 30A 120HGMA+STRIKERPIN	6
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3215	FUSE 90A 120EFMA 254MM 12KV	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3306	HRC FUSE HOLDER CARRIER	9
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3312	SOLID LINK MV 200A-ROUND HEAD	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3314	FUSE LINK 35A	45
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3324	FUSE LINK 2AMP TYPE K	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3325	FUSE LINK 5A TYPE KPE K	15
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3326	FUSE LINK 6AMP TYPE K	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3327	FUSE LINK 15AMP TYPE K	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3375	FUSE LINK 100A TYPE K	14
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3381	HRC FUSE LINK 160A	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3511	FUSE LINKS 125A DIN HRC	9
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3512	FUSE LINKS 80A DIN HRC	20
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3513	FUSE LINKS 63A DIN HRC	9
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3514	FUSE LINKS 100A DIN HRC	10
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3516	FUSE LINKS 80KA DIN HRC	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3517	FUSE LINKS 160A DIN HRC	21
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3518	FUSE LINKS 120A DIN HRC	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3519	FUSE LINKS 100KA DIN HRC	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3521	FUSE LINKS NS4 BS ULTRA RAPID	20
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3522	DROP OUT - CUT OUT FUSE 27KV	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3523	DROP OUT- CUT OUT FUSE-22KV	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3541	PVC GLAND NO 2	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3543	SHROUD NO 2	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3548	GLAND CABLE CCG NO.5 + SHROUDS	13
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3552	GLAND CABLE CCG NO.2 + SHROUDS	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3560	GLAND COMPRESSION NO. 2 PVC	20

2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3570	GLAND CABLE CCG NO.0 + SHROUD	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3571	GLAND CABLE CCG NO.1 + SHROUD	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3586	PVC NO. 0 GLANDS 20MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3590	GLANDS NO 4 PRATLEY + SHROUD	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3595	GLANDS NO 6 PRATLEY + SHROUDS	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3605	LAMP LED TUBE T8 24W/6000K 1.5M	20
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3607	LAMP HPS 70W E-27 INT IGN	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3609	LAMP 250W HPS ELLIPTICAL E49 NAV-E	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3610	LAMP LED TUBE T8 18W/6000K 1.5M	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3613	GLOBES;OSRAM 400/E 40W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3614	LAMP E/SAV COOL WHITE ES27 40W 240 VOLT	10
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3622	GLOBES 250W/E40	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3623	100W HPS LAMPS ELLIPTICAL E40 NAV-E	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3628	LAMP ML 160W/220 E27	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3632	LAMP PHILLIPS 400W/542/E40	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3655	GRIP PISTOL	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3691	PERANO 2 STUD HINGE- KIOSK	13
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3692	POST TOP LIGHT DIFFUSER -BLACK	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3931	SILICONE LONG ROD INSULATOR	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3932	LOCK DOOR INTERNAL HANDLE	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3960	JOINT HEATSHRINK 12KV 50-95MM WITH EARTH/KIT	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3961	JOINT HEATSHRINK 12KV 95-240MM WITH EARTH/KIT	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3966	JOINT DURACAST LV P1	22
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3967	JOINT RESIN LV P2-S	9
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3968	JOINT RESIN LV P2.5	15
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3969	JOINT RESIN LV P3	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3973	JOINT RESIN LV P5	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3974	JOINT DURACAST LV P4	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3976	JOINT RESIN LV P3.5	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3981	JOINT TERMINATION 95-185MM 11K	2
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	3997	JOINT HEATSHRINK 11KV PILC 16-35 WITH EARTH/KIT	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4035	METER PLC, 3PH PREPAYMENT FOUR-WIRE	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4040	METER G3-PLC, 1PH PREPAYMENT TWO WIRE	0
2425	32	ELEKTRISITEIT STOOR VILLIERSDO	4045	KIOSK PREWIRED 9WAY D/D	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4046	KEYPAD L G	15
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4047	CUSTOMER INTERFACE UNIT PLC	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4051	KIOSK PREWIRED 12WAY D/D	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4056	MC 1 HOLE ENCLOSURE GLMCEIE	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4061	K - CLAMPS 78K	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4064	K CLAMPS 24MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4066	K CLAMPS NO 20	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4067	K CLAMPS NO 26	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4068	K-CLAMPS CK32	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4069	K-CLAMPS CK40	12
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4073	K-CLAMPS CK46	13
2425	32	ELEKTRISITEIT STOOR VILLIERSDO	4076	Joint kit H/SHRINK LV ARM 1.5-4MM	15
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4080	TERMINATION INDOOR 12 KV 16-35MM 800 TAILS XLPE	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4088	TRANSITION JOINT (TRANSITION JOINT 12KV 16-50MM)	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4091	TERMINATION INDOOR 12KV 16-35MM-800TAILS PILC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4093	TERMINATION OUTDOOR 12KV 120-185 1200TAILS PILC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4095	TERMINATION OUTDOOR 12KV 16-35MM 1200MM TAILS PILC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4101	TERMINIATION OUTDOOR 95-240MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4102	TERMINATION OUTDOOR 12KV 16-35MM 1200MM TAILS PILC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4126	TERMINATION INDOOR 12KV 50-95MM 800TAILS PILC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4181	TERMINATION OUTDOOR 12KV 50-95MM 1200MM TAILS PILC	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4223	LAMP 400W GES HP SODIUM TUBULAR	3
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4226	SPOT LIGHT 400W HPS- WACO	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4250	LIGHT FITTING 70W HP + IGNITOR	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4285	LAMP ENERGY SAVER 14W B22 240V	4
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4342	GLOBE E/SAV C/WHITE B22 11W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4344	TUBE FLOURECENT 36W/33LTD	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4346	TUBE FLOURECENT L36W/865	1
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4353	GLOBE MV E27 125W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4356	TUBE FLOUR-40W/33/640-PHILLIPS	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4358	GLOBE E/SAV C/WHITE B22 20W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4360	SHEAR OFF FERRULES 185MM	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4362	SHEAR OFF LUGS 95MM-240MM X 17MM	22
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4373	HPS 70W LAMPS E-27 INT IGN	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4377	LAMP OSRAM 125W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4381	LAMP PHILLIPS 100	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4383	LAMP 400W	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4384	LAMP PHILLIPS 150W	0

2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4387	LAMP 400W	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4504	LIGHTS DAY Q510 10A	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4531	LINE TAPS:100MM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4532	LINE TAPS:150MM	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4640	ALLUMINIUM LUGS 4-CORE SECTORIAL 120MMX12MM	3	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4645	LUG CRIMPING 10 X 8 MM CU	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4655	ALU LUGS CRIMPING TRIANGULAR 150MM X 12MM	25	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4661	LUG CRIMPING 16 X 12 MM CU	251	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4666	LUG CRIMPING 16X 8 MM CU	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4667	LUG CRIMPING 16 X 10MM CU	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4668	LUG CRIMPING 16 X 6MM CU	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4690	LUG CRIMPING 25 X 10 MM AL	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4691	LUG CRIMPING 25 X 10 MM CU	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4694	LUG CRIMPING 10MM X 12MM CU	0	
2425	32	ELEKTRISITEIT STOOR VILLIERSDO	4695	LUG CRIMPING 10X12 MM CU	80	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4705	LUG CRIMPING 35 X 10 MM AL	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4706	LUGS CRIMPING CU 35MM X 10MM	23	21
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4707	LUGS CRIMPING 16X8MM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4710	LUG CRIMPING 35 X 12 MM AL	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4711	LUG CRIMPING 35 X 12 MM CU	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4730	LUG CRIMPING 70 X 10MM AL	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4731	LUG CRIMPING 70 X 12 MM CU	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4736	LUG CRIMPING 95 X 12MM CU	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4737	LUG CRIMPING 95 X 12 AL	92	90
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4738	95 X 12 ALU RIANGULAR LUGS	4	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4739	120 X 12 ALU TRIANGULAR LUG	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4767	LUGS CRIMPING 185X10MM	24	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4768	LUGS CRIMPING 150X12MM CU	6	5
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4769	LUGS CRIMPING 150X10MM	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4771	LUGS CRIMPING 95X12MM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4777	LUG CRIMPING 25 X 12MM CU	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4778	LUG CRIMPING 25 X 16MM CU	0	
2425	32	ELEKTRISITEIT STOOR VILLIERSDO	4781	LUG CRIMPING 70 X 20MM CU	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4791	OVER LOAD 9-10A	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4802	METER(AM) MAXIMUM DEMAND	4	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4809	METER L G REMOTE 1 PHASE PLC	22	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4810	METER L G REMOTE 3 PHASE PLC S	3	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4811	METER L G 1 PHASE BS FOOTPRINT	6	1RQ
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4813	METER CONLOG BEC 23	7	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4815	KEYPAD (WIRELESS USER INTERFACE UNIT)	15	0
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4818	METER CONLOG BEC 62	4	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4819	METER L G CASH POWER RAIL	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4820	UIU (09) Z F/ASSY	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4830	METER ELECTRONIC 3 PHASE-3WIRE	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4831	METER ELECTRONIC 1PH CREDIT METER	5	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4851	SINGLE PHASE, COMMON WALL BASE, COMBO METER	48	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4852	CONLOG PREPAID METERS RF 416	26	25
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4853	CONLOG ARIAL WMI	12	11
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4854	CONLOG BEC 32P METER	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4855	WBEC 44 CONLOG	35	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4860	SINGLE PHASE, DIN RAIL, SPLIT WIRELESS METER	31	21
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4921	DAYLIGHT SWITCH 16A (WIRE TYPE)	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4973	OVER LOAD 10-16A	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	4974	OVER LOAD 15-25A	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5097	PANEL METER KA 100-100	3	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5098	VOLT METER	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5444	POLE TOP STAY WIRE STRAND 7X2M	11	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5460	POLE WOODEN 9M 160MM-180MM DI	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5461	WOODEN POLES 3M	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5481	CONCRETE POLE 7.2 METER (CAPED)	4	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5482	POLES STEEL STEPPED 7.5M	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5492	POST TOP LUMINAIR 70W HPS	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5611	RAPLOCK TIES	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5666	RELAY LEVEL TE101	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5667	RELAY FLASHER	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5668	TIMER DPI	3	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5669	RELAY FLASHER BEPI/A	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5756	20MM SPACER SADDLES	14	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5833	SADDLES PVC 20MM	71	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5834	SADDLES 10MM	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5836	SADDLES 25MM	7	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5838	SADDLES 20MM GALV	14	

2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	5839	SADDLES 46MM	35	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6190	SHROUD NO. 4 PRATLEY GLAND	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6195	SHROUD NO. 5 PRATLEY GLAND	9	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6210	SHROUDS NO6 PRATLEY GLAND	6	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6430	STAY ROD 1.8X20MM + BASE PLATE	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6435	STAY ROD 2.4X20MM + BASEPLATE	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6437	STREETLIGHT ARM WOOD 1.2M	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6581	DAYLIGHT SWITCH 10A	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6582	DAY LIGHT SWITCH WIRE TIPE SPECTUM L520	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6586	DAY NIGHT SWITCH ARB NEMA BASE	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6587	DAY NIGHT SWITCH ARB NEMA AR20	14	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6592	STRIP CONNECTOR (16A)	31	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6593	STRIPP CONNECTOR TRIDONIC 10A	23	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6597	STRIP CONNECTOR (30A)	71	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6601	SWITCH ON/OFF RED/YELLOW	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6603	INSULATION PIERCING CONECTORS	2	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6604	ABC PIERCING CONNECTOR 95-185	5	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6606	INSULATION TAPE BLACK	16	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6611	INSULATION TAPE BLUE	19	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6612	ABC PIERCING CONNECTOR 25-95	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6617	PRATLEY RUBB TAPE 3.2X34MMX1.6	12	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6621	INSULATION TAPE RED	21	18
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6626	INSULATION TAPE WHITE NITTO	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6627	INSULATION TAPE YELLOW	20	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6786	TIMER 24HR PANEL	1	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	6792	SHADE BEKA PAST TOP	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7019	WASHER SQUARE	164	163
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7170	1.5MM GP WIRE RED PVC	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7171	WIRE PVC 1.5MM BLUE	300	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7173	WIRE PVC 1.5MM YELLOW	200	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7175	WIRE PVC 1.5 MM WHITE	200	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7180	1.5MM GP WIRE BLACK PVC	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7185	1.5MM GP WIRE GREEN PVC	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7190	WIRE PVC 10 MM BLACK	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7191	WIRE PVC 10 MM RED	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7210	WIRE PVC 16MM RED	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7215	16MM WIRE BLACK PVC	160	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7220	WIRE PVC 16MM BLUE	61	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7226	ITRON STS PLC KEYPAD	0	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7227	ITRON PLC KEYPAD	38	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7228	ITRON PLC METER-ACE 9000-SGC	32	30
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7230	16MM GP WIRE RED PVC	190	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7235	WIRE PVC 16MM WHITE	93	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7237	WIRE PVC 16MM YELLOW	177	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7275	WIRE PVC 4 MM BLACK	100	
2425	32	ELEKTRISITEIT STOOR-VILLIERSDO	7276	WIRE PVC 4 MM -RED	60	

Klande

537

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	SCM COUNT
2425	33	WATER STOOR - VILLIERSDORP	15	ADAPT CL12 63MM PVC TO 50MM AC	3	2
2425	33	WATER STOOR - VILLIERSDORP	17	ADAPTOR 110MM PVC TO 100MM AC	2	1
2425	33	WATER STOOR - VILLIERSDORP	25	ADAPT CL12 90MM PVC T 100MM AC	9	✓
2425	33	WATER STOOR - VILLIERSDORP	42	ADAPT PLASSON 25 X 3/4	13	✓
2425	33	WATER STOOR - VILLIERSDORP	62	VENT VALVES	0	✓
2425	33	WATER STOOR - VILLIERSDORP	71	ADAPTORS 150MM CL12 AC TO PVC	8	✓
2425	33	WATER STOOR - VILLIERSDORP	101	BALLVALE 15MM	0	✓
2425	33	WATER STOOR - VILLIERSDORP	102	BALLVALE 20MM	0	✓
2425	33	WATER STOOR - VILLIERSDORP	103	BALLVALE 25MM	0	✓
2425	33	WATER STOOR - VILLIERSDORP	162	PLASSON TAP - 20 X 15MM	0	✓
2425	33	WATER STOOR - VILLIERSDORP	163	PLASSON TAP - 20X 20MM	46	46
2425	33	WATER STOOR - VILLIERSDORP	173	CONNECTOR 110 X 100MM PVC/AC	10	✓
2425	33	WATER STOOR - VILLIERSDORP	229	CISTERN ELF COMPLETE	0	✓
2425	33	WATER STOOR - VILLIERSDORP	240	15MM CONVENTIONAL WATER METER	0	✓
2425	33	WATER STOOR - VILLIERSDORP	241	TOILET PLUMSET WAX RING	8	5
2425	33	WATER STOOR - VILLIERSDORP	265	25MM CONVENTIONAL WATER METER	0	✓
2425	33	WATER STOOR - VILLIERSDORP	269	20MM CONVENTIONAL WATER METER	0	1
2425	33	WATER STOOR - VILLIERSDORP	270	Water Management Device (Control Device)	3	
2425	33	WATER STOOR - VILLIERSDORP	271	15MM WDM WATER METER (SMART METER)	0	
2425	33	WATER STOOR - VILLIERSDORP	274	50MM WDM BULK WATER METER	1	✓
2425	33	WATER STOOR - VILLIERSDORP	276	REPLACEMENT BATTERY (SMART WATER METER)	130	✓
2425	33	WATER STOOR - VILLIERSDORP	296	CONE FLUSH - CLOSET	0	
2425	33	WATER STOOR - VILLIERSDORP	299	CISTERN ELF ASSEMBLY	5	4
2425	33	WATER STOOR - VILLIERSDORP	386	GARDEN TAP 20 X 15 MM	14	8
2425	33	WATER STOOR - VILLIERSDORP	387	FLUSH RUBBER BUNG	0	✓
2425	33	WATER STOOR - VILLIERSDORP	391	COMPACT VALVE 15MM	14	36
2425	33	WATER STOOR - VILLIERSDORP	392	COMPACT VALVES 20MM	35	3
2425	33	WATER STOOR - VILLIERSDORP	1753	CASCADE CLAMPS 121X131X200MM	2	✓
2425	33	WATER STOOR - VILLIERSDORP	1756	CASCADE CLAMPS 174X183X200MM	0	
2425	33	WATER STOOR - VILLIERSDORP	1775	CASCADE CLAMPS 110MM-104-113MM	1	✓
2425	33	WATER STOOR - VILLIERSDORP	2177	RIOOL BUIG VENTHORN	14	
2425	33	WATER STOOR - VILLIERSDORP	2180	CONNECTOR 110MM-PAN RIOOL	0	
2425	33	WATER STOOR - VILLIERSDORP	2188	PAN CONNECTORS 110MM	29	✓
2425	33	WATER STOOR - VILLIERSDORP	2222	PVC ADAPTORS 160MM-AC	3	✓
2425	33	WATER STOOR - VILLIERSDORP	2231	ADAPTOR 125MM AC-PVC	10	✓
2425	33	WATER STOOR - VILLIERSDORP	2261	COUPLER CXFI 15MM BEND	4	✓
2425	33	WATER STOOR - VILLIERSDORP	2267	COUPLERS 28MM CXC STRAIGHT	18	10
2425	33	WATER STOOR - VILLIERSDORP	2270	COUPLERS 15MM CXC STRAIGHT	13	13
2425	33	WATER STOOR - VILLIERSDORP	2276	COUPLERS 15MM CXM STRAIGHT	0	
2425	33	WATER STOOR - VILLIERSDORP	2277	CXM 15MM COUPLER UNITWIST	3	
2425	33	WATER STOOR - VILLIERSDORP	2278	CXF 15MM COUPLER UNITWIST	27	1
2425	33	WATER STOOR - VILLIERSDORP	2285	COUPLERS 22-15MM CXC REDUCER	0	✓
2425	33	WATER STOOR - VILLIERSDORP	2299	CXM 22X15MM RED STRAIGHT	0	✓
2425	33	WATER STOOR - VILLIERSDORP	2300	CXM 22-15MM RED COUPLER STRAIGHT UNITWIST	0	✓
2425	33	WATER STOOR - VILLIERSDORP	2301	CXM 22X15MM RED STRAIGHT UNI-TWIST	15	
2425	33	WATER STOOR - VILLIERSDORP	2400	CXF 28MM BRASS COUPLING STRAIGHT	2	✓
2425	33	WATER STOOR - VILLIERSDORP	2408	COUPLER CXM 15MM X 3/4	0	
2425	33	WATER STOOR - VILLIERSDORP	2425	BRASS CONEX 28MM CXM COUPLING STRAIGHT	4	✓
2425	33	WATER STOOR - VILLIERSDORP	2444	COUPLING - PVC 63MM	5	4
2425	33	WATER STOOR - VILLIERSDORP	2558	100MM WDM BULK WATER METER	0	
2425	33	WATER STOOR - VILLIERSDORP	2560	150MM BULK METER	0	
2425	33	WATER STOOR - VILLIERSDORP	2591	80MM BULK WATER METER T16	0	
2425	33	WATER STOOR - VILLIERSDORP	2592	80 MM STRAINER T16	0	
2425	33	WATER STOOR - VILLIERSDORP	2730	ELBOW 90 DEG COPPERXMALE 22MM	0	
2425	33	WATER STOOR - VILLIERSDORP	3020	Uni coupling Red C x M1 20X	171	167
2425	33	WATER STOOR - VILLIERSDORP	3025	COUPLING 28MM CXC UNITWIST	0	✓
2425	33	WATER STOOR - VILLIERSDORP	3031	UNI COUPLING CXC 22MM	74	70
2425	33	WATER STOOR - VILLIERSDORP	3034	COUPLERS CXM 22MM UNITWIST	68	44
2425	33	WATER STOOR - VILLIERSDORP	3036	UNI COUPLING RED CXC 22X15	74	53
2425	33	WATER STOOR - VILLIERSDORP	3037	UNI COUPLING CXC 15MM	34	15
2425	33	WATER STOOR - VILLIERSDORP	3038	PLASSON COUPLING 15MM -MALE	0	
2425	33	WATER STOOR - VILLIERSDORP	3039	PLASSON COUPLING 15MM-FEMALE	0	
2425	33	WATER STOOR - VILLIERSDORP	3041	UNI ELBOW CXC 15MM	19	9
2425	33	WATER STOOR - VILLIERSDORP	3042	UNI ELBOW CXC 22MM	25	18
2425	33	WATER STOOR - VILLIERSDORP	3043	PLASSON-T-PIECE 15MM	10	1

2425	33	WATER STOOR - VILLIERSDORP	3044	ELBOWS 15MM CXF UNITWIST	0		
2425	33	WATER STOOR - VILLIERSDORP	3045	ELBOWS 22MM CXM UNITWIST	43		
2425	33	WATER STOOR - VILLIERSDORP	3047	UNI WALLPLATE 15MM	44	31	
2425	33	WATER STOOR - VILLIERSDORP	3066	NYLON KOPPELSTUK 20MM	9	2	
2425	33	WATER STOOR - VILLIERSDORP	3067	NYLON KOPPELSTUK 15MM	0		
2425	33	WATER STOOR - VILLIERSDORP	3068	NYLON KOPPELSTUK 12MM	17	10	
2425	33	WATER STOOR - VILLIERSDORP	3069	NYLON PASSTUK 20MM	16	2	
2425	33	WATER STOOR - VILLIERSDORP	3071	WALL PLATES 22MM UNITWIST	61	56	
2425	33	WATER STOOR - VILLIERSDORP	3072	UNI COUPLING CXF 22MM	20	1	
2425	33	WATER STOOR - VILLIERSDORP	3073	NYLON TEE 15MM	21	20	
2425	33	WATER STOOR - VILLIERSDORP	3074	NYLON TEE 20MM	18	17	
2425	33	WATER STOOR - VILLIERSDORP	3075	HOSE CLAMPS 20-32	68	66	
2425	33	WATER STOOR - VILLIERSDORP	3076	NYLON PASSTUK 15MM	5	0	
2425	33	WATER STOOR - VILLIERSDORP	3077	HOSE CLAMPS GS 6 12-20	34	11	
2425	33	WATER STOOR - VILLIERSDORP	3078	HOSE CLAMPS 19-26MM	26	15	
2425	33	WATER STOOR - VILLIERSDORP	3079	HOSE CLAMPS GS 4 10-16	2	0	
2425	33	WATER STOOR - VILLIERSDORP	3081	PVC END CAP 63MM	1	0	
2425	33	WATER STOOR - VILLIERSDORP	3082	NYLON RED SOK CXC 22MM	18	16	
2425	33	WATER STOOR - VILLIERSDORP	3785	HYDRANT TEES 63MM	6	1	
2425	33	WATER STOOR - VILLIERSDORP	3786	HYDRANT BRAND KRAAN T-PIECES 90MM	4		
2425	33	WATER STOOR - VILLIERSDORP	3811	FIRE HYDRANT VALVE UNDER GRND	1	1	
2425	33	WATER STOOR - VILLIERSDORP	3956	JOINT PVC 75MM	26	23	
2425	33	WATER STOOR - VILLIERSDORP	3957	JOINT PVC 63MM	12	1	
2425	33	WATER STOOR - VILLIERSDORP	3959	JOINT PVC 90MM (REPAIR COUPLING)	27	14	
2425	33	WATER STOOR - VILLIERSDORP	3964	JOINTS PVC 110MM	9	1	
2425	33	WATER STOOR - VILLIERSDORP	4793	8A Stormwater Cover Gully Grating	0	1	
2425	33	WATER STOOR - VILLIERSDORP	4978	MANHOLE 9D COVER	0		
2425	33	WATER STOOR - VILLIERSDORP	4979	9D Frame	0		
2425	33	WATER STOOR - VILLIERSDORP	4980	2A Sewer Cover & Frame	0	1	
2425	33	WATER STOOR - VILLIERSDORP	4981	4A Stormwater Cover & Frame	0	1	
2425	33	WATER STOOR - VILLIERSDORP	4982	9E Cover & Frame	0		
2425	33	WATER STOOR - VILLIERSDORP	5145	PIPE 110 MM CLASS 400 SWP - SD	0	1	
2425	33	WATER STOOR - VILLIERSDORP	5166	HDPE PIE CLASS 10 NOMMER 24	100	4	
2425	33	WATER STOOR - VILLIERSDORP	5171	PIPE CL34 SEWER PIPE-160MM	8	1	
2425	33	WATER STOOR - VILLIERSDORP	5172	SEWER PIPE UPVC CL. 34 110MM	4	2	
2425	33	WATER STOOR - VILLIERSDORP	5190	PIPE POLY COP 15MM	6	1	
2425	33	WATER STOOR - VILLIERSDORP	5195	PIPE POLY COP 22MM	94		
2425	33	WATER STOOR - VILLIERSDORP	5197	MLP PEX PIPE 15MM PER METER	202		
2425	33	WATER STOOR - VILLIERSDORP	5215	PIPE PVC UPVC CLASS 12 160MM	3	4	
2425	33	WATER STOOR - VILLIERSDORP	5240	PIPE PVC MPVC CLASS 12 75MM	28	1	
2425	33	WATER STOOR - VILLIERSDORP	5245	PIPE PVC MPVC CLASS 12 90MM	1	1	
2425	33	WATER STOOR - VILLIERSDORP	5290	PIPE PVC UPVC CLASS 12 110MM	7	1	
2425	33	WATER STOOR - VILLIERSDORP	5291	PIPE PVC UPVC CLASS12 - 125MM	7	1	
2425	33	WATER STOOR - VILLIERSDORP	5315	PIPE PVC UPVC CLASS 12 63MM	3	2	
2425	33	WATER STOOR - VILLIERSDORP	5530	RANGER COUPLING 109-128MM	4	2	
2425	33	WATER STOOR - VILLIERSDORP	5535	RANGER COUPLING 135-153MM	9	8	
2425	33	WATER STOOR - VILLIERSDORP	5540	RANGER COUPLING 159-182MM	8	1	
2425	33	WATER STOOR - VILLIERSDORP	5551	RANGER COUPLING 192-208MM	9	1	
2425	33	WATER STOOR - VILLIERSDORP	5570	RANGER COUPLING 272-286MM	8	1	
2425	33	WATER STOOR - VILLIERSDORP	5596	RANGER COUPLINGS 88-103MM	1	1	
2425	33	WATER STOOR - VILLIERSDORP	5600	RANGER COUPLING 59-78MM	6	3	
2425	33	WATER STOOR - VILLIERSDORP	5842	SADDLE REINFORCED 75MMX3/4	13	12	
2425	33	WATER STOOR - VILLIERSDORP	6096	REPLACEMENT BOLTS- RANGER COUP	0	1	
2425	33	WATER STOOR - VILLIERSDORP	6130	SHORT COLLARS 110MM	12	1	
2425	33	WATER STOOR - VILLIERSDORP	6135	SHORT COLLARS 125MM	2	1	
2425	33	WATER STOOR - VILLIERSDORP	6140	SHORT COLLARS 160MM	7	1	
2425	33	WATER STOOR - VILLIERSDORP	6145	SHORT COLLARS 200MM	1		
2425	33	WATER STOOR - VILLIERSDORP	6165	SHORT COLLARS 63MM	1		
2425	33	WATER STOOR - VILLIERSDORP	6320	SLUICE VALVES SOCKETED 110MM	2	1	
2425	33	WATER STOOR - VILLIERSDORP	6345	SLUICE VALVES SOCKETED 63MM	6	1	
2425	33	WATER STOOR - VILLIERSDORP	6346	GATE VALVE - 75MM	2	1	
2425	33	WATER STOOR - VILLIERSDORP	6355	SLUICE VALVES SOCKETED 90MM	2		
2425	33	WATER STOOR - VILLIERSDORP	6356	SLUICE VALVE 160MM (SOCKET FOR PVC)	1		
2425	33	WATER STOOR - VILLIERSDORP	6406	UNITWIST STOP END 22MM	24	1-3	
2425	33	WATER STOOR - VILLIERSDORP	6407	STOP END 15MM UNITWIST	3	0	
2425	33	WATER STOOR - VILLIERSDORP	6408	STOP END 20MM UNITWIST	3	1	

2425	33	WATER STOOR - VILLIERSDORP	6444	Stop tap 15mm	0	
2425	33	WATER STOOR - VILLIERSDORP	6445	Stop tap 20mm	0	
2425	33	WATER STOOR - VILLIERSDORP	6450	STOP END 15MM-COPPER	22	21
2425	33	WATER STOOR - VILLIERSDORP	6750	THREAD TAPE	79	62
2425	33	WATER STOOR - VILLIERSDORP	6940	BEND SEWER 45*X110MM	31	
2425	33	WATER STOOR - VILLIERSDORP	6962	PVC SOCKET UG 110MM D/KIMBERLY	15	✓
2425	33	WATER STOOR - VILLIERSDORP	6995	UPVC RODDING EYES 110MM	19	✓
2425	33	WATER STOOR - VILLIERSDORP	7341	110MM Y JUNCTION	1	
2425	33	WATER STOOR - VILLIERSDORP	7356	T-PIECE 110MM	5	✓
2425	33	WATER STOOR - VILLIERSDORP	7360	110 X 90DEGREE PLAIN BEND	48	43
2425	33	WATER STOOR - VILLIERSDORP	7370	UNI T-PIECE 22MM	30	29
2425	33	WATER STOOR - VILLIERSDORP	7401	TEE 15MM CxCxC UNITWIST	69	64

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	SCM COUNT
2425	41	ALGEMENE STOOR - RSE	75	ANIONIC 60 % SLURRY SEAL 200LT	10	✓
2425	41	ALGEMENE STOOR - RSE	236	25L BLACK DIP	0	
2425	41	ALGEMENE STOOR - RSE	1395	BRICKS CEMENT 70MM	0	
2425	41	ALGEMENE STOOR - RSE	1396	BRICKS CEMENT 140MM	0	
2425	41	ALGEMENE STOOR - RSE	1405	INTERLOCKING PAVERS GREY 80MM	0	
2425	41	ALGEMENE STOOR - RSE	1410	ROK BRICKS	0	
2425	41	ALGEMENE STOOR - RSE	1425	BUILDING SAND	144,01	✓
2425	41	ALGEMENE STOOR - RSE	1800	ANIONIC STABLEMIX 60%	0	
2425	41	ALGEMENE STOOR - RSE	1805	CATIONIC 65 % 200LT-CAT SPRAY	0	
2425	41	ALGEMENE STOOR - RSE	1810	CATIONIC 65%,PREMIX GRADE, 200LT	0	
2425	41	ALGEMENE STOOR - RSE	1820	CEMENT BLOCKS 190MM	597	547
2425	41	ALGEMENE STOOR - RSE	1825	CEMENT 50KG	3	5
2425	41	ALGEMENE STOOR - RSE	1870	REJUVENATOR (JETPATCHER)	0	
2425	41	ALGEMENE STOOR - RSE	2125	CONCRETE STONE 19MM	0	
2425	41	ALGEMENE STOOR - RSE	2126	CONCRETE STONE 13MM	59,9	✓
2425	41	ALGEMENE STOOR - RSE	2585	CRUSHER DUST	56	✓
2425	41	ALGEMENE STOOR - RSE	2590	RALUMAC	31,76	✓
2425	41	ALGEMENE STOOR - RSE	3171	FILLING	0	
2425	41	ALGEMENE STOOR - RSE	3172	TOP SOIL	66	✓
2425	41	ALGEMENE STOOR - RSE	3535	G4 BASE COURSE	18,1	✓
2425	41	ALGEMENE STOOR - RSE	3540	G5 BASE COURSE	83,39	
2425	41	ALGEMENE STOOR - RSE	3840	KALK 25KG SAK	19	✓
2425	41	ALGEMENE STOOR - RSE	3995	KERB BK 1 1M	0	
2425	41	ALGEMENE STOOR - RSE	3996	KERB BK2 1M	0	
2425	41	ALGEMENE STOOR - RSE	4005	CK 5(1M) EDGING	90	✓
2425	41	ALGEMENE STOOR - RSE	4006	CK5 EDGING (330MM)	29	✓
2425	41	ALGEMENE STOOR - RSE	4015	E1 EDGING (1M)	0	
2425	41	ALGEMENE STOOR - RSE	4025	INLET KERB 1M	0	
2425	41	ALGEMENE STOOR - RSE	4026	INLET KERB 2M	0	
2425	41	ALGEMENE STOOR - RSE	4075	EDGING E1 (1M)	24	✓
2425	41	ALGEMENE STOOR - RSE	4980	450x600 POLIMER LIGHT DUTY MANHOLE COVER & FRAME	0	
2425	41	ALGEMENE STOOR - RSE	5517	COLD PRIME	0	
2425	41	ALGEMENE STOOR - RSE	5616	ASPHALT TEER - 30KG	100	✓
2425	41	ALGEMENE STOOR - RSE	5640	REFUSE BAGS BLACK	0	
2425	41	ALGEMENE STOOR - RSE	5670	BLACK REFUSE BAGS PER BALE (30 X 15=450 BAGS)	0	
2425	41	ALGEMENE STOOR - RSE	5690	13MM ROADSTONE	33,9	✓
2425	41	ALGEMENE STOOR - RSE	5701	6.7MM ROADSTONE	73,5	✓
2425	41	ALGEMENE STOOR - RSE	6365	SODA ASH LIGHT-BAG 25KG	0	

634

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	NEW QTY BALANCE	SCN COUNT
2425	43	WATER STOOR - RSE	13	ADAPTOR AC-PVC 63MM CLASS12	-26	
2425	43	WATER STOOR - RSE	14	PVC ADAPTOR 90MM CLASS 12	-15	
2425	43	WATER STOOR - RSE	17	PVC TO AC ADAPTORS 110MM CLASS 12	-6	
2425	43	WATER STOOR - RSE	19	ADAPROT PLASSON 32MM	0	
2425	43	WATER STOOR - RSE	20	ADAPT CL12 75MM PVC TO 75MM AC	-21	
2425	43	WATER STOOR - RSE	22	ADAPTOR PLASSON 20X25MM	-29	
2425	43	WATER STOOR - RSE	23	ADAPTOR TEE 25MM	0	
2425	43	WATER STOOR - RSE	35	ADAPT CL12 160MM TO 150MM AC	-16	
2425	43	WATER STOOR - RSE	42	ADAPT PLASSON 25 X 3/4	-28	
2425	43	WATER STOOR - RSE	49	BALL VALVE 15MM	-59	
2425	43	WATER STOOR - RSE	61	AIR VALVES	-1	
2425	43	WATER STOOR - RSE	64	AIR VALVE 63MM	-1	
2425	43	WATER STOOR - RSE	100	PVC REPAIR COUPLING 63MMX330MM LONG	0	
2425	43	WATER STOOR - RSE	107	BALLVALVE 22MM	-84	
2425	43	WATER STOOR - RSE	108	BALL VALVE 40MM	0	
2425	43	WATER STOOR - RSE	221	PROBE CABLES ASY + 1/2M CABLE	0	
2425	43	WATER STOOR - RSE	232	PIPE LUBRICANT 1KG	0	
2425	43	WATER STOOR - RSE	240	15MM CONVENTIONAL WATER METER	0	
2425	43	WATER STOOR - RSE	263	BULKMETER 32MM	0	
2425	43	WATER STOOR - RSE	264	40mm BULK METER	0	
2425	43	WATER STOOR - RSE	265	25MM CONVENTIONAL WATER METER	0	
2425	43	WATER STOOR - RSE	269	20MM CONVENTIONAL WATER METER	0	
2425	43	WATER STOOR - RSE	270	Water Management Device (Control Device)	0	
2425	43	WATER STOOR - RSE	271	15MM WDM WATER METER (SMART METER)	-2	
2425	43	WATER STOOR - RSE	274	50MM BULK WATERMETER	-8	
2425	43	WATER STOOR - RSE	275	80MM LXLC BULK WATER METER	0	
2425	43	WATER STOOR - RSE	276	REPLACEMENT BATTERY (SMART WATER METER)	0	
2425	43	WATER STOOR - RSE	1755	CASCADE CLAMPS 100MM- 95-104MM	-25	
2425	43	WATER STOOR - RSE	1758	CASCADE CLAMP 22MM(21-25MM)SS	-26	
2425	43	WATER STOOR - RSE	1771	CASCADE CLAMPS POLYCOP 15MM	-24	
2425	43	WATER STOOR - RSE	1772	REPAIR CLAMP 63MM	-9	
2425	43	WATER STOOR - RSE	1775	CASCADE CLAMPS 110MM-104-113MM	-2	
2425	43	WATER STOOR - RSE	1780	CASCADE CLAMPS 160MM-150-161MM	-17	
2425	43	WATER STOOR - RSE	1781	S/S Cascade Clamp 174 -183mm AC	-14	
2425	43	WATER STOOR - RSE	1785	CASCADE CLAMPS 63MM (59-78MM)	-10	
2425	43	WATER STOOR - RSE	1790	CASCADE CLAMPS PVC PIPE 75MM	-9	
2425	43	WATER STOOR - RSE	2191	CONNECTOR UPVC 160MM	-3	
2425	43	WATER STOOR - RSE	2196	COUPLING PLASSON 20MM	-35	
2425	43	WATER STOOR - RSE	2197	COUPLING PLASSON 25MM	-21	
2425	43	WATER STOOR - RSE	2202	CONNECTOR PVC 160MM	-9	
2425	43	WATER STOOR - RSE	2203	CONNECTOR,PVC,110MM	-7	
2425	43	WATER STOOR - RSE	2204	PVC CONNECTOR 90MM	-8	
2425	43	WATER STOOR - RSE	2205	ADAPTOR 110MM PVC TO 110MM AC	0	
2425	43	WATER STOOR - RSE	2206	CONNECTOR PVC 75MM	-29	
2425	43	WATER STOOR - RSE	2222	PVC ADAPTORS 160MM-AC	0	
2425	43	WATER STOOR - RSE	2265	COUPLERS 22MM CXFEMALE STRAIGH	-59	
2425	43	WATER STOOR - RSE	2267	KOPER COUPLING 28MM CXC STRAIGHT	-9	
2425	43	WATER STOOR - RSE	2270	COUPLERS 15MM CXC STRAIGHT	-40	36
2425	43	WATER STOOR - RSE	2275	COUPLERS 15MM CXF STRAIGHT	-31	30
2425	43	WATER STOOR - RSE	2276	COUPLERS 15MM CXM STRAIGHT	-50	55
2425	43	WATER STOOR - RSE	2279	40m CXF REDUCE 32M CXC	-3	
2425	43	WATER STOOR - RSE	2280	COUPLERS 22-15MM CXF REDUCER	-68	65
2425	43	WATER STOOR - RSE	2285	COUPLERS 22-15MM CXC REDUCER	-39	
2425	43	WATER STOOR - RSE	2295	COUPLERS 22MM CXM STRAIGHT	-228	
2425	43	WATER STOOR - RSE	2321	COUPLER ADAPTOR 20MMX3/4	-20	
2425	43	WATER STOOR - RSE	2325	COUPLERS 28-22MM REDUCER-CXM	-30	
2425	43	WATER STOOR - RSE	2335	COUPLERS S/REDUCING M 22MM-15	-84	78
2425	43	WATER STOOR - RSE	2365	COUPLERS STRAIGHT C TO C 22MM	-23	
2425	43	WATER STOOR - RSE	2400	CXF 28MM BRASS COUPLING STRAIGHT	-4	
2425	43	WATER STOOR - RSE	2410	CXF 28-22MM RED BRASS COUPLING STRAIGHT	-24	
2425	43	WATER STOOR - RSE	2425	BRASS CONEX 28MM CXM COUPLING STRAIGHT	-10	
2425	43	WATER STOOR - RSE	2558	100MM WDM BULK WATER METER	0	
2425	43	WATER STOOR - RSE	2560	150MM BULK METER	0	
2425	43	WATER STOOR - RSE	2583	FLANGE ADAPTORS (DN75) FIX FLANGE, FUSION BOND EPOX	0	
2425	43	WATER STOOR - RSE	2584	FLANGE VALVE 75MM	-2	
2425	43	WATER STOOR - RSE	2697	COPPER RING -SPARE 15MM	-100	96
2425	43	WATER STOOR - RSE	2698	COPPER RING -SPARE 22MM	-74	
2425	43	WATER STOOR - RSE	2715	ELBOW 90 C COPPER TO COPPER 15	-120	

2425	43	WATER STOOR - RSE	2720	ELBOW 90 COPPER TO COPP 22MMM	-66
2425	43	WATER STOOR - RSE	2730	ELBOW 90 DEG COPPERXMALE 22MM	-28
2425	43	WATER STOOR - RSE	3790	75MM HYDRANT TEE	-4
2425	43	WATER STOOR - RSE	3796	HYDRANT TEES 160	0
2425	43	WATER STOOR - RSE	3798	HYDRANT VALVE 90MM-SOCKETED	0
2425	43	WATER STOOR - RSE	3799	HYDRANT VALVE 160-80MM-SOCKET	0
2425	43	WATER STOOR - RSE	3811	FIRE HYDRANT VALVE UNDER GRND	-2
2425	43	WATER STOOR - RSE	3812	75MM UNDERGROUND FIRE HYDRANT	-1
2425	43	WATER STOOR - RSE	5062	70KG CYLINDER CHLORINE GAS	0
2425	43	WATER STOOR - RSE	5168	200MM PVC PRESSURE PIPE CLASS 12 X 6M	0
2425	43	WATER STOOR - RSE	5169	110MM UPVC SEWER CONNECTORS CL 34	0
2425	43	WATER STOOR - RSE	5170	200MM 45Ø BEND PVC CLASS 12	0
2425	43	WATER STOOR - RSE	5171	PIPE CL34 SEWER PIPE-160MM	-15
2425	43	WATER STOOR - RSE	5172	PIPE-SEWER-110MM CLASS 34	-14
2425	43	WATER STOOR - RSE	5173	90MM PVC UNDERGROUND RIOOLPYP	0
2425	43	WATER STOOR - RSE	5185	PIPE STORMWATER 600MM	0
2425	43	WATER STOOR - RSE	5190	PIPE POLY COP 15MM	-61,5
2425	43	WATER STOOR - RSE	5193	PEX-AL-PEX PIPE INSERT WITH O-RING	0
2425	43	WATER STOOR - RSE	5194	PEX-AL-PEX PIPE INSERT WITH O-RING	0
2425	43	WATER STOOR - RSE	5195	PIPE POLY COP 22MM	-130
2425	43	WATER STOOR - RSE	5196	MLP PEX 15MM	-5
2425	43	WATER STOOR - RSE	5197	PIPE COBRA MLP PEX 22MM	-85
2425	43	WATER STOOR - RSE	5198	PIPE 450 RR 100D	0
2425	43	WATER STOOR - RSE	5200	POLYCOP PIPES 28MM	-23
2425	43	WATER STOOR - RSE	5215	PIPE PVC UPVC CLASS 12 160MM	-9
2425	43	WATER STOOR - RSE	5290	PIPE PVC UPVC CLASS 12 110MM	-8
2425	43	WATER STOOR - RSE	5315	PIPE PVC UPVC CLASS 12 63MM	-26
2425	43	WATER STOOR - RSE	5325	PVC PRESSURE PYP 90MM CLASS 12	-6
2425	43	WATER STOOR - RSE	5360	PIPE PVC UPVC CLASS 12 75MM	-15
2425	43	WATER STOOR - RSE	5530	RANGER COUPLING 109-128MM	0
2425	43	WATER STOOR - RSE	5540	RANGER COUPLING 159-182MM (160MM)	-11
2425	43	WATER STOOR - RSE	5550	RANGER COUPLING 190-205MM	0
2425	43	WATER STOOR - RSE	5552	RANGER COUPLING 192-205	0
2425	43	WATER STOOR - RSE	5553	RANGER COUPLING 192-210	0
2425	43	WATER STOOR - RSE	5596	RANGER COUPLINGS 75MM (88-103MM)	-26
2425	43	WATER STOOR - RSE	5600	RANGER COUPLING 59-78MM	-13
2425	43	WATER STOOR - RSE	5671	RED (NYLON) BUSH 1X3/4	-28
2425	43	WATER STOOR - RSE	5672	NYLON RED BUSH 2X3/4	0
2425	43	WATER STOOR - RSE	5673	NYLON RED BUSH 3/4X1/2	0
2425	43	WATER STOOR - RSE	5674	NYLON RED BUSH 2X3/4 50X25	0
2425	43	WATER STOOR - RSE	5831	SADDLES PVC 63MMX22	-22
2425	43	WATER STOOR - RSE	5870	160MM 3/4 SADDLE	-6
2425	43	WATER STOOR - RSE	5934	SADDLES-PVC 110MM X 25MM	-6
2425	43	WATER STOOR - RSE	5935	SADDLE FOR UPVC PIPES-75MM-3/4	-9
2425	43	WATER STOOR - RSE	5950	SADDLE CAST IRON 75X22MM	0
2425	43	WATER STOOR - RSE	5955	PVC SAAL POLY PN16 90MMX1	-9
2425	43	WATER STOOR - RSE	6096	REPLACEMENT BOLTS- RANGER COUP	0
2425	43	WATER STOOR - RSE	6130	SHORT COLLARS 110MM	-4
2425	43	WATER STOOR - RSE	6165	SHORT COLLARS 63MM	-6
2425	43	WATER STOOR - RSE	6170	75MM SHORT COLLARS	0
2425	43	WATER STOOR - RSE	6282	80MM FLANGE GATE VALVES (DN80)	0
2425	43	WATER STOOR - RSE	6283	Gate Valve flange 100m	-2
2425	43	WATER STOOR - RSE	6284	Check valve 100mm s/s Disc	-1
2425	43	WATER STOOR - RSE	6320	SLUICE VALVES SOCKETED 110MM	0
2425	43	WATER STOOR - RSE	6325	SOCKETED 160MM VALVES	-6
2425	43	WATER STOOR - RSE	6345	SLUICE VALVES SOCKETED 63MM	-2
2425	43	WATER STOOR - RSE	6350	SLUICE VALVES SOCKETED 75MM	-6
2425	43	WATER STOOR - RSE	6355	SLUICE VALVES SOCKETED 90MM	-6
2425	43	WATER STOOR - RSE	6356	32mm brass meter	-1
2425	43	WATER STOOR - RSE	6357	40mm brass meter	-2
2425	43	WATER STOOR - RSE	6450	STOP END 15MM-COPPER	-31
2425	43	WATER STOOR - RSE	6455	STOP END 22MM-COPPER	-14
2425	43	WATER STOOR - RSE	6460	STOPTAP 32MM	0
2425	43	WATER STOOR - RSE	6485	STOPCOCKS COPPER 15MM	-7
2425	43	WATER STOOR - RSE	6490	STOPCOCKS COPPER 22MM	-11
2425	43	WATER STOOR - RSE	6500	STOPEND SEWER 110MM	0
2425	43	WATER STOOR - RSE	6505	STOPEND SEWER 160MM	0
2425	43	WATER STOOR - RSE	6672	TEE REDUCING 22MM-15MM	0
2425	43	WATER STOOR - RSE	6700	TEE EQUAL CXCXC 15MM	-30

2425	43	WATER STOOR - RSE	6702	EQUAL TESS (DW75) FUSION BOND EPOXY COATED	0	
2425	43	WATER STOOR - RSE	6720	TEE REDUCING CXCXC EQUAL 22MM	-26	✓
2425	43	WATER STOOR - RSE	6750	THREAD TAPE	-140	✓
2425	43	WATER STOOR - RSE	6916	PVC BEND SV 50MMX87 5 DEGREE	0	
2425	43	WATER STOOR - RSE	6917	75MM X 22.5 DEG UPVC BEND	-10	✓
2425	43	WATER STOOR - RSE	6918	75 MM X 45 DEG UPVC BEND	-1	✓
2425	43	WATER STOOR - RSE	6919	160MM UPVC 45 DEGREE BEND	0	
2425	43	WATER STOOR - RSE	6920	160MM UPVC 22.5 DEGREE BEND	0	
2425	43	WATER STOOR - RSE	6940	UPVC BENDS 110MM 45 DEGREE	0	
2425	43	WATER STOOR - RSE	6945	UPVC BENDS 22.5 DEG 110M	0	
2425	43	WATER STOOR - RSE	6950	UPVC SEWERAGE BENDS 22.5 DEG 110MM	-11	✓
2425	43	WATER STOOR - RSE	6960	UPVC BENDS 110MMX90 DEGREE	-3	✓
2425	43	WATER STOOR - RSE	6965	UPVC BENDS 22.5 DEG 160MM	0	
2425	43	WATER STOOR - RSE	6989	PVC U/G 110 X 45 DEG RODDING EY	-7	✓
2425	43	WATER STOOR - RSE	7339	JUCTION PLAIN PVC SV 50MMX45D	0	
2425	43	WATER STOOR - RSE	7341	110MM Y JUNCTION	-5	✓
2425	43	WATER STOOR - RSE	8031	Toilet Cistern	-13	✓

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	SCM COUNT
2425	51	ALGEMENE STOOR - GREYTON/GEN	1	HANDY BARS 10MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	2	MOERSTAAL 10MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	3	WASSERS PLAT 10MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	4	SPYKERS 100MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	5	COACH SCREWS 10MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	6	EUREKA T1F280	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	7	PAAL SPLIT 204	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	8	PAAL KCA 2.4	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	9	HOUT SPAR 1.8	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	11	EUREKA T1F200	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	50	graaf no2 staal steel	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	51	Bospik	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	52	Hark	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	55	pik kiel	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	60	steel pik poly	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	70	KRS 65%	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	75	ANIONIC 60 % SLURRY SEAL 200LT	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	119	460MM NYLON BESEM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	120	STAAL BESEM 390MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	121	PAD HARK	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	170	PAAL DEN 1.8	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	172	KRAMME DRAAD 32MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	174	DRAAD DORING MOTTO	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	176	SPYKERS 75MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	177	DRAAD GLAD LVS 2X5KG 200M	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	178	SPYKERS 150MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	179	DROPPERS HOUT 1.4	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	205	BELL TOBY	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	230	PIPE LUBRICANT 1KG	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1000	110mm ROLLERS	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1116	PAAL SILLINDRIES 3.6X125MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1117	PAAL SILLINDRIES 4.2X125MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1118	PAAL SILLINDRIES 3.0X100MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1119	PAAL SILLINDRIES 2.7X125MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1120	4.8 SILINDRIESE PAAL 100-125	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1121	3.6 SILINDRIESE PAAL 100-125	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1122	3.0 SILINDRIESE PAAL 100-125	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1123	2.2 SILINDRIESE PAAL 100-125	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1405	INTERLOCKING PAVERS GREY 80MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1410	ROK BRICKS	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1411	CEMENT BRICKS GREY	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1412	BRICKS PAVERS RED	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1414	ROK 6 MPA	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1415	MAXI BRICKS (SMALL)	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1425	BUILDING SAND	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1800	ANIONIC STABLEMIX 60%	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1805	CATIONIC 65 % 200LT-CAT SPRAY	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1810	CATIONIC65% PREMIX GRADE 200LT	3	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1815	CEMENT BLOCKS 140MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1820	CEMENT BLOCKS 190MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1825	CEMENT	1	11
2425	51	ALGEMENE STOOR - GREYTON/GEN	1850	KRS65% (JETPATCHER)	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	1870	REJUVENATOR (JETPATCHER)	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	2125	CONCRETE STONE 19MM	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	2585	CRUSHER DUST	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	2590	RALUMAC	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	3171	FILLING	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	3535	G4 BASE COURSE	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	3540	G5 BASE COURSE	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	3641	PAINT YELLOW GLOSS 5L	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	3840	CALCIUM HYDROXIDE (KALK) 25KG	50	97
2425	51	ALGEMENE STOOR - GREYTON/GEN	3996	KERB BK2 1M	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	4000	C1 CHANNEL (1M)	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	4005	CK 5(1M) EDGING	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	4006	CK5 EDGING (330MM)	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	4015	E1 KERBS (1M)	0	
2425	51	ALGEMENE STOOR - GREYTON/GEN	5012	PAINT PRIME EPOXY 5LT	0	

2425	51	ALGEMENE STOOR - GREYTON/GEN	5047	PAINT GLOSS ENAMEL YELLOW 5L	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5050	PAINT ROADMARKING WHITE 20L	4
2425	51	ALGEMENE STOOR - GREYTON/GEN	5051	20L ROADMARKING YELLOW	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5052	20L ROADMARKING RED	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5131	BLACK SANITIZER 25L	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5517	COLD PRIME	2
2425	51	ALGEMENE STOOR - GREYTON/GEN	5616	MUCH MIX BAGS (30 KG)	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5640	REFUSE BAGS BLACK	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5645	REFUSE BAGS GREEN	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5670	BLACK REFUSE BAGS PER BALE (30 X 15=450 BAGS)	24
2425	51	ALGEMENE STOOR - GREYTON/GEN	5701	6.7MM ROADSTONE	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	5702	19mm ROAD STONE	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	6000	TABLE 6 GULLY GRATE AND FRAME H/DUTY	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	6005	RIGING Z'LUME ROLLTOP	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	6745	5L THINNERS	3
2425	51	ALGEMENE STOOR - GREYTON/GEN	6755	THREADED GALV ROD 12MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7368	SCREW ROOF SAFETYTOP 65MM 100	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7369	ROOF SHEET HER GREEN CORR 47 17X4.9	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7370	ROOF SHEET HER GREEN CORR 47 17X1.9	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7371	PANEL TWIST COUNTER SUNK 8X140-50 PACK	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7372	ROOF SHEET COR 24 X 3.15 X 47 (GREEN)	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7373	RIDGING ROLL TOP RAIN FOREST GREEN	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7374	HURRICANE CLIPS COMB L + R	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7375	SCREW SAFE TOP 75MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7376	NAIL PLATE GALV 100 X 200	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7430	1.9 X 750 COR ROOF SHEETING - ARMOR GREY	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7431	3 0 X 750 COR ROOF SHEETING - ARMOR GRY	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7432	1.75 X 750 COR ROOF SHEETING - ARMOR GREY	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7433	2.5 x 750 COR ROOF SHEETING - ARMOR GREY	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7440	NAIL ROUND WIRE 125MM SP/KG	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7441	NAIL ROUND WIRE 100MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7442	NAIL ROUND WIRE 75MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7443	HURRICANE CLIP GALV L/HAND	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7444	HURRICANE CLIP GALV R/HAND	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7445	NAIL CLOUT 32MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7446	SCREW COACH 10X40MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7447	NAIL PLATE GALV 75 X 130MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7448	NUTS GALV 12MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7449	HOOP IREON HOLES 25 X 1.3MM	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7450	HOUT SA PINE 50 X 76 X3.6M	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7451	HOUT S.A PINE 38 X 114 X 4.8	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7452	HOUT S.A PINE 38 X 114 X 3.6	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7453	HOUT S.A PINE 50 X 152 X 4.8	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	7454	HOUT S.A PINE 50 X 76 X 3	0
2425	51	ALGEMENE STOOR - GREYTON/GEN	8071	SKOP GRAAF	0

FIN YEAR	STORE CODE	STORE DESCRIPTION	ITEM NUMBER	ITEM DESCRIPTION	QTY BALANCE	SCM COUNT
2425	53	WATER STOOR - GREYTON/GEN	12	ADAPT CL12 PVC 50MM	1	
2425	53	WATER STOOR - GREYTON/GEN	15	ADAPT CL12 63MM PVC TO 50MM AC	2	
2425	53	WATER STOOR - GREYTON/GEN	20	ADAPT CL12 75MM PVC TO 75MM AC	7	
2425	53	WATER STOOR - GREYTON/GEN	30	ADAPT CL12 110MM TO 90MM AC	3	
2425	53	WATER STOOR - GREYTON/GEN	35	160MM AC ADAPTOR	1	
2425	53	WATER STOOR - GREYTON/GEN	40	ADAPT CL12 200MM TO 200MM AC	0	
2425	53	WATER STOOR - GREYTON/GEN	160	BALLCOCKS CHROME PLATED 15MM	18	
2425	53	WATER STOOR - GREYTON/GEN	165	BALLCOCKS CHROME PLATED 22MM	0	
2425	53	WATER STOOR - GREYTON/GEN	240	15MM CONVENTIONAL WATER METER	0	
2425	53	WATER STOOR - GREYTON/GEN	260	BLADE ECLIPSE HACKSAW S/PROOF	0	
2425	53	WATER STOOR - GREYTON/GEN	265	25MM CONVENTIONAL WATER METER	0	
2425	53	WATER STOOR - GREYTON/GEN	269	20MM CONVENTIONAL WATER METER	1	
2425	53	WATER STOOR - GREYTON/GEN	270	Water Management Device (Control Device)	0	
2425	53	WATER STOOR - GREYTON/GEN	271	15MM WDM WATER METER (SMART METER)	0	
2425	53	WATER STOOR - GREYTON/GEN	274	50MM BULK WATERMETER	0	
2425	53	WATER STOOR - GREYTON/GEN	275	80MM LXLC BULK WATER METER	0	
2425	53	WATER STOOR - GREYTON/GEN	276	REPLACEMENT BATTERY (SMART WATER METER)	119	
2425	53	WATER STOOR - GREYTON/GEN	392	20mm fxf compact valve	0	
2425	53	WATER STOOR - GREYTON/GEN	2201	CONNECTOR PVC 200MM	0	
2425	53	WATER STOOR - GREYTON/GEN	2203	110MM PVC CONNECTOR CL 12	0	
2425	53	WATER STOOR - GREYTON/GEN	2204	CONNECTOR PVC 90MM	17	
2425	53	WATER STOOR - GREYTON/GEN	2206	CONNECTOR PVC 75MM	0	
2425	53	WATER STOOR - GREYTON/GEN	2207	CONNECTOR PVC 63MM	1	
2425	53	WATER STOOR - GREYTON/GEN	2208	CONNECTOR PLASSON 50MM	13	
2425	53	WATER STOOR - GREYTON/GEN	2222	160MM AC ADAPTOR	0	
2425	53	WATER STOOR - GREYTON/GEN	2255	BUIG CXC 28MM	11	
2425	53	WATER STOOR - GREYTON/GEN	2260	COUPLERS CXC 15MM BEND	2	
2425	53	WATER STOOR - GREYTON/GEN	2265	KOP COUPLER 22MM CXF	93,01	
2425	53	WATER STOOR - GREYTON/GEN	2267	28MM CXC COUPLER	4	
2425	53	WATER STOOR - GREYTON/GEN	2270	COUPLERS 15MM CXC STRAIGHT	30	
2425	53	WATER STOOR - GREYTON/GEN	2275	COUPLERS 15MM CXF STRAIGHT	56	
2425	53	WATER STOOR - GREYTON/GEN	2276	COUPLERS 15MM CXM STRAIGHT	8	
2425	53	WATER STOOR - GREYTON/GEN	2280	COUPLER 22X15MM CXF	0	
2425	53	WATER STOOR - GREYTON/GEN	2285	COUPLERS 22-15MM CXC REDUCER	2	
2425	53	WATER STOOR - GREYTON/GEN	2290	COUPLERS 22-15MM CXM REDUCER	3	
2425	53	WATER STOOR - GREYTON/GEN	2295	COUPLERS 22MM CXM STRAIGHT	3	
2425	53	WATER STOOR - GREYTON/GEN	2300	COUPLERS 22MM CXC BEND	11	
2425	53	WATER STOOR - GREYTON/GEN	2310	COUPLERS 22MM CXM BEND	16	
2425	53	WATER STOOR - GREYTON/GEN	2311	COUPLERS 15MM CXM BEND	15	
2425	53	WATER STOOR - GREYTON/GEN	2312	COUPLERS 15MM CXF BEND	37	
2425	53	WATER STOOR - GREYTON/GEN	2315	COUPLERS 22X22X15 TEE	6	
2425	53	WATER STOOR - GREYTON/GEN	2316	22X22X28 TEE	5	
2425	53	WATER STOOR - GREYTON/GEN	2317	28X28X22 TEE	7	
2425	53	WATER STOOR - GREYTON/GEN	2320	COUPLERS 15X15X22 TEE	4	
2425	53	WATER STOOR - GREYTON/GEN	2324	REDUCER CXC 28-22MM	3	
2425	53	WATER STOOR - GREYTON/GEN	2325	28MM CXM COUPLER	2	
2425	53	WATER STOOR - GREYTON/GEN	2326	28MM POLY COP PYP	0	
2425	53	WATER STOOR - GREYTON/GEN	2365	COUPLERS STRAIGHT C TO C 22MM	13	
2425	53	WATER STOOR - GREYTON/GEN	2558	100MM WDM BULK WATER METER	0	
2425	53	WATER STOOR - GREYTON/GEN	2560	150MM BULK METER	0	
2425	53	WATER STOOR - GREYTON/GEN	2616	CUTTING WHEEL STEEL 230	0	
2425	53	WATER STOOR - GREYTON/GEN	3790	HYDRANT TEES 75MM	2	
2425	53	WATER STOOR - GREYTON/GEN	3791	HYDRANT TEES 110MM	5	
2425	53	WATER STOOR - GREYTON/GEN	3830	HYDRANT VALVE	3	
2425	53	WATER STOOR - GREYTON/GEN	3836	HYDRANT COVERS WITH LID	1	
2425	53	WATER STOOR - GREYTON/GEN	4951	NON RETURN VALVE 50MM	1	
2425	53	WATER STOOR - GREYTON/GEN	4961	NON RETURN VALVE 100MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5150	PIPE PVC MPVC CL 12 160MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5169	110MM SEWER CONNECTORS	0	
2425	53	WATER STOOR - GREYTON/GEN	5171	PIPE CL34 SEWER PIPE-160MM	9	
2425	53	WATER STOOR - GREYTON/GEN	5172	SEWER PIPE CL34 110MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5190	PIPE POLYCOP 15MM CLASS 16	100	
2425	53	WATER STOOR - GREYTON/GEN	5195	PIPE POLYCOP 22MM CLASS 16	0	
2425	53	WATER STOOR - GREYTON/GEN	5230	PIPE PVC MPVC CLASS 12 315MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5235	PIPE PVC MPVC CLASS 12 63MM	1	

2425	53	WATER STOOR - GREYTON/GEN	5240	75MM MPVC CL 12 PIPE	4	
2425	53	WATER STOOR - GREYTON/GEN	5250	PIPE PVC MPVC CLASS 9 110MM	2	
2425	53	WATER STOOR - GREYTON/GEN	5255	PIPE PVC MPVC CLASS 9 160MM	1	
2425	53	WATER STOOR - GREYTON/GEN	5260	200mm cl 12 mpvc pyp	0	
2425	53	WATER STOOR - GREYTON/GEN	5300	PIPE PVC UPVC CLASS 12 200MM	2	
2425	53	WATER STOOR - GREYTON/GEN	5360	75MM PVC PIPE	7	
2425	53	WATER STOOR - GREYTON/GEN	5530	RANGER COUPLING 109-128MM	2	
2425	53	WATER STOOR - GREYTON/GEN	5540	159-182MM RANGER	0	
2425	53	WATER STOOR - GREYTON/GEN	5550	RANGER COUPLING 190-205MM	3	
2425	53	WATER STOOR - GREYTON/GEN	5555	RANGER COUPLING 218-234MM	2	
2425	53	WATER STOOR - GREYTON/GEN	5570	RANGER COUPLING 272-286MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5596	RANGER COUPLINGS 88-103MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5600	RANGER COUPLING 59-78MM	3	
2425	53	WATER STOOR - GREYTON/GEN	5641	REDUCER 100MM-90MM	0	
2425	53	WATER STOOR - GREYTON/GEN	5829	SADDLE PVC BSPF 63 X 3/4	3	
2425	53	WATER STOOR - GREYTON/GEN	5844	SADDLE REINFORCED 110MMX3/4	8	
2425	53	WATER STOOR - GREYTON/GEN	5950	SADDLE CAST IRON 75X22MM	12	
2425	53	WATER STOOR - GREYTON/GEN	6010	110MM X 45 DEGREE SEWER BEND	0	
2425	53	WATER STOOR - GREYTON/GEN	6020	110MM Y-JUNCTION (SEWER)	0	
2425	53	WATER STOOR - GREYTON/GEN	6030	110MM END CAP (SEWER)	0	
2425	53	WATER STOOR - GREYTON/GEN	6135	SHORT COLLARS 125MM	1	
2425	53	WATER STOOR - GREYTON/GEN	6281	SLUICE VALVE FLANGED 100MM	0	
2425	53	WATER STOOR - GREYTON/GEN	6282	110MM SOCKETED TEE	0	
2425	53	WATER STOOR - GREYTON/GEN	6285	110mm Socketed Tee (Water)	1	
2425	53	WATER STOOR - GREYTON/GEN	6286	75MM SOCKETED TEE	0	
2425	53	WATER STOOR - GREYTON/GEN	6320	SLUICE VALVES SOCKETED 110MM	0	
2425	53	WATER STOOR - GREYTON/GEN	6325	SLUICE VALVES SOCKETED 160MM	1	
2425	53	WATER STOOR - GREYTON/GEN	6330	200mm socketed valve	0	
2425	53	WATER STOOR - GREYTON/GEN	6345	SLUICE VALVES SOCKETED 63MM	3	
2425	53	WATER STOOR - GREYTON/GEN	6350	75MM SOCKETED VALVE	7	
2425	53	WATER STOOR - GREYTON/GEN	6355	SLUICE VALVES SOCKETED 90MM	0	
2425	53	WATER STOOR - GREYTON/GEN	6450	15mm Stop End	0	
2425	53	WATER STOOR - GREYTON/GEN	6700	TEE EQUAL CXCXC 15MM	8	
2425	53	WATER STOOR - GREYTON/GEN	6701	TEE EQUAL COPPER TO COPPER	0	
2425	53	WATER STOOR - GREYTON/GEN	6702	28x28x28 Tee	0	
2425	53	WATER STOOR - GREYTON/GEN	6705	TEE EQUAL CXCXC 22MM	15	
2425	53	WATER STOOR - GREYTON/GEN	6750	THREAD TAPE	0	
2425	53	WATER STOOR - GREYTON/GEN	6900	110mm x 22.5 Degree Bend Socketed (Water)	4	
2425	53	WATER STOOR - GREYTON/GEN	6905	110mm x 45 Degree Bend Socketed (Water)	0	
2425	53	WATER STOOR - GREYTON/GEN	6910	110mm x 90 Degree Bend Socketed (Water)	0	
2425	53	WATER STOOR - GREYTON/GEN	6919	160MM X 45 DEGREE BEND	1	
2425	53	WATER STOOR - GREYTON/GEN	7000	UPVC RODDING EYES	0	
2425	53	WATER STOOR - GREYTON/GEN	7344	Y-JUCTION 160X110	5	
2425	53	WATER STOOR - GREYTON/GEN	7354	Y-JUNCTION 160MM	0	
2425	53	WATER STOOR - GREYTON/GEN	7360	110 X 90DEGREE PLAIN BEND	0	

Zhané Parnell

From: Grabouw Store
Sent: Tuesday, 10 June 2025 09:20
To: Zhané Parnell
Subject: RE: Slow-Moving Stock

Good Morning Zhane

This is Grabouw's slow moving stock items

Codes:
12
3028
3795
3807
3808
5598

Dawid

From: Zhané Parnell <zhanepa@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:38
To: Ruth Jobson <ruthjo@twk.gov.za>; Justine Diergaardt <justinedi@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Rodger Titus <rodgerti@twk.gov.za>
Subject: RE: Slow-Moving Stock

Good day

You can put it on email for me as well

Thank you,
Regards, \
Zhane Parnell

548

Senior Administrator : Stock & Inventory (SCM)
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** zhanepa@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Ruth Jobson <ruthjo@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:37
To: Justine Diergaardt <justinedi@twk.gov.za>; Zhané Parnell <zhanepa@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Rodger Titus <rodgerti@twk.gov.za>
Subject: Re: Slow-Moving Stock

Morning Zhane

Nico did gave ours to Enrico but must I fill in the slow Moving form or must i put my slow moving Items here?

Regards

Ruth

From: Justine Diergaardt <justinedi@twk.gov.za>
Sent: Tuesday, June 10, 2025 8:31 AM
To: Zhané Parnell <zhanepa@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Ruth Jobson <ruthjo@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Rodger Titus <rodgerti@twk.gov.za>
Subject: RE: Slow-Moving Stock

Goeiemôre, Zhané

Kan Grabouw Finansies Operasies asseblief die item kry? Asook alle ander battery replacement packs wat beskikbaar is by die ander dorpe.

Regards / Groete,
Justine Diergaardt
Accountant: Debtors
Grabouw
Directorate: Finance

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** justinedi@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Zhané Parnell <zhanepa@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:15
To: Grabouw Store <GrabouwSt@twk.gov.za>; Justine Diergaardt <justinedi@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Ruth Jobson <ruthjo@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>
Subject: FW: Slow-Moving Stock

Goeie dag Kollegas

Sien onderstaande epos

Regards,

Zhane Parnell
Senior Administrator : Stock & Inventory (SCM)
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** zhanepa@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

551

From: Tyrone Sias <TyroneSi@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:11
To: Zhané Parnell <zhanepa@twk.gov.za>
Subject: RE: Slow-Moving Stock

Good day Zhane

At the Genadendal stores we have item code 276, with description replacement battery that is a slow-moving item. We have 119 in stock.

Thanks

Tyrone

From: Zhané Parnell <zhanepa@twk.gov.za>
Sent: Tuesday, June 10, 2025 7:57 AM
To: Ruth Jobson <ruthjo@twk.gov.za>; Enrico Theunissen <enricoth@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Roland Arendse <RolandAr@twk.gov.za>; Tyrone Sias <TyroneSi@twk.gov.za>
Cc: Trevor Petersen <TrevorPe@twk.gov.za>; Zimasa Mqhwayi <zimasamq@twk.gov.za>

Subject: Slow-Moving Stock
Importance: High

Good day Everyone

No feedback was received with regards to the slow-moving stock.

Are we in agreement that none of the stores have items to write-off for slow-moving?

Failure to respond to above will indicate that we agree that none of the store will have submissions for write-offs.

Thank you,
Regards,

Zhane Parnell
Senior Administrator : Stock & Inventory (SCM)
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** zhanepa@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

552

Zhané Parnell

553

From: Enrico Theunissen
Sent: Tuesday, 10 June 2025 09:21
To: Zhané Parnell; Ruth Jobson; Justine Diergaardt; Grabouw Store
Cc: Villiersdorp Stoor; Theressa Filander; Veronica Sauls; Nigel Philander; Rodger Titus
Subject: RE: Slow-Moving Stock

Good day Zhané

It is not slow-moving items but obsolete stock.

- 1388 – Silicone sealer white x 9
- 1464 – Silicone sealer black x 3
- 1466 – Silicone ACR white x 4

Regards

Enrico Theunissen
Directorate: Community Services
Theewaterskloof Municipality
Tel: 028 214 4958 or 028 214 3300
Cell: 0822635017
E-mail: Enricoth@twk.gov.za **Website:** www.twk.gov.za

Theewaterskloof
Municipality

From: Zhané Parnell <zhanepa@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:38

To: Ruth Jobson <ruthjo@twk.gov.za>; Justine Diergaardt <justinedi@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Rodger Titus <rodgerti@twk.gov.za>
Subject: RE: Slow-Moving Stock

Good day

You can put it on email for me as well

Thank you,
Regards, \
Zhané Parnell
Senior Administrator : Stock & Inventory (SCM)
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** zhanepa@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Ruth Jobson <ruthjo@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:37
To: Justine Diergaardt <justinedi@twk.gov.za>; Zhané Parnell <zhanepa@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Rodger Titus <rodgerti@twk.gov.za>
Subject: Re: Slow-Moving Stock

Morning Zhane

554

Nico did gave ours to Enrico but must I fill in the slow Moving form or must i put my slow moving Items here?

Regards

Ruth

555

From: Justine Diergaardt <justinedi@twk.gov.za>
Sent: Tuesday, June 10, 2025 8:31 AM
To: Zhané Parnell <zhanepa@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Ruth Jobson <ruthjo@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Rodger Titus <rodgerti@twk.gov.za>
Subject: RE: Slow-Moving Stock

Goeiemôre, Zhané

Kan Grabouw Finansies Operasies asseblief die item kry? Asook alle ander battery replacement packs wat beskikbaar is by die ander dorpe.

Regards / Groete,
Justine Diergaardt
Accountant: Debtors
Grabouw
Directorate: Finance

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** justinedi@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Zhané Parnell <zhanepa@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:15
To: Grabouw Store <GrabouwSt@twk.gov.za>; Justine Diergaardt <justinedi@twk.gov.za>
Cc: Enrico Theunissen <enricoth@twk.gov.za>; Ruth Jobson <ruthjo@twk.gov.za>; Villiersdorp Stoor <VilliersdornSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>
Subject: FW: Slow-Moving Stock

Goeie dag Kollegas

Sien onderstaande epos

Regards,

Zhane Parnell
Senior Administrator : Stock & Inventory (SCM)
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** zhanepa@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Tyrone Sias <TyroneSi@twk.gov.za>
Sent: Tuesday, 10 June 2025 08:11
To: Zhané Parnell <zhanepa@twk.gov.za>
Subject: RE: Slow-Moving Stock

Good day Zhane

At the Genadendal stores we have item code 276, with description replacement battery that is a slow-moving item. We have 119 in stock.

Thanks

Tyrone

From: Zhané Parnell <zhanepa@twk.gov.za>
Sent: Tuesday, June 10, 2025 7:57 AM
To: Ruth Jobson <ruthjo@twk.gov.za>; Enrico Theunissen <enricoth@twk.gov.za>; Grabouw Store <GrabouwSt@twk.gov.za>; Villiersdorp Stoor <VilliersdorpSt@twk.gov.za>; Theressa Filander <theressafi@twk.gov.za>; Veronica Sauls <rsestore@twk.gov.za>; Nigel Philander <nigelph@twk.gov.za>; Roland Arendse <RolandAr@twk.gov.za>; Tyrone Sias <TyroneSi@twk.gov.za>
Cc: Trevor Petersen <TrevorPe@twk.gov.za>; Zimasa Mqhwayi <zimasamq@twk.gov.za>
Subject: Slow-Moving Stock
Importance: High

Good day Everyone

No feedback was received with regards to the slow-moving stock.

Are we in agreement that none of the stores have items to write-off for slow-moving?

Failure to respond to above will indicate that we agree that none of the store will have submissions for write-offs.

Thank you,
Regards,

Zhane Parnell
Senior Administrator : Stock & Inventory (SCM)
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** zhanepa@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

ITEM TITLE

C269/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: DIRECTORATE CORPORATE SERVICES: DEPARTMENT HUMAN RESOURCES: PAYMENT FOR OCCUPATIONAL THERAPIST SERVICES

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE / AIM OF REPORT

The purpose of the report is to inform MPAC of the reasons why quotations were obtained, but no SCM process was followed for an employee who was referred to for occupational therapy in terms of Council's Employee Assistance Policy. The amount of R2288,00 is for OT services rendered.

The Committee can in terms of its mandate;

a. Investigate the irregular expenditure
b. Make recommendations to Council as to who, if any is liable for the irregular expenditure
c. Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written off
d. Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure and
e. To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorized, irregular, fruitless and wasteful expenditure currently.

BACKGROUND

One of our staff members showed a sign of serious allergic reaction in the workplace and it was required to consult an Occupational Therapist assessment and to provide a report to the employer.

DISCUSSION

Two quotations were requested from the following service providers:

- Bronkhorst Occupational Therapists, and
- Maryke van Rhyn Arbeidsterapeut.

Management on 13 November 2023 resolved as follows:

"**RESOLVED BY MANAGEMENT: 13 NOVEMBER 2023**

1. **Management noted the reluctance of Medical Doctors and Specialists to register on the Municipality's database as Services Providers.**

2. **Management grants approval to deviate from the normal Supply Chain Management process for the referral of employees to medical doctors and specialists, for the interim until the framework tender for the appointment of a panel of service providers, is sorted out.**"

This resolution led the official to believe that there was no need to follow the normal SCM process and proceeded with appointing the service provider. The service provider rendered the service and issued a report to the employer.

It should be noted that Council received value for money and that there is no reason to suspect that fraud occurred or that grounds for a claim against any official exists.

FINANCIAL RESPONSIBILITIES

Amounts written off as irrecoverable should be included in the annual financial statements.

LEGAL RESPONSIBILITIES

Section 32 of the MFMA states that any official of a municipality who deliberately or negligently committed, made or authorized an irregular expenditure is liable for that expenditure. A municipality must recover such expenditure from the person liable for that expenditure, unless the irregular expenditure is certified by Council as irrecoverable, after the Section 32 Committee has investigated and recommended it.

Irregular expenditure for the purpose of this item means expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality and which has not been condoned in terms of such policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR:

It is therefore recommended that in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 2288,00 be written off as irrecoverable.

RECOMMENDATION BY MANAGEMENT TO MPAC: 29 AUGUST 2025

It is therefore recommended that in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 2288,00 be written off as irrecoverable.

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor PJ Stander it was recommended as follows:

That in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 2288,00 be written off as irrecoverable.

RECOMMENDATION TO COUNCIL:

It is therefore recommended that in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 2288,00 be written off as irrecoverable.

ANNEXURE A

MPAC: Occupational Therapist Report: Theewaterskloof Municipality

Supplier	Service Description	Commencement date of contract
Bronkhorst Occupational Therapist	OT evaluation report for a staff member	19/06/2024

1

What was the initial Purpose of the contract
The purpose was for the Occupational Therapist to evaluate one of our employees to ascertain his ability to perform his duties

2

Initial Scope of Contract and if uncertain please explain
The service provider was appointed to provide an Occupational Therapy service to the municipality

3

Initial Contract Value and if uncertain please explain
R 2288.00

4

Initial Expiry Date and if uncertain please explain
N/A

5

Was normal SCM Process followed and complied with		
Yes	**No – X**	**Uncertain**
Explain of motivate your response		
No, Quotation were obtained, but no order was issue. The services were procured on a management resolution		

6

Has the purpose, scope or contract period been extended or expanded since the initial appointment of the service provider		
Yes	**No - X**	**Uncertain**
Explain or motivate your response		
The service provider performed the work as agreed		

7

Was a formal contract or SLA initially entered into in terms of SCM and MFMA Requirements		
Yes	**No – X**	**Uncertain**
Explain or motivate your response		
No formal contract or SLA was entered into due to the service and amount involved		

8

Should a contract not have existed has it since been entered into and has all compliance requirements like as it applies in respect of the SCM process and or for purposes of deviations been complied with		
Yes	**No – X**	**Uncertain**
Motivate or explain your response		
The management resolution was relied on.		

9

Did Council because of this transaction received best value for money i.e. in spite of non-compliance, if any with SCM or MFMA requirements		
Yes – X	**No**	**Uncertain**
Please explain or motivate your response above		
Council received value for money as the report as requested was received		

10

Has the Municipality suffered any losses or damages as a result of non-compliance with any of the MFMA or SCM requirements		
Yes	**No - X**	**Uncertain**
Please explain or motivate your response above		
No loss was suffered		

11

Are you satisfied with the performance of the current service provider to the extent that the contract should be continued with		
Yes	**No**	Uncertain -
Please explain or motivate your response above		
N/A – the service was once off		

12

Has the director investigated and established whether or not there is not at this point a better service provider, price or product which would justify a new procurement process and a reconsideration of the current service provider, product or price		
Yes	**No**	**Uncertain**
Please explain or motivate your response above		
N/A		

14

Could any form of non-compliance have been prevented		
Yes	**No – X**	**Uncertain**
Explain or motivate your response above		

15

What remedies have been put in place to prevent any non-compliance being repeated		
Yes - X	**No**	**Uncertain**
Explain or motivate your response above		
The management resolution has been clarified in that the SCM processes still needs to be followed.		

16

General or additional Comments of the Director Concerned	
Signature of Director Concerned	**Date** 2015-07-24

17

General Comments/Findings and recommendations of the CFO
At all time we must follow through with proper procurement processes.
Signature of CFO Date: 31/07/2025

18

General Comments/Findings and or recommendations of the Chief Audit Executive
Signature of Chief Audit Executive Date 01/08/2025

19

Final response of the Director Concerned for consideration by the Municipal Manager
Signature of the Director concerned Date 2025-07-30

20

General Comments and findings of the Municipal Manager
Signature of the Municipal Manager Date 4/8/2025

BRONKHORST
OCCUPATIONAL THERAPISTS

74 Main Road
Sandbaai
Hermanus
7200
info@bronkhorstots.co.za
Phone: 069 966 3387

INVOICE

DATE	19/06/2024
QUOTE #	Temmers
VALID UNTIL	01/07/2024

CUSTOMER

Theewaterskloof Municipality
Posbus 24, Caledon, 7230
Vat nommer: 4000846248

DESCRIPTION	Unit Price	Employees	Unit	Discount	AMOUNT
Initial Interview	R 572,00				R 572,00
Evaluation - 2 hours	R 1 144,00				R 1 144,00
Report	R 572,00				R 572,00

First National Bank (200412)	Subtotal	2 288,00
Account Holder: Jennifer Clarke	Tax rate	-
Account Nr: 62835688146	Tax due	-
Current Account	Other	-
Ref: LG Mara	**TOTAL**	**R2 288,00**

Thank You For Your Business!

566

BRONKHORST
OCCUPATIONAL THERAPISTS

INVOICE

74 Main Road
Sandbaai
Hermanus
7200
info@bronkhorstots.co.za
Phone: 069 966 3387

DATE	19/06/2024
QUOTE #	Temmers
VALID UNTIL	01/07/2024

CUSTOMER

Theewaterskloof Municipality
Posbus 24, Caledon, 7230
Vat nommer: 4000846248

DESCRIPTION	Unit Price	Employees	Unit	Discount	AMOUNT
Initial Interview	R 572,00				R 572,00
Evaluation - 2 hours	R 1 144,00				R 1 144,00
Report	R 572,00				R 572,00

First National Bank (200412)
Account Holder: Jennifer Clarke
Account Nr: 62835688146
Current Account
Ref: LG Mara

Subtotal	2 288,00
Tax rate	-
Tax due	-
Other	-
TOTAL	R2 288,00

Thank You For Your Business!

Charles Fisher

From:	jen@bronkhorstots.co.za
Sent:	Tuesday, 16 July 2024 14:04
To:	Aldean Peka; Charles Fisher
Cc:	anzel@bronkhorstots.co.za
Subject:	FW: AANVRAAG VAN KWOTASIE - MNR C TEMMERS
Attachments:	Invoice Temmers.pdf
Importance:	High

Good day,

I would just like to follow up on payment for this invoice so that we can release the report?

Kind Regards

BRONKHORST
OCCUPATIONAL THERAPISTS

Jennifer Bronkhorst
Director & Senior Occupational Therapist
BSc OT (UCT) M in Human Rehab Studies (US)
Cell: 0746651616 / 0699663387
Email: jen@bronkhorstots.co.za
Address: 74 Main Road, Sandbaai, Hermanus, WC

Personal Information
We respect your privacy and acknowledge that this email will contain personal details, which may belong to you, others and / or to your company ("Personal Information"). By sending and/or receiving this email communication, you expressly give us consent to process and further process the Personal Information contained therein which processing will be done in accordance with POPIA, the Bronkhorst Occupational Therapists POPIA Privacy Policy and the Bronkhorst Occupational Therapists standard informed consent documentation.

From: jen@bronkhorstots.co.za <jen@bronkhorstots.co.za>
Sent: Saturday, June 29, 2024 9:23 AM
To: 'Aldean Peka' <aldeanpe@twk.gov.za>; 'anzel@bronkhorstots.co.za' <anzel@bronkhorstots.co.za>
Cc: 'Charles Fisher' <charlesfi@twk.gov.za>
Subject: RE: AANVRAAG VAN KWOTASIE - MNR C TEMMERS

Good day

Please see attached.

No work visit or travel cost is invoiced.

Standard Bank of South Africa

The Standard Bank of South Africa Limited Registered Bank Reg. No. 1962/000738/06

Computer Generated Copy

568

CUSTOMER PAYMENTS PRINT REPORT

Customer no : 072331348 **User ID :** OPJ97 **User Name :** THEEWATERSKLOOF MUNICIPALITY
Action Date : 20240816 **Batch Description :** OPJ97 20240816 12:54:39.9 **Batch No :** 2024229001

From :

Branch No	Branch Name	Account No	Account Name	Status	Amount	Statement Reference	Description	Sub Batch No
33012	HELDERBERG	72331348	THEEWATERSKLOOF MUNICIPALITY	FINAL AUDIT TO BE DOWNLOADED	5,930,295.02	TWK MUNI CONTRA	2024229001/C	1

Trans No	Creditor	Acc No / CDI	Account Name	Status	Amount	Statement Reference	RTGS/RTC	MTFR No
5		62835688146	BRONKHORST OCCUPATIONAL THERAP	FINAL AUDIT DOWNLOADED	2,288.00	TWK MUNI B00223/240816	N	

** END OF REPORT **

Subject: RE: AANVRAAG VAN KWOTASIE - MNR C TEMMERS

Good day

Please find attached.

Kind Regards

BRONKHORST
OCCUPATIONAL THERAPISTS

Jennifer Bronkhorst
Director & Senior Occupational Therapist
BSc OT (UCT) M in Human Rehab Studies (US)
Cell: 0746651616 / 0699663387
Email: jen@bronkhorstots.co.za
Address: 74 Main Road, Sandbaai, Hermanus, WC

Personal Information
We respect your privacy and acknowledge that this email will contain personal details, which may belong to you. others and / or to your company ("Personal Information"). By sending and/or receiving this email communication, you expressly give us consent to process and further process the Personal Information contained therein which processing will be done in accordance with POPIA, the Bronkhorst Occupational Therapists POPIA Privacy Policy and the Bronkhorst Occupational Therapists standard informed consent documentation.

From: Aldean Peka <aldeance@twk.gov.za>
Sent: Tuesday, June 18, 2024 9:32 AM
To: anzel@bronkhorstots.co.za
Cc: Jennifer Bronkhorst <jen@bronkhorstots.co.za
Subject: RE: AANVRAAG VAN KWOTASIE - MNR C TEMMERS

Good day Anzel

Please provide me with an invoice for the consultation of Mr C Temmers.

Groete/ Kind regards,

Aldean Peka
Administrator: Human Resources
Human Resources
Directorate: Corporate Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** aldean@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.**

Theewaterskloof
Municipality

Nr	File Ref	Audit Name & (Finding Nr)	Directorate	Short description of finding	Management Comments on original report	Management Comments July 2025
1	2024-006	SCM 1 August 2024 – 31 October 2024 (3)	Corporate Services	Internal audit reviewed 10% of the quotations below R30000 that were paid from 01 August 2024 – 31 October 2024. Included in the sample was a payment to Bronkhorst Occupational Therapists for the amount of R 2 288 (EFT 31153). It seems that this payments was not done through the processes as required by the SCM policy and only the Invoices together with the Management Resolution (of 13 November 2023) were submitted for payment. Although Management resolved that medical referral of employees can deviate from normal SCM procedures until the tender for a panel of service providers is awarded, these transactions should still follow the requirements of Section 36 of the SCM Regulations.	An item will be submitted to MPAC.	570
2	2024-014	Performance Management Q3 24/25 (1)	Corporate Services	It seems that KPI's are not set for all employees and their performance is not measured.	Performance agreements to be drafted.	
3	2024-014	Performance Management Q3 24/25 (4)	Corporate Services	It seems that the calculation of the actuals for KPI TL24 was done incorrectly: The Actual completed on IGNITE for TL24 as on 31 March 2025 was 0.17% Internal audit recalculated the percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan and found that it was 0,08% at 31 March 2025 (Spent on training = 235322; total personnel budget = 277228832)	amounts to be corrected	
4	2024-014	Performance Management Q3 24/25 (5)	All Directorates & Office of the MM	It seems that reviews are not taking place on a monthly basis, as required by the policy as no evidence is available to prove revisions.	**CORPORATE SERVICES:** **ACTION DATE: 1 July 2025** Directive to Corporate Services Managers to provide copies of SDBIP submissions on a monthly basis to be signed by Director Corporate Services. A Register will be	

Nr	File Ref	Audit Name & (Finding Nr)	Directorate	Short description of finding	Management Comments on original report	Management Comments July 2025
					kept in this regard.	
5	2022-018	Unsafe Working Environment Audit (1)	Corporate Services	Internal audit inspected a total of 47 fire extinguishers in the Caledon, Riviersonderend, Genadendal, Grabouw and Villiersdorp offices. It seems that none of the fire extinguishers inspected had been serviced in the past 12 months.	Tender process for Servicing of fire equipment.	
6	2022-018	Unsafe Working Environment Audit (2)	Corporate Services	Through the various tests performed Internal Audit noticed that the municipal offices does not contain all the required OHS signages. Through discussions with the Head: Occupational Health and Safety, it was noted that there are OHS Signages kept at the OHS Office that were not placed in the offices. This seems to be due to certain specifications that were not met with regards to the signage (e.g., the signage should glow in the dark). The OHS Signage that were ordered do not meet that requirement hence the OHS Signage that were purchased were never posted on the municipal properties. It seems that there are no formally documented specifications and processes in place regarding posting a prominent OHS Signage on municipal properties. It was also noted that in the following departments the evacuation plans are not in place: 1. Town Planning Offices Caledon 2. ICT Offices Caledon 3. Technical Services Offices Caledon 4. Town Offices Caledon	Safety signs will be done together with the fire equipment.	

572

Aldean Peka

From:	Aldean Peka
Sent:	Thursday, May 23, 2024 8:19 AM
To:	info@bronkhorstots.co.za
Cc:	Charles Fisher
Subject:	AANVRAAG VAN KWOTASIE - MNR C TEMMERS

Goeie dag Jennifer

Die werkgewer wil graag vasstel of Mnr Temmers geskik is om sy normale werkspligte te kan verrig. Kan u asseblief ons voorsien van 'n kwotasie vir 'n mediese ondersoek sowel as 'n mediese verslag indien Mnr Temmers u sou besoek.

Die kwotasie moet asseblief uitgereik word aan:

Theewaterskloof Munisipaliteit
Posbus 24
Caledon
7230
Vat nommer: 4000846248

Groete/ Kind regards,

Aldean Peka
Administrator: Human Resources
Human Resources
Directorate: Corporate Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** aldeanpe@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

BRONKHORST
OCCUPATIONAL THERAPISTS

74 Main Road
Sandbaai
Hermanus
7200
info@bronkhorstots.co.za
Phone: 069 966 3387

QUOTE

DATE	27/05/2024
QUOTE #	Temmers
VALID UNTIL	01/07/2024

CUSTOMER

Theewaterskloof Municipality
Posbus 24, Caledon, 7230
Vat nommer: 4000846248

DESCRIPTION	Unit Price	Employees	Unit	Discount	AMOUNT
Initial Interview	R 572,00				R 572,00
Evaluation - 2 hours	R 1 144,00				R 1 144,00
Report	R 572,00				R 572,00
Additional costs:					
Work Vist @ R450/ hour	R 450,00				R 450,00
Travel costs @ R4.5/ km if outside Hermanus	R 4,50		14		R 63,00

First National Bank (200412)	Subtotal	2 801,00
Account Holder: Jennifer Clarke	Tax rate	-
Account Nr: 62835688146	Tax due	-
Current Account	Other	-
Ref: LG Mara	**TOTAL**	**R2 801,00**

Thank You For Your Business!

574

Aldean Peka

From: info@bronkhorstots.co.za
Sent: Tuesday, May 28, 2024 1:05 PM
To: Aldean Peka
Subject: RE: AANVRAAG VAN KWOTASIE - MNR C TEMMERS
Attachments: Quote Temmers.pdf

Good day,

Please find attached.

Please note the work visit is ***optional*** and only included in the invoice if required.

Kind Regards

BRONKHORST
OCCUPATIONAL THERAPISTS

Jennifer Bronkhorst
Director & Senior Occupational Therapist
BSc OT (UCT) M in Human Rehab Studies (US)
Cell: 0746651616 / 0699663387
Email: jen@bronkhorstots.co.za
Address: 74 Main Road, Sandbaai, Hermanus, WC

Personal Information
We respect your privacy and acknowledge that this email will contain personal details, which may belong to you, others and / or to your company ("Personal Information"). By sending and/or receiving this email communication, you expressly give us consent to process and further process the Personal Information contained therein which processing will be done in accordance with POPIA, the Bronkhorst Occupational Therapists POPIA Privacy Policy and the Bronkhorst Occupational Therapists standard informed consent documentation.

From: Aldean Peka <aldeanpe@twk.gov.za>
Sent: Thursday, May 23, 2024 8:19 AM
To: info@bronkhorstots.co.za
Cc: Charles Fisher <charlesfi@twk.gov.za>
Subject: AANVRAAG VAN KWOTASIE - MNR C TEMMERS

Goeie dag Jennifer

Die werkgewer wil graag vasstel of Mnr Temmers geskik is om sy normale werkspligte te kan verrig. Kan u asseblief ons voorsien van 'n kwotasie vir 'n mediese ondersoek sowel as 'n mediese verslag indien Mnr Temmers u sou besoek.

Die kwotasie moet asseblief uitgereik word aan:

Theewaterskloof Munisipaliteit
Posbus 24
Caledon
7230
Vat nommer: 4000846248

575

Groete/ Kind regards,

Aldean Peka
Administrator: Human Resources
Human Resources
Directorate: Corporate Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** aldeanpe@twk.gov.za
Website. www.twk.cov.za | **Follow us on Facebook, X, Instagrain.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

576

Aldean Peka

From: Aldean Peka
Sent: Wednesday, May 22, 2024 11:37 AM
To: marykevanrhyn1@gmail.com
Subject: AANVRAAG VAN KWOTASIE - MNR C TEMMERS

Goeie dag Maryke

Die werkgewer wil graag vasstel of Mnr Temmers geskik is om sy normale werkspligte te kan verrig. Kan u asseblief ons voorsien van 'n kwotasie vir 'n mediese ondersoek sowel as 'n mediese verslag indien Mnr Temmers u sou besoek.

Die kwotasie moet asseblief uitgereik word aan:

Theewaterskloof Munisipaliteit
Posbus 24
Caledon
7230
Vat nommer: 4000846248

Groete/ Kind regards,

Aldean Peka
Administrator: Human Resources
Human Resources
Directorate: Corporate Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** aldeanpe@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

Aldean Peka

From: Maryke van Rhyn <marykevanrhyn1@gmail.com>
Sent: Wednesday, May 22, 2024 5:16 PM
To: Aldean Peka
Subject: Re: AANVRAAG VAN KWOTASIE - MNR C TEMMERS
Attachments: Quotation Mr Temmers.pdf

Good afternoon

Please receive the quotation attached as requested.

Please feel free to contact me if you have any questions

Maryke

On Wed, May 22, 2024 at 11:36 AM Aldean Peka <aldeanpe@twk.gov.za> wrote:

Goeie dag Maryke

Die werkgewer wil graag vasstel of Mnr Temmers geskik is om sy normale werkspligte te kan verrig. Kan u asseblief ons voorsien van 'n kwotasie vir 'n mediese ondersoek sowel as 'n mediese verslag indien Mnr Temmers u sou besoek.

Die kwotasie moet asseblief uitgereik word aan:

Theewaterskloof Munisipaliteit

Posbus 24

Caledon

7230

Vat nommer: 4000846248

578

Groete/ Kind regards,

Aldean Peka

Administrator: Human Resources

Human Resources

Directorate: Corporate Services

THEEWATERSKLOOF MUNICIPALITY

Head Office. 6 Plein Street, Caledon, 7230

Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** aldeanpe@twk.gov.za

Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

--

VERTROULIKHEIDSWAARSKUWING:
Neem asseblief kennis dat hierdie e-pos, insluitend alle aanhegsels daartoe, vertroulik is en uitsluitlik bedoel is vir die persoon aan wie dit gerig is. Enige verspreiding, kopiering of lees van hierdie kommunikasie en aanhangsels daartoe is verbode en onwettig. Stel my asseblief so spoedig moontlik in kennis indien u hierdie kommunikasie per abuis ontvang het en vernietig asb die e-pos en alle aanhegsels asook enige kopie en uitdrukke.
NOTICE OF CONFIDENTIALITY:
This e-mail and any attachments, is intended only for use by the addressee(s) and may contain privileged or confidential information. Any distribution, reading, copying or use of this communication and any attachments by anyone other than the addressee(s), is strictly prohibited and may be unlawful. If you received this e-mail in error, please notify me immediately, and permanently destroy or delete the original and any copies or printouts of this e-mail and any attachments.

Cell **084 678 8844**

Suite 28 Hermanus Medical Village

580

MARYKE VAN RHYN
BHF Praktyk No. 0660000287059

ARBEIDSTERAPEUT

Posbus 253
Gansbaai
7220

Robinlaan nr 19
Northcliff
Hermanus
7200

Rekening navrae.

E-pos: Maryke.VanRhynOT@gmail.com
Sel: 084 6788 844

Maryke van Rhyn
Occupational therapy

Kwotasie

RE Theewaterskloof Municipality
Posbus 24
Caledon
7230

VAT4000846248

Bladsy: 1 van 1
Datum: 22/05/2024
Rek. No.: 000776
Dok.Nr: AB00014699

Landline: 0282143300

Datum / tyd Kodes / NAPPI	Pasient / Beskrywing	In hosp?	ICD	Dok.Nr	Kwa	Bedrag	Uitstaande
22/05/2024	**C Temmers** * Kwotasie *						
305	WERK EVALUASIE					7,950.00	7,950.00
							7,950.00

U is verantwoordelik vir bedrae wat onder "Lid" verskyn

10% RENTE SAL GEHEF WORD OP LAAT BETALINGS
OOR 30 DAE

BANK BESONDERHEDE

MARYKE VAN RHYN
EERSTE NASIONAL BANK (FNB) : TAKKODE 250655
REKENING NO: 624 065 71 605

GEBRUIK ASB PASIëNT NAAM OF REKENING NOMMER AS VERWYSING (NIE dokument nommer)

* Geen BTW ingesluit (nie geregistreer)

NEEM ASSEBLIEF KENNIS DAT ONS NIE KAARTFASILITEITE BY DIE KANTOOR HET NIE

ITEM TITLE

C270/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: DIRECTORATE COMMUNITY SERVICES: CAN MARKETING AND SOLUTION (PTY) - R165 000.00

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of the report is to inform the Municipal Public Accounts Committee of the possible irregular expenses that incurred by CAN Marketing and Solutions to the amount of R 165 000.00 during the procurement of services in Botrivier and that the committee considers the report with an explanatory template for the irregular expenditure in terms of Section 32 of the MFMA. The Committee can in terms of its mandate:

1. Investigate the irregular expenditure,
2. Make recommendations to the Council as to who, if any is liable for the irregular expenditure,
3. Recommend to the Council whether the irregular expenditure must be certified as irrecoverable and be written off,
4. Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure and,
5. To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorized, irregular, fruitless, and wasteful expenditure currently

BACKGROUND

The services of CAN Marketing and Solutions were obtained through a deviation process, to provide container toilets to the Botrivier spots field. During the Auditor General audit process of 2022/2023, the AG performs an audit of compliance with legislation and identified instances of non-compliance. The municipality deviated from the SCM processes to procure services for sport field toilets from CAN Marketing and Solutions, however based on corroborative evidence received from the municipality, there was no valid reason for the deviation, as the sport field did not have working sanitation facilities for some time. The AG found that the municipality have enough time to follow the proper quotation processes.

DISCUSSION

On the 25th of August 2022 the Municipal Manager along with his senior management visited Botrivier. It was found that the current toilet facilities were not sufficient according to Boland Rugby standards.

The club house also has structural damage to its roof, and additional toilets were required. With the Accelerated Service Delivery Program, it was decided to urgently provide toilets to accommodate the Botrivier sport field and all its sport codes.

The toilets at the club house cannot accommodate all the sport codes. Constant vandalism and sabotage at the "rugby club house" resulted in the facility to be unavailable. The municipality does not have a facility in the sport field to cater to their needs of proper sanitation. The hiring of municipal facilities such as sport fields has a mandate to provide sanitation to all its users. At the time, there are not sufficient toilets to accommodate all the sport codes.

The AG found that the non-compliance by not following the SCM quotation process, resulted in an irregular expenditure of R 165 000.00. The finding of the AG is now reported to MPAC, to be considered.

COMMENTS FROM DIRECTORATE

No additional information, as the information is covered in the AG report.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The amount written off as irregular in view of the explanation and reason explained in the report is R165 000.00.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Sec 32 of the MFMA.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Failing to manage irregular expenses in accordance with the MFMA could result into Council losing money and not receive value for money. However, in this case, Council did not suffer any losses or damages and received value for money.

RECOMMENDATION BY ITEM AUTHOR:

It is therefore recommended that the following expenditure, in the view of the fact that there is no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R165 000.00 for the financial year 2022/2023 be written off as irrecoverable.

RECOMMENDATION BY MANAGEMENT TO MPAC: 21 MAY 2024

It is therefore recommended that the following expenditure, in the view of the fact that there is no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R165 000.00 for the financial year 2022/2023 be written off as irrecoverable.

RESOLVED BY COUNCIL: 25 FEBRUARY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman MR Nongxaza, and seconded by Alderman LM de Bruyn it was resolved as follows:

That the agenda-item be referred back and that the officials submit a detailed report with all the relevant information.

1. *Agenda-item be referred back.*
2. *For finalization by the Director: Community Services, Mr WSE Solomons-Johannes.*

RECOMMENDATION BY MPAC TO COUNCIL: 15 JANUARY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor J Smit it was recommended as follows:

The Municipal Public Accounts Committee recommends to Council that the expenditure be investigated and that the irregular amount of R165 000.00 be recovered.

RECOMMENDATION FROM MPAC TO COUNCIL: 11 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor M Botes it was recommended as follows:

That the agenda-item be referred to Council for an investigation in terms of Section 106 of the Local Government Municipal Systems Act, 2000.

RESOLVED BY COUNCIL: 27 JUNE 2025

Council noted that the agenda-item has been withdrawn and will not be discussed during the meeting.

Agenda-item be referred to MPAC for consideration.

RECOMMENDATION FROM MPAC TO COUNCIL: 26 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor J Smit it was recommended as follows:

1. **That the following expenditure, in the view of the fact that there is no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R165 000.00 for the financial year 2022/2023 be written off as irrecoverable.**

2. **Consequence management must be applied where there is non-compliance and proper reasons are not provided.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That the following expenditure, in the view of the fact that there is no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R165 000.00 for the financial year 2022/2023 be written off as irrecoverable.**

2. **Consequence management must be applied where there is non-compliance and proper reasons are not provided.**

585

136

AUDITOR-GENERAL
SOUTH AFRICA

The Accounting Officer
Theewaterskloof Municipality
PO Box 24
Caledon
7230

10 November 2023

Reference: Communication No.15 of 2023

Dear Mr. W Solomons-Johannes

COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 JUNE 2023

SCM: Reason for not following the official procurement processes (Deviation) not justifiable

Background

1. In performing the audit of compliance with legislation, we identified instances of non-compliance as described in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration.
2. The finding will be included in the management report including your comments and our final response.

Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 5 days from the date of this communication, as agreed in the engagement letter.
4. Should you agree, you are hereby requested to make the necessary corrections.
5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 5 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected misstatement will then be evaluated for reporting purposes based on materiality.
6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 5 days from the date of this communication, as agreed in the engagement letter.
7. Please provide us with the reasons for the instances of non-compliance and the steps that will be taken to rectify the matter in future.

Auditing to build public confidence

Auditor-General of South Africa

Yours sincerely

Unathi Mnqanqeni
Senior Manager: Western Cape

Enquiries: Henno Pretorius
Cell phone: 064 907 4146
Telephone: (021) 528 4100
Fax: (021) 528 4200
Email: hennop@agsa.co.za

Acknowledgement of receipt by management:

_____ _____

Received by Date

DETAILED AUDIT FINDING

Procurement and contract management

Reason for not following the official procurement processes (Deviation) is not justifiable

Supply Chain Management (SCM) regulations 2: Supply chain management policies - (1) Each municipality and municipal entity must in terms of section 111 of the Act have and implement a supply chain management policy that –

(b) is fair, equitable, transparent, competitive and cost effective;

Supply Chain Management (SCM) regulations 36: Deviation from, and ratification of minor breaches of, procurement processes, states the following –

(1) A supply chain management policy may allow the accounting officer –

(a) to dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –
- *(i) in an emergency;*
- *(ii) if such goods or services are produced or available from a single provider only;*
- *(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;*
- *(iv) acquisition of animals for zoos; or*
- *(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes and*

(b) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

(2) The accounting officer must record the reasons for any deviations in terms of sub-regulation (1) (a) and (b) and report them to the next meeting of the council, or board of directors in the case of a municipal entity, and include as a note to the annual financial statements.

(3) Sub-regulation (2) does not apply to the procurement of goods and services contemplated in regulation 11(2).

Deviation 1:

Supply, delivery and fixation /permanent of back-up electricity generators for water pump stations in the Theewaterskloof municipal area - ZWH Projects and Development (Pty) Ltd:

Category: Any other exceptional case where it is impractical or impossible to follow the official procurement processes.

Deviation date of approval: 31 May 2023

Auditors finding:

During our testing of this deviation, we identified that a formal tender process was followed on 12 October 2022 (Tender ELEC 04/2022/23) for the Supply, Delivery And Installation Of Back-Up Electricity Generators For Water Pump Stations In The Theewaterskloof Municipal Area. This tender was however cancelled due to the availability of more funds. A second tender process were then followed, on 21 October 2022 (Tender ELEC 05/2022/23) but was also cancelled due to budget constraints.

The municipality then used Section 29 of the MFMA and followed no procurement process to appoint ZWH Projects and Development for the rental of generators.

No proof was supplied that the winning bidder for the cancelled tender (ELEC 05/2022/23), MDL Engineering Company (Pty) Ltd, with a price of R9 053 592.35, was considered by the municipality for the Section 29.

By inspection of the Municipal Public Accounts Committee (MPAC) minutes of meeting of 11 May 2023 it was found the committee approved the write off of R18 801 976.97 paid to ZHW Projects and Development for the lease of 14 generators since October 2022 to date.

The municipality did not do proper planning for the appointment of this service provider because it is clear that the cost for the rental and purchase were for more than the original cancelled tender.

The deviation was not found to be justifiable because the original deviation entered into was already regarded as irregular and this deviation will only increase the irregular expenditure.

No	Supplier	Item description	Value
1	ZWH PROJECTS AND DEVELOPMENT (PTY) LTD	Supply, delivery and fixation /permanent of back-up electricity generators for water pump stations in the Theewaterskloof municipal area	12,209,888

This non-compliance will result in irregular expenditure of R12 209 888. The non-compliance is material and will be included in the audit report. The irregular expenditure amount is material and will result in the modification of the audit report if it is not corrected.

No proof could also be supplied that the municipality complied with sections (2) and (3) of the Preferential Procurement Regulations

"(2) The decision to cancel a tender invitation in terms of sub regulation (1) must be published in the same manner in which the original tender invitation was advertised.
(3) An organ of state may only with the prior approval of the relevant treasury cancel a tender invitation for the second time"

Deviation 2:

Chemical toilets - K2C Construction:

Category: Any other exceptional case where it is impractical or impossible to follow the official procurement processes.

Deviation date of approval: 25 October 2022

Auditors finding:

The deviation was made as a result of the contract that ended whilst the services were still needed by the municipality. The old contract expiry date was the 31st of August 2022, the replacement bid was advertised on 9 September 2022, which was later cancelled as there were no suitable suppliers. The deviation could have been avoided should the municipality advertised the tender

before the expiry of the old contract (not properly planned). Therefore the deviation is unsubstantiated and the auditors do not agree to the deviation reasoning.

No	Supplier	Item description	Value
1	K2C CONSTRUCTION	Chemical toilets - K2C Construction	181,056

This non-compliance will result in irregular expenditure of R181 056. The non-compliance is not individually material but it is material in aggregate and will be included in the audit report.

Deviation 3:

Botrivier - Container Toilets at Botrivier Sport Field - CAN MARKETING AND SOLUTION (PTY) LTD:

Category: Emergency

Deviation date of approval: 08 September 2022

Auditors finding:

The municipality deviated from the SCM processes to procure the services for sports field toilets, however based on corroborative evidence received form the municipality, there was no valid reason for the deviation, as the sports field did not had working sanitation facilities for some time. The municipality had enough time to follow the proper quotation processes.

No	Supplier	Item description	Value
1	CAN MARKETING AND SOLUTION (PTY) LTD	Botrivier - Container Toilets at Botrivier Sport Field	165,000

This non-compliance will result in irregular expenditure of R165 000. The non-compliance is not individually material but it is material in aggregate and will be included in the audit report

Deviation 4:

Security Services for preventing of illegal land invasion – Sibakulu Security

Category: Emergency

Date approved: 22 July 2022

Auditors finding:

The motivation for this deviation was for security services needed from 26 June 2022. Upon inspection of invoice no.INV-0068, we identified that the services rendered was from 23 June 2022 which is before the dates motivated above. The auditors also identified that the services were for 1 day to 3 weeks. The total cost for this services rendered amounted to R1 216 551. The auditors is of the opinion that the municipality could have deviated for a shorter period and gone out on quotations during the 1st week of invasions to avoid deviating for a period of 3 weeks.

Furthermore, the invoices and quotations attached to the payments does not specify for which sites these services were delivered, thus it cannot be confirmed if the services delivered as per invoices and quotations agree to the deviation form information.

No	Supplier	Item description	Value
1	Sibakulu Security (Pty) Ltd	Security services – land invasion	1 216 551

This non-compliance will result in irregular expenditure of R1 216 550. The non-compliance is not individually material but it is material in aggregate and will be included in the audit report

Deviation 5:

Security Services – Specialized Agri Protection Services:

Category: Any other exceptional case where it is impractical or impossible to follow the official procurement processes.

Auditors finding:

We reviewed this deviation and found that deviation was approved on 8 October 2022 for security services needed to project council property in Grabouw. The current contract with Specialised Agri Protection Services (Pty) Ltd ended on 30 June 2022. The normal SCM processes could have been followed because the end user was aware that the current contract ended 30 June 2022 (poor planning).

No	Supplier	Item description	Value
1	Specialized Agri Protection Services	Security services to protect council property in Grabouw	32 668

This non-compliance will result in irregular expenditure of R32 668. The non-compliance is not individually material but it is material in aggregate and will be included in the audit report

Deviation 6:

Cleaning of towns - WB TIPPER TRUCK AND PLANT HIRE (PTY) LTD:

Category: Any other exceptional case where it is impractical or impossible to follow the official procurement processes.

Deviation date of approval: 25 November 2022

Auditors finding:

The municipality deviated to have cleaning services for the festive season, whereas they have a team providing those services throughout the year. The municipality's reasoning was that the workers were on leave and there were machinery breakdowns. The auditors are of the opinion that the municipality has policies in place to deal with leave taken by the employees, furthermore there should be processes in place to deal with machinery breakdowns that could negatively affect the provision of services to the municipality. Management was aware of the peak times during the festive season and could have planned ahead. Festive season is every year on the same time. Furthermore the Executive Mayor already announced the town cleaning for the festive season during the strategic session of 4 to 6 October 2022, hence there were enough time to go out on a competitive bidding process

No	Supplier	Item description	Value
1	WB TIPPER TRUCK AND PLANT HIRE (PTY) LTD	Cleaning of towns	1,523,957

This non-compliance will result in irregular expenditure of R1 523 957. The non-compliance is not individually material but it is material in aggregate and will be included in the audit report.

Deviation 7:

Procurement of Personal Protective Clothing for Theewaterskloof Municipality: ZWH Projects and Developemnt:

Category: Emergency

Deviation date of approval: 4 November 2022

Auditors finding:

After an unsuccessful tender process, the municipality agreed to deviate from the SCM processes for the procurement of protective clothing and use ZWH Projects and Development (Pty) Ltd as they have proven themselves in numerous occasions that they can deliver. The auditors did not find any proof that this service provider has provided these services to the municipality in the past, therefore the reason for using them as the service provider is unjustifiable.

Furthermore the deviation was classified as an emergency, but the amount of protective closing purchased is of high volume and does not seem to be for the immediate need.

No	Supplier	Item description	Value
1	ZWH PROJECTS AND DEVELOPMENT (PTY) LTD	Procurement of Personal Protective Clothing for Theewaterskloof Municipality	1,420,973

This non-compliance will result in irregular expenditure of R1 420 973. The non-compliance is not individually material but it is material in aggregate and will be included in the audit report

Internal control deficiency

Financial and performance management –

Review and monitor compliance with applicable legislation.

Reviews for deviations are not performed adequately as the reasons for not following the official procurement process are not always justifiable.

Recommendation

Management should investigate the total population of deviations and adjust the financial statements to include the irregular expenditure of R16 750 093 and any other misstatement identified in the investigated population.

Management should establish processes and procedures to enable proper reviews before it is decided to deviate from the official procurement process.

Management response

Management comment on audit finding:
Management comment on internal control deficiencies:
Management comment on recommendation:

Remedial action

What actions will be taken:	By whom:	By when:

If the above finding affects an amount(s) disclosed in the financial statements:

Please give an indication of whether a correcting journal entry shall be processed	Yes	No
If yes, please indicate the accounting entry:		
If no, please provide the reason why such a conclusion has been reached:		

Name:
Position:
Date:

Auditor's conclusion:

ANNEXURE A

Status report on deviations in terms of SCM and MFMA requirements and remedial action required if necessary

Supplier	Service Description	Commencement date of contract
CAN MARKETING AND SOLUTION (PTY) LTD	Botrivier - Container Toilets at Botrivier Sport Field	08 September 2022

1

What was the initial Purpose of the contract

The crucial condition of the municipal Facility such as sport field urgently required ablution facilitation in order to accommodate all sporting codes. On the 25th of August 2022 the Municipal Manager along with his senior management visited Botrivier with the Accelerated Service Delivery Program it was promised to urgently provide Toilets to accommodate the Botrivier Sport field and all its codes. The current circumstances of the "rugby club building and toilets" cannot accommodate the sport codes. Constant Vandalism and sabotage at the "rugby club house" effected in the facility to be unavailable. The municipality does not have a fascility on the Sportfield to cater their needs of proper sanitation. The hiring of Municipal facilities such as sport fields has a mandate to provide sanitation to all its users. Currently there are no toilets to accommodate all the sport codes.

2

Initial Scope of Contract and if uncertain please explain

The Initial Scope of the contract was to reallocate the existing container on the sportfield that was utilised to store material to the nearest network services and construct ablution facilities for male and female.

3

Initial Contract Value and if uncertain please explain

The value until the award of TWK2 was made to VTTS was R 165 000.00.

4

Initial Expiry Date and if uncertain please explain

Appointment until TWK2 for CAN MARKETING AND SOLUTION (PTY) LTD was concluded which was 15 September 2022

5

Was normal SCM Process followed and complied with

Yes	no	Uncertain - √

Explain of motivate your response

The situation required an emergency response in terms of the initiative of the Accelerated Service Delivery Program.
The deviation process was followed to implement facilitation before the kickoff of the Rugby and Soccer league.

6

Has the purpose, scope or contract period been extended or expanded since the initial appointment of the service provider		
Yes	No - √	Uncertain -

Explain or motivate your response

The supplier was only appointed until TWK2 was awarded.

7

Was a formal contract or SLA initially entered into in terms of SCM and MFMA Requirements		
Yes	No - √	Uncertain

Explain or motivate your response

The contractor was verbally informed of the arrangement which would have been finalized through the deviation process.

8

Should a contract not have existed has it since been entered into and has all compliance requirements like as it applies in respect of the SCM process and or for purposes of deviations been complied with		
Yes	No	Uncertain - X

Motivate or explain your response

The service was acknowledged and contractor paid by the municipality for service rendered thus equipping facility with ablution.

9

Did Council because of this transaction received best value for money i.e. in spite of non-compliance, if any with SCM or MFMA requirements		
Yes - X	No	Uncertain

Please explain or motivate your response above

Council received value for money as the Town Office can enforce payment for the booking of the facility without compensating on the ablution payment.

10

Has the Municipality suffered any losses or damages as a result of non-compliance with any of the MFMA or SCM requirements		
Yes	No - X	Uncertain

Please explain or motivate your response above

ANNEXURE A

The Municipality did not suffer any loss. The procurement of the ablution facility can accommodate both male and female. Non compliance with these facility causes protest action and the vandalism of municipal infrastructure.

11

Are you satisfied with the performance of the current service provider to the extent that the contract should be continued with

Yes -- X	No	Uncertain

Please explain or motivate your response above

Services was rendered and the addition facility was done according to Specification. TWK suffered no infrastructure damages or losses at the specific sites.

12

Has the director investigated and established whether or not there is not at this point a better service provider, price or product which would justify a new procurement process and a reconsideration of the current service provider, product or price

Yes	No - X	Uncertain

Please explain or motivate your response above

The Director accepted the quotation of CAN MARKETING AND SOLUTION (PTY) LTD.

14

Could any form of non-compliance have been prevented

Yes -	No √	Uncertain

Explain or motivate your response above

The decision to implement the service within that timeframe was to avoid any damages to council property and the initiative taken by the Municipal Manager to listen to the dire need of the community feedback which was requested before the starting of the sporting codes leagues.

15

What remedies have been put in place to prevent any non-compliance being repeated

Yes √	No	Uncertain

Explain or motivate your response above

Funding for additional ablution facilitation were budgeted for in 2023/2024 FY to further upgrade the facility.

16

General or additional Comments of the Director Concerned

.....

Signature of Director Concerned

.....

Date

17

General Comments/Findings and recommendations of the CFO

ANNEXURE A

Signature of CFO Date

18

General Comments/Findings and or recommendations of the Chief Audit Executive

Signature of Chief Audit Executive Date

19

Final response of the Director Concerned for consideration by the Municipal Manager

Signature of the Director concerned Date

20

General Comments and findings of the Municipal Manager

1.

Signature of the Municipal Manager Date

ANNEXURE A

Status report on deviations in terms of SCM and MFMA requirements and remedial action required if necessary

Supplier	Service Description	Commencement date of contract
CAN MARKETING AND SOLUTION (PTY) LTD	Botrivier - Container Toilets at Botrivier Sport Field	08 September 2022

1

What was the initial Purpose of the contract
The crucial condition of the municipal Facility such as sport field urgently required ablution facilitation in order to accommodate all sporting codes. On the 25th of August 2022 the Municipal Manager along with his senior management visited Botrivier with the Accelerated Service Delivery Program it was promised to urgently provide Toilets to accommodate the Botrivier Sport field and all its codes. The current circumstances of the "rugby club building and toilets" cannot accommodate the sport codes. Constant Vandalism and sabotage at the "rugby club house" effected in the facility to be unavailable. The municipality does not have a fascility on the Sportfield to cater their needs of proper sanitation. The hiring of Municipal facilities such as sport fields has a mandate to provide sanitation to all its users. Currently there are no toilets to accommodate all the sport codes.

2

Initial Scope of Contract and if uncertain please explain
The Initial Scope of the contract was to reallocate the existing container on the sportfield that was utilised to store material to the nearest network services and construct ablution facilities for male and female.

3

Initial Contract Value and if uncertain please explain
The value until the award of TWK2 was made to VTTS was R 165 000.00.

4

Initial Expiry Date and if uncertain please explain
Appointment until TWK2 for CAN MARKETING AND SOLUTION (PTY) LTD was concluded which was 15 September 2022

5

Was normal SCM Process followed and complied with		
Yes	no	Uncertain - √
Explain of motivate your response		
The situation required an emergency response in terms of the initiative of the Accelerated Service Delivery Program. The deviation process was followed to implement facilitation before the kickoff of the Rugby and Soccer league.		

6

Has the purpose, scope or contract period been extended or expanded since the initial appointment of the service provider		
Yes	No - √	Uncertain -
Explain or motivate your response		
The supplier was only appointed until TWK2 was awarded.		

7

Was a formal contract or SLA initially entered into in terms of SCM and MFMA Requirements		
Yes	No - √	Uncertain
Explain or motivate your response		
The contractor was verbally informed of the arrangement which would have been finalized through the deviation process.		

8

Should a contract not have existed has it since been entered into and has all compliance requirements like as it applies in respect of the SCM process and or for purposes of deviations been complied with		
Yes	No	Uncertain - X
Motivate or explain your response		
The service was acknowledged and contractor paid by the municipality for service rendered thus equipping facility with ablution.		

9

Did Council because of this transaction received best value for money i.e. in spite of non-compliance, if any with SCM or MFMA requirements		
Yes - X	No	Uncertain
Please explain or motivate your response above		
Council received value for money as the Town Office can enforce payment for the booking of the facility without compensating on the ablution payment.		

10

Has the Municipality suffered any losses or damages as a result of non-compliance with any of the MFMA or SCM requirements		
Yes	No - X	Uncertain
Please explain or motivate your response above		

The Municipality did not suffer any loss. The procurement of the ablution facility can accommodate both male and female. Non compliance with these facility causes protest action and the vandalism of municipal infrastructure.

11

Are you satisfied with the performance of the current service provider to the extent that the contract should be continued with		
Yes -- X	No	Uncertain
Please explain or motivate your response above		
Services was rendered and the addition facility was done according to Specification. TWK suffered no infrastructure damages or losses at the specific sites.		

12

Has the director investigated and established whether or not there is not at this point a better service provider, price or product which would justify a new procurement process and a reconsideration of the current service provider, product or price		
Yes	No - **X**	Uncertain
Please explain or motivate your response above		
The Director accepted the quotation of CAN MARKETING AND SOLUTION (PTY) LTD.		

14

Could any form of non-compliance have been prevented		
Yes -	No √	Uncertain
Explain or motivate your response above		
The decision to implement the service within that timeframe was to avoid any damages to council property and the initiative taken by the Municipal Manager to listen to the dire need of the community feedback which was requested before the starting of the sporting codes leagues.		

15

What remedies have been put in place to prevent any non-compliance being repeated		
Yes √	No	Uncertain
Explain or motivate your response above		
Funding for additional ablution facilitation were budgeted for in 2023/2024 FY to further upgrade the facility.		

16

General or additional Comments of the Director Concerned	
.....	.....
Signature of Director Concerned	Date

17

General Comments/Findings and recommendations of the CFO

Signature of CFO Date

18

General Comments/Findings and or recommendations of the Chief Audit Executive
Signature of Chief Audit Executive Date

19

Final response of the Director Concerned for consideration by the Municipal Manager
Signature of the Director concerned Date

20

General Comments and findings of the Municipal Manager
1.
Signature of the Municipal Manager Date

R0006755 601

CAN Marketing and Solution (Pty) Ltd

Unit2 4B, Barewood Close, Blackheath, 7580
canmarketingandsolutions@gmail.com
Cell: 083 556 7055

INVOICE

DATE: 14/09/2022

DOCUMENT NUMBER: CAN_Itwk202201

CUSTOMER: Theewaterskloof Municipality

ATTENTION: Supply Chain Department

ADDRESS: PO Box 24, Caledon, 7230

TEL: (028) 214-3300

SERVICE DESCRIPTION	AMOUNT
6M Container {Male and Female Ablution Facilities Installed}	R 165,000.00
TOTAL COSTS	R 165,000.00

Enquiries to be made with Carl Maarman.

Tel: 083 556 7055

15/09/2022
Date

Banking Details
Mercantile Bank
Current Account
Account Name: CAN MARKETING AND SOLUTION (PTY) LTD
Account Number: 1050782844
Branch Name: Business Direct
Branch Code: 450105

Director: Carl Maarman
Company Registration Number: 2018/021917/07

602

Theewaterskloof Municipality

THEEWATERSKLOOF MUNISIPALITEIT : THEEWATERSKLOOF MUNICIPALITY

OFFICIAL ORDER

Order
F0001123

Billing Address:
PO Box 24
Caledon, 7230
Tel: 028 214 3300

FONTEIN STREET
7185

VAT Registration number:4000846248

SUPPLIER NAME: CAN MARKETING AND SOLUTION (PT [C00234]
SUPPLIER TEL NO:
SUPPLIER FAX NO:
PHYSICAL ADDRESS: ERF 4
3 WAAL STREET
DATE: 20220913

DIRECTORATE: Development and Community Serv
COST CENTRE: Sports and Culture
NAME: Eksteen J
REQ NO: 25909

DESCRIPTION	QUANTITY	UNIT PRICE EXCL	AMOUNT EXCL.	AMOUNT INCL
6M Container(Male and Female Ablution Facilities Installed)	1.00		48000.00	48000.00
6M Container(Male and Female Ablution Facilities Insta.led)	1.00	.00	40000.00	
6M tainer(Male and Female Ablution Facilities Installed)	.00	10400.00	10400.00	10400.00
6M Container(Male and Female Ablution Facilities Installed)	.00	.00	66600.00	
			165000.00	165000.00

reflected

Order - Payment

F0001123

VAT Registration number:4000846248

SUPPLIER NAME: CAN MARKETING AND SOLUTION (PT [C06234
SUPPLIER TEL NO: SUPPLIER FAX NO:
VAT REGISTRATION NO: 0000000000000000 PHYSICAL ADDRESS: ERF 4
DATE: 20220913 3 WAAL STREET

DIRECTORATE Development and Community Services
COST CENTRE Sports and Culture
NAME Ekseen J

mSCOA CONFIG	DESCRIPTION	QUANTITY	PRICE EXCL.	AMOUNT EXCL.	AMOUNT INCL.	DISCOUNT
0120247737	6M Container(Male and Female Ablution Facilities Installed	.00		48000	48000.00	
0125117775712	6M Container(Male and Female Ablution Facilities Installed	.00			48000.00	
0125147757	6M Container(Male and Female Ablution Facilities Installed	1.00			10400.00	
	6M Container(Male and Female Ablu		Installed			
				30	165000.00	

PAYMENT AUTHORIZATION	
DATE	2022/09/13
HEAD OF DEPARTMENT	PROCUREMENT OFFICER

GRAND TOTAL	165000.00
LESS DISCOUNT	
NETT AMOUNT	165000.00

604

Fossil23

335 9881/ 2909

CAN
Marketing and Solution (Pty) Ltd

carlmaarman@gmail.com
Cell: 083 556 7055

QUOTATION

DATE: 06/09/2022

DOCUMENT NUMBER: CAN_Qtwk202201

CUSTOMER: Theewaterskloof Municipality

ADDRESS: PO Box 24, Caledon, 7230

TEL: (028) 214-3300

SERVICE DESCRIPTION	AMOUNT
{Male and Female Ablution Facilities Installed}	
TOTAL COSTS	

Enquiries to be made with Carl Maarman.

Tel 083 556 7055

Director: Carl Maarman
Company Registration Number: 2018/021917/07

THEEWATERSKLOOF MUNICIPALITY

MBD 4

P.O. BOX 24 CALEDON 7230
TEL: 028 – 214 3300

Theewaterskloof
Municipality

DECLARATION OF INTEREST

1 No bid will be accepted from persons in the service of the state[1].

2. Any person, having a kinship with persons in the service of the state, including a blood relationship, may make an offer or offers in terms of this invitation to bid. In view of possible allegations of favouritism, should the resulting bid, or part thereof, be awarded to persons connected with or related to persons in service of the state, it is required that the bidder or their authorised representative declare their position in relation to the evaluating/adjudicating authority.

3 **In order to give effect to the above, the following questionnaire must be completed and submitted with the bid.**

3.1 Full Name of bidder or his or her representative: Can Marketing and Solution (Pty) Ltd

3.2 Identity Number. 760202 5232 08 1

3.3 Position occupied in the Company (director, trustee, hareholder[2]): Director

3.4 Company Registration Number: 2018/021917/07

3.5 Tax Reference Number: 9740040176

3.6 VAT Registration Number. n/a

3.7 The names of all directors / trustees / shareholders members, their individual identity numbers and state employee numbers must be indicated in paragraph 4 below.

3.8 Are you presently in the service of the state? YES / (NO)

3.8.1 If yes, furnish particulars. ....

.....

[1]MSCM Regulations: "in the service of the state" means to be –
(a) a member of –
  (i) any municipal council;
  (ii) any provincial legislature; or
  (iii) the national Assembly or the national Council of provinces;

(b) a member of the board of directors of any municipal entity;
(c) an official of any municipality or municipal entity;
(d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
(e) a member of the accounting authority of any national or provincial public entity; or
(f) an employee of Parliament or a provincial legislature.

[2] Shareholder" means a person who owns shares in the company and is actively involved in the management of the company or business and exercises control over the company

3.9 Have you been in the service of the state for the past twelve months? YES / (NO)

3.9.1 If yes, furnish particulars.....

.....

3.10 Do you have any relationship (family, friend, other) with persons in the service of the state and who may be involved with the evaluation and or adjudication of this bid? YES / (NO)

3.10.1 If yes, furnish particulars

3.11 Are you, aware of any relationship (family, friend, other) between any other bidder and any persons in the service of the state who may be involved with the evaluation and or adjudication of this bid? YES / (NO)

3.11.1 If yes, furnish particulars

.....

3.12 Are any of the company's directors, trustees, managers, principle shareholders or stakeholders in service of the state? YES / (NO)

3.12.1 If yes, furnish particulars

....

3.13 Are any spouse, child or parent of the company's directors trustees, managers, principle shareholders or stakeholders in service of the state? (YES) / NO

3.13.1 If yes, furnish particulars

Carl Maarman's wife works for Transnet

3.14 Do you or any of the directors, trustees, managers, principle shareholders, or stakeholders of this company have any interest in any other related companies or business whether or not they are bidding for this contract YES / (NO)

3.14.1 If yes, furnish particulars

.....

Ruhan Andries

From: Sergio Francis
Sent: Tuesday, 06 Septembe: 2022 14:51
To: Jumaine Eksteen
Subject: Botrivier toilets

Good day

Hope all is well

Please proceed with the quotation from Can marketing

From: Boy Ngubo <boyng@twk.gov.za>
Sent: Tuesday, 06 September 2022 14:28
To: Sergio Francis <sergiofr@twk.gov.za>
Cc: Ashwille Riddles <ashwilleri@twk.gov.za>
Subject: Re: Botrivier toilets

Please proceed.

From: Sergio Francis <sergiofr@twk.gov.za>
Sent: Tuesday, September 6, 2022 1:32 PM
To: Boy Ngubo <boyng@twk.gov.za>
Cc: Ashwille Riddles <ashwilleri@twk.gov.za>
Subject: Botrivier toilets

Good day MM

The delay was on the from the contractor.

The supplier went for a site visit Friday and indicated that their prices will increase.

I asked for the amended quotation which we only received now, and I have informed the office of the mayor about t on Friday.

The town manager also received quotes, in the first attachment but,

Can Marketing Solutions is the preferred contractor from the office of the Mayor.

May I proceed to load the Deviation ?

Sergio Francis
Supply chain
Manager (Acting)

Theewaterskloof Municipality

THEEWATERSKLOOF MUNICIPALITY
Head Office. Plein Street 6, Caledon, 7230

Tel. 028 214 4926 | **Email.** Sergiofr@twk.gov.za | **Web.** www.twk.gov.za

From: Boy Ngubo <boyng@twk.gov.za>
Sent: Tuesday, 06 September 2022 11:38
To: Sergio Francis <sergiofr@twk.gov.za>
Cc: Ashwille Riddles <ashwilleri@twk.gov.za>
Subject: RE: Bot River Toilets

Please can I have a response by 12 noon on this matter

Boy Manqoba Ngubo
Municipal Manager
(Acting)

Theewaterskloof Municipality

THEEWATERSKLOOF MUNICIPALITY
Head Office. Street 6, Caledon, 7230

Tel 028 214 3300 boyng@twk.gov.za Web. www.twk.gov.za

From: Boy Ngubo
Sent: Tuesday, 06 September 2022 11:36
To: Sergio Francis <sergiofr@twk.gov.za>
Cc: Ashwille Riddles <ashwilleri@twk.gov.za>
Subject: Bot River Toilets
Importance: High

Greetings Team

There seems to be a miscommunication.

I need these toilets approved TODAY.

The Mayors Office is currently on my case saying the delay is on my side.

\ \T IS HAPPENING?

Boy Manqoba Ngubo
Municipal Manager
(Acting)

Theewaterskloof Municipality

THEEWATERSKLOOF MUNICIPALITY
Head Office. Plein Street 6, Caledon, 7230

Tel. 028 214 3300 Email boyng@twk.gov.za | Web. www.twk.gov.za

5559881/25909

SARS

TAX COMPLIANCE STATUS
PIN Issued

CAN MARKETING AND SOLUTION
30 HAWKE ROAD
PENHILL ESTATE
EERSTE RIVER
7100

Enquiries should be addressed to SARS:

Contact Details

SARS
Alberton
1628

Contact Centre Tel: 0800 00 SARS (7277)
SARS online: www.sars.gov.za

Details

Taxpayer Reference Number: 9740040176

Always quote this reference number when contacting SARS.

Issue Date: 2022/06/13

Dear Taxpayer

TAX COMPLIANCE STATUS PIN ISSUED

The South African Revenue Service (SARS) has issued your tax compliance status (TCS) PIN as indicated below:

TCS DETAILS

Taxpayer Name	Can Marketing And Solution
Trading Name	CAN MARKETING AND SOLUTION PTY LTD
Tax Reference Number(s)	IT: 9740040176 PAYE: 7820602438
Purpose of Request	Tender
Request Reference Number	004155537978:20622109589
PIN	B1192D623C
PIN Expiry Date	13/06/2023

You may authorise a third party to view your TCS by providing them the PIN. The PIN only allows the third party access to your TCS. All other tax information remains secure.

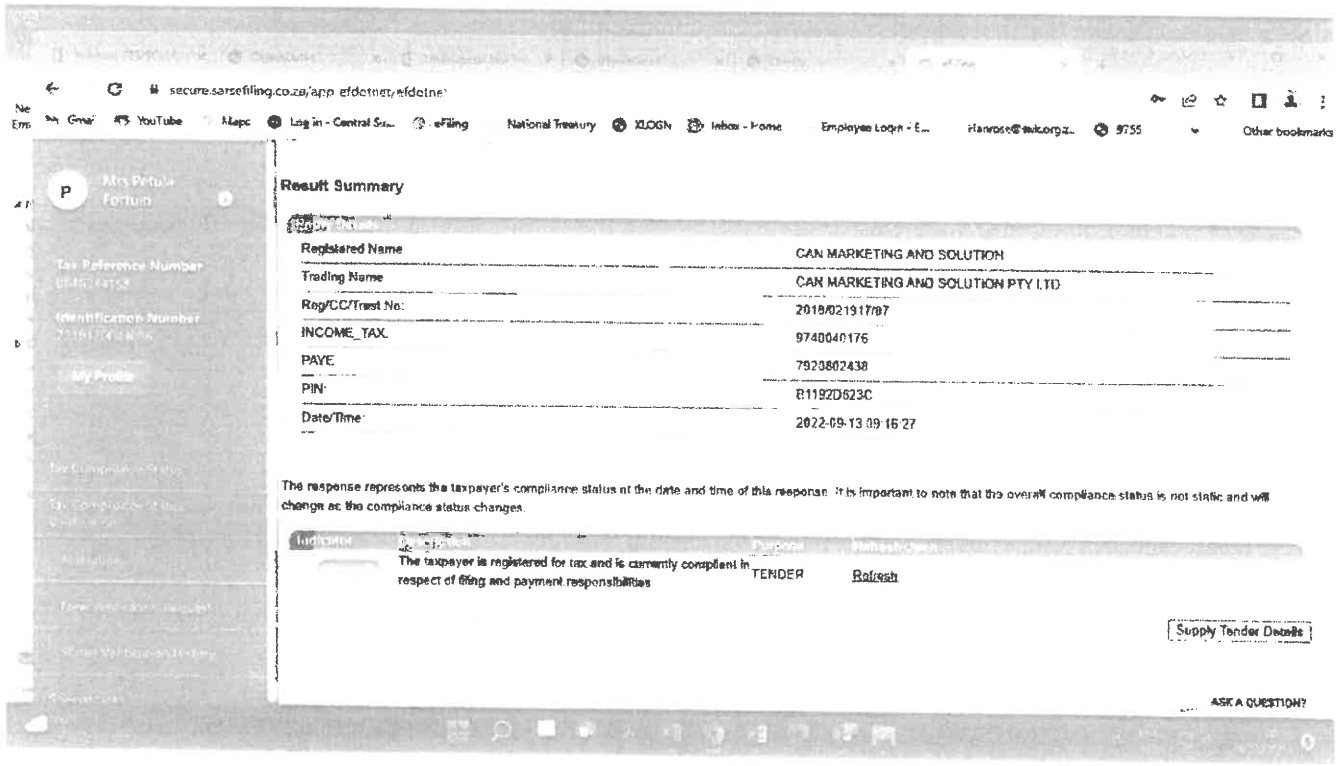
Your TCS displayed is based on your compliance as at the date and time the PIN is used

You may cancel this PIN at any time before the expiry date reflected above. Once cancelled, a third party will not be able to verify your TCS

SARS reserves the right to cancel this PIN in the event that it was fraudulently issued or obtained.

Should you have any other queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely
ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE


secure.sarsefiling.co.za/app/efdotnet/efdotne
YouTube
Maps
Log in - Central Se...
eFiling
National Treasury
XLOGIN
Inbox - Home
Employee Login - E...
Other bookmarks
Mrs Petula Fortuin
Result Summary
Registered Name
CAN MARKETING AND SOLUTION
Trading Name
CAN MARKETING AND SOLUTION PTY LTD
Reg/CC/Trust No:
2018/021917/07
INCOME_TAX
9740040176
PAYE
7920802438
PIN
B1192D623C
Date/Time
2022-09-13 09:16:27
The response represents the taxpayer's compliance status at the date and time of this response. It is important to note that the overall compliance status is not static and will change as the compliance status changes.
The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities
TENDER
Refresh
Supply Tender Details
ASK A QUESTION?

THEEWATERSKLOOF MUNICIPALITY

MBD 4

P.O. BOX 24 CALEDON 7230
TEL: 028 – 214 3300

Theewaterskloof
Municipality

DECLARATION OF INTEREST

1. No bid will be accepted from persons in the service of the state[1].

2. Any person, having a kinship with persons in the service of the state, including a blood relationship, may make an offer or offers in terms of this invitation to bid. In view of possible allegations of favouritism, should the resulting bid, or part thereof, be awarded to persons connected with or related to persons in service of the state, it is required that the bidder or their authorised representative declare their position in relation to the evaluating/adjudicating authority.

3 **In order to give effect to the above, the following questionnaire must be completed and submitted with the bid.**

3.1 Full Name of bidder or his or her representative: Can Marketing and Solution (Pty) Ltd

3.2 Identity Number: 760202 5232 08 1

3.3 Position occupied in the Company (director, trustee, hareholder[2]): Director

3.4 Company Registration Number: 2018/021917/07

3.5 Tax Reference Number: 9740040176

3.6 VAT Registration Number: n/a

3.7 The names of all directors / trustees / shareholders members, their individual identity numbers and state employee numbers must be indicated in paragraph 4 below.

3.8 Are you presently in the service of the state? YES / (NO)

3.8.1 If yes, furnish particulars. .....

[1]MSCM Regulations: "in the service of the state" means to be –
(a) a member of –
  (i) any municipal council;
  (ii) any provincial legislature; or
  (iii) the national Assembly or the national Council of provinces;

(b) a member of the board of directors of any municipal entity,
(c) an official of any municipality or municipal entity;
(d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
(e) a member of the accounting authority of any national or provincial public entity; or
(f) an employee of Parliament or a provincial legislature.

[2] Shareholder" means a person who owns shares in the company and is actively involved in the management of the company or business and exercises control over the company.

3.9 Have you been in the service of the state for the past twelve months? YES / (NO)

3.9.1 If yes, furnish particulars.....

3.10 Do you have any relationship (family, friend, other) with persons in the service of the state and who may be involved with the evaluation and or adjudication of this bid? YES / (NO)

3.10.1 If yes, furnish particulars.

11 Are you aware of any relationship (family, friend, other) between any other bidder and any persons in the service of the state who may be involved with the evaluation and or adjudication of this bid? YES / (NO)

3.11.1 If yes, furnish particulars

3.12 Are any of the company's directors, trustees, managers, principle shareholders or stakeholders in service of the state? YES / (NO)

3.12.1 If yes, furnish particulars.

3.13 Are any spouse, child or parent of the company's directors trustees, managers, principle shareholders or stakeholders in service of the state? (YES) / NO

3.13.1 If yes, furnish particulars.

Carl Maarman's wife works for Transnet

3.14 Do you or any of the directors, trustees, managers, principle shareholders, or stakeholders of this company have any interest in any other related companies or business whether or not they are bidding for this contract. YES / (NO)

3.14.1 If yes, furnish particulars:

4. Full details of Directors / Trustees / Members / Shareholders.

FULL NAME	IDENTITY NUMBER	STATE EMPLOYEE NUMBER
Carl Julian Maarman	7601025232081	Director



Signature

07/09/2022
Date

Director
Capacity

Carl Maarman
Name of Bidder

614

AGREEMENT OF LEASE

MEMORANDAM OF AGREEMENT LEASE MADE AND ENTERED INTO BY AND BETWEEN

CAN MARKETING AND SOLUTION (PTY) LTD
Registration Number: 2018 / 021917 / 07
(Presented by: Carl Maarman)
(LESSOR)

AND

MACHAIRA PROJETCS (PTY) LTD
Registration Number: 2019/ 480537/ 07
Address: Unit 2 4B, Barewood Close, Blackheath, 7580
(Presented by: Keegan Antonie)
(LESSEE)

1. AGREEMENT OF LEASE:
   - We the undersigned, LESSOR and LESSEE, hereby enter into the Lease of office space.

2. COMMENCEMENT DATE:
   - 1ST JULY 2020

3. DURATION OF LEASE:
   - 8 (Eight) years from the 1st JULY 2020 to the 1st JULY 2026.

4. THE RENTAL INCULDE:
   - Water: (R 1'000,00)
   - Electrical (R 1'500,00)
   - Rent (R 3'000,00)
   - TOTAL: R 5'500,00

Signed at Unit 2 4B, barewood Close, Blackheath, 7580 on 1st July 2020.

1. _____ 2. _____ Date: 1 July 2020

C.Maarman. K.Antonie

CENTRAL SUPPLIER DATABASE
FOR GO

Report Date
12 Sep 2022 16:18:45 817 PM

Report Ran By
henrose@twk.org.za

SUPPLIER IDENTIFICATION

Supplier number	MAAA1064640	South African company/CC registration number	2018/021817/07
Is supplier active?	Yes	Have Bank Account	Yes
Allow associates?	Yes	Total annual turnover	R10 million or less; or
Supplier type	CIPC Company	Financial year start date	28 Feb 2019 00:00:00.000
Supplier sub-type	Private Company (Pty)(Ltd)	Registration date	23 Jan 2018 00:00:00.000
Legal	CAN MARKETING AND SOLUTION	Created by	admin@canmarketing.co.za
Identification type	South African Company/Close Corporation Registration Number	Created date	08 Apr 2021 09:27:01:000
Government breakdown	Private Companies (Pty) (Ltd)	Edit by	admin@canmarketing.co.za
Business status	In Business	Edit date	10 Sep 2022 14:27:24:100
Country of origin	South Africa	Restricted Supplier	No

SUPPLIER INDUSTRY CLASSIFICATION INFORMATION

Main group	Construction		
Division	Construction of buildings (for erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25)	% share of annual turnover	30.00
Division	Specialised construction activities	% share of annual turnover	21.00
Main group	Accommodation and food service activities	Core industry	Food and beverage service activities
Division	Food and beverage service activities	% share of annual turnover	49.00

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CENTRAL SUPPLIER DATABASE

Report Date:
12 Sep 2022 18:18:45 848 PM

Report Ran By:
henrose@twk.org.za

SUPPLIER CONTACT INFORMATION

Contact type	Bid Office	Cellphone number	083 556 7055
Is this your preferred Contact?		Do you want this contact to also be a CSD user ?	Yes
Name(s)	Carl	Created by	admin@canmarketing.co.za
Surname	Maarman	Created date	08 Apr 2021 09:27:01:983
Identification type	South African Identification Number	Edit by	csd.datafix@treasury.gov.za
Prefer communication via email	Yes	Edit date	08 Apr 2021 09:27:01:983
Email address	canmarketingandsolutions@gmail.com		

Contact type	Sales	Telephone number	083 556 7055
Is this your preferred Contact?	No	Cellphone number	082 486 8542
Name(s)	Nadia Mariana	Do you want this contact to also be a CSD user ?	Yes
Surname	Maarman	Created by	admin@canmarketing.co.za
Identification type	South African Identification Number	Created date	07 May 2021 11:18:48:690
Prefer communication via email	Yes	Edit by	csd.datafix@treasury.gov.za
Email address	canmarketingandsolutions@gmail.com	Edit date	07 May 2021 11:18:48:690

Contact type	Administration	Cellphone number	074 845 0713
Is this your preferred Contact?	No	Website address	www.canmarketing.co.za
Name(s)	RUTH	Do you want this contact to also be a CSD user ?	Yes
Surname	DIEDERICKS	Created by	admin@canmarketing.co.za

CENTRAL SUPPLIER DATABASE

Report Date:
12 Sep 2022 16:16:45 803 PM

Report Ran By:
hanrose@twk.org.za

Identification type	South African Identification Number	Created date	30 Oct 2021 16:08:25:340
Prefer communication via email	Yes	Edit by	csd.defafix@treasury.gov.za
Email address	admin@canmarketing.co.za	Edit date	30 Oct 2021 16:08:25:340

SUPPLIER ADDRESS INFORMATION

Is this a preferred address?	No	Ward Number	7
Address line 1	Erf 4, Weelstraat 3	Country	South Africa
Address line 2	Vanrynsdorp	This address S/A delivery	Yes
Suburb	Maskamsig	This address S/A payment	Yes
Province	Western Cape	Created by	admin@canmarketing.co.za
Municipality	Matzikama	Created date	08 Apr 2021 09:27:01:970
City	Vanrhynsdorp	Edit by	admin@canmarketing.co.za
Postal code	8170	Edit date	07 May 2021 11:18:48:873

Is this a preferred address?	Yes	Ward Number	7
Address line 1	ERF 4	Country	South Africa
Address line 2	VAN RHYNSDORP	This address S/A postal	Yes
Suburb	Maskamsig	This address S/A payment	Yes
Province	Western Cape	Created by	admin@canmarketing.co.za
Municipality	Matzikama	Created date	08 Apr 2021 09:27:01:977
City	Vanrhynsdorp	Edit by	admin@canmarketing.co.za
Postal code	8170	Edit date	08 Apr 2021 09:27:01:977

SUPPLIER BANK ACCOUNT

CENTRAL SUPPLIER DATABASE
GOVERNMENT

Report Date
12 Sep 2022 16:18:45:879 PM

Report Ran By:
henrose@twk.org.za

Account type	Current Accounts	Created by	admin@canmarketing.co.za
Bank	MERCANTILE BANK	Created date	07 May 2021 10:00:15:000
Branch number	450105	Edit by	csd.safetynetbatchdownload@treasury.gov.za
Branch name	UNIVERSAL BRANCH CODE	Edit date	07 May 2021 17:00:31.880
Account number	1050762844	Bank Verification Status	Verification Succeeded
Account holder	CAN MARKETING AND SOLUTION (PTY) LTD	Foreign Bank Account	No
Is this a preferred account?	Yes	Is the identified linked at the bank	Yes
Active date	21 Jan 2021 12:44:05 000	Is this a Shared Funding Account	No

TAX INFORMATION

Income tax number	9740040178	Overall Tax Status	Tax Compliant
Is this supplier a VAT vendor?	No	Created by	admin@canmarketing.co.za
Are you Registered with SARS?	Yes	Created date	08 Apr 2021 09:27:03:850
Last validation date	12 Sep 2022 16:18:00:000	Edit by	csd.revenfybatch@treasury.gov.za
Would you like to receive notifications?	Yes	Edit date	10 Sep 2022 14:27:24:000

B-BBEE INFORMATION

Are you an empowering supplier	No	B-BBEE Procurement Recognition	135%
% Owned by black people	100.00	Accept and understand the content of the affidavit	Yes
% Owned by black people who are women	40.00	Commissioner of Oath	Gerrit Ludick
% Owned by black people who are youth	0.00	Date affidavit signed by commissioner of oath	26 May 2022 00.00.00:000
% Owned by black people with disabilities	0.00	Affidavit expiry date	25 May 2023 00:00:00:000

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CENTRAL SUPPLIER DATABASE

12 Sep 2022 16:18:46 020 PM

Report Ran By

hanrose@twk.org.za

% Owned by black who are unemployed	0.00	Created by	admin@canmarketing.co.za
% Owned by black people who are military veteran	0.00	Created date	08 Apr 2021 09:27:04 083
% Owned by black people living in rural or underdeveloped areas	0.00	Edit by	admin@canmarketing.co.za
Status	Active	Edit date	26 May 2022 13:17:56 480
B-BBEE Status Level Of Contributor	Level 1 Contributor	Verification Status	Manual Verification Required

OWNERSHIP INFORMATION

Owner s name and surname Legal name	Owner s identification number	RSA Citizen	Ethnic group	Gender	Ownership %	Youth	Disabled	Military	Rural	Township
CARL JULIAN MAARMAN	7601025232081	Yes	Coloured	Male	60.00%	No	No			
RUTH DIEDERICKS	8006250016085	Yes	Coloured	Female	40.00%	No	No	No		
Total					100.00%					

Enterprise type	EME
B-BBEE status level of contributor	Level 1 Contributor
Owned by black people	100.00%
Owned black people who are youth	0.00%
Owned by black people who are women	40.00%
Owned by black people with disabilities	0.00%
Owned by black people who are military veteran	0.00%
Owned by black people living in rural or underdeveloped areas	0.00%
Owned by black people living in townships	0.00%

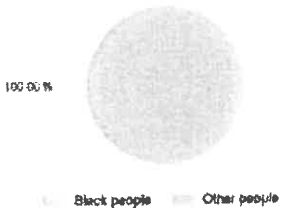
620

CENTRAL SUPPLIER DATABASE
FOR

Report Date
12 Sep 2022 16:18:46.020 PM

Report Ran By
hanrose@twk.org.za

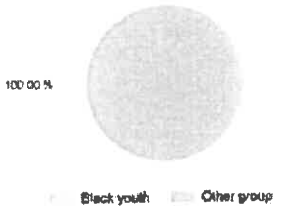
People % Ownership



Gender % Ownership



Youth % Ownership



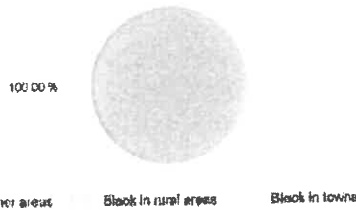
Military veteran % Ownership



Disabled % Ownership



Living area % Ownership



national treasury
Department
National Treasury
REPUBLIC OF SOUTH AFRICA

CENTRAL SUPPLIER DATABASE
FOR GO

Report Date:
12 Sep 2022 16:18:47:431 PM

Report Ran By:
[illegible]

DIRECTORS/MEMBERS/OWNERS INFORMATION

Director type	Director,Owner	Owner's gender	Male
Director status	Active	Owner youth	No
Name(s)	CARL JULIAN	Owner person with disability	No
Surname	MAARMAN	Owner military veteran	No
Country	South Africa	Created by	admin@centralmarketing.co.za
Identification type	South African Identification Number	Created date	21 Jan 2021 11:47:43.000
South African identification number	[illegible]	Edit by	admin@centralmarketing.co.za
Work permit	0000000	Edit date	26 May 2022 13:01:00.000
Appointment date	23 Jan 2018 00:00:00.000	Restricted Supplier	No
Email address	centralmarketingandsolutions@gmail.com	Restriction Last Verification Date	12 Sep 2022 16:18:25.880
Cellphone number	083 556 7055	Government Employee	No
Owner	Yes	Government Employee Last Verification Date	12 Sep 2022 16:18:25.300
Ownership %	80.00%	SA identification number Verified	Yes
Living areas of owner	West Coast: Vanrhynsdorp SP	SA identification number verification date	12 Sep 2022 16:18:25.830
Owners ethnic group	Coloured	Companies involved in	MAAA1214968;

Director type	Owner	Owner youth	No
Director status	Active	Owner person with disabilities	No
Name(s)	RUTH	Owner military veteran	No
Surname	DIEDERICKS	Created by	admin@centralmarketing.co.za
Country	South Africa	Created date	27 Sep 2021 18:32:03.000
Identification type	South African Identification Number	Edit by	admin@centralmarketing.co.za
South African identification number	8006230016085	Edit date	27 Sep 2021 18:32:03.000
Appointment date	27 Sep 2021 00:00:00.000	Restricted Supplier	No

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CENTRAL SUPPLIER DATABASE

Report Date

12 Sep 2022 16:18:47.444 PM

Report Ran By

Email address	[redacted]	Restriction Lifted Verification Date	12 Sep 2022 16:18
Cellphone number	074 845 8733	Government Employee	NO
Owner	Yes	Declaration Employee (HO) Verification Date	12 Sep 2022 16:25
Ownership %	40.00%	SA identification number Verified	Yes
Liquor licence number	City of Cape Town, Electric City	SA identification number verification date	12 Sep 2022 16:18:25.817
Owners ethnic group	Coloured	Companies involved	[redacted]
Owners gender	Female		

The CSD does not automatically verify foreign company registration number, international securities identification number, foreign identification numbers, foreign passport numbers, work permit numbers, foreign bank accounts, B-BBEE, demographic and accreditation information. Organs of State are required to manually verify this information with the applicable verification institutions as per their current policies and procedures.

CENTRAL SUPPLIER DATABASE

Report Date
12 Sep 2022 16:18:47.448 PM

Report Run By
hanrosa@fwk.org.za

Tips and Frequently Asked Questions (FAQ)

Supplier

CSD cannot electronically verify the identity of a supplier other than a South African Individual / Sole Proprietor (through Home Affairs) or a company registered at the Companies and Intellectual Property Commission (CIPC). For this reason, a disclaimer is displayed for supply chain practitioners to obtain supporting documentation to verify the identity and legitimacy of a supplier in these cases

Bank

For help on how to resolve bank failures click here: I received an email stating the bank information I captured on the CSD was sent for bank account validation and could not be validated. The response received from the bank contains an error message
The various possible error messages received from the bank are highSemiBolded in red. Search for the applicable message and follow the detailed steps associated with that error message

Tax

Tax Compliance Status
For help on how to deal with tax status differences between CSD and the tax clearance certificate click here. What should a supplier do if the tax status on CSD difference from the tax clearance certificate?

Tax Compliance Expiry Date
For help on how to deal with tax status differences between CSD and the tax clearance certificate click here. How does CSD determine the tax compliance expiry date?

CIPC

Should the director/member information reflected on the CIPC registration report differs to that reflected on CSD for help click here: The active Directors/Members are not being populated on the CSD Directors/Members screen as they appear at CIPC, how can I rectify this?

State Employee

For more information pertaining to government employment status click here. Will there be verification done to identify if a supplier is a government employee?

BBBEE

CSD does not automatically verify all certificate information with the various accreditation bodies. Organs of State are required, where not automatically verified by CSD, to manually verify this information with the applicable accreditation body as per current policies and procedures. Expired certificate information do not reflect on the report.

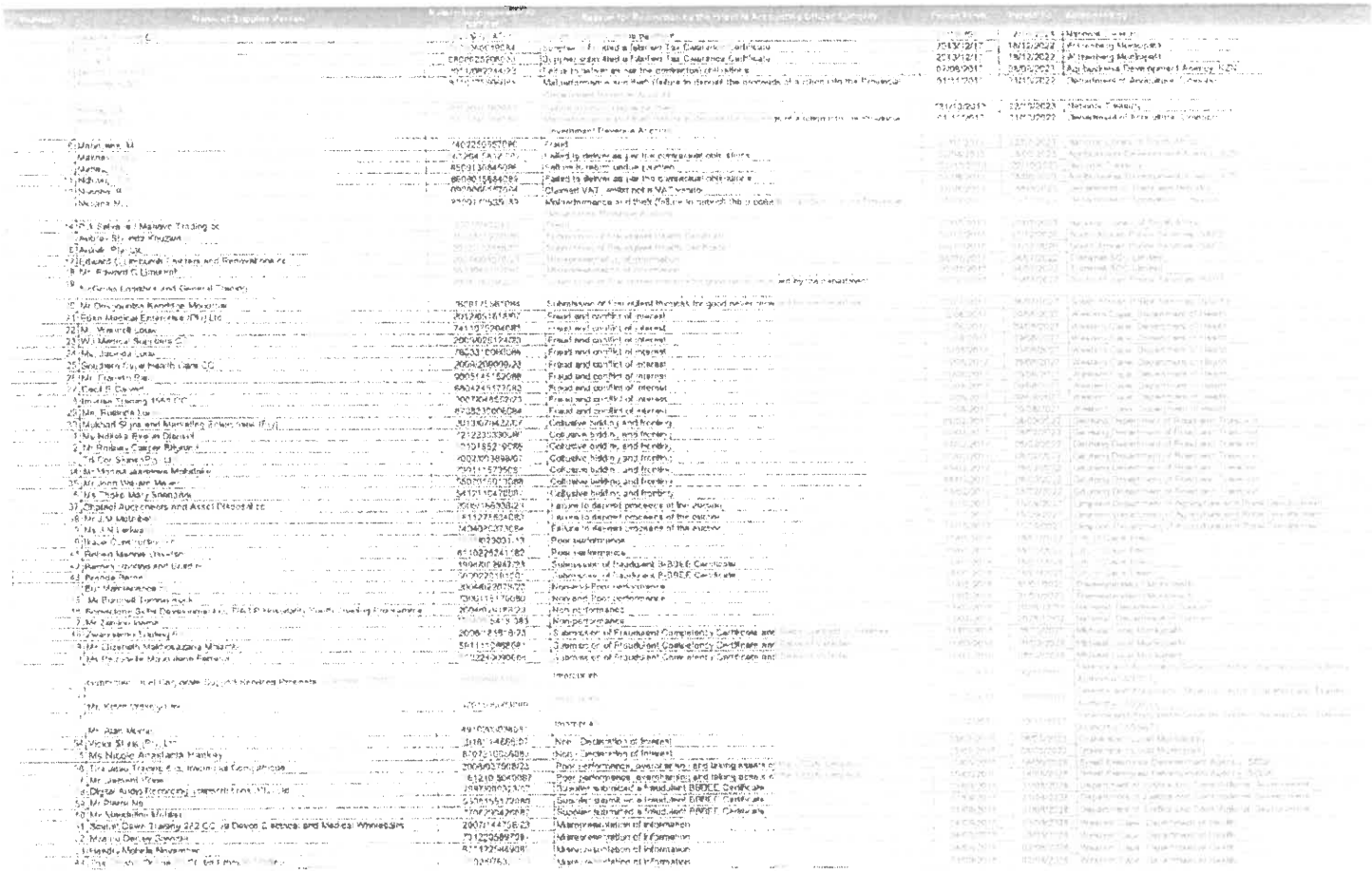
Print Date: 9/12/2022 4:18:45 PM

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA
Private Bag X115, Pretoria, 0001

Register for Tender Defaulters

Currently there are no Tender Defaulters



65	Kaapyane Letatla	6807022708081	Misrepresentation of information	04/09/2018	03/09/2028	Western Cape: Department of Health
66	Judith Anne Mackie	3608180103 E6	Misrepresentation of information	04/09/2018	03/09/2028	Western Cape: Department of Health
67	Bianca Mari Mackie	8811270119058	Misrepresentation of information	04/09/2018	03/09/2028	Western Cape: Department of Health
68	The Business Zone 2154 CC t/a Uni-Trade	2006/060917/23	Misrepresentation of information	04/09/2018	03/09/2028	Western Cape: Department of Health
69	John Mackie	5403175038032	Misrepresentation of information	04/09/2018	03/09/2028	Western Cape: Department of Health
70	Clay Distributors	2004/048869/23	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
71	Maria Johanna Calvalho Grib	6004256130031	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
72	Bantsane Engineering and Construction (Pty) Ltd	2014/051256/07	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
73	Mphemane Jerry Nkosi	5703085279089	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
74	Keton Kole Construction (Pty) Ltd	2007/030507/07	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
75	Charles Adrian Hofman	5110185075084	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
76	Michael John Holman	5705135037084	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
77	Umsebe Mon ai Mokaud	7809070053080	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
78	Aurorbzandt e Kerah Hofmur	8108280851085	Non-performance	21/11/2018	20/11/2028	Johannesburg Water
79	Orbit Security Services	2006/134990/23	Submission of fraudulent Tax Clearance Certificate	5/12/2018	4/12/2021	City of Cape Town
80	Command Security Services	2004/025497/07	Submission of fraudulent Tax Clearance Certificate	10/12/2018	09/12/2021	City of Cape Town
81	Sesame Hendene Reontes	4503230814087	Submission of fraudulent Tax Clearance Certificate	10/12/2018	09/12/2021	City of Cape Town
82	Chesmie Rohelne Jesetes	5802270372087	Submission of fraudulent Tax Clearance Certificate	10/12/2018	09/12/2021	City of Cape Town
83	Cornwell Security Services	2000/004404/07	Submission of fraudulent Tax Clearance Certificate	11/12/2018	10/12/2021	City of Cape Town
84	Francina Mabuna Moshesh	8409040352057	Submission of fraudulent Tax Clearance Certificate	11/12/2018	10/12/2021	City of Cape Town
85	Felicia Sokoto	8905210607083	Supplier submitted a fraudulent BBBEE Certificate	13/12/2018	13/12/2025	NPA
86	Feltham (Pty) Ltd	2018/186263/07	Supplier submitted a fraudulent BBBEE Certificate	13/12/2018	13/12/2025	NPA
87	Oliseti Solutions (Pty) Ltd	2004/035276/07	Non-performance and Fraud	2020/9/07	8/09/2031	DTIC
88	Mr Khgadi e John Modiko	6507285454081	Non-performance and Fraud	2020/9/07	8/09/2031	DTIC
89	Ms Nomathamsanqa Doris Modiko	6909040609081	Non-performance and Fraud	2020/9/07	8/09/2031	DTIC
90	Bandwidth Technologies (Pty) Ltd	2011/141358/07	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
91	Mr Tebogo Terence Tshimangadzo	8805305387080	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
92	Ms Nomfundo Moiele	7704030319082	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
93	Hallmark Technologies CC	2005/058247/23	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
94	Mr Ardile KaleShegonolo Tlhoaele	7512275471089	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
95	Inforcomm	2005/006214/07	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
96	L Jacory (Pty) Ltd	2011/145067/07	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
97	Mr Alex Thimsange Ndlela	6309085160081	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
98	Mr Terence Tshimange Mavarivhale	8805305387080	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
99	Network Infraco (Pty) Ltd	2011/141402/07	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
100	Northern Lights Trading 371 (Pty) Ltd	2011/093764/07	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
101	Dr Annie Matsaka Mahoraswa	6602120855080	Fraud and Corruption	2020/10/26	25/10/2030	MICTSETA
102	Nzeng Advisory Pty Ltd	1999/020967/07	Failure to deliver per contractual obligations	17/05/2021	15/05/2031	Modimolle-Mookgophong Local Municipality
103	Ramoo Dion Deming	5501125188051	Failure to deliver per contractual obligations	17/05/2021	15/05/2031	Modimolle-Mookgophong Local Municipality
104	Mavis Zuma	5610205161084	Failure to deliver per contractual obligations	17/05/2021	15/05/2031	Modimolle-Mookgophong Local Municipality
105	Valotec 228	2017/125620/07	Non and Poor Performance	17/05/2021	15/05/2028	Modimolle-Mookgophong Local Municipality
106	Dorothy Dory Motsoene	7901210174088	Non and Poor Performance	17/05/2021	15/05/2028	Modimolle-Mookgophong Local Municipality
107	Prexy Construction Catering and Cleaning Services CC	2005/024137/23	Fraudulent B-BBEE Certificate	29/09/2021	28/09/2031	Department of Public Works and Infrastructure
108	Mafikeng Jeanette Mohube	7109290983087	Fraudulent E-BBEE Certificate	29/09/2021	28/09/2031	Department of Public Works and Infrastructure
109	Prexy 011 (Pty) Ltd	2014/181397/07	Fraudulent E-BBEE Certificate	29/09/2021	28/09/2031	Department of Public Works and Infrastructure
110	Motlaole Alfred Maruping	7707175951088	Fraudulent E-BBEE Certificate	29/09/2021	28/09/2031	Department of Public Works and Infrastructure
111	Silakhuth Property Valuers	5904160271083	Non-performance and poor performance	30/03/2022	29/03/2027	Tharesaka-Hoof Municipality
112	Ensemble Trading 2063 CC	1999/048261/23	Non-delivery	15/05/2022	14/05/2027	Mkhaali Local Municipality
113	Mafeo Joyce Mohlomi	6410045043086	Non-delivery	15/05/2022	14/05/2027	Mkhaali Local Municipality
114	Bain & Company South Africa Incorporate	1999/000858/10	Engaged in corrupt and fraudulent practices in competing for SARS contract	05/09/2022	04/09/2027	South African Revenue Service

Workflow History Go

Ref Number	3359881
Meta Type	Requisition
Name	Botrivier - Container Toilets at Botrivier Sport Field - Botrivier - General
Requisition Type	General
ReturnEmail	
ReturnInvalidEmail	
Area of Expenditure	TWK Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Declaration of Interest: Employee	
Declaration of Interest: Capacity at Municipality	
CFO Review Outcome	
CFO Review Comment	
Created By	Jumaine Eksteen (JUMAINEEK)
Date Created	2022-09-06 15:21

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset Detail | Related Official | Requisition Line | Q

Created By	JUMAINEEK
Date Created	2022-09-06
Requisition Reference	3359881
Requisition Number	25909

Requisition Date	2022-09-06
Product/Service Description	Botrivier - Container Toilets at Botrivier Sport Field
Required Delivery Date	2022-09-06
Required Delivery Address	Botrvier Municipal office, Fontein Street, Botrivier, 7185
Total Estimated Amount (R)	165000.00
Estimated Value Interval (R)	R100,000.01 – R200,000.00
Cancel Requisition	No
Requestor Name	Jumaine Eksteen
Requestor Email Address	JumaineEk@twk.org.za
Requestor Telephone Number	0282143300

File Name	Date Created	File Size	Action
can marketing.pdf	2022-09-13 09:23	2 MB	

Close

Workflow History Go

Ref Number	3359881
Meta Type	Requisition
Name	Botrivier - Container Toilets at Botrivier Sport Field - Botrivier - General
Requisition Type	General
ReturnEmail	
ReturnInvalidEmail	
Area of Expenditure	TWK Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Declaration of Interest: Employee	
Declaration of Interest: Capacity at Municipality	
CFO Review Outcome	
CFO Review Comment	
Created By	Jumaine Eksteen (JUMAINEEK)
Date Created	2022-09-06 15:21

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset Detail | Related Official | Requisition Line | Q

Directorate Code	0015
Directorate	Development and Community Services
Cost Centre Code	2024
Department	Sports and Culture

Requisition Review Manager	
Departmental Outcome	Approve the Requisition
Departmental Comments	Botrivier - Container Toilets at Botrivier Sport Field 06/09/2022 - On the 25th of August 2022 the Municipal Manager along with his senior management visited Botrivier With the Accelerated Service Delivery Program it was promised to urgently provide Toilets to accommodate the Botrivier Sport field and all its codes. The current circumstances of the "rugby club building and toilets" cannot accommodate the sport codes. The hiring of Municipal facilities such as sport fields has a mandate to provide sanitation to all its users. Currently there are no toilets to accommodate all the sport codes. With the Follow-up meeting on 31 August 2022 we need to make progress. To act within the demand we plea to deviate from the normal Supply Chain Procedure. Therefor, can we deviate the Normal SCM procedure to give service and dignity to the
Date Approved	2022-09-08
Approved By	WILFREDSO

File Name	Date Created	File Size	Action
can marketing.pdf	2022-09-13 09:23	2 MB	

Close

Workflow History Go

Ref Number	3359881
Meta Type	Requisition
Name	Botrivier - Container Toilets at Botrivier Sport Field - Botrivier - General
Requisition Type	General
ReturnEmail	
ReturnInvalidEmail	
Area of Expenditure	TWK Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Declaration of Interest: Employee	
Declaration of Interest: Capacity at Municipality	
CFO Review Outcome	
CFO Review Comment	
Created By	Jumaine Eksteen (JUMAINEEK)
Date Created	2022-09-06 15:21

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset Detail | Related Official | Requisition Line | Q

Deviation Item?	Yes
Motivate Reason for Deviation	Botrivier - Container Toilets at Botrivier Sport Field 06/09/2022 - On the 25th of August 2022 the Municipal Manager along with his senior management visited Botrivier With the Accelerated Service Delivery Program it was promised to urgently provide Toilets to accommodate the Botrivier Sport field and all its codes. The current circumstances of the "rugby club building and toilets" cannot accommodate the sport codes. Constant Vandalism and sabotage at the "rugby club house" effected in the facility to be unavailable. The municipality does not have a

Deviation Type (Section 36)	1. Emergency
MM Deviation Review Outcome	Approve Deviation Requisition
MM Comment on Deviation	Approved.
CFO Review Outcome	
CFO Review Comment	
SCM Deviation Review Outcome	Support Deviation
SCM Deviation Review Comments	SCM COMPLIANCE CHECKS DONE
ICT Deviation	N/A
ICT Deviation Review Outcome	
ICT Deviation Review Comments	
Fleet Manager Review Outcome	
Fleet Manager Review Comments	

File Name	Date Created	File Size	Action
can marketing.pdf	2022-09-13 09:23	2 MB	

Close

Workflow History Go

Ref Number	3359881
Meta Type	Requisition
Name	Botrivier - Container Toilets at Botrivier Sport Field - Botrivier - General
Requisition Type	General
ReturnEmail	
ReturnInvalidEmail	
Area of Expenditure	TWK Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Declaration of Interest: Employee	
Declaration of Interest: Capacity at Municipality	
CFO Review Outcome	
CFO Review Comment	
Created By	Jumaine Eksteen (JUMAINEEK)
Date Created	2022-09-06 15:21

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset Detail | Related Official | Requisition Line | Q

SCM User	BERDINEAB
Reviewed By	
Date Reviewed	
SCM Review Outcome	

SCM Approve Outcome	Process Order
SCM Comments	13/09/2022 Approve
Regulation 16	No
Insure Items to be Purchased?	No

File Name	Date Created	File Size	Action
can marketing.pdf	2022-09-13 09:23	2 MB	

Close

Workflow History

Requisition 3359881 Bolnyer - Container Toilets at Bolnyer Sport Field - Bolnyer - General

View work items with status: All Go

022209 New Requisition

Ref	Task ID	Date Allocated	Due Date	Date Completed	User	Task Title	% Comp	Actions
206-60	T2220060	06-09-2022 15:20	07-09-2022 15:20	06-09-2022 15:38	Jumaine Eksteen	Register New Requisition for Goods or Services	100%	
206-52	T2220132	06-09-2022 15:38	07-09-2022 15:38	06-09-2022 15:54	Jumaine Eksteen	Capture New Requisition Line Items	100%	
208-1	T2220133	06-09-2022 15:38	06-09-2022 15:39	06-09-2022 15:39	Jumaine Eksteen	New Requisition Line Item	100%	
208-5	T2220136	06-09-2022 15:39	06-09-2022 15:39	06-09-2022 15:40	Jumaine Eksteen	Capture General Item Detail	100%	
208-1	T2220141	06-09-2022 15:40	06-09-2022 15:40	06-09-2022 15:40	Jumaine Eksteen	New Requisition Line Item	100%	
208-5	T2220143	06-09-2022 15:40	06-09-2022 15:40	06-09-2022 15:41	Jumaine Eksteen	Capture General Item Detail	100%	
208-1	T2220146	06-09-2022 15:41	06-09-2022 15:41	06-09-2022 15:42	Jumaine Eksteen	New Requisition Line Item	100%	
208-5	T2220148	06-09-2022 15:42	06-09-2022 15:42	06-09-2022 15:43	Jumaine Eksteen	Capture General Item Detail	100%	
208-1	T2220152	06-09-2022 15:43	06-09-2022 15:43	06-09-2022 15:43	Jumaine Eksteen	New Requisition Line Item	100%	
208-5	T2220153	06-09-2022 15:43	06-09-2022 15:43	06-09-2022 15:44	Jumaine Eksteen	Capture General Item Detail	100%	
213-1	T2220159	06-09-2022 15:45	07-09-2022 15:45	06-09-2022 15:48	Jumaine Eksteen	Index Quotation/Bid from Supplier	100%	
206-8	T2220180	06-09-2022 15:54	09-09-2022 00:00	08-09-2022 07:36	Jan Bernard Wilfred Schreuder Evan Solomons-Johannes	Provisional Review of New Requisition		Reallocated
206-8	T2220180	06-09-2022 17:07	09-09-2022 00:00	08-09-2022 07:36		Provisional Review of New Requisition	100%	
206-24	T2221463	08-09-2022 07:36	09-09-2022 07:36	08-09-2022 07:43	Jumaine	Edit Requisition for Goods or Services	100%	

					Eksteen			
206-8	T2221475	08-09-2022 07:43	09-09-2022 00:00	08-09-2022 12:19	Wilfred Schrevian Evan Solomons-Johannes	Provisional Review of New Requisition	100%	
206-23	T2222447	08-09-2022 12:19	09-09-2022 00:00	08-09-2022 12:19	Wilfred Schrevian Evan Solomons-Johannes	Director Review of Deviation Requisition	100%	
206-64	T2222449	08-09-2022 12:19	09-09-2022 00:00	08-09-2022 12:42	Sergio Francis	SCM Review of Deviation Requisition	100%	
206-4	T2222482	08-09-2022 12:42	09-09-2022 00:00	08-09-2022 12:43	Boy Manqoba Ngubo	MM Review of Deviation Requisition	100%	
206-13	T2222491	09-09-2022 09:01	09-09-2022 00:00	13-09-2022 09:47	Zhane Parnell	Review the Procurement Process		Reallocated
206-13	T2222491	09-09-2022 09:03	09-09-2022 00:00	13-09-2022 09:47	Hanro September	Review the Procurement Process		Reallocated
206-13	T2222491	13-09-2022 09:23	09-09-2022 00:00	13-09-2022 09:47	Ruhan Andries	Review the Procurement Process	100%	
206-59	T2271957	13-09-2022 09:47	14-09-2022 00:00	13-09-2022 09:49	Ruhan Andries	Confirm Order Detail for Phoenix	100%	
206-51	T2271964	13-09-2022 09:49	14-09-2022 09:49	13-09-2022 09:49	SYSTEM	Generate Order Detail for Phoenix	100%	
206-53	T2271965	13-09-2022 09:49	13-09-2022 09:49	13-09-2022 09:49	SYSTEM	Create Order in Phoenix	100%	
206-57	T2271966	13-09-2022 09:49	14-09-2022 00:00	13-09-2022 15:09	Ruhan Andries	Acknowledge Phoenix Order Outcome	100%	
206-14	T2273039	13-09-2022 15:09	14-09-2022 00:00	13-09-2022 15:46	Berdine Abrahams	Upload Scanned Purchase Order(s)	100%	
215-1	T2273134	13-09-2022 15:45	14-09-2022 15:45	13-09-2022 15:45	Berdine Abrahams	Upload Scanned Purchase Order	100%	
206-26	T2273135	13-09-2022 15:46	14-09-2022 15:46		Jumaine Eksteen	Acknowledge Purchase Order Issued	0%	

Close

An active task on this workflow

Completed tasks on this workflow

Petula Fortuin

From: Sergio Francis
Sent: Friday, 23 September 2022 12:08
To: Petula Fortuin
Cc: Ashwille Riddles; Athene Toring; Boy Ngubo; Wilfred Solomons-Johannes
Subject: RE: Bot-River Toilets

Good day Petula

all

SCM will blacklist Can Marketing and solutions, they will never do work for TWK again.

Please proceed with the payment.

Sergio Francis
pply chain
Manager (Acting)

Theewaterskloof
M nicipality

THEEWATERSKLOOF MUNICIPALITY
Head Office Plein Street 6, Caledon, 7230

Tel. 028 214 4926 Email. Sergiofr@twk.gov.za| Web. www.twk.gov.za

From: Petula Fortuin <petulafo@twk.gov.za>
Sent: Thursday, 22 September 2022 13:00
To: Boy Ngubo <boyng@twk.gov.za>
Cc: Ashwille Riddles <ashwilleri@twk.gov.za>; Sergio Francis <sergiofr@twk.gov.za>; Athene Toring <atheneto@twk.gov.za>
Subject: RE: Bot-River Toilets

Good day MM,

No the service provider CAN Marketing and Solution has not yet been paid. We were instructed not to process the payment as the work was not completed yet.

Regards
Petula

From: Boy Ngubo <boyng@twk.gov.za>
Sent: Thursday, 22 September 2022 12:35
To: Petula Fortuin <petulafo@twk.gov.za>
Cc: Ashwille Riddles <ashwilleri@twk.gov.za>; Sergio Francis <sergiofr@twk.gov.za Athene Toring <atheneto@twk.gov.za>

Subject: Bot-River Toilets
Importance: High

Greetings Petula

Please indicate whether the service proiver has been paid or not.

The Mayors Office is requesting this information.

Thanks,

Boy Manqoba Ngubo
Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office, Plein Street 6, Caledon, 7230

Tel 028 214 3300 | Email boyng@twk.gov.za | Web. www.twk.gov.za

ITEM TITLE

C271/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: DIRECTORATE COMMUNITY SERVICES: SECURITY CONSORTIUM SA

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of the report is to inform the Municipal Public Accounts Committee of the possible irregular expenses incurred during payment of an amount of R 2 717 910.00 to Security Consortium SA for the provision of security services: stabilisation monitoring units to the municipality during the 2022/2023 financial year, as and when the need arose, and that the Committee consider the report with explanatory template for the irregular expenditure in terms of Section 32 of the MFMA.

The Committee can in terms of its mandate:

a. Investigate the irregular expenditure,
b. Make recommendations to the Council as to who, if any is liable for the irregular expenditure,
c. Recommend to the Council whether the irregular expenditure must be certified as irrecoverable and be written off,
d. Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure and,
e. To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorized, irregular, fruitless and wasteful expenditure currently.

BACKGROUND

The municipality appointed Security Consortium SA in 2022 during an emergency procurement process as part of a range of mitigation interventions against stage six (6) loadshedding rolled out by ESKOM as well as the security risk posed to councilors who received death threats. The transactions and subsequent payment of invoices during the 2022/2023 financial years were deemed irregular by the Auditor-General of South Africa (AGSA) during its audit. The majority of invoices of Security Consortium SA were paid out during the 2022/2023 financial year and was reported to MPAC and Council and approved on 30 May 2023 as irregular expenditure to Security Consortium SA to the amount of R 9 426 407.00.

During the 2022/23 audit process by the Audit General of South Africa, they audit the Section 32 Register of the irregular expenditure that was disclosed and found that an amount of R 2 717 910.00 for Security Consortium SA was not disclosed and recorded in the Register.

The last invoice received on the 28th of March 2023 for the value of R 2 717 910.00, was only paid out on the 20th of June 2023 and hence the AGSA finding picked it up and it has been declared irregular.

The irregular expenditure in relation to Security Consortium SA was reported to the Municipal Public Accounts Committee and Council on 30 May 2023. The reporting of the amount of R 2 717 910.00 forms part of the additional irregular expenditure that was not reported in the 30 May 2023 report.

DISCUSSION

Security Consortium SA was appointed by the municipality to provide security services for the safeguarding of back-up generators at various places in Grabouw, as well as security services at the Grabouw Town Office. The transaction was deemed irregular by AGSA and the municipality has been directed to report it to MPAC and Council to investigate if any financial loss or damages were suffered.

The irregular expenditure that occurred was a continuation of existing services that was already explained in the report of 30 May 2023, within the same terms that Security Consortium SA was appointed. Refer to the attached report of 30 May 2023.

It should be noted by the Committee that Council received value for money and did not suffer any financial loss or damages. And there are no grounds for a claim against any official.

COMMENTS FROM THE OFFICE OF THE MUNICIPAL MANAGER

Safeguarding and protection of municipal facility/(ies) to prevent theft, burglaries and vandalism. The process is underway to advertise/adjudicate a tender/s for a framework contract of panels for the provision of security services under Tender COMM03-2023/2024: Provision of Security Services Theewaterskloof Municipality from date of appointment until 30 June 2026.

COMMENTS FROM DIRECTORATE

No additional information, as the information is covered in the AG report.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The amount written off as irregular in view of the explanation and reason explained in the report.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 32 of the MFMA states that any official of a municipality who deliberately or negligently committed, made or authorized an irregular expenditure is liable for that expenditure.

A municipality must recover such expenditure from the person liable for that expenditure, unless the irregular expenditure is certified by Council as irrecoverable, after the Municipal Public Accounts Committee has investigated and recommended it. Irregular expenditure for the purpose of this item means expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Supply Chain Management policy of the municipality and which has not been condoned in terms of such policy.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Failing to manage irregular expenses in accordance with the MFMA could result into Council losing money and not receive value for money. However, in this case, Council did not suffer any losses or damages and received value for money.

RECOMMENDATION BY ITEM AUTHOR:

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is resolved that the irregular expense in the amount of R 2 717 910.00 for the financial year 2022/2023 be written off as irrecoverable.

RECOMMENDATION BY MANAGEMENT TO MPAC: 21 MAY 2024

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is resolved that the irregular expense in the amount of R 2 717 910.00 for the financial year 2022/2023 be written off as irrecoverable.

RECOMMENDATION BY MPAC TO COUNCIL: 15 JANUARY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor J Smit it was recommended as follows:

That the following irregular expenditure, in view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, in the amount of R2 717 910.00 for the financial year 2022/2023 be written off as irrecoverable.

RESOLVED BY COUNCIL: 25 FEBRUARY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman MR Nongxaza, and seconded by Alderman LM de Bruyn it was resolved as follows:

That the agenda-item be referred back and that the officials submit a detailed report with all the relevant information.

1. *Agenda-item be referred back.*
2. *For finalization by the Director: Community Services, Mr WSE Solomons-Johannes.*

RECOMMENDATION BY ITEM AUTHOR:

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is resolved that the irregular expense in the amount of R 2 717 910.00 for the financial year 2022/2023 be written off as irrecoverable.

RECOMMENDATION FROM MPAC TO COUNCIL: 26 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor T Zimmermann it was recommended as follows:

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is resolved that the irregular expense in the amount of R 2 717 910.00 for the financial year 2022/2023 be written off as irrecoverable.

RECOMMENDATION TO COUNCIL:

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is resolved that the irregular expense in the amount of R 2 717 910.00 for the financial year 2022/2023 be written off as irrecoverable.

644

2023 06 21

26729

THEEWATERSKLOOF MUNISIPALITEIT

S00285 A

SECURITY CONSORTIUM

Datum : 31/05/2023

Tjek nr.: CASHFOCUS

Besonderhede van Betaling/Details of payment :

	2717910,00 A
	2717910,00 A

Belasting		Posnommer	Bedrag
Inklusief	**Eksklusief**		
			2717910,00
			2717910,00

Besonderhede van uitgawe Ek/Ons sertifiseer dat geen vorige betaling in nagegaan en gekontroleer hierdie verband gemaak is nie.

Direkteur : Finansies

GH LAKAY
Opgestel deur

Nagesien deur

645 . . Koo / Koo 0029

TAX INVOICE

NUMBER: INV0000084
REFERENCE:
DATE: 28/03/2023
DUE DATE: 28/03/2023
SALES REP:
OVERALL DISCOUNT %: 0.00%
PAGE: 1/1

FROM
SECURITY CONSORTIUM SA CC
VAT NO: 4560304554

POSTAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

PHYSICAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

TO
THEE WATERSKLOOF MUNICIPALITY
CUSTOMER VAT NO: 4000846248

POSTAL ADDRESS:
6 Plein Street
Caledon

7320

PHYSICAL ADDRESS:
6 Plein Street
Caledon

7320

Description	Quantity	Excl. Price	Disc %	VAT %	Excl. Total	Incl. Total
018 - Deployment Fee Emergency Deployment Saturday 25/02/2023 - Night Shift	1	R10,000.00	0.00%	15.00%	R10,000.00	R11,500.00
029 - CLOSE PROTECTION OFFICER FROM N/S - 25/02/2023 TO 28/02/2023 - 2 TEAMS	14	R4,200.00	0.00%	15.00%	R58,800.00	R67,620.00
029 - CLOSE PROTECTION OFFICER FROM 01/03/2023 TO END D/S 25/03/2023 - 2 TEAMS	98	R4,200.00	0.00%	15.00%	R411,600.00	R473,340.00
030 - CPO VEHICLE - 2 VEHICLES USED FROM 25/02/2023 TO 25/03/2023	112	R1,500.00	0.00%	15.00%	R168,000.00	R193,200.00

MUNISIPALITEIT THEEWATERSKLOOF
BETAAL SERTIFIKAAT
Ek sertifiseer dat:
die dienste / goedere soos hierin gespesifiseer,
aan die Raad gelewer is en dat die prys / fooie
reg is en volgens ooreenkoms / kontrakte is
Handtekening Datum

2023 -04- 26

Security Consortium SA cc

FNB ACCOUNT
BRANCH. ROSEBANK
ACC NO: 6300 7873 599

* Please use invoice number as payment reference

Total Discount:	R0.00
Total Exclusive:	R648,400.00
Total VAT:	R97,260.00
Sub Total:	R745,660.00
Grand Total:	R745,660.00

BALANCE DUE
R745,660.00
PAID

646

TAX INVOICE

NUMBER:	INV0000084
REFERENCE:	
DATE:	28/03/2023
DUE DATE:	28/03/2023
SALES REP:	
OVERALL DISCOUNT %:	0.00%
PAGE:	1/1

-04- 19
FINANCE



FROM
SECURITY CONSORTIUM SA CC

VAT NO: 4560304554

POSTAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
`80

PHYSICAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

TO
THEE WATERSKLOOF MUNICIPALITY

CUSTOMER VAT NO: 4000846248

POSTAL ADDRESS:
6 Plein Street
Caledon

7320

PHYSICAL ADDRESS:
6 Plein Street
Caledon

7320

Description	*Quantity*	*Excl. Price*	*Disc %*	*VAT %*	*Excl. Total*	*Incl. Total*
018 - Deployment Fee Emergency Deployment Saturday 25/02/2023 - Night Shift	1	R10,000.00	0.00%	15.00%	R10,000.00	**R11,500.00**
029 - CLOSE PROTECTION OFFICER FROM N/S - 25/02/2023 TO 28/02/2023 - 2 TEAMS	14	R4,200.00	0.00%	15.00%	R58,800.00	**R67,620.00**
029 - CLOSE PROTECTION OFFICER FROM 01/03/2023 TO END D/S 25/03/2023 - 2 TEAMS	98	R4,200.00	0.00%	15.00%	R411,600.00	**R473,340.00**
030 - CPO VEHICLE - 2 VEHICLES USED FROM 25/02/2023 TO 25/03/2023	112	R1,500.00	0.00%	15.00%	R168,000.00	**R193,200.00**

Security Consortium SA cc

FNB ACCOUNT
BRANCH: ROSEBANK
ACC NO: 6300 7873 599

*** Please use invoice number as payment reference**

Total Discount:	**R0.00**
Total Exclusive:	**R648,400.00**
Total VAT:	**R97,260.00**
Sub Total:	**R745,660.00**
Grand Total:	**R745,660.00**

BALANCE DUE
R745,660.00

TR015

Production

Invoice - Capture

SHANTLEY FORTUIN

20 JUNE 2023 12:10

647

Financial Period

Fin Year 2223
Fin Month 2306

Invoice Details

Number 0000084
Date 20230328

Supplier Information

S00285 SECURITY CONSORTIUM S.A. C.C.
EFT Reference
Payment Method Default

Capture Information

Captured By SHANTLEYFO
Approved By
Updated No
Invoice Total 745,660.00+

Seq	Order No	GRN No	Expenditure	Posting Description	Store	Fin Source	Comp	Quantity	VAT	Amount (Incl)	Excl	Retention - Amt	Reversal	Delete
								0	0	0		N/A	0	0	
1		R0020029	012017090251	Other Materials - Mainten				1.00+	0	115,000.00+	No	N/A	0	
								Calculated Amounts	15,000.00+	100,000.00+				
2		R0020029	012511075040	Contracted Services - Mai				1.00+	0	630,660.00+	No	N/A	0	
								Calculated Amounts	82,260.00+	548,400.00+				

Submit for Approval

Screen successfully displayed

R0020030

648

TAX INVOICE

NUMBER: INV0000085
REFERENCE:
DATE: 03/04/2023
DUE DATE: 03/04/2023
SALES REP:
OVERALL DISCOUNT %: 0.00%
PAGE: 1/2

FROM
SECURITY CONSORTIUM SA CC
VAT NO: 4560304554

POSTAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
*580

PHYSICAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

TO
THEE WATERSKLOOF MUNICIPALITY
CUSTOMER VAT NO: 4000846248
POSTAL ADDRESS:
6 Plein Street
Caledon

7320

PHYSICAL ADDRESS:
6 Plein Street
Caledon

7320

2023 -04- 26
FINANCE
ITY

Description	Quantity	Excl. Price	Disc %	VAT %	Excl. Total	Incl. Total
018 - Deployment Fee	1	R10,000.00	0.00%	15.00%	R10,000.00	R11,500.00
026 - Stabilization Monitoring Units Deployed D/S at Office - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed N/S at Office - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed D/S at Water Treatment - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed N/S at Water Treatment - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed D/S at Eikenhof - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed N/S at Eikenhof - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed D/S at Steenbras Dam	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed N/S at Steenbras Dam - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00
026 - Stabilization Monitoring Units Deployed D/S at Ambulance Station	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00

Security Consortium SA cc

FNB ACCOUNT
BRANCH: ROSEBANK
ACC NO: 6300 7873 599

* Please use invoice number as payment reference

Total Discount:	R0.00
Total Exclusive:	R1,715,000.00
Total VAT:	R257,250.00
Sub Total:	R1,972,250.00
Grand Total:	R1,972,250.00

BALANCE DUE
R1,972,250.00

MUNISIPALITEIT THEEWATERSKLOOF
BETAAL SERTIFIKAAT
Ek sertifiseer dat:
Die dienste / goedere soos hierin gespesifiseer, aan die Raad gelewer is en dat die pryse / fooie redelik en volgens ooreenkoms / kontrak is.
Handtekening Datum

PAID

649

TAX INVOICE

NUMBER:	INV0000085
REFERENCE:	
DATE:	03/04/2023
DUE DATE:	03/04/2023
SALES REP:	
OVERALL DISCOUNT %:	0.00%
PAGE:	1/2

2023 -04- 18

Security ConsortiumSA

FROM

SECURITY CONSORTIUM SA CC

VAT NO: 4560304554

POSTAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
80

PHYSICAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

TO

THEE WATERSKLOOF MUNICIPALITY

CUSTOMER VAT NO: 4000846248

POSTAL ADDRESS:
6 Plein Street
Caledon

7320

PHYSICAL ADDRESS:
6 Plein Street
Caledon

7320

Description	*Quantity*	*Excl. Price*	*Disc %*	*VAT %*	*Excl. Total*	*Incl. Total*
018 - Deployment Fee	1	R10,000.00	0.00%	15.00%	R10,000.00	**R11,500.00**
026 - Stabilization Monitoring Units Deployed D/S at Office - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed N/S at Office - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed D/S at Water Treatment - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed N/S at Water Treatment - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed D/S at Eikenhof - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed N/S at Eikenhof - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed D/S at Steenbras Dam	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed N/S at Steenbras Dam - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**
026 - Stabilization Monitoring Units Deployed D/S at Ambulance Station	31	R5,500.00	0.00%	15.00%	R170,500.00	**R196,075.00**

Security Consortium SA cc

FNB ACCOUNT
BRANCH: ROSEBANK
ACC NO: 6300 7873 599

* Please use invoice number as payment reference

Total Discount:	**R0.00**
Total Exclusive:	**R1,715,000.00**
Total VAT:	**R257,250.00**
Sub Total:	**R1,972,250.00**
Grand Total:	**R1,972,250.00**

BALANCE UE

R1,972,250.00

TAX INVOICE

NUMBER: INV0000085
REFERENCE:
DATE: 03/04/2023
DUE DATE: 03/04/2023
SALES REP:
OVERALL DISCOUNT %: 0.00%
PAGE: 2/2

FROM
SECURITY CONSORTIUM SA CC

VAT NO: 4560304554

POSTAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

PHYSICAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

TO
THEE WATERSKLOOF MUNICIPALITY

CUSTOMER VAT NO: 4000846248

POSTAL ADDRESS:
6 Plein Street
Caledon

7320

PHYSICAL ADDRESS:
6 Plein Street
Caledon

7320

Description	Quantity	Excl. Price	Disc %	VAT %	Excl. Total	Incl. Total
026 - Stabilization Monitoring Units Deployed N/S at Ambulance Station - March 2023	31	R5,500.00	0.00%	15.00%	R170,500.00	R196,075.00

2023 -04- 26

MUNISIPALITEIT THEEWATERSKLOOF
BETAAL SERTIFIKAAT
Ek sertifiseer dat:
Die dienste / goedere soos hierin gespesifiseer,
Handtekening Datum

Security Consortium SA cc

FNB ACCOUNT
BRANCH: ROSEBANK
ACC NO: 6300 7873 599

* Please use invoice number as payment reference

Total Discount:	R0.00
Total Exclusive:	R1,715,000.00
Total VAT:	R257,250.00
Sub Total:	R1,972,250.00
Grand Total:	R1,972,250.00

BALANCE DU
R1,972,250.00

651

TAX INVOICE

NUMBER:	INV0000085
REFERENCE:	
DATE:	03/04/2023
DUE DATE:	03/04/2023
SALES REP:	
OVERALL DISCOUNT %:	0.00%
PAGE:	2/2



FROM
SECURITY CONSORTIUM SA CC

VAT NO: 4560304554

POSTAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

PHYSICAL ADDRESS:
48 Range Road

Blackheath Industrial
Cape Town
7580

TO
THEE WATERSKLOOF MUNICIPALITY

CUSTOMER VAT NO: 4000846248

POSTAL ADDRESS:
6 Plein Street
Caledon

7320

PHYSICAL ADDRESS:
6 Plein Street
Caledon

7320

Description	*Quantity*	*Excl. Price*	*Disc %*	*VAT %*	*Excl. Total*	*Incl. Total*
026 - Stabilization Monitoring Units Deployed N/S at Ambulance Station - March 2023	**31**	R5,500.00	**0.00%**	**15.00%**	R170,500.00	**R196,075.00**

Security Consortium SA cc

FNB ACCOUNT
BRANCH: ROSEBANK
ACC NO: 6300 7873 599

* Please use invoice number as payment reference

Total Discount:	**R0.00**
Total Exclusive:	**R1,715,000.00**
Total VAT:	**R257,250.00**
Sub Total:	**R1,972,250.00**
Grand Total:	**R1,972,250.00**

BALANCE DUE

R1,972,250.00

Production

SHANTLEY FORTUIN

20 JUNE 2023 12:11

Invoices - Capture

Financial Period
Fin Year 2223
Fin Month 2306

Invoice Details
Number 0000085
Date 20230403

Supplier Information
S00285 SECURITY CONSORTIUM S.A. C.C.
EFT Reference
Payment Method Default

Capture Information
Captured By SHANTLEYFO
Approved By
Updated No
Invoice Total 1,972,250.00+

Seq	Order No	GRN No	Expenditure	Posting Description	Store	Fin Source	Comp	Quantity	VAT	Amount (Incl)	Excl	Retention - Amt	Reversal	Delete
								0	0	0		N/A	0	0	
1		R0020030	012511075040	Contracted Services - Mai				1.00+	0	1,298,425.90+	No	N/A	0	
								Calculated Amounts	169,359.90+	1,129,066.00+				
2		R0020030	017011275710	Contracted Services - Mai				1.00+	0	673,824.10+	No	N/A	0	
								Calculated Amounts	87,890.10+	585,934.00+				

Submit for Approval

Invoice 0000085 is successfully submitted for authorization

652

653 25/05/2023, 11:54 KRED GARRICK LAKAY

25 MAY 2023 12:08

Supplier Master

Business Information

Internal Creditor Code	S002B5
Full Registered Name	SECURITY CONSORTIUM S.A. C.C.
Trading Name	SECURITY CONSORTIUM S.A. C.C
Company Registration No	2006/003066/23
VAT Registration No	4560304554
Income Tax Reference No	9269247160
Business Municipal Account No	
City Council	
BBBEE Status Level	1
HDI %	Total 0 Female 0
Business Size	
Secondary Banking Detail	☐
Business Sector	
Discount	0
Discount Term	

Control Accounts (Creditors)

Invoices (Deposits)	
Payments (Withdrawals)	

Banking Details

Bank Code	FIRN
Bank Name	FIRSTRAND BANK LTD HEAD OFFICE INCL. DIVISIONS FIRST NATIONA
anch Code	253305
anch Name	ROSEBANK
Account No	63007873599
Account Type	Cheque/Current
Action Date and Time	2022SEP 1440
Creditor Utilization blocked?	No
Reason for Utilization Block	

0

Internal Status

Currently Active	☑
Payments Blocked	☐
Sundry Beneficiary	☐
Applied for Accreditation	☐
Accredited Supplier	☑
Direct Invoicing	☑
EFT Reference Required?	☐
Default EFT Reference	

Financial Year Transaction Summary

Orders	0
GRN	9,426,407.00+
Credit Notes	0
Invoices	9,426,407.00-
Cheque Payments	0
EFT Payments	9,426,407.00+
Outstanding Payments	0
Journals	0
Year-End Journals	0

Age Analysis

Customer Type	Trade Creditors
0 - 30 Days	
31 - 60 Days	
61 - 90 Days	
91 - 120 Days	
121 - 150 Days	
151 - 180 Days	
181 Days - 1 Year	
Over 1 Year	

Record was successfully displayed

THEEWATERSKLOOF MUNICIPALITY

CREDITOR'S RECONCILIATION

NAME OF CREDITOR: **SECURITY CONSORTIUM S.A. C.C**

RECONCILIATION DATED 20.06.2023

Balance as per invoice dated:

0000084	28,03,2023	745 660,00
0000085	03,04,2023	1 972 250,00

Less Payments not yet credited:	
Cheque / ACB No. ... .dated	0,00
	2717910,00
Less: Interest waived	0,00
Credit Note	0,00
Discount allowed	0,00
Outstanding Balance	
Outstanding Balance:	
Inv. No.	0,00
Inv. No.	0,00
Inv. No.	0,00
Inv. No.	0,00
	2717910,00

MUNISIPALITEIT THEEWATERSKLOOF MUNICIPALITY

[30 MEI / MAY 2023]

RAADSVERGADERING / COUNCIL MEETING

NOTULE / MINUTES

30 MEI / MAY 2023

MUNISIPALITEIT THEEWATERSKLOOF MUNICIPALITY

RAADSVERGADERING/COUNCIL MEETING

NOTULE / MINUTES

[30 MEI / MAY 2023]

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
A.	**OPENING: VERWELKOMING / OPENING: WELCOME**	1
B.	**VERKIESING VAN SPEAKER** *(indien nodig)* **ELECTION OF SPEAKER** *(if necessary)*	
C.	**BYWONINGSREGISTER ATTENDANCE REGISTER**	1 - 2
C.1	Teenwoordig / Present	
C.2	Aansoek(e) om verlof tot afwesigheid / Application(s) for leave of absence	
D.	**NOTULES VAN DIE UITVOERENDE BURGEMEESTER EN SY KOMITEE VIR KENNISNAME VAN DIE RAAD MINUTES OF THE EXECUTIVE MAYOR AND HIS COMMITTEE FOR COUNCIL'S COGNISANCE**	
D.1	Notule van UBK Vergadering: 18 April 2023 Minutes of EMC Meeting: 18 April 2023	3
E.	**BEKRAGTIGING VAN NOTULES/VERSLAE VAN DIE RAAD CONFIRMATION OF MINUTES/REPORTS OF THE COUNCIL**	
E.1	Notule van 'n Spesiale Raadsvergadering: 17 April 2023 Minutes of a Special Council Meeting: 17 April 2023	3
E.2	Notule van 'n Raadsvergadering: 25 April 2023 Minutes of a Council Meeting: 25 April 2023	3

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
F.	VERKLARINGS EN MEDEDELINGS DEUR DIE SPEAKER / STATEMENTS AND COMMUNICATIONS BY THE SPEAKER	4
G.	VERKLARINGS EN MEDEDELINGS DEUR DIE UITVOERENDE BURGEMEESTER / STATEMENTS AND COMMUNICATIONS BY THE EXECUTIVE MAYOR	4
H.	VERSLAE VOORGELê DEUR DIE KANTOOR VAN DIE MUNISIPALE BESTUURDER / REPORTS PRESENTED BY THE OFFICE OF THE MUNICIPAL MANAGER	
C72/2023	Strategic Support: Request for extension of the active date of the agreement re the HAN/TWK Project between the Hogeschool of Arnem and Nijmegen in Holland and Theewaterskloof Municipality [17/23/R]	5 - 10
C73/2023	Intention to consider redetermination of municipal boundaries in terms of Section 26 of the Local Government: Municipal Demarcation Act, No. 27 of 1998): Circular 1 of 2023 of the Municipal Demarcation Board [15/1/2]	11 - 15
C74/2023	Internal Audit: Performance- and Audit Committee remuneration increase [3/2/5/R]	16 - 18
I.	VERSLAE VOORGELê DEUR DIE DIREKTORAAT KORPORATIEWE DIENSTE / REPORTS PRESENTED BY THE DIRECTORATE CORPORATE SERVICES	
C75/2023	Administration: Approval of annual planner for 2023/2024 [2/1/4]	19 - 21
C76/2023	Administration: Councillors in recess during June / July 2023 school holidays [3/2/1/R]	22 - 25
C77/2023	Administration: Reporting on performance of contractors: January 2023 till March 2023 [8/1/R]	26 - 27
C78/2023	Administration: Repeal of previous decision: Breach of Code of Conduct for Councillors: Councillor D Jooste [3/3/4]	28 - 29

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
C79/2023	Fraud and Risk Management: Review of Strategic Risk Register for 2022-2023 [5/14/2/4]	30 - 34
C80/2023	Fraud and Risk Management: Review of Operational Risk Register for 2022-2023 [5/14/2/4]	35 - 37
C81/2023	Fraud and Risk Management: Presentation of Combined Assurance Model 2022/2023 [5/14/2/B]	38 - 41
J.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT TEGNIESE & INFRASTRUKTUUR IMPLEMENTERINGSDIENSTE / REPORTS PRESENTED BY THE DIRECTORATE TECHNICAL & INFRASTRUCTURE IMPLEMENTATION SERVICES**	
C82/2023	Drought Awareness [16/1/14/B]	42 - 45
C83/2023	Reporting on performance of contractors: January – March 2023 [8/1/R]	46 - 48
K.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT GEMEENSKAPSDIENSTE / REPORTS PRESENTED BY THE DIRECTORATE COMMUNITY SERVICES**	
C84/2023	Reporting on performance of contractors – 3rd Quarter Report : January 2023 – March 2023 [8/1/R]	49 - 51
C85/2023	Reporting on performance of three year tender contractors for the 3rd Quarter – January 2023 – March 2023 [8/1/R]	52 - 56
C86/2023	Disaster Management and Environmental Affairs: Fire Management Plan for Theewaterskloof Municipality [17/3/1]	57 - 61
C87/2023	Disaster Management and Environmental Affairs: Reporting on performance of contractors for the month of March 2023 [8/1/R]	62 - 64

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
L.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT EKONOMIESE ONTWIKKELING EN BEPLANNING / REPORTS PRESENTED BY THE DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING**	
C88/2023	Town Planning & Building Control: Reporting on performance of GIS contractor: July 2022 to September 2022 [8/1/R]	65 - 67
C89/2023	Town Planning and Building Control: Reporting on performance of GIS contractor: October 2022 to December 2022 [8/1/R]	68 - 70
C90/2023	Reporting of performance of contractors: Quarterly Report: January - March 2023 (Human Settlements and Planning] [8/1/R]	71 - 73
C912023	Human Settlements: Quarterly Report Greater Grabouw: Quarter 3: Period 01 January 2023 – 31 March 2023 [17/7/4]	74 - 79
C92/2023	Human Settlements: Riemvasmaak Informal Settlement: Quarterly Report for the period 01 January 2023 – 31 March 2023 [17/7/3/24]	80 - 83
C93/2023	Human Settlements: Quarterly Informal Settlements Management Report: Quarter 3: period 01 January 2023 – 31 March 2023 [17/7/4]	84 - 97
C94/2023	Property Management: Eagles Nest Learning Foundation: Application to lease a portion of remainder Erf 3742 Grabouw for the development and construction of a Resource Centre [7/2/3/1/4]	98 - 113
C95/2023	Property Management: Application to purchase a portion of Erf 1 Caledon [7/2/3/2/1]	114 - 132
C96/2023	Property Management: Two a Day: Application to purchase a portion of a road reserve to rectify the encroachment of a historical building [7/2/3/2/4]	133 - 141

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
M.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT FINANSIES REPORTS SUBMITTED BY THE DIRECTORATE FINANCE**	
C97/2023	Supply Chain Management: Deviation Report for April 2023 [6/3/3/6]	142 - 144
N.	**AGENDA-ITEMS VANAF MKOOR/ AGENDAITEMS FROM MPAC**	
C98/2023	Community Services: Department Public Safety: Irregular Expenditure – Caledon Vet [6/3/1/5/1]	145 - 147
C99/2023	Community Services: Public Safety: Irregular Expenditure – HWM Consultancy [6/3/1/5/1]	148 - 152
C100/2023	Community Services: Grabouw Town Office: Irregular Expenditure – van Tonder Security Services [6/3/1/5/1]	153 - 156
C101/2023	Community Services: Grabouw Town Office: Irregular Expenditure – Machaira Projects [6/3/1/5/1]	157 - 160
C102/2023	Community Services: Public Safety: Irregular Expenditure - HWM Consultancy [6/3/1/5/1]	161 - 164
C103/2023	Community Services: Irregular Expenditure - Term Group [6/3/1/5/1]	165 - 168
C104/2023	Community Services: Irregular Expenditure – Siswa Trading and Project [6/3/1/5/1]	169 - 172
C105/2023	Community Services: Irregular Expenditure – Specialized Agri Protection Services [6/3/1/5/1]	173 - 176
C106/2023	Community Services: Irregular Expenditure – ZWH Projects and Development [6/3/1/5/1]	177 - 181
C107/2023	Community Services: Irregular Expenditure – Isidingo Security Services [6/3/1/5/1]	182 - 185
C108/2023	Community Services: Irregular Expenditure – Security Consortium SA [6/3/1/5/1]	186 - 189

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
C109/2023	Community Services: Irregular Expenditure – WB Tipper Truck and Plant Hire [6/3/1/5/1]	190 - 194
C110/2023	Community Services: Irregular Expenditure – Blue Falcon (Pty) Ltd [6/3/1/5/1]	195 - 198
C111/2023	ICT: TWK Communications [6/3/1/5/1]	199 - 202
C112/2023	ICT: Verve Media Group - April 2023 [6/3/1/5/1]	203 - 206
C113/2023	Human Settlements: Irregular Expenditure – Rhula National Security [6/3/1/5/1]	207 - 210
C114/2023	Human Settlements: Irregular Expenditure – K2C Construction (Pty) Ltd [6/3/1/5/1]	211 - 214
C115/2023	Economic Development & Planning: Irregular Expenditure: Festival of Lights [6/3/1/5/1]	215 - 219
C116/2023	Finance: Irregular Expenditure – ELEC 01/2022/23 – Supply, Delivery and Installation of new High Mast Lighting in Grabouw, Theewaterskloof Municipal Area [6/3/1/5/1]	220 - 222
C117/2023	Finance: Irregular Expenditure – FIN 03/2022/23 – Provision and administration of Electricity Prepayment Uniform Vending System for the period from date of appointment until 30 June 2025 [6/3/1/5/1]	223 - 225
O.	**DRINGENDE VERSLAE VOORGELê DEUR DIE MUNISIPALE BESTUURDER / URGENT MATTERS PRESENTED BY THE MUNICIPAL MANAGER**	
C118/2023	Supply Chain Management: Deviation Report for 1st Quarter Corrections – 2022/2023 [6/3/3/6]	226 - 228
C119/2023	Supply Chain Management: Deviation Report for Early Worx 282 (Pty) Ltd – 2022/2023 [6/3/3/6]	229 - 231

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR

P. OORWEGING VAN KENNISGEWINGS VAN MOSIES / CONSIDERATION OF NOTICES OF MOTIONS

Q. OORWEGING VAN KENNISGEWINGS EN VRAE / CONSIDERATION OF NOTICES AND QUESTIONS

R. OORWEGING VAN DRINGENDE MOSIES / CONSIDERATION OF URGENT MOTIONS

S. IN-KOMITEEVERGADERING AGENDA-ITEMS VIR BESPREKING
IN-COMMITTEE MEETING AGENDA-ITEMS FOR DISCUSSION

T. VERDAGING / ADJOURNMENT

ITEM TITLE

C108/2023 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: DIRECTORATE COMMUNITY SERVICES: IRREGULAR EXPENDITURE – SECURITY CONSORTIUM SA

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of the report is to inform the Municipal Public Accounts Committee of the possible irregular expenses incurred during a payment with a value of R7,643,907.00 to Security Consortium SA for the provision of security services to the municipality, and that the Committee consider the report with explanatory template for the irregular expenditure in terms of Section 32 of the MFMA.

To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorized, irregular, fruitless and wasteful expenditure currently.

The Committee can in terms of its mandate:

1. Investigate the irregular expenditure,
2. Make recommendations to the Council as to who, if any is liable for the irregular expenditure,
3. Recommend to the Council whether the irregular expenditure must be certified as irrecoverable and be written off,
4. Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure and,
5. To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorized, irregular, fruitless and wasteful expenditure currently.

BACKGROUND

ESKOM rolled out stage 6 loadshedding in the month of October 2022. Stage entails three four-hour loadshedding slots daily, until such ESKOM downgrades loadshedding to a lower stage. This has major implications on the water and wastewater treatment works in the municipal area. Without electricity the pumps and associated treatment process was unable to fill up reservoirs to an optimal level to distribute water to communities. The Grabouw water treatment works facilities was in need of major upgrades. The ever-increasing population of the town was not taken into consideration when the water infrastructure was installed many years ago. The upgrades took place during odd hours and there was a need for security personnel to safeguard the assets of council and the tools utilised by the service provider.

After the new pumps were installed and all the upgrades were concluded, backup generators were installed at the various water treatment plants in Grabouw, namely Upper Steenbras, Eikenhof, etc. The Process Controllers of these plants work in shifts, and they thus have offices at these facilities. At the same time the Grabouw Town Office also required protection from criminal elements during loadshedding hours. This prompted the Municipal Manager to write a memorandum titled "request for approval for unseen and unavoidable expenditure: lease of generators, purchase of pump, security, automatic switch over changes, hiring of water tankers and diesel for generators" to the Executive Mayor. The approval of this memorandum allowed the municipality to start looking at medium-and long-term solutions to the crisis. Security Consortium SA was approached by the municipality to safeguard municipal assets in Grabouw specifically.

DISCUSSION

The sustainability of service delivery was under threat as higher loadshedding levels meant longer hours without electricity, making municipal properties the prey of vandals and criminal elements. It was thus necessary to appoint dedicated security guards to safeguard municipal assets during these dark times. Security Consortium SA was appointed by the municipality to execute this task. Since its appointment the service provider has submitted five (5) invoices which was paid by the municipality. The total payment value to date stands at R7 643 907,00.

The attached invoices indicate the line items the municipality was billed for.

It should be noted by the Committee that Council received value for money and did not suffer any financial loss or damages. And there are no grounds for a claim against any official.

SCM processes was not followed. The urgency and prevailing emergency circumstances warranted the emergency dispensation in terms of Clause 36 of the Theewaterskloof SCM Policy.

The incurring of emergency expenditure was authorized by the Executive Mayor in accordance with Section 29 of the MFMA, whereafter the matter was reported to Council in terms of Section 29 of the MFMA and consequently Section 28 Adjustment Budget approval vide Council Resolution C181/2022 dated 27 October 2022 in light of the unforeseen and unavoidable expenditure.

COMMENTS FROM THE DIRECTORATE COMMUNITY SERVICES

Emergency and essential repair works required to safeguard and protect municipal facility/(ies) due to theft, damages, criminal activities, vandalism and acts of criminality. The prevailing situation results in impractical and impossible to follow the established and approved SCM processes, ad-hoc repairs relates to damage to property, impacting on service delivery. The process is underway to appoint a panel of service providers after advertising a tender/s for a framework contract for the provision of security services.

LEGAL RESPONSIBILITY

Section 32 of the MFMA states that any official of a municipality who deliberately or negligently committed, made or authorized an irregular expenditure is liable for that expenditure. A municipality must recover such expenditure from the person liable for that expenditure, unless the irregular expenditure is certified by Council as irrecoverable, after the Municipal Public Accounts Committee has investigated and recommended it.

Irregular expenditure for the purpose of this item means expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Supply Chain Management policy of the municipality and which has not been condoned in terms of such policy.

FINANCIAL IMPLICATIONS

The amount written off as not irregular or unauthorized in view of the explanation and reason explained in the report.

CLIENT CARE IMPLICATIONS

Not applicable.

RECOMMENDATION BY ITEM AUTHOR:

It is therefore recommended that the following expenditure, in view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is recommended that the irregular expense in the amount of R 7 643 907,00 for the financial year 2022/2023 be approved and accepted.

RECOMMENDATION BY MANAGEMENT TO MPAC: 26 APRIL 2023

It is therefore recommended that the following expenditure, in view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is recommended that the irregular expense in the amount of R 7 643 907,00 for the financial year 2022/2023 be approved and accepted.

DISCUSSION DURING MPAC MEETING:

Permission was granted by MPAC that the amount of R 1 782 500.00 be added to the irregular expenditure amount of R 7 643 907.00 for payments made on 28/04/2023. Proof of invoice attached as annexure.

RECOMMENDATION BY MPAC TO COUNCIL: 11 MAY 2023

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman BB Mkhwibiso, and seconded by Councillor MA Nomkoko it was recommended as follows:

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is recommended that the irregular expense in the amount of R 9 426 407.00 for the financial year 2022/2023 be approved and accepted.

RECOMMENDATION TO COUNCIL:

It is therefore recommended that the following expenditure, in view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is recommended that the irregular expense in the amount of R 9 426 407.00 for the financial year 2022/2023 be approved and accepted.

RESOLVED BY COUNCIL: 30 MAY 2023

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor MR Nongxaza and seconded by Alderman BB Mkhwibiso, it was resolved as follows:

In view of the fact that there is no reason to suspect fraud, and that Council has received value for money and did not suffer any financial loss or damages. As there are no grounds for a claim against any official, it is resolved that the irregular expense in the amount of R 9 426 407.00 for the financial year 2022/2023 be approved and accepted.

For finalization by the Deputy Director: Community Services, Mr J Barnard.

667

218

AUDITOR-GENERAL
SOUTH AFRICA

The Accounting Officer
Theewaterskloof Municipality
PO Box 24
Caledon
7230

20 October 2023

Reference: Communication No. 06 of 2023

Dear Mr. WS Johannes

COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE FINANCIAL STATEMENTS OF THEEWATERSKLOOF MUNICIPALITY FOR THE YEAR ENDED 30 JUNE 2023

Background

1. In performing the audit of the financial statements, we identified misstatements as described in the annexure. We have recorded the internal control deficiency that gave rise to the misstatements and our recommendation for correcting the misstatements for your consideration. The effect of these misstatements could potentially be material.
2. The finding will be included in the management report including your comments and our final response.

Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 5 days from the date of this communication, as agreed in the engagement letter.
4. Should you agree, you are hereby requested to make the necessary corrections.
5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 5 days from the date of this communication, as agreed in the engagement letter. The instances of non-compliance will then be evaluated for reporting purposes based on materiality.
6. Should you choose to make the necessary corrections, kindly refer to point 7, described below and provide us with the necessary information within 5 days from the date of this communication, as agreed in the engagement letter:
7. Please provide us with copies of the proposed adjustments and the supporting documentation.
8. Once we have received this information, we will perform additional audit procedures to determine whether there are remaining uncorrected misstatements.
9. If the results of these procedures are satisfactory, we will accept the proposed adjustments and you may make the adjustments.
10. If the results of these procedures are not satisfactory or there are remaining uncorrected misstatements, we will evaluate these for reporting purposes based on materiality.

Auditing to build public confidence

Auditor-General of South Africa
www.aasa.co.za

Yours sincerely

Unathi Mnqanqeni
Senior Manager: Western Cape

Enquiries: Zukile Gungubele
Telephone: (021) 528 4100
Fax: (021) 528 4200
Email: ZukileG@agsa.co.za

Acknowledgement of receipt by management:

Received by _____ Date _____

DETAILED AUDIT FINDING

Irregular expenditure overstated

In terms of section 122(1)(a) of the MFMA No. 56 of 2003;

"Every municipality and every municipal entity must for each financial year prepare annual financial statements which fairly presents the state of affairs of the municipality or entity, its performance against its budget, its management of revenue, expenditure, assets and liabilities, its business activities, its financial results, and its financial position as at the end of the financial year."

In terms of paragraph 17 of the Generally Recognized Accounting Principles 1 (GRAP 1);

"Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in the Framework for the Preparation and Presentation of Financial Statements." The application of Standards of GRAP with additional disclosures when necessary is presumed to result in financial statements that achieve a fair presentation."

During the audit of irregular expenditure, it was noted that the irregular expenditure disclosed and recorded in the section 32 register was inclusive of payments to be incurred in future as management disclosed the following irregular contracts at contract value instead of actual expenditure incurred.

This results to the overstatement of irregular expenditure by a material amount of R16 792 426.07. Furthermore, a portion amounting to R15 538 594.63 was written off by council as recommended by Municipal Public Accounts Committee (MPAC).

This result in a material overstatement of *Irregular expenditure incurred in the current year* line by R16 792 426.07 and *approved by council line* by R15 538 594.63 as disclosed in note 53.3 of the financial statements.

SUPPLIERS AND PAYMENT NUMBERS	ACTUAL EXPENDITURE 2022/23	IRREGULAR EXPENDITER AS PER THE SECTION 32 REGISTER AND NOTE 53,3 OF THE AFS	DIFFERENCE
ABH Logistics	**384 000,00**	**384 000,00**	-
26983	384 000,00	384 000,00	
Bluefalcon (pty) Ltd.	**16 964 768,10**	**21 621 253,50**	**(4 656 485,40)**
23915	2 284 762,50	16 833 084,75	
24854	2 359 800,00	-	
25063	2 167 750,00	-	
25141	2 432 250,00	-	
25485	914 250,00	-	
26730	217 036,84	1 999 999,99	
27608	2 110 250,00		
27940	1 690 500,00		
27179 - Payment in 2023/24	2 788 168,76	2 788 168,76	
Caledon Informal Traders Association (CITA)	**250 420,00**	**179 458,53**	**70 961,47**
24169	250 420,00	179 458,53	
Caledon Vet	**400,00**	**400,00**	-
23126	400,00	400,00	

HWM Consultancy	**77 959,40**	**77 959,40**	**-**
22835	20 257,88	20 257,88	
23287	57 701,52	57 701,52	
JT Maritz Electrical	**3 212 691,93**	**4 794 000,44**	**(1 581 308,51)**
No Payments in 2022/23	-	4 794 000,44	
27745	1 212 917,70		
27261	1 999 774,23		
K2C Construction	**205 831,14**	**165 784,00**	**40 047,14**
23747	48 944,00	48 944,00	
24309	88 991,14	48 944,00	
26493	67 896,00	67 896,00	
Machaira Projects (Pty) Ltd.	**627 693,35**	**707 984,17**	**(80 290,82)**
22933	141 003,53	627 693,35	
23209	141 003,59	-	
23628	136 455,09	-	
24196	209 231,14	80 290,82	
MDL Engineering Company (Pty) Ltd.	**9 258 758,70**	**8 182 769,13**	**1 075 989,57**
23922	3 692 352,87	8 182 769,13	
24134	863 860,68	-	
24520	1 530 115,42	-	
24663	1 483 167,43	-	
25734	825 221,52	-	
25936	864 040,78	-	
Media 24	**12 311,99**	**2 280,00**	**10 031,99**
26353	12 311,99	2 280,00	
Rhula National Security	**1 159 200,00**	**1 304 100,00**	**(144 900,00)**
24199	144 900,00	-	
24380	289 800,00	1 304 100,00	
25067	144 900,00	-	
25183	289 800,00	-	
25493	289 800,00	-	
Security Consortuim SA	**10 056 635,00**	**12 144 317,00**	**(2 087 682,00)**
23909	1 428 300,00	9 426 407,00	
24381	1 518 000,00	-	
25068	1 580 100,00	-	
25184	840 075,00	-	
25495	1 972 250,00	-	
26729	2 717 910,00	2 717 910,00	
Siswa Trading & Projects	**7 385 116,00**	**7 385 116,00**	**-**
23925	780 436,00	7 385 116,00	
23961	1 294 992,00	-	
24278	767 510,00	-	
24695	821 123,00	-	
25070	879 428,00	-	
25185	1 535 365,00	-	
25415	1 306 262,00	-	

Specialised Agri Protection Services	**99 831,99**	**139 168,32**	**(39 336,33)**
23926	49 795,72	47 540,00	
25739	23 438,99	21 340,00	
27852	26 597,28	70 288,32	
Term Group	**5 990 925,50**	**7 085 072,94**	**(1 094 147,44)**
23927	1 662 639,76	5 990 926,50	
24395	1 069 996,43	-	
25071	1 069 996,43	-	
25497	1 094 146,44	-	
27181 - Payment in 2023/24	1 094 146,44	1 094 146,44	
Trails End	**8 998,00**	**9 790,00**	**(792,00)**
24899	1 540,00	1 540,00	
27236	7 458,00	8 250,00	
TWK Communications	**114 134,13**	**33 838,54**	**80 295,59**
23929	114 134,13	33 838,54	
Unitrade 1047 T/A Isidingo Security Services	**7 112 870,23**	**6 142 445,50**	**970 424,73**
23930	789 360,00	5 925 408,66	
24385	789 360,00	-	
24697	992 960,06	-	
25072	203 600,06	-	
25102	992 960,06	-	
25499	1 344 630,06	-	
26728	1 999 999,99	217 036,84	
Utilities Worlds (Pty) Ltd.	**581 816,86**	**3 646 500,00**	**(3 064 683,14)**
25776	227 486,62	3 646 500,00	
26110	88 175,69	-	
26509	77 889,06	-	
26943	85 418,22	-	
27241	102 847,27	-	
Van Tonder Security Services	**156 365,00**	**156 365,00**	**-**
24270	156 365,00	156 365,00	
Verso Financial Services (Pty) Ltd.	**-**	**10 667 411,16**	**(10 667 411,16)**
No payments	-	10 667 411,16	
Verve Media Group Africa	**5 400,00**	**5 400,00**	**-**
23064	5 400,00	5 400,00	
WB Tipper Truck and Plant Hire (Pty) Ltd.	**22 490 741,25**	**21 680 968,75**	**809 772,50**
23746	270 692,75	14 316 075,50	
23910	556 824,25	-	
23963	285 090,75	-	
24343	849 936,25	-	
24396	1 065 003,50	-	
24698	2 198 514,00	-	
24850	2 196 500,00	-	

25073	2 191 900,00	-	
25186	1 503 487,00	-	
25500	1 191 262,00	-	
25554	1 605 434,50	-	
26731	3 238 210,25	3 238 210,25	
27618	1 058 299,00		
27716	1 148 298,00	995 394,00	
27182 - Payment in 2023/24	3 131 289,00	3 131 289,00	
ZWH Projects and Development	**32 674 815,94**	**29 107 728,20**	**3 567 087,74**
23614	357 909,70	22 811 454,41	
23911	1 138 518,70	-	
24078	328 945,25	-	
24279	1 585 028,28	-	
24472	657 890,50	-	
24688	55 890,00	-	
24699	964 164,55	-	
24853	1 965 813,34	-	
25074	557 302,50	-	
25178	5 591 908,01	-	
25501	5 654 496,15	-	
26732	3 764 820,30	3 624 883,79	
27619	1 977 603,92		
27770	1 952 023,44		
27183	828 476,30	828 476,30	
27271	5 294 025,00	1842 913,70	
Grand Total	**118 831 684,51**	**135 624 110,58**	**(16 792 426,07)**

Internal control deficiency

Financial and Performance Management

Prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

Management review processes of irregular expenditure incurred was not adequate to ensure that only actual expenditure incurred is disclosed as irregular expenditure in the financial statements.

Recommendation

Management should strengthen their review processes of irregular expenditure to ensure that only actual expenditure incurred is disclosed as irregular expenditure in the financial statements.

Management should examine the entire population to determine the extent of the misstatement and adjust the financial statements to ensure that correct figures of irregular expenditure are disclosed.

Management response

Management comment on audit finding
Management is to a large extend in agreement with the finding. Out of the 18 variances noted as per this finding, Management is in agreement that 10 items are required to be adjusted. Management revisited the entire population and noted that irregular expenditure incurred is factually understated by R3,108,293 and should disclosed as R138,732,403. In addition, irregular expenditure approved by Council was found to be overstated by R16,526,397 and should be disclosed as R100,141,403 and not as R116,667,800. Irregular expenditure awaiting further action was found to be understated by R19,634,690 and should be disclosed as R39,346,639 and not as R19,711,950. Kindly refer to the Excel document accompanying this response for the working paper which corroborates the misstatements as identified above.
Management comment on internal control deficiencies Management is in agreement with the internal control deficiency.
Management comment on recommendation Management is in agreement with the recommendation and also revisited the entire population to determine the factual misstatement. The AFS will be adjusted accordingly.

Remedial action		
What actions will be taken: AFS to be adjusted with the factual misstatement.	By whom: Deputy CFO& Act. CFO	By when: Final submission of AFS.

If the above finding affects an amount(s) disclosed in the financial statements:		
Please give an indication of whether a correcting journal entry shall be processed	Yes	**No**
If yes, please indicate the accounting entry: N/A		
If no, please provide the reason why such a conclusion has been reached: The misstatement relates to a disclosure item of which no journal is required.		

Name: Paul Mabhena
Position: Act. CFO
Date: 03-11-2023

Auditor's conclusion:

This finding will be reported in the management report. Management are yet to update the financial statements to correct the misstatement. We will inspect the updated financial statements for accuracy.

ITEM TITLE

C272/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: OFFICE OF THE MUNICIPAL MANAGER: APPOINTMENT OF DEPUTY DIRECTOR: HUMAN SETTLEMENTS

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The aim of the report is to inform MPAC of the discrepancies in the appointment of the Deputy Director: Human Settlements

The committee can in terms of its mandate:

1. Investigate the irregular expenditure,
2. Make recommendations to Council as to who, if any is liable for the irregular expenditure,
3. Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written,
4. Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and
5. To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.

BACKGROUND

During the Auditor-General of South Africa's (hereinafter referred to as "the AGSA") testing of appointments, the AGSA identified that an Arbitrator in the National South African Local Bargaining Council, between the Applicant: Dumisane Matuse (who also applied for the position), Respondent: Theewaterskloof Municipality, and 2nd Respondent: Simphiwe Tebele (appointed in the position) made the following arbitration award on 15 November 2024 in respect of the appointment of the Deputy Director: Human Settlements:

b. *"The process for the filling of the post of Deputy Director: Human Settlements, was unfair, rendering the conduct of the Respondent an unfair labour practice in terms of section 186(2) of the LRA.*
c. *The appointment of the Second Respondent, Simphiwe Tebele, is set aside.*
d. *The Respondent is ordered to repeat the process for the filling of the post from shortlisting with panel members other than those that participated in the impugned process.*
e. *I make no order as to costs."*

DISCUSSION

The AGSA indicated the following:

- The non-compliance with the Municipal Systems Act and payments relating to the salary for the appointed Deputy Director: Human Settlements from date of appointment 1 December 2023 constitutes irregular expenditure under the Municipal Finance Management Act (MFMA).
- This also indicative of a possible financial loss for the municipality.

The AGSA furthermore stated the following in respect of internal control deficiency:

Implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.

The accounting officer did not ensure that the appointment process was compliant with the requirements of MSA. The result of the arbitration identified that the appointment process followed was unfair.

The AGSA went on to provide the following recommendations:

- Management should regard the payments relating to the salary of the Deputy Director: Human Settlements as irregular expenditure and deal with in in accordance with section 32 of the MFMA.
- Management should adjust the financial statements to disclose the irregular expenditure in this regard.
- Payments made after year-end in this regard should be disclosed in the following year's financial statements and also be dealt with in accordance with Section 32 of the MFMA.
- Leadership should ensure that fair appointment processes are followed.
- Management should also assess the unfair appointment for subsequent event in terms of GRAP 17.
- Management agreed with the finding by the AGSA. Irregular expenditure notes in the AFS to be updated with its cost to company earnings from 1 December 2023 to 30 June 2024, which amounts to a total of R 748 903.

The corrective action taken according to Management is as follows:

1. Management should regard the payments relating to the salary of the Deputy Director: Human Settlements as irregular expenditure and deal with in in accordance with section 32 of the MFMA.
2. Management should adjust the financial statements to disclose the irregular expenditure in this regard.
3. Payments made after year-end in this regard should be disclosed in the following year's financial statements and also be dealt with in accordance with Section 32 of the MFMA.
4. Leadership should ensure that fair appointment processes are followed.

The AGSA acknowledged management's agreement with the finding and internal control deficiency. The AGSA indicated that they will follow up on the corrective measures during our next year's audit cycle and we will evaluate the correction of the misstatement up receipt of the updated financial statements.

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

Noted.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The non-compliance has resulted in Irregular Expenditure, which management should adjust and disclose in the annual financial statements being:

a. Salaries paid to the Acting Directors during extended periods without MEC approval are considered irregular in terms of Section 1 of the MFMA.

LEGAL IMPLICATIONS (ITEM AUTHOR)

The following statutory obligations flow from the MFMA:

Section 32(2) of the MFMA directs that a Municipality **must** recover unauthorised, irregular or fruitless and wasteful (hereinafter referred to as "UIFW") expenditure from the person liable for that expenditure, unless the exceptions in subsection (a) or (b) are applicable. This is a prescriptive provision; it is not optional and there is no room for discretion. The Municipality therefore has a statutory duty to recover such UIFW Expenditure. This approach was confirmed by the Supreme Court of Appeal:

"The plain wording of s 32 also makes it clear that recovery of unauthorised, irregular, and fruitless and wasteful expenditure by a municipality, is not optional. Instead, a municipality is enjoined to recover such expenditure from the person liable for it, hence the word 'must' in s 32(2)."

Additionally, since recovery of UIFW Expenditure under section 32 is mandatory, should the incumbent Municipal Officials or Political Office-Bearers not endeavor to recover such expenditure, they could, in terms of section 176(2), be held personally liable for the deliberate or negligent failure to recover the UIFW Expenditure. In this regard, section 176(2) provides that:

"(2) Without limiting liability in terms of the common law or other legislation, a municipality may recover from a political office-bearer or official of the municipality, and a municipal entity may recover from a director or official of the entity, any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political office-bearer or official when performing a function of office."

The following reporting obligations are imposed on the Accounting Officer by the MFMA:

To, in terms of section 32(4) "*inform the mayor, MEC for local government in the province and the Auditor-General in writing:*

(a) of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;
(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and
(c) the steps that have been taken –

(i) to recover or rectify such expenditure; and
(ii) to prevent a recurrence of such expenditure".

To report, in terms of section 32(6), to the South African Police Service *"all cases of alleged - (a) irregular expenditure that constitute a criminal offence; and (b) theft and fraud that occurred in the municipality."*

The Accounting Officer can be held liable for UIFW Expenditure unless he/she in accordance with section 32(3) informed the Council, the Mayor or the Executive Committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure once it comes to his/her attention that *"the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure."*

If the Accounting Officer fails to report and/or comply with the provisions of subsection 36(6) or if he/she is the person implicated in the commission of a criminal offence, the Council of a Municipality **must**, in accordance with section 32(7) report the matter to the South African Police Service.

Instances where UIFW Expenditure can be written off as irrecoverable are set out in section 32(2)(a) & (b) of the MFMA and provides that unauthorised expenditure can be written off if it is authorised in the adjustment budget or certified by Council, after investigation, to be irrecoverable, while irregular or fruitless and wasteful expenditure can after investigation be certified by Council as irrecoverable.

An investigation into UIFW Expenditure must take into account the provisions of regulation 74 of the Municipal Budget and Reporting Regulations which states that:

"(1) A council committee contemplated in section 32(2)(a)(ii) of the Act to investigate the recoverability of any unauthorised, irregular or fruitless and wasteful expenditure must consider—

(a) the measures already taken to recover such expenditure;
(b) the cost of the measures already taken to recover such expenditure;
(c) the estimated cost and likely benefit of further measures that can be taken to recover such expenditure; and
(d) submit a motivation explaining its recommendation to the municipal council for a final decision."

(2) The municipal manager must provide all information required by the council committee referred to in sub-regulation (1), and any other information the council committee may require for the purpose of conducting a proper investigation."

In complying with the provisions of section 32, the Municipality is encouraged to keep detailed records of the efforts taken to recover UIFW Expenditure.

COMMENTS FROM INTERNAL AUDIT

It is not clear from the report who should be held accountable, and it is recommended that MPAC resolve the matter after their investigation to make a recommendation to Council.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

As a result, irregular expenditure creates the space for fraud and corruption, which in turn obstructs service delivery and undermines public confidence in the Municipality.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that MPAC:

1. **Investigate the irregular expenditure.**
2. **Make recommendations to Council as to who, if any, is liable for the irregular expenditure.**
3. **Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written.**
4. **Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and**
5. **To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.**

RECOMMENDATION BY MANAGEMENT TO MPAC: 17 APRIL 2025

It is recommended that MPAC:

1. **Investigate the irregular expenditure.**
2. **Make recommendations to Council as to who, if any, is liable for the irregular expenditure.**
3. **Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written off.**
4. **Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and**

5. **To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.**

RECOMMENDATION FROM MPAC TO COUNCIL: 16 MAY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor J Smit it was recommended as follows:

1. **That the amount of R 748 903 be paid back by the appointed Deputy Director: Human Settlements.**

2. **That the previous Municipal Manager, at the time of the appointment of the Deputy Director: Human Settlements, must be disciplined.**

RESOLVED BY COUNCIL: 29 MAY 2025

Agenda-item was withdrawn and not discussed during the meeting.

Agenda-item be referred to the next Council-in-Committee Meeting for discussion.

RECOMMENDATION BY COUNCIL TO MPAC: 27 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman S Fredericks and seconded by Alderman DA Appel, it was recommended as follows:

Council grants approval to MPAC to take Section 32 of the MFMA route to determine whether something was done wrong or not.

RECOMMENDATION BY MPAC: 26 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor M Gana it was recommended as follows:

1. **That the agenda-item be referred back.**

2. **That a meeting be scheduled between the MPAC members, Department Internal Audit and the Human Resources Department to discuss the item and to formalize a proper recommendation.**

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor PJ Stander, and seconded by Councillor M Botes it was recommended as follows:

That the irregular expenditure to the amount of R 748 903 be recovered from the following panel members and not from the applicant:
The Municipal Manager of that time; Director: Corporate Services of that time and Senior Manager: Human Resources.

RECOMMENDATION TO COUNCIL:

It is recommended that the irregular expenditure to the amount of R 748 903 be recovered from the following panel members and not from the applicant:
The Municipal Manager of that time; Director: Corporate Services of that time and Senior Manager: Human Resources.

682

AUDITOR-GENERAL
SOUTH AFRICA

The Accounting Officer
Theewaterskloof Municipality
PO Box 24
Caledon
7230

19 November 2024

Reference: Communication of audit finding 40 of 2024

Dear Mr. R Stevens

COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 JUNE 2024

Background

1. In performing the audit of compliance with legislation we identified instances of non-compliance as described in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration. The effect of this instances of non-compliance could potentially be material.
2. The finding will be included in the management report including your comments and our final response.

Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 5 days from the date of this communication, as agreed in the engagement letter.
4. Please provide us with the reasons for the instances of non-compliance and the steps that will be taken to rectify the matter in future.

Yours sincerely

Sithembile Ngubane
Manager: Western Cape

Enquiries: Henno Pretorius
Cell phone: 064 907 4146
Telephone: (021) 528 4100
Email: hennop@agsa.co.za

683

Acknowledgement of receipt by management:

Received by _____ Date _____

DETAILED AUDIT FINDING

Appointments

Section 55(1)(e) of the Municipal Systems Act, Act no.32 of 2000 states that

"As head of administration, the municipal manager of a municipality is, subject to the policy directions of the municipal council, responsible and accountable for the appointment of staff other than those referred to in section 56 subject to the Employment Equity Act, 1998 (Act No. 55 of 1998)"

Regulation 13 of the Local Government Staff Regulations No 890 issued on 20 September 2021:

"(1) *A person appointed as a staff member in terms of these Regulations must. Where applicable*

(a)Have the necessary competencies: and
(b) Possess the relevant competencies, qualifications and experience as set out in Annexure A"

Regulation 16 of the Local Government Staff Regulations No 890 issued on 20 September 2021 (the "Regulations") 2 provides:

"The chairperson of the panel must be the supervisor, or a staff member employed at least one job grade higher than that of the advertised post."

During our testing of appointments, we identified that an Arbitrator in the National South African Local Bargaining Council, between the Applicant: Dumisane Matuse (who also applied for the position), Respondent: Theewaterskloof Municipality, and 2nd Respondant: Simphiwe Tebele (appointed in the position) made the following arbitration award on 15 November 2024 in respect of the appointment of the Deputy Director: Human Settlements:

"Applying the Law to the Facts

21. *There are several legs to the Applicant's case. I deal firstly with the provisions of the Municipal Staff Regulations regarding the composition of the selection panel. Regulation 16 of the Local Government Staff Regulations No 890 issued on 20 September 2021 (the "Regulations") provides:*
(1). a municipal manager or his or her delegate must appoint a selection panel for each of the advertised post to recommend the appointment of a suitable person to the vacant post.
(2). The selection panel must comprise of at least 3 but not more than five members.
(3. The chairperson of the panel must be the supervisor, or a staff member employed at least one job grade higher than that of the advertised post.
(4). In deciding on the composition of the selection panel, the municipal manager must have regard to the following considerations:
(a). the nature of the post;
(b). the gender and race balance of the panel, and
(c). The skills, expertise, experience and availability of the persons to be involved

22. *The Regulations defines a senior manager and staff, or staff member as set out below:*

- *"senior manager" means a municipal manager or acting municipal manager, appointed in terms of section 54A of the Municipal Systems Act and a manager or*

acting manager directly accountable to a municipal manager appointed in terms of section 56 of the Municipal Systems Act.

- *"staff or staff member" for the purpose of these regulations means an employee of a municipality but excludes senior managers.*

23. *Directors are section 56 managers while deputy directors fall within the ranks of staff or staff members. The interview panel appointed by the Municipal Manager was constituted as follows:*
    - *Mr W.Solomons Johannes : Municipal Manager*
    - *Mr R.Stevens: Acting Director Corporate Services*
    - *Ms N. Baliso : Acting Deputy Director: Planning*
    - *Mr j. Amansure : Senior Manager Human Resources*

24. *I am in agreement with the submission by Counsel for the Applicant that the appointment of Mr Solomons Johannes : Municipal Manager and Mr J Amansure : Senior Manager Human Resources to form part of the selection panel was improper on the grounds that they were section 54A and 56 senior managers and the regulation enjoined the municipal manager to appoint members- and senior managers are specifically excluded. Further that the chairing of the selection panel by the Municipal Manager is irregular as it contravened sub-regulation 16(3) that provides that the chairperson of the panel must be the supervisor, or a staff member employed at least one job grade higher than that of the advertised post. The selection panel also lacked gender balance as it was one woman to three men. Effectively , the Municipal Manger appointed the selection panel , chaired it and approved the recommendation of the panel .*

25. *The (irregular) composition of the selection panel must be viewed in the context of the alleged bias of the Municipal Manager against the Applicant in the light of the Applicant's unfair suspension at the instance of the Municipal Manager. It was the testimony of the Respondent's only witness, Ms Baliso , a panel member, that the Municipal Manager asked that the Applicant's CV be put aside and not be considered for shortlisting. Although she claimed that she objected to this and insisted that the CV be considered and that it was in fact considered, the mere fact that the Municipal Manager asked that the CV not be considered is a clear indication of his bias. It would be logical to infer that the Municipal Manager cast himself in the position of Chairperson for the very purpose of exercising his bias.*

26. *I turn now to the Respondent's reason for excluding the Applicant. In essence the claim is that the Applicant lacked the 8 years relevant experience as required in terms of the advertisement. The job advertisement specifies that the candidate should have 8 years of relevant experience, but it does not define "relevant experience". The Respondent attempted to explain how the term was interpreted and applied practically during the shortlisting process. According to the Respondent the three years' experience of the appointee as an MPAC Councillor was considered to be relevant experience. In the same breath Respondent confirmed that the main function of MPAC is to provide an oversight role. MPAC is an acronym for Municipal Public Accounts Committee. Its specific function is to oversee the application of the Municipal Finance Act.4 It beggars' belief how this experience is accepted as experience relevant to human settlements. Had the panel applied its mind with any sense of objectivity and fairness it would not have accepted this as such. Clearly the appointee did not meet the criteria of 8 years' relevant experience.*

27. *In stark contract Respondent claims that the Applicant's experience as Squatter Control Officer and as a Building Inspector was not considered to be relevant experience. Yet*

the Applicant testified that his job function as a Squatter Control Officer included the allocation of housing and that his function as a building inspector required him to have knowledge of housing and land legislation. The Respondent appeared to be grasping at straws in an attempt to justify the Applicant's exclusion.

28. *The Respondent failed to provide the minutes of the shortlisting process despite request for disclosure of same. I can only draw a negative inference from this. On the totality of the evidence before me I find that the decision to exclude the Applicant from the opportunity to compete for the post was irrational , unreasonable and made in bad faith.*

In the premises, I make the following award:

AWARD

1. *The process for the filling of the post of Deputy Director : Human Settlements, was unfair, rendering the conduct of the Respondent an unfair labour practice in terms of section 186(2) of the LRA.*
2. *The appointment of the Second Respondent, Simpiwe Tebele, is set aside.*
3. *The Respondent is ordered to repeat the process for the filling of the post from shortlisting with panel members other than those that participated in the impugned process.*
4. *I make no order as to costs."*

Impact

- The non-compliance with the Municipal Systems Act and payments relating to the salary for the appointed Deputy Director: Human Settlements from date of appointment 1 December 2023 constitutes **irregular expenditure** under the Municipal Finance Management Act (MFMA).

- This also indicative of a possible financial loss for the municipality.

Internal control deficiency

Leadership

Implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.

The accounting officer did not ensure that the appointment process was compliant with the requirements of MSA. The result of the arbitration identified that the appointment process followed was unfair.

Recommendation

- Management should regard the payments relating to the salary of the Deputy Director: Human Settlements as irregular expenditure and deal with in in accordance with section 32 of the MFMA.
- Management should adjust the financial statements to disclose the irregular expenditure in this regard.
- Payments made after year-end in this regard should be disclosed in the following years financial statements and also be dealt with in accordance with Section 32 of the MFMA.
- Leadership should ensure that fair appointment processes are followed.

- Management should also assess the unfair appointment for subsequent event in terms of GRAP 17.

Management response

DESCRIPTION	RESPONSE
Does management agree with the finding (Yes/ No)	Yes
Detail reason for agreeing/ disagree with finding	Management is in agreement with the finding.
Management comment on internal control deficiencies and root cause indicated and detail reason for agreeing/ disagree with finding.	Management is in agreement with the internal control deficiencies.
Detail corrective action to be taken and date.	Management will implement the proposed recommendations.
Does the finding affect an amount disclosed in the financial statements (Yes/ No)	Yes
If yes, what corrections will be made to the population	Irregular expenditure note in the AFS to be updated with his cost to company earnings from 1 December 2023 to 30 June 2024, which amounts to a total of R 748 903.
If **yes** and no corrections will be made the reason, why such a conclusion has been reached should be indicated.	N/A
Position of official responsible to take corrective actions	Acting Municipal Manager

Name: Reynold Stevens
Position: Acting Municipal Manager
Date: 21 November 2024

Auditor's conclusion:

We acknowledge management's agreement with the finding and internal control deficiency. We will follow up on the corrective measures during our next year's audit cycle and we will evaluate the correction of the misstatement up receipt of the updated financial statements.

ITEM TITLE

C273/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: OFFICE OF THE MUNICIPAL MANAGER: APPOINTMENT OF THE MUNICIPAL MANAGER

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The aim of the report is to inform MPAC of the irregular expenditure as a result of the appointment of Mr Wilfred Solomons-Johannes as the Municipal Manager.

The committee can in terms of its mandate:

a. Investigate the irregular expenditure,
b. Make recommendations to Council as to who, if any is liable for the irregular expenditure,
c. Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written,
d. Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and
e. To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.

BACKGROUND

During the audit of employee costs, the Auditor-General South Africa performed procedure on the appointment of senior managers, including review of correspondence from the MEC dated 18 August 2023 indicating that Mr Solomons-Johannes appointed as municipal manager appointed by the council, did not meet the minimum prescribed experience requirements under Section 54A(2) of the Local Government: Municipal Systems Act 32 of 2000 (MSA), read with Regulation 17 of the Appointment Regulations. Specifically, Mr Solomons-Johannes appointed as municipal manager, lacked the five years of senior management experience required for the position. As a result, his appointment was non-compliant with the MSA.

The High Court ruled on 5 March 2024 that the appointment of Mr Solomon-Johannes as municipal manager was unlawful, requiring the municipality to initiate a new recruitment process by 22 March 2024. The court also temporarily suspended the MM's appointment until 22 June 2024, allowing for a three-month transition period. The irregular appointment and salary payments made to the municipal manager referred to above were thus in contravention of the MSA, resulting in irregular expenditure under the MFMA definition.

DISCUSSION

Management disagreed with the finding by the AGSA, indicating that the MEC based his interpretation on the qualification criteria status for senior managers was challenged by the senior counsel of the municipality during the High Court litigation process. According to the senior counsel of the municipality there is a broader context attached to those who qualifies for senior management status. The Council of the municipality supported the position. The municipality executed the court order under Case No: 16088/2023 and commenced with the fresh recruitment and selection process of the position of Municipal Manager as prescribed.

The corrective action taken according to Management is as follows:

a. Leadership should enhance the recruitment and appointment processes to ensure all senior management candidates meet the statutory requirements of the MSA and Appointment Regulations. This includes stricter vetting of qualifications and relevant experience.
b. Leadership should establish an enhanced compliance review function within the HR department, in collaboration with the internal audit function, to periodically review appointments against legislative requirements to prevent future occurrences of irregular appointments.
c. All expenditure related to Mr. Solomons-Johannes' remuneration for the said period should be classified and disclosed as irregular expenditure in the municipality's annual financial statements.

The AGSA noted Management's comment, and indicated that while management disagreed with the finding, there is clear evidence that expenditure associated with the appointment was non-compliant. The AGSA further indicated that management's justification, based on an interpretation challenged during the High Court proceedings, does not mitigate the non-compliance issue. The AGSA also stated that the High Court decision supersedes the municipality's broader interpretation, confirming the appointment's unlawfulness.

Based on the audit procedures conducted, the AGSA conclude that the appointment of Mr Solomons-Johannes as the Municipal Manager did not meet the prescribed minimum experience requirements under Section 54A (2) of the Municipal Systems Act 32 of 2000 (MSA), read with Regulation 17 of the Appointment Regulations. The payment of remuneration during his tenure constitutes irregular expenditure as it is associated with the breach of statutory appointment requirements.

The AGSA furthermore stated that the relevant salary payments must be disclosed as irregular expenditure amounting to R1 056 232.91, in the financial statements to ensure transparency and adherence to reporting requirements under the MFMA.

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

Noted.

COMMENTS FROM DIRECTORATE

The recommendations are supported.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The relevant salary payments must be disclosed as irregular expenditure amounting to R1 250 619, in the financial statements to ensure transparency and adherence to reporting requirements under the MFMA.

LEGAL IMPLICATIONS (ITEM AUTHOR)

The following statutory obligations flow from the MFMA:

Section 32(2) of the MFMA directs that a Municipality **must** recover unauthorised, irregular or fruitless and wasteful (hereinafter referred to as "UIFW") expenditure from the person liable for that expenditure, unless the exceptions in subsection (a) or (b) are applicable. This is a prescriptive provision; it is not optional and there is no room for discretion. The Municipality therefore has a statutory duty to recover such UIFW Expenditure. This approach was confirmed by the Supreme Court of Appeal:

"The plain wording of s 32 also makes it clear that recovery of unauthorised, irregular, and fruitless and wasteful expenditure by a municipality, is not optional. Instead, a municipality is enjoined to recover such expenditure from the person liable for it, hence the word 'must' in s 32(2)."

Additionally, since recovery of UIFW Expenditure under section 32 is mandatory, should the incumbent Municipal Officials or Political Office-Bearers not endeavor to recover such expenditure, they could, in terms of section 176(2), be held personally liable for the deliberate or negligent failure to recover the UIFW Expenditure. In this regard, section 176(2) provides that:

"(2) Without limiting liability in terms of the common law or other legislation, a municipality may recover from a political office-bearer or official of the municipality, and a municipal entity may recover from a director or official of the entity, any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political office-bearer or official when performing a function of office."

The following reporting obligations are imposed on the Accounting Officer by the MFMA:

To, in terms of section 32(4) "... *inform the mayor, MEC for local government in the province and the Auditor-General in writing:*

(a) of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;
(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and
(c) the steps that have been taken –

(i) to recover or rectify such expenditure; and
(ii) to prevent a recurrence of such expenditure".

To report, in terms of section 32(6), to the South African Police Service *"all cases of alleged - (a) irregular expenditure that constitute a criminal offence; and (b) theft and fraud that occurred in the municipality."*

The Accounting Officer can be held liable for UIFW Expenditure unless he/she in accordance with section 32(3) informed the Council, the Mayor or the Executive Committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure once it comes to his/her attention that *"the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure."*

If the Accounting Officer fails to report and/or comply with the provisions of subsection 36(6) or if he/she is the person implicated in the commission of a criminal offence, the Council of a Municipality **must**, in accordance with section 32(7) report the matter to the South African Police Service.

Instances where UIFW Expenditure can be written off as irrecoverable are set out in section 32(2)(a) & (b) of the MFMA and provides that unauthorised expenditure can be written off if it is authorised in the adjustment budget or certified by Council, after investigation, to be irrecoverable, while irregular or fruitless and wasteful expenditure can after investigation be certified by Council as irrecoverable.

An investigation into UIFW Expenditure must take into account the provisions of regulation 74 of the Municipal Budget and Reporting Regulations which states that:

"(1) A council committee contemplated in section 32(2)(a)(ii) of the Act to investigate the recoverability of any unauthorised, irregular or fruitless and wasteful expenditure must consider—

(a) the measures already taken to recover such expenditure;
(b) the cost of the measures already taken to recover such expenditure;
(c) the estimated cost and likely benefit of further measures that can be taken to recover such expenditure; and
(d) submit a motivation explaining its recommendation to the municipal council for a final decision."

(2) The municipal manager must provide all information required by the council committee referred to in sub-regulation (1), and any other information the council committee may require for the purpose of conducting a proper investigation."

In complying with the provisions of section 32, the Municipality is encouraged to keep detailed records of the efforts taken to recover UIFW Expenditure.

COMMENTS FROM INTERNAL AUDIT

MPAC should consider Local Government Circular 1 of 2025 when investigating this matter.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

As a result, irregular expenditure creates the space for fraud and corruption, which in turn obstructs service delivery and undermines public confidence in the Municipality.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that MPAC:

1. **Investigates the irregular expenditure,**
2. **Make recommendations to Council as to who, if any, is liable for the irregular expenditure,**
3. **Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written,**
4. **Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and**
5. **To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.**

RECOMMENDATION BY MANAGEMENT TO MPAC: 17 APRIL 2025

It is recommended that MPAC:

1. **Investigates the irregular expenditure,**
2. **Make recommendations to Council as to who, if any, is liable for the irregular expenditure,**
3. **Recommend to Council whether the irregular expenditure must be certified as irrecoverable and be written,**
4. **Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and**
5. **To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.**

RESOLVED BY MPAC: 16 MAY 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor J Smit it was resolved as follows:

1. **The MEC and High Court ruling report must be attached to the agenda-item.**

2. **That the agenda-item where everybody in Council who votes for the appointment of the Municipal Manager must be attached to the agenda-item.**

3. **That all relevant information must be attached before the agenda-item go to Council**

4. **That Mr Solomons-Johannes must pay the monies back.**

1. *Agenda-item be referred back to include all the relevant information as an annexure to the agenda-item before submission to Council.*
2. *For finalization by the Acting Municipal Manager, Mr W Hendricks.*

COMMENTS BY ITEM AUTHOR:

All relevant information is attached as an annexure.

RECOMMENDATION BY ITEM AUTHOR TO MPAC:

It is recommended that MPAC:

1. **Investigates the irregular expenditure,**

2. **Make recommendations to Council as to who, if any, is liable for the irregular expenditure,**

3. **Recommend to the Council whether the irregular expenditure must be certified as irrecoverable and be written,**

4. **Make recommendations if necessary for the implementation of measures to prevent future irregular expenditure, and**

5. **To report to Council on the effective functioning of processes and procedures/controls surrounding the prevention of unauthorised, irregular, fruitless and wasteful expenditure currently.**

RECOMMENDATION BY MPAC: 26 AUGUST 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor M Gana it was recommended as follows:

1. **That the agenda-item be referred back.**

2. **That a meeting be scheduled between the MPAC members, Department Internal Audit and the Human Resources Department to discuss the item and to formalize a proper recommendation.**

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor PJ Stander, and seconded by Councillor TB Zimmermann it was recommended as follows:

In view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and there are no grounds for a claim against any official, the irregular expenditure in the amount of R1 056 232.91 be written off.

RECOMMENDATION TO COUNCIL:

In view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and there are no grounds for a claim against any official, it is recommended that the irregular expenditure in the amount of R1 056 232.91 be written off.

~~695~~ 695

AUDITOR-GENERAL SOUTH AFRICA

The Accounting Officer
Theewaterskloof Municipality
PO Box 24
Caledon
7230

17 October 2024

Reference: Communication No.14 of 2024

Dear Mr. R Stevens

COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 JUNE 2024

Background

1. In performing the audit of compliance with legislation we identified instances of non-compliance as described in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration. The effect of this instances of non-compliance could potentially be material.
2. The finding will be included in the management report including your comments and our final response.

Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 5 days from the date of this communication, as agreed in the engagement letter.
4. Please provide us with the reasons for the instances of non-compliance and the steps that will be taken to rectify the matter in future.

Yours sincerely

Sithembile Ngubane
Manager: Western Cape

Enquiries: Henno Pretorius
Cell phone: 064 907 4146
Telephone: (021) 528 4100
Email: hennop@agsa.co.za

696

Acknowledgement of receipt by management:

Received by _____ Date _____

DETAILED AUDIT FINDING

Appointment of Municipal Manager revoked by court

Audit Finding

Section 54A of the MSA states that *"(2) A person appointed as municipal manager or acting municipal manager in terms of subsection (1) must at least have the skills, expertise, competencies and qualifications as prescribed."*

The MFMA defines irregular expenditure as follows:
" 'irregular expenditure', in relation to a municipality or municipal entity, means—
(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;"

During the audit of employee costs, we performed procedure on the appointment of senior managers, including review of correspondence from the MEC dated 18 August 2023 indicating the person appointed as municipal manager appointed by the council, did not meet the minimum prescribed experience requirements under Section 54A(2) of the Local Government: Municipal Systems Act 32 of 2000 (MSA), read with Regulation 17 of the Appointment Regulations. Specifically, the person appointed as municipal manager lacked the five years of senior management experience required for the position. As a result, his appointment was non-compliant with the MSA.

The High Court ruled on 5 March 2024 that the appointment of the person appointed as municipal manager was unlawful, requiring the municipality to initiate a new recruitment process by 22 March 2024. The court also temporarily suspended the MM's appointment until 22 June 2024, allowing for a three-month transition period.

The irregular appointment and salary payments made to the municipal manager referred to above were thus in contravention of the MSA, resulting in irregular expenditure under the MFMA definition.

Impact

For irregular expenditure to be identified, there must be a clear contravention of applicable legislation, as well as a financial transaction linked to that non-compliance. In this case, the payment of the Municipal Manager's salary, given that the minimum requirements of the Municipal Systems Act (MSA) were not met, constitutes such a contravention. As a result, all related salary payments made to the Municipal Manager, which were not in compliance with the MSA, qualify as irregular expenditure in terms of the MFMA.

Internal control deficiency
Leadership

Implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored

Inadequate verification performed by leadership of the qualifications and experience of the appointed Municipal Manager, leading to non-compliance with statutory requirements.

Recommendation

- Leadership should enhance the recruitment and appointment processes to ensure all senior management candidates meet the statutory requirements of the MSA and Appointment Regulations. This includes stricter vetting of qualifications and relevant experience.
- Leadership should establish an enhanced compliance review function within the HR department, in collaboration with the internal audit function, to periodically review appointments against legislative requirements to prevent future occurrences of irregular appointments.
- All expenditure related to Mr. Solomons-Johannes' remuneration for the said period, should be classified and disclosed as irregular expenditure in the municipality's annual financial statements.

Management response

DESCRIPTION	RESPONSE
Does management agree with the finding (Yes/ No)	No
Detail reason for agreeing/ disagree with finding	MEC based his interpretation on the qualification criteria status for senior was challenged by the senior counsel of the municipality during the High Court litigation process. According to the senior counsel of the municipality there is a broader context attached to who qualifies for senior management status. The Council of the municipality supported the position.
Management comment on internal control deficiencies and root cause indicated and detail reason for agreeing/ disagreeing.	None
Detail corrective action to be taken and date.	The municipality executed the court order under Case No: 16088/2023 and commenced with the fresh recruitment and selection process of the position of Municipal Manager as prescribed.
Does the finding affect an amount disclosed in the financial statements (Yes/ No)	No
If yes, what corrections will be made to the population	Not applicable
If **yes** and no corrections will be made the reason, why such a conclusion has been reached should be indicated.	Not applicable
Position of official responsible to take corrective actions	Executive Mayor

Name: **REYNOLD STEVENS**
Position: **ACTING MUNICIPAL MANAGER**
Date: **29 OCTOBER 2024**

Auditor's conclusion:

Management comment is noted. While management disagreed with the finding, there is clear evidence that expenditure associated with the appointment was non-compliant. Management's justification, based on an interpretation challenged during the High Court proceedings, does not mitigate the non-compliance issue. The High Court decision supersedes the municipality's broader interpretation, confirming the appointment's unlawfulness.

Based on the audit procedures conducted, we conclude that the appointment of the person referred to above as Municipal Manager did not meet the prescribed minimum experience requirements under Section 54A(2) of the Municipal Systems Act 32 of 2000 (MSA), read with Regulation 17 of the Appointment Regulations. The payment of remuneration during his tenure constitutes irregular expenditure as it is associated with the breach of statutory appointment requirements.

The relevant salary payments must be disclosed as irregular expenditure amounting to R1 250 619, in the financial statements to ensure transparency and adherence to reporting requirements under the MFMA.

Western Cape Government

Ministry of Local Government,
Environmental Affairs & Development Planning

Tel: +27 21 483 3915
Fax: +27 21 483 6081

REFERENCE: 13/3/1/2/K22 (3/11/2/28 – 2024/96)

The Executive Mayor
Theewaterskloof Municipality
PO Box 24
CALEDON
7230

Per email: mayor@twk.org.za / mliebenberg@twk.gov.za / WilfredSo@twk.gov.za

Dear Councillor Liebenberg

MEC: LOCAL GOVERNMENT//W.S. E SOLOMONS-JOHANNES & 3 OTHERS (CASE NUMBER: 16088/2023)

1. I refer to the abovementioned matter and the Order granted by Justice Francis on 05 March 2024 declaring that:

   i) **The decision of the First Respondent's Council, taken on 27 July 2023 to appoint the Fourth Respondent as Municipal Manager, is unlawful and is set aside.**
   ii) **The First Respondent shall commence with a fresh recruitment and selection process for the position of Municipal Manager by no later than 22 March 2024.**
   iii) **The order in paragraph 1 is suspended for a period of 3 months after 22 March 2024 and will thus become effective on 22 June 2024.**
   iv) **Each party to pay its own costs.**

2. My correspondence serves as a courtesy reminder that, with effect from 22 June 2024, Mr. Solomons-Johannes will no longer be the Municipal Manager of Theewaterskloof Municipality. A copy of the Order is annexed hereto marked **"A"**.

3. Furthermore, the Municipality is to advise me, within 3 days of receipt hereof, on the steps it has taken to implement paragraph 2 of the Order for the appointment of a new Municipal Manager at Theewaterskloof Municipality.

4. We trust that you will be guided accordingly.

Sincerely



A BREDELL
MINISTER
DATE: 20/06/2024

www.westerncape.gov.za
9th Floor,1 Dorp Street, Cape Town, 8001 | Private Bag X9186, Cape Town, 8000.

702

5/3/2024

IN THE HIGH COURT OF SOUTH AFRICA
(WESTERN CAPE DIVISION, CAPE TOWN)

On the roll for hearing on Tuesday, 5 March 2024

Before His Lordship Mr Justice Francis

At Cape Town

Case No: **16088/2023**

In the matter between:

WESTERN CAPE PROVINCIAL MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING — Applicant

and

THE THEEWATERSKLOOF MUNICIPALITY — First Respondent

THE SPEAKER OF THE THEEWATERSKLOOF MUNICIPAL COUNCIL — Second Respondent

THE MUNCIPAL MANAGER OF THE THEEWATERSKLOOF MUNICIPALITY — Third Respondent

WILFRED SCHREVIAN EVAN SOLOMONS-JOHANNES — Fourth Respondent

2024 -03- 05

WCD-009

DRAFT ORDER 5/3/2024

BY AGREEMENT BETWEEN THE PARTIES IT IS ORDERED THAT:

1. The decision of the First Respondent's Council, taken on 27 July 2023 to appoint the Fourth Respondent as Municipal Manager, is unlawful and is set aside.

2. The First Respondent shall commence with a fresh recruitment and selection process for the position of Municipal Manager by no later than 22 March 2024.

3. The order in paragraph 1 is suspended for a period of 3 months after 22 March 2024 ~~2022~~ and will thus become effective on 22 June 2024.

4 Each party is to pay its own costs.

BY ORDER OF COURT

Private Bag X9020, Cape Town 8001

2024 -03- 05

WCD-009

COURT REGISTRAR

STATE ATTORNEY CAPE TOWN
Attorneys for the Applicant
CAPE TOWN
PH 30

704

5/3/2024

IN THE HIGH COURT OF SOUTH AFRICA
(WESTERN CAPE DIVISION, CAPE TOWN)

On the roll for hearing on Tuesday, 5 March 2024

Before His Lordship Mr Justice Francis

At Cape Town

Case No: **16088/2023**

In the matter between:

WESTERN CAPE PROVINCIAL MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING Applicant

and

THE THEEWATERSKLOOF MUNICIPALITY First Respondent

THE SPEAKER OF THE THEEWATERSKLOOF MUNICIPAL COUNCIL Second Respondent

THE MUNCIPAL MANAGER OF THE THEEWATERSKLOOF MUNICIPALITY Third Respondent

WILFRED SCHREVIAN EVAN SOLOMONS-JOHANNES Fourth Respondent

REGISTRAR OF THE HIGH COURT OF SOUTH AFRICA
Private Bag X9020, Cape Town 8000
2024 -03- 05
WCD-009

DRAFT ORDER 5/3/2024

BY AGREEMENT BETWEEN THE PARTIES IT IS ORDERED THAT:

1. The decision of the First Respondent's Council, taken on 27 July 2023 to appoint the Fourth Respondent as Municipal Manager, is unlawful and is set aside.

2. The First Respondent shall commence with a fresh recruitment and selection process for the position of Municipal Manager by no later than 22 March 2024.

3. The order in paragraph 1 is suspended for a period of 3 months after 22 March 2024
~~2022~~ and will thus become effective on 22 June 2024.

4. Each party is to pay its own costs.

BY ORDER OF COURT

Private Bag X9020, Cape Town 8000

2024 -03- 05

WCD-000

COURT REGISTRAR

STATE ATTORNEY CAPE TOWN
Attorneys for the Applicant
CAPE TOWN
PH 30

THEEWATERSKLOOF MUNISIPALITEIT/ MUNICIPALITY

NOTULE VAN 'N RAADSVERGADERING GEHOU OP 27 JULIE 2023 OM 14:00 IN DIE RAADSAAL, MUNISIPALE KANTORE, CALEDON.

MINUTES OF A SPECIAL COUNCIL MEETING HELD ON 27 JULY 2023 AT 14:00 IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, CALEDON.

A. OPENING EN VERWELKOMING

Die Voorsitter, Speaker Raadslid DA Appel, verwelkom almal teenwoordig.

Raadslid J Mckenzie open die vergadering met gebed.

Raadsheer LM de Bruyn lees die eed.

OPENING AND WELCOME

The Chairperson, Speaker Councillor DA Appel, welcomed all present.

Councillor J Mckenzie opened the meeting with a prayer.

Alderman LM de Bruyn reads the oath.

B. VERKIESING VAN WNDE SPEAKER (INDIEN NODIG)/ ELECTION OF ACTING SPEAKER (IF NECESSARY)

Nie van toepassing nie / Not applicable.

C. BYWONINGSREGISTER/ATTENDANCE REGISTER

C.1 Teenwoordig/Present Raadslede/Councillors

Raadslid/Councillor DA Appel
Raadsheer/Alderman KIJ Papier — Virtuele Bywoning / Virtual Attendance

Raadslid/Councillor JR Michels
Raadslid/Councillor CA Benjamin
Raadslid/Councillor M Botes
Raadslid/Councillor CT Cloete
Raadsheer/Alderman LM de Bruyn
Raadslid/Councillor S Fredericks
Raadslid/Councillor M Gana
Raadslid/Councillor DA Jacobs
Raadslid/Councillor D Jooste
Raadslid/Councillor TP Lesesa

Raadslid/Councillor T Mangcayi	Virtuele Bywoning / Virtual Attendance
Raadslid/Councillor M Mathews	
Raadslid/Councillor J Mckenzie	
Raadslid/Councillor RL Mienies	
Raadsheer/Alderman BB Mkhwibiso	
Raadslid/Councillor M Mpambani	
Raadslid/Councillor MA Nomkoko	Virtuele Bywoning / Virtual Attendance
Raadslid/Councillor MR Nongxaza	
Raadsheer/Alderman M Plato-Mentoor	
Raadslid/Councillor MS Shale	
Raadslid/Councillor C Smith	
Raadslid/Councillor PJ Stander	
Raadslid/Councillor H Syster	
Raadslid/Councillor YM van Tonder	
Raadslid/Councillor TB Zimmermann	

Amptenare / Officials

Mnr./Mr W.S.E Solomons-Johannes	(Wnde Munisipale Bestuurder) (Acting Municipal Manager)
Mnr./Mr. A Riddles	(Wnde Direkteur: Finansies) - Virtuele Bywoning (Acting Director: Finance) - Virtual Attendance
Mnr. /Mr J Amansure	(Wnde Direkteur: Korporatiewe Dienste) (Acting Director: Corporate Services)
Mnr. /Mr A Opperman	(Hoof Uitvoerende Ouditeur) (Chief Executive Auditor)
Mnr./Mr. H Geldenhuys	(Wnde Adjunk-Direkteur in die Kantoor van die Munisipale Bestuurder) (Acting Deputy Director in the Office of the Municipal Manager)
Me./Ms A Jonkers	(Regsadviseur) (Legal Advisor)
Me./Ms M Faul	(Bestuurder: Korporatiewe Dienste) (Manager: Corporate Services)
Me./Ms. F Ngxowa	(Assistent Vertaler) (Assistant Translator)
Me./Ms. L Kilowan	(Snr Admin Beampte: Raadslidondersteuning) (Snr Admin Officer: Councillor Support)
Me./Ms S Baron	(Sekretariaatdienste) (Secretariat Services)

C.2 **Aansoek(e) om verlof tot afwesigheid:**
Application(s) for leave of absence:

Geen / None

The Acting Municipal Manager, Mr WSE Solomons-Johannes excused himself for the discussion of this agenda-item. Mr J Amansure act as Acting Municipal Manager for the discussion of this agenda-item.

ITEM HEADING

CIC29/2023 DIRECTORATE CORPORATE SERVICES: FILLING OF VACANCY OF THE POSITION OF MUNICIPAL MANAGER

[English version of the report is the original]

FILE NUMBER

4/4/1/11

PURPOSE / AIM OF REPORT

To submit a report and recommendation to the Municipal Council in respect of the recruitment and selection process in respect of the filling of the vacant position of Municipal Manager.

BACKGROUND

Council resolved on 12 April 2023, as follows:

RESOLVED BY COUNCIL: 12 APRIL 2023

After the Chairperson had given the Councilors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman BB, Mkhwibiso and seconded by Councillor TP Lesesa, it was resolved as follows:

1. ***Council noted the content of the report.***

2. ***Council grants approval that the position of Municipal Manager to be advertised nationally as prescribed with the view of filling such vacancy.***

3. ***Council appoints a selection committee as prescribed by regulation 12 that will consist of the following:***

   3.1. At least 3 and not more than 5 members
   3.2. The Mayor – who will be the chair, or his delegate
   3.3. A Councillor designated by the municipal council; and
   3.4. At least one person who is not a councillor or a staff member of the municipality, and who has the expertise or experience in the area of the advertised post.

DISCUSSION

Subsequently, the position was advertised as required by the Regulations in respect of the appointment and conditions of employments for senior managers with a closing date of 29 May 2023.

Messrs Roy Steele was appointed to conduct the assessments as well as the vetting of the candidates and compiled a report for Council.

Attached hereto please find the report prepared by Messrs Roy Steele in respect of the process as annexure "A": Assessment report and Annexure "B", the screening report as required.

LEGAL RESPONSIBILITIES

- Municipal Systems Amendment Act 32 of 2000
- Regulation on the Appointment and Conditions of Employment for Senior Managers (GNR 583 GG 37245 on 17 January 2014
- Upper Limit of Total Remuneration Package Payable to Municipal Managers and Managers Directly Accountable to the Municipal Manager, Government Gazette No. 43122 with effect from 01 July 2019

- The contract of employment of a Municipal Manager, in terms of S57(6) of the Local Government: Municipal Systems Act, 2000, must –

  - "be for a fixed term of employment up to a maximum of five years, not exceeding a period ending one year after the election of the next council of the municipality;"

FINANCIAL RESPONSIBILITIES

In terms of the Upper Limit of Total Remuneration Package Payable to Municipal Managers and Managers Directly Accountable to the Municipal Manager, Government Gazette No. 48789 published 14 June 2023 and effective from 01 July 2022

CLIENT CARE IMPLICATION

None

RISK MANAGEMENT IMPLICATION

None

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council note the report from the selection committee appointed to conduct the recruitment and selection process of the post of Municipal Manager on behalf of Council.**

2. **That based on the assessment report as well as the interviews conducted and read with Regulation 17(1) of the Local Government: Regulations on Appointment and Conditions of Employment of Senior Manager, the screening of candidates has been duly conducted and the preferred (most suitable) candidate, meets the relevant competency requirements for the post and his name does not appear on schedule 2 of the Regulations.**

3. **That ..... be appointed to the post of Municipal Manager from 1 August 2023 in terms of S54A of the LG Municipal Systems Act on a fixed term contract that shall terminate one year after the election of the next Municipal Council of Theewaterskloof Municipality, and subject thereto that:**

   3.1. **The MEC for Local Government be supplied with a written report regarding the appointment process and outcome as is envisaged in Regulation 17(3) and (4) of the LG Regulations on the Appointment and Conditions of Employment of Senior Managers, within 14 days from the date of this resolution; and**

   3.2. **That the Executive Mayor be authorised to finalize an employment contract and an all-inclusive remuneration package within the statutory limitations, within 14 days of receipt of the concurrence by the MEC.**

4. **That upon successful completion of [3] above, all unsuccessful interviewed candidates be informed of the outcome of their interviews.**

DISCUSSION DURING THE MEETING

Feedback by Alderman KIJ Papier as Chairperson of the Selection Committee - I was appointed by Council to be part of the selection panel. There was six nominees - one of the nominees resigned, the other 5 go through the whole process. All of them were competent and advanced and know the administration. The council resolution also said that the committee will give a recommendation to council who they preferred as the suitable candidate. We as the committee came to a conclusion that Mr WSE Solomons-Johannes will be the preferred candidate. I will represent my point of view as the chairperson of the committee to Council. Mr WSE Solomons-Johannes are the preferred candidate to take our Municipality to the next level. Since Mr Solomons-Johannes was appointed as Director Community Services and then as acting Municipal Manager, the stability in the organization has invisibly improved and with that I can concur. The equity of the Municipality has been through this systems and processes. We put a turn around strategy in place to improve our equity. The Theewaterskloof Municipality is a prominently coloured community. Mr Solomons-Johannes engaged with Rural Development for the small farmers and for the first three months. there was a R2.2million for commercial farming. I believe that Mr WSE Solomons-Johannes will fit the purpose and understand the conditions with our strategic vision. I would like to recommend Mr WSE Solomons-Johannes as our Municipal Manager for Theewaterskloof Municipality.

Proposal was seconded by Councillor MR Nongxaza

Alderman LM de Bruyn submitted the following counter-proposal from the Opposition side:

In terms of the regulations on appointment of senior managers and also the information contained in this supplementary agenda, referred to page 30, Mr. WSE Solomons-Johannes does not qualify to be appointed as Municipal Manager. Mr WSE Solomons Johannes already had to vacate his office on 23 July 2023 and his contract should have been suspended or terminated because he did not complete the required minimum competency course. Mr Solomons - Johannes serves as Director Community Services since 23 January 2022 from which date he had 18 months to his disposal to complete the course. I proposed that the Mayor immediately terminate the contract of Mr Solomons-Johannes and request him to vacate his office. If Mr WSE Solomons-Johannes is appointed as Municipal Manager and the MEC disapprove the appointment, that all Councillors who voted in favor of his appointment, be held jointly or separately liable for the expenses incurred by the Municipality.

Counter-proposal was seconded by Councillor CA Benjamin.

The voting process started and each councillor raised their hands whether they voted for 1. Proposal by Alderman KIJ Papier or 2. Counter-proposal by Alderman LM de Bruyn.

The result of the voting process is as follows:

Proposal by Alderman KIJ Papier and seconded by Councillor Nongxaza = 14 votes.

Proposal by Alderman LM de Bruyn and seconded by Councillor CA Benjamin= 13 votes.

Alderman LM de Bruyn refers to section 14(2) of the Rules of Order which reads as follows:

When the Speaker announces the outcome of a vote, a councillor may request that his or her vote against the decision be recorded, and the Municipal Manager shall ensure that such vote is recorded in the minutes.

Alderman LM de Bruyn requested that his name be minuted that he is not in favor to appoint Mr WSE Solomons-Johannes as Municipal Manager and the following Councillors also requested that their names be recorded against the decision:

Councillor CA Benjamin
Councillor M Botes
Councillor CT Cloete
Councillor S Fredericks
Councillor M Gana
Councillor DA Jacobs
Councillor D Jooste
Alderman M Plato-Mentoor
Councillor C Smith
Councillor PJ Stander
Councillor YM van Tonder
Councillor TB Zimmermann

RESOLVED BY COUNCIL: 27 JULY 2023

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman KIJ Papier and seconded by Councillor MR Nongxaza, it was resolved as follows:

1. **Council noted the report from the selection committee appointed to conduct the recruitment and selection process of the post of Municipal Manager on behalf of Council.**

2. **That based on the assessment report as well as the interviews conducted and read with Regulation 17(1) of the Local Government: Regulations on Appointment and Conditions of Employment of Senior Manager, the screening of candidates has been duly conducted and the preferred (most suitable) candidate, meets the relevant competency requirements for the post and his name does not appear on schedule 2 of the Regulations.**

3. **Council resolved that Mr. WSE Solomons-Johannes be appointed to the post of Municipal Manager from 1 August 2023 in terms of S54A of the LG Municipal Systems Act on a fixed term contract that shall terminate one year after the election of the next Municipal Council of Theewaterskloof Municipality, and subject thereto that:**

   3.1. **The MEC for Local Government be supplied with a written report regarding the appointment process and outcome as is envisaged in Regulation 17(3) and (4) of the LG Regulations on the Appointment and Conditions of Employment of Senior Managers, within 14 days from the date of this resolution; and**

   3.2. **That the Executive Mayor be authorised to finalize an employment contract and an all-inclusive remuneration package within the statutory limitations, within 14 days of receipt of the concurrence by the MEC.**

4. **That upon successful completion of [3] above, all unsuccessful interviewed candidates be informed of the outcome of their interviews.**

For finalization by the Acting Director: Corporate Services, Mr J Amansure.

Mr WSE Solomons-Johannes returns to the Council Chambers and was congratulated on his appointment.

ITEM TITLE

C274/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: DIRECTORATE COMMUNITY SERVICES – OPERATIONS: IRREGULAR EXPENDITURE – COMM11/2023/24 RESTORATION OF ROAD INFRASTRUCTURE IN THE ROOIDAKKE DEVELOPMENT, GRABOUW EXEO KHOKHELA

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of the report is to inform MPAC of the non-compliance with Regulation 19(a) of the SCM Regulations as goods and services were procured without following a competitive bidding process that constitutes irregular expenditure of R1 094 794.02.

BACKGROUND

The municipality deviated from the SCM process to procure road restoration services following severe storms in 2021. The municipality commenced a tender process, COMM 11/2023/24 wherein the BSC approved the specifications on 23 February 2024, however the BSC was concerned that the total tender process would take long leaving no time for construction.

Although funding became available in December 2023, the deviation was unjustifiable as the municipality could have followed a quotations process for urgent repairs while continuing with the normal tender process.

This results in non-compliance with regulation 19(a) as goods were procured without following a competitive bidding process. Deviations were approved by the accounting officer even though it was not impractical to obtain price quotations in contravention with regulation 36(1)(a). This constitutes an irregular expenditure of R1 094 794.02. The non-compliance is material and was included in the audit report.

DISCUSSION

Unjustified deviations from normal Supply chain processes

In terms of section 2(1)(b) of the Supply Chain Management (SCM) regulations, "each municipality and municipal entity must in terms of section 111 of the Act have and implement a supply chain management policy that –

(b) is fair, equitable, transparent, competitive and cost effective;"

Section 19 of the Municipal Supply Chain Management Regulations on Competitive bids states

"A supply chain management policy must specify—

a. *that goods or services above a transaction value of R200 000 (VAT included) and long-term* contracts may be procured by the municipality or municipal entity only through a competitive bidding process, subject to regulation 11(2); and
b. *that no requirement for goods or services above an estimated transaction value of R200 000* (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process."

Section 36 of the Municipal Supply Chain Management Regulations states that;

1. *"A supply chain management policy may allow the accounting officer –*

   a. *to dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –*

      i. *In the case an emergency;*
      ii. *If such goods or services are produced or available from a single provider only;*
      iii. *For the acquisition of special works of art or historical objects where specifications are difficult to compile;*
      iv. *Acquisition of animals for zoos; or*
      v. *In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and*

   b. *to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical.*

2. *The accounting officer must record the reasons for any deviations in terms of sub-regulation (1) (a) and (b) and report them to the next meeting of the council, or board of directors in the case of a municipal entity, and include as a note to the annual financial statements*

3. *In terms of the Supply Chain Management (SCM) regulations 5: "An accounting officer may in terms of section 79 or 1 06 of the Act sub delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of regulation 4(1), but any such sub delegation must be consistent with sub regulation (2) and regulation 4".*

Furthermore, paragraph 37 of the municipality's supply chain policy states that:

"37. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

1. *The Accounting Officer may –*

a. *dispense with the official procurement processes established by this Policy and to procure*any required goods or services through any convenient process, which may include direct negotiations, but only –

   (i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a. *the possibility of human injury or death,*
b. *the prevalence of human suffering or deprivation of rights,*
c. *the possibility of damage to property, or suffering and death of livestock and animals, the*
d. *interruption of essential services, including transportation and communication facilities or*
e. *support services critical to the effective functioning of the municipality as a whole, the* possibility of serious damage occurring to the natural environment,
f. *the possibility that failure to take necessary action may result in the municipality not being* able to render an essential community service,
g. *the possibility that the security of the state could be compromised.*
f. *The Accounting Officer must record the reasons for any deviations in terms of subparagraphs 36(1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.*
g. *Subparagraph 36(2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy."*

During the testing of this deviation, the AG identified several instances where the justification for the deviation was inadequate.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The irregular expenditure of R1 094 794.02 has been recorded in 2023/24 financial statements. Management should ensure that the recurrence of the same is prevented.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 32 of the MFMA.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Failing to manage irregular expenses in accordance with the MFMA could result in Council losing money and not receiving value for money.

RECOMMENDED BY ITEM AUTHOR:

It is therefore recommended that, in the view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and as there are no grounds for a claim against any official, the irregular expenditure in the amount of R1 094 794.02 be written off for the 2023/2024 financial year.

RECOMMENDATION BY MANAGEMENT TO MPAC: 23 MAY 2025

It is therefore recommended that, in the view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and as there are no grounds for a claim against any official, the irregular expenditure in the amount of R1 094 794.02. be written off for the 2023/2024 financial year.

RECOMMENDATION FROM MPAC TO COUNCIL: 11 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor M Botes it was recommended as follows:

That the agenda-item be referred to Council for an investigation in terms of Section 106 of the Local Government Municipal Systems Act, 2000.

RESOLVED BY COUNCIL: 27 JUNE 2025

Council noted that the agenda-item has been withdrawn and will not be discussed during the meeting.

Agenda-item referred to MPAC for consideration.

RECOMMENDATION BY MPAC: 26 AUGUST 2025

Agenda-item referred to next MPAC Meeting for discussion.

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor M Botes it was recommended as follows:

1. **Consequence management must be implemented – unjustified deviation from normal supply chain management processes.**

2. **That the amount of R1 094 794.02 recovered.**

3. **MPAC instructed the Accounting Officer to open a case at SAPS.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. That consequence management must be implemented – unjustified deviation from normal supply chain management processes.

2. That the amount of R1 094 794.02 recovered.

3. MPAC instructed the Accounting Officer to open a case at SAPS.

AUDITOR-GENERAL
SOUTH AFRICA

The Accounting Officer
Theewaterskloof Municipality
PO Box 24
Caledon
7230

28 October 2024

Reference: Communication No.21 of 2023

Dear Mr. R Stevens

COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 JUNE 2024

SCM: Reason for not following the official procurement processes (Deviation) not justifiable

Background

1. In performing the audit of compliance with legislation, we identified instances of non-compliance as described in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration.
2. The finding will be included in the management report including your comments and our final response.

Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 5 days from the date of this communication, as agreed in the engagement letter.
4. Should you agree, you are hereby requested to make the necessary corrections.
5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 5 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected misstatement will then be evaluated for reporting purposes based on materiality.
6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 5 days from the date of this communication, as agreed in the engagement letter.
7. Please provide us with the reasons for the instances of non-compliance and the steps that will be taken to rectify the matter in future.

719

Yours sincerely

Unathi Mnqanqeni
Senior Manager: Western Cape

Enquiries: Henno Pretorius
Cell phone: 064 907 4146
Telephone: (021) 528 4100
Fax: (021) 528 4200
Email: hennop@agsa.co.za

Acknowledgement of receipt by management:

Received by _____ Date _____

DETAILED AUDIT FINDING

Procurement and contract management

Unjustified deviations from normal Supply chain processes

In terms of section 2(1)(b) of the Supply Chain Management (SCM) regulations, *"each municipality and municipal entity must in terms of section 111 of the Act have and implement a supply chain management policy that –*

(b) is fair, equitable, transparent, competitive and cost effective;"

Section 19 of the Municipal Supply Chain Management Regulations on Competitive bids states *"A supply chain management policy must specify—*

a) *that goods or services above a transaction value of R200 000 (VAT included) and long-term contracts may be procured by the municipality or municipal entity only through a competitive bidding process, subject to regulation 11(2); and*
b) *that no requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process."*

Section 36 of the Municipal Supply Chain Management Regulations states that;

(1.) "A supply chain management policy may allow the accounting officer –
(a.) to dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –
(i) In the case an emergency;
(ii) If such goods or services are produced or available from a single provider only;
(iii) For the acquisition of special works of art or historical objects where specifications are difficult to compile;
(iv) Acquisition of animals for zoos; or
(v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
(b.) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical.

(2.) The accounting officer must record the reasons for any deviations in terms of sub-regulation (1) (a) and (b) and report them to the next meeting of the council, or board of directors in the case of a municipal entity, and include as a note to the annual financial statements

(3.) In terms of the Supply Chain Management (SCM) regulations 5: "An accounting officer may in terms of section 79 or 1 06 of the Act sub delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of regulation 4(1), but any such sub delegation must be consistent with sub regulation (2) and regulation 4".

Furthermore, paragraph 37 of the municipality's supply chain policy states that:
"37. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

1. The Accounting Officer may –

a) *dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –*
(i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a) *the possibility of human injury or death,*
b) *the prevalence of human suffering or deprivation of rights,*
c) *the possibility of damage to property, or suffering and death of livestock and animals, the*
d) *interruption of essential services, including transportation and communication facilities or*
e) *support services critical to the effective functioning of the municipality as a whole, the possibility of serious damage occurring to the natural environment,*
f) *the possibility that failure to take necessary action may result in the municipality not being able to render an essential community service,*
g) *the possibility that the security of the state could be compromised.*

2. *The Accounting Officer must record the reasons for any deviations in terms of subparagraphs 36(1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.*
3. *Subparagraph 36(2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy."*

During our testing of this deviation, we identified several instances where the justification for the deviation was inadequate.

No	Name of supplier and service provided	Category	Actual value of contract	Deviation date of approval	Auditor's comment	Management comments
					Deviations were approved by the accounting officer even though it was not impractical obtain price quotations in contravention with regulation 36(1). This constitutes irregular expenditure of R10 746 518,67. The non-compliance is material and will be included in the audit report.	
13.	**COMM11/2023/24 Restoration of Road Infrastructure in the Rooidakke Development, Grabouw - EXEO KHOKELA CIVIL ENG CONSTRUCTION (PTY) LTD**	Emergency	R7 782 090,25	19 April 2024	The municipality deviated from the SCM process to procure road restoration services following severe storms in 2021. The municipality commenced a tender process, COMM 11/2023/24 wherein the BSC approved the specifications on 23 February 2024, however the BSC was concerned that the total tender process would take long leaving no time for construction. Although funding became available in December 2023, the deviation was unjustifiable as the municipality could have followed a quotations process for urgent repairs while continuing with the normal tender process. **Impact:** This results in non-compliance with regulation 19(a) as goods were procured without following a competitive bidding process. Deviations were approved by the accounting officer even though it was not impractical obtain price quotations in contravention with regulation 36(1)(a). This constitutes irregular expenditure of R7 782 090,25. The non-compliance is material and will be included in the audit report.	Management is in agreement with the finding. Please note that the actual expenditure was R 1 094 794.02 for 2023/24.
14.	**Flood damage repairs to various areas within Theewaterskloof Municipality - World Focus 226cc**	Emergency	R41 026 710,23	19 April 2024	The municipality deviated from the SCM process for flood damage relating to restoration of road infrastructure services from the service provider, World Focus 266cc, following the September 2023 disaster. The municipality obtained funding of R41 026 710,23 to repair various areas within the Theewaterskloof Municipality. While a tender process (OM 01/2023/24)	Management is in disagreement with the finding, as this award was subsequently cancelled and no expenditure was incurred.

723

ANNEXURE A

Status Report– Preferential Procurement Regulations 2022

In terms of SCM and MFMA requirements and remedial action required if necessary

1

What was the initial Purpose
The restoration of road infrastructure in the Rooidakke Development, Grabouw, was undertaken as an emergency project to address critical damage that posed a risk to public safety and accessibility. EXEO KHOKELA (PTY) LTD was appointed via a deviation ensuring that the affected roads remained safe and functional. Given the immediate need for restoration, there was insufficient time to follow the competitive bidding process, necessitating a deviation to expedite service delivery and prevent further deterioration of infrastructure. The actual expenditure for the 2023/24 financial year amounted to R1 094 794.02. Prior to the appointment of the contractor, a consulting engineer was engaged via the TECH01 consulting year tender in March 2023. The consulting engineer conducted a survey, designed suitable plans, and prepared a tender document, which was reviewed and approved by the internal BSC (Bid Specification Committee) committee. However, due to a rollover application being required after 30 June 2023, the funds were not included in the 2024/25 financial year budget, causing the project to halt. The rollover application was approved in October 2023 and adjusted into the budget in December 2023. This left only six months to complete the project before the 30 June 2024 deadline. Once the go-ahead was given to the consulting engineers, they proceeded with drafting the tender. Given the time constraints, the BSC committee raised concerns about the timeframe required for a standard tender process, which typically takes at least 90 days for advertisement, evaluation, and appointment. As a result, it was decided to allow the appointed consulting engineer to advertise and evaluate the tender according to the correct SCM procedures. The municipality's SCM unit subsequently reviewed the evaluation report before appointing the contractor through a deviation process. The only difference was that the consulting engineer handled the advertisement and evaluation, which saved sufficient time to appoint the contractor and complete a significant portion of the work before 30 June 2024, ensuring that the allocated funds were utilized effectively.

2

Initial Scope of Contract and if uncertain please explain
The contract included urgent road repairs and stabilization in the Rooidakke Development, focusing on critical sections that required immediate intervention to restore safe access and prevent further damage due to weather conditions and continued use.

3

Initial Contract Value and if uncertain please explain
The initially approved contract value was R7 782 090.25; however, the actual expenditure incurred in the 2023/24 financial year was R1 094 794.02

4

Initial Expiry Date and if uncertain please explain
The project was undertaken as an emergency intervention and had to be completed within the 2023/24 financial year

ANNEXURE A

5

Was normal SCM Process followed and complied with		
Yes - X	no	Uncertain
Explain of motivate your response		
Yes. Due to the urgent nature of the required road restoration, a deviation was approved to ensure that critical infrastructure remained functional and safe for the community.		

6

Has the purpose, scope or contract period been extended or expanded since the initial appointment of the service provider		
Yes - X	No	Uncertain
Explain or motivate your response		
No. The contract remained within the scope of the emergency road restoration.		

7

Was a formal contract or SLA initially entered into in terms of SCM and MFMA Requirements		
Yes - X	No	Uncertain
Explain or motivate your response		
Yes. A formal contract was entered into for the emergency work undertaken by EXEO KHOKELA CIVIL ENG CONSTRUCTION (PTY) LTD.		

8

Should a contract not have existed has it since been entered into and has all compliance requirements like as it applies in respect of the SCM process and or for purposes of deviations been complied with		
Yes	No	Uncertain - X
Motivate or explain your response		
Not applicable. The contract was in place from the outset.		

9

Did Council because of this transaction received best value for money i.e. in spite of non-compliance, if any with SCM or MFMA requirements		
Yes - X	No	Uncertain
Please explain or motivate your response above		
Yes. The emergency intervention prevented further road deterioration, which could have led to significantly higher repair costs and potential safety hazards for the public.		

10

Has the Municipality suffered any losses or damages as a result of non-compliance with any of the MFMA or SCM requirements		
Yes -	No - X	Uncertain
Please explain or motivate your response above		
No. The deviation ensured that necessary repairs were carried out promptly, mitigating risks and maintaining infrastructure integrity.		

11

Are you satisfied with the performance of the current service providers		
Yes - X	No	Uncertain
Please explain or motivate your response above		
Yes. The service provider successfully completed portion of the required road restorations within the specified emergency scope.		

12

Has the director investigated and established whether or not there is not at this point a better service provider, price or product which would justify a new procurement process and a reconsideration of the current service provider, product or price		
Yes - X	No	Uncertain - X
Please explain or motivate your response above		
Yes. Future road infrastructure projects will follow a competitive bidding process, but due to the urgency of the situation, the deviation was necessary at the time.		

14

Could any form of non-compliance have been prevented		
Yes	No - X	Uncertain
Explain or motivate your response above		
No. The emergency nature of the required road restoration necessitated an immediate response to prevent further damage and ensure public safety		

ANNEXURE A

15

What remedies have been put in place to prevent any non-compliance being repeated		
Yes	No	Uncertain
Explain or motivate your response above		
To avoid similar deviations in the future, the Municipality is implementing proactive infrastructure monitoring and early intervention strategies to allow for planned maintenance through competitive procurement processes		

16

General or additional Comments of the Director Concerned	
..... Signature of Director Concerned	..... Date

17

General Comments/Findings and recommendations of the CFO	
Signature of CFO	Date

18

General Comments/Findings and or recommendations of the Chief Audit Executive	
Signature of Chief Audit Executive	Date

19

Final response of the Director Concerned for consideration by the Municipal Manager	
Signature of the Director concerned	Date

20

General Comments and findings of the Municipal Manager	
1.	
Signature of the Municipal Manager	Date

ITEM TITLE

C275/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: DIRECTORATE COMMUNITY SERVICES – OPERATIONS: IRREGULAR EXPENDITURE – QUOTATION TO ATTEND TO DEFECTS ON COMPACTOR CAM25570 - TRANS MANUFACTURING (PTY) LTD T/A TFM TRANSTECH

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of the report is to inform MPAC of the non-compliance with Regulation 19(a) of the SCM Regulations as goods and services were procured without following a competitive bidding process that constitutes irregular expenditure of R31524.31.

BACKGROUND

The municipality deviated from the SCM processes to procure vehicle repair services from the service provider, TFM Transtech as the bin picker was faulty and did not lift the bins. The driver did not identify any visible damage on the truck. The defect was of nature that a mechanical institution had to check the hydraulics and chemical parts in order to find the fault. The municipality was sent to Transtech for strip and quote. The deviation is unjustifiable as alternative service providers were available, the motivation does not stipulate the specific reason for choosing the awarded supplier thus a quotations process could have been followed for the stripping and repairing of the trash picker.

DISCUSSION

Unjustified deviations from normal Supply chain processes

In terms of section 2(1)(b) of the Supply Chain Management (SCM) regulations, *"each municipality and municipal entity must in terms of section 111 of the Act have and implement a supply chain management policy that –*

(b) is fair, equitable, transparent, competitive and cost effective;"

Section 19 of the Municipal Supply Chain Management Regulations on Competitive bids states

"A supply chain management policy must specify—

1. *that goods or services above a transaction value of R200 000 (VAT included) and long-term contracts may be procured by the municipality or municipal entity only through a competitive bidding process, subject to regulation 11(2); and*
2. *that no requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process."*

Section 36 of the Municipal Supply Chain Management Regulations states that;

1. *"A supply chain management policy may allow the accounting officer –*
2. *to dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –*

   a. *In the case an emergency;*
   b. *If such goods or services are produced or available from a single provider only;*
   c. *For the acquisition of special works of art or historical objects where specifications are difficult to compile;*
   d. *Acquisition of animals for zoos; or*
   e. *In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and*
   f. *to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical.*
   g. *The accounting officer must record the reasons for any deviations in terms of sub-regulation (1) (a) and (b) and report them to the next meeting of the council, or board of directors in the case of a municipal entity, and include as a note to the annual financial statements*
   h. *In terms of the Supply Chain Management (SCM) regulations 5: "An accounting officer may in terms of section 79 or 1 06 of the Act sub delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of regulation 4(1), but any such sub delegation must be consistent with sub regulation (2) and regulation 4".*

Furthermore, paragraph 37 of the municipality's supply chain policy states that:

"37. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

1. *The Accounting Officer may –*

   a. *dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –*

(i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a. *the possibility of human injury or death,*
b. *the prevalence of human suffering or deprivation of rights,*
c. *the possibility of damage to property, or suffering and death of livestock and animals, the*
d. *interruption of essential services, including transportation and communication facilities or*
e. *support services critical to the effective functioning of the municipality as a whole, the possibility of serious damage occurring to the natural environment,*
f. *the possibility that failure to take necessary action may result in the municipality not being able to render an essential community service,*
g. *the possibility that the security of the state could be compromised.*
1. *The Accounting Officer must record the reasons for any deviations in terms of subparagraphs 36(1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.*
2. *Subparagraph 36(2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy."*

During our testing of this deviation, we identified several instances where the justification for the deviation was inadequate.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The irregular expenditure of R31524.31 has been recorded in 2023/24 financial statements. Management should ensure that the recurrence of the same is prevented.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 32 of the MFMA.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Failing to manage irregular expenses in accordance with the MFMA could result in Council losing money and not receiving value for money.

RECOMMENDATION BY ITEM AUTHOR:

It is therefore recommended that, in the view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and as there are no grounds for a claim against any official, the irregular expenditure in the amount of R31 524.31 be written off for the 2023/2024 financial year.

RECOMMENDATION BY MANAGEMENT TO MPAC: 03 JUNE 2025

It is recommended that, in the view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and as there are no grounds for a claim against any official, the irregular expenditure in the amount of R31 524.31 be written off for the 2023/2024 financial year.

RECOMMENDATION FROM MPAC TO COUNCIL: 11 JUNE 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor M Botes it was recommended as follows:

That the agenda-item be referred to Council for an investigation in terms of Section 106 of the Local Government Municipal Systems Act, 2000.

RESOLVED BY COUNCIL: 27 JUNE 2025

Council noted that the agenda-item has been withdrawn and will not be discussed during the meeting.

Agenda-item referred to MPAC for consideration.

RECOMMENDATION BY MPAC: 26 AUGUST 2025

Agenda-item referred to next MPAC Meeting for discussion.

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor TB Zimmermann it was recommended as follows:

That, in the view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and as there are no grounds for a claim against any official, the irregular expenditure in the amount of R31 524.31 be written off for the 2023/2024 financial year.

RECOMMENDATION TO COUNCIL:

It is recommended that, in the view of the fact that there is no reason to suspect fraud, Council has received value for money, Council did not suffer any loss and as there are no grounds for a claim against any official, the irregular expenditure in the amount of R31 524.31 be written off for the 2023/2024 financial year.

731

AUDITOR-GENERAL
SOUTH AFRICA

The Accounting Officer
Theewaterskloof Municipality
PO Box 24
Caledon
7230

28 October 2024

Reference: Communication No.21 of 2023

Dear Mr. R Stevens

COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 JUNE 2024

SCM: Reason for not following the official procurement processes (Deviation) not justifiable

Background

1. In performing the audit of compliance with legislation, we identified instances of non-compliance as described in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration.
2. The finding will be included in the management report including your comments and our final response.

Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 5 days from the date of this communication, as agreed in the engagement letter.
4. Should you agree, you are hereby requested to make the necessary corrections.
5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 5 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected misstatement will then be evaluated for reporting purposes based on materiality.
6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 5 days from the date of this communication, as agreed in the engagement letter.
7. Please provide us with the reasons for the instances of non-compliance and the steps that will be taken to rectify the matter in future.

Auditing to build public confidence

732

Yours sincerely

Unathi Mnqanqeni
Senior Manager: Western Cape

Enquiries: Henno Pretorius
Cell phone: 064 907 4146
Telephone: (021) 528 4100
Fax: (021) 528 4200
Email: hennop@agsa.co.za

Acknowledgement of receipt by management:

Received by _____ Date _____

Procurement and contract management

Unjustified deviations from normal Supply chain processes

In terms of section 2(1)(b) of the Supply Chain Management (SCM) regulations, *"each municipality and municipal entity must in terms of section 111 of the Act have and implement a supply chain management policy that –*

(b) is fair, equitable, transparent, competitive and cost effective;"

Section 19 of the Municipal Supply Chain Management Regulations on Competitive bids states *"A supply chain management policy must specify—*

a) *that goods or services above a transaction value of R200 000 (VAT included) and long-term contracts may be procured by the municipality or municipal entity only through a competitive bidding process, subject to regulation 11(2); and*
b) *that no requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process."*

Section 36 of the Municipal Supply Chain Management Regulations states that;

(1.) "A supply chain management policy may allow the accounting officer –
(a.) to dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –
(i) In the case an emergency;
(ii) If such goods or services are produced or available from a single provider only;
(iii) For the acquisition of special works of art or historical objects where specifications are difficult to compile;
(iv) Acquisition of animals for zoos; or
(v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
(b.) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical.

(2.) The accounting officer must record the reasons for any deviations in terms of sub-regulation (1) (a) and (b) and report them to the next meeting of the council, or board of directors in the case of a municipal entity, and include as a note to the annual financial statements

(3.) In terms of the Supply Chain Management (SCM) regulations 5: "An accounting officer may in terms of section 79 or 1 06 of the Act sub delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of regulation 4(1), but any such sub delegation must be consistent with sub regulation (2) and regulation 4".

Furthermore, paragraph 37 of the municipality's supply chain policy states that:
"37. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

1. The Accounting Officer may –

a) *dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –*
(i) in an emergency; (An emergency is an unforeseeable sudden event with harmful or potential harmful consequences for the municipality which requires urgent action to address.)

Circumstances that warrant emergency dispensation, includes but are not limited to –

a) *the possibility of human injury or death,*
b) *the prevalence of human suffering or deprivation of rights,*
c) *the possibility of damage to property, or suffering and death of livestock and animals, the*
d) *interruption of essential services, including transportation and communication facilities or*
e) *support services critical to the effective functioning of the municipality as a whole, the possibility of serious damage occurring to the natural environment,*
f) *the possibility that failure to take necessary action may result in the municipality not being able to render an essential community service,*
g) *the possibility that the security of the state could be compromised.*

2. *The Accounting Officer must record the reasons for any deviations in terms of subparagraphs 36(1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.*
3. *Subparagraph 36(2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy."*

During our testing of this deviation, we identified several instances where the justification for the deviation was inadequate.

No	Name of supplier and service provided	Category	Actual value of contract	Deviation date of approval	Auditor's comment	Management comments
					irregular expenditure of R60 832,98. The non-compliance not individually material but will be evaluated with other instances of non-compliance.	Service provider has proven track record with the municipality, and therefore was approach for this procurement.
8.	**Quotation to attend to defects on compactor CAM25570 - Trans Manufacturing (Pty) Ltd T/A TFM Transtech**	Any other exceptional case where it is impractical or impossible to follow the official procurement processes.	R31 524,31	26 March 2024	The municipality deviated from the SCM processes to procure vehicle repair services from the service provider, TFM Transtech as the bin picker was faulty and did not lift the bins. The driver did not identify any visible damages on the truck. The defect was of a nature that a mechanical institution had to check the hydraulics and chemical parts in order to find the fault. The municipality was sent to Transtech for strip and quote. The deviation is unjustifiable as alternative service providers were available, the motivation does not stipulate the specific reason for choosing the awarded supplier thus a quotations process could have been followed for the stripping and repairing of the trash picker. **Impact:** This results in non-compliance with regulation 17(1)(a) and (c) as goods were procured without obtaining the required price quotations. Deviations were approved by the accounting officer even though it was not impractical obtain price quotations in contravention with regulation 36(1)(a). This results to irregular expenditure of R31 524,31. The non-compliance not individually material but will be evaluated with other instances of non-compliance.	Management disagrees with the finding. Defects like this needs to be strip and only after this a quote can be provided by the supplier. The Service Provider informed, after their investigation, that the bin picker was faulty. That is the reason why it is Impractical to appoint another services provider. It is not cost effective or practical to take and drive a vehicle to different suppliers to strip, do a diagnostic and give a quotation as no supplier will do this for free as there is time involved. Service provider has proven track record with the municipality, and therefore was approach for this procurement.
9.	**Gearbox recon, oil and labour - PJ Pretorius T/A Petrol & Diesel Enjinsentrum**	Any other exceptional case where it is impractical or impossible to follow the official procurement processes.	R26 249,72	03 April 2024	The municipality deviated from the SCM process to procure vehicle repair services from the service provider, Petrol & Diesel Enjinsentrum as the vehicle's gearbox was faulty and needed to be stripped and repaired. On 21 February 2024,4 permission was granted to strip and quote the gearbox. The municipality sent the vehicle to Petrol & Diesel Enjinsentrum citing proximity to the location as the rationale for deviating from normal supply chain processes. The gearbox of a municipal vehicle required stripping and repairs, and the service provider	Management disagrees with the finding Management urgently had to find a supplier that has a low bed available because the vehicle broke down on the R406 between Genadendal and Greyton. Because of the availability of their lowbed we approached Petrol/Diesel for assistance.

ANNEXURE A

Status Report on contract no. Quotation to attend to defects on compactor CAM25570 In terms of SCM and MFMA requirements and remedial action required if necessary

Supplier	Service Description	Commencement date of contract
Trans Manufacturing (PTY) Ltd T/A TFM Transtech	Strip & Quote repairs on CAM 25570	2024-04-08

1

What was the initial Purpose of the contract

Strip & Quote repairs on CAM 25570 lifter components

2

Initial Scope of Contract and if uncertain please explain

Strip & Quote repairs on refuse compactor CAM 25570 lifter components.

3

Initial Contract Value and if uncertain please explain

R 31 524.38

4

Initial Expiry Date and if uncertain please explain

30-04-2024

5

Was normal SCM Process followed and complied with

Yes

Explain of motivate your response

The strip & quote process is in line with clause 36 of the TWK SCM Policy.

An email request from the Senior Foreman: Solid Waste to the finance & fleet department reporting the lifter system is non-operational dated 5 February 2024. The Acting CFO has granted permission to conduct a strip & quote on 8 February 2024. A deviation requisition was loaded once quote was received from Transtech and categorized as "5. Any other exceptional case where it is impractical or impossible to follow the official procurement processes." A purchase order was generated for the requisition on 8 April 2024 and presented to Transtech to initiate repairs as stipulated on quotation supplied.

The lifter system on the truck is a hydraulic system that is responsible for lifting and tilting wheelie bins from the floor surface into the floor bed of the truck and later compressed with a blade to use maximum loading capacity.

ANNEXURE A

On 5 February 2024 truck CAM 25570 encountered a breakdown in Grabouw. The truck was collecting solid waste at various residences when the lifters of the truck was unable to lift the wheelie bins The lifter system comprises of many components such as pumps, steel members, steel plates, hydraulic oil pipes, hydraulic shafts and controls. The driver and workers allocated on the truck could not determine the exact components that are defective and as a result the Grabouw Town Office could not determine specifications of defective parts to advertise. To determine what components are defective – a competent mechanical institution needs to strip the lifter system, assess the components and then determine which components are defective and quote accordingly.

The strip & quote process is conducted at one service provider as the vehicle needs to be stripped for the mechanic to assess the defective components and determine where the defect is. To obtain 3 quotations is impractical as the first service provider has incurred expenses and supplied resources such as time, labour, workshop space and vehicle prioritization to determine the defect and supply a quotation. To perform the strip & quote at 3 various mechanical institutions will lead to the municipality receiving 3 quotations for an assessment without beginning repairs on the vehicle. This can be view as fruitless as the vehicle's defect remains. This can also be a lengthy process as all 3 service providers cannot strip and quote on the same vehicle simultaneously. Therefore, the vehicle would have to visit each institution at different locations at a different date and time whilst the municipality incurs additional costs such as diesel, wages. To follow this process also adds risk to the vehicle as the defect might exacerbate which can lead to a greater expense incurred.

The specific vehicle CAM 25570 is a refuse compactor allocated to Grabouw that performs refuse collection on wheelie-bins on a refuse collection schedule. The volume of waste generated from households and businesses necessitates at least two vehicles with this capabilities to remain on par with the refuse collection schedule. It is therefore the priority to repair the vehicle as quickly as possible to minimize delays in the refuse collection schedule and disruption to service delivery. Transtech, a mechanical institution listed on the TWK Municiaplity SCM Database, is a reputable firm that does mechanical repairs and maintenance on trucks and more specifically refuse compactors that comprises of hydraulic systems. The vehicle and its function is critical to service delivery and therefore the vehicle was sent to Transtech that has a history working on TWK Municipality's refuse compactors. Transtech is regarded as reputable as previous work done by the mechanical institution was always satisfactory with aim to get the vehicle operational as quickly as possible. Local mechanical workshops registered on the SCM Database cannot perform these functions as promptly as a company like Transtech as a refuse compactor is not a common vehicle. The lifter system is also custom designed and might cause delays with a different service provider that has not worked on the lifter system of CAM 25570 which can lead to an even extended delay. As an end user, the objective is always to minimise the disruption to service delivery as a disruption to waste collection might lead to illegal dumping at open spaces that can lead to a greater cost for the municipality.

6

Has the purpose, scope or contract period been extended or expanded since the initial appointment of the service provider
No
Explain or motivate your response
N/A

7

Was a formal contract or SLA initially entered into in terms of SCM and MFMA Requirements
No
Explain or motivate your response
N/A

8

Should a contract not have existed has it since been entered into and has all compliance requirements like as it applies in respect of the SCM process and or for purposes of deviations been complied with
No
Motivate or explain your response
No need to enter into a contract since a quotation detailing the defects on vehicle was supplied by Transtech and submitted to the Grabouw Town Office. The quotation was loaded with the requisition and a motivation to deviate from the normal SCM processes was stipulated. The deviation was reviewed and a purchase order was generated. The mechanical institution only performed the work as stipulated on the purchase order.

9

Did Council because of this transaction received best value for money i.e. in spite of non-compliance, if any with SCM or MFMA requirements
Yes
Please explain or motivate your response above
Mechanical institution conducted repairs and service delivery resumed once repairs were concluded and vehicle released to Grabouw Town Office.

10

Has the Municipality suffered any losses or damages as a result of non-compliance with any of the MFMA or SCM requirements
No
Please explain or motivate your response above

Service was delivered and productivity on refuse collection could increase once the vehicle returned to operations.

11

Are you satisfied with the performance of the current service provider to the extent that the contract should be continued with

Uncertain

Please explain or motivate your response above

N/A – A strip & quote process was followed in line with clause 36 of the TWK SCM Policy. A quote was supplied and a purchase order was generated considering the motivation and supporting documentation on the requisition. Once work was completed to a satisfactory level, an invoice was received and signed off.

12

Has the director investigated and established whether or not there is not at this point a better service provider, price or product which would justify a new procurement process and a reconsideration of the current service provider, product or price

Uncertain

Please explain or motivate your response above

N/A – Work done.

14

Could any form of non-compliance have been prevented

No

Explain or motivate your response above

N/A - A strip & quote process was followed as per clause 36 of the TWK SCM Policy. A quote was supplied and a purchase order was generated considering the motivation and supporting documentation on the requisition. Once work was completed to a satisfactory level, an invoice was received and signed off.

15

What remedies have been put in place to prevent any non-compliance being repeated

Uncertain

Explain or motivate your response above

A tender was compiled in the Directorate: Community Services for repairs and maintenance on fleet. The tender was presented to the BSC and advertised. The bids received was evaluated by the BEC and later presented to the BAC. The BAC did not award the tender.

16

ANNEXURE A

General or additional Comments of the Director Concerned

.....

Signature of Director Concerned

.....

Date

17

General Comments/Findings and recommendations of the CFO

Signature of CFO

Date

18

General Comments/Findings and or recommendations of the Chief Audit Executive

Signature of Chief Audit Executive

Date

19

Final response of the Director Concerned for consideration by the Municipal Manager

Signature of the Director concerned

Date

20

General Comments and findings of the Municipal Manager

Signature of the Municipal Manager

Date

ITEM TITLE

C276/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: OFFICE OF THE MUNICIPAL MANAGER: PAYMENT & TAX NON-COMPLIANCE OF BRINK THOMAS CASSIEM INCORPORATED

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of this report is to inform MPAC of the circumstances surrounding the appointment of a legal service provider who, after having been appointed and having rendered services, was subsequently found to be non-compliant with tax regulations. At the time of the appointment, the service provider submitted a valid tax compliance certificate, and there was no indication of non-compliance.

In terms of its mandate, the Municipal Public Accounts Committee (MPAC) may:

a. Investigate the irregular expenditure incurred in this matter.
b. Recommend to Council whether the irregular expenditure should be certified as irrecoverable and written off.
c. Propose measures to prevent future irregular expenditure.
d. Recommend to Council who, if anyone, may be held liable for the irregular expenditure.
e. Report to Council on the effectiveness of current processes, procedures, and controls in preventing unauthorized, irregular, fruitless, and wasteful expenditure.

BACKGROUND

Brink Thomas & Cassiem Incorporated was appointed under Deviation 5232694 to provide legal services in two matters:

a. Opposition to the Caledon Ratepayers Association and three others.
b. Legal defense against the Democratic Alliance and Others in the High Court.

A purchase order (H0000485) was issued on September 9, 2024. The deviation was supported and approved by the previous Municipal Manager and Supply Chain Management as an exceptional case. A Council resolution dated 13 September 2024 ratified the appointment of the legal team to oppose the notice of motion filed against the Municipality/Council. The legal service provider had already been appointed and was actively rendering services to the municipality when Supply Chain Management reported that the provider was non-compliant with tax regulations. Due diligence was applied after this discovery, and it was confirmed that the service provider's tax compliance status had changed since the time of appointment.

The service provider was formally informed of the issue and requested that the problem resolve the matter directly with SARS.

DISCUSSION

Tax Non-Compliance

Brink Thomas & Cassiem Incorporated was found to be non-compliant with tax regulations after their tax compliance status was checked by supply chain management. SARS confirmed that the taxpayer was non-compliant in terms of registration, filing, and/or payment responsibilities.

The non-compliance was reported after the service provider had already commenced work on legal matters. At the time of appointment, the service provider had submitted a valid tax compliance certificate which expired in February 2025. Upon discovery of the change in compliance status, the municipality applied due diligence and formally notified the service provider, requesting that they resolve the matter with SARS.

Expenditure Deviation

According to the IAG report (2024-10 Supply Chain Management Audit 1 November 2024 – 31 January 2025), the initial deviation report submitted to Council estimated an expenditure of R17,366, which was specific to the Caledon Ratepayers Association matter. Actual expenditure incurred was:

- R64,192.20 for the Caledon Ratepayers Association matter.
- R183,363.57 for the Democratic Alliance matter.

Total actual expenditure: R247,555.77, resulting in a discrepancy of R230,189.70 from the initial estimate.

COMMENTS FROM THE OFFICE OF THE MUNICIPAL MANAGER

The recommendations are supported

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

Approved.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

Amounts written off as irrecoverable should be included in the annual financial statements.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 32 of the MFMA states that any official of a municipality who deliberately or negligently committed, made or authorized an irregular expenditure is liable for that expenditure. A municipality must recover such expenditure from the person liable for that expenditure, unless the irregular expenditure is certified by the Council as irrecoverable, after the Section 32 Committee has investigated and recommended it.

Irregular expenditure for the purpose of this item means expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality and which has not been condoned in terms of such policy.

COMMENTS FROM INTERNAL AUDIT

The recommendation is supported with the addition that consequence management should be applied.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not applicable.

COMMENTS FROM LEGAL SERVICES

The recommendation is supported as the service provider did perform tasks for the municipality.

RECOMMENDATION BY ITEM AUTHOR:

It is therefore recommended that in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 247, 555.70 be written off.

Acknowledge that services were rendered and completed under Council-approved deviation.

RECOMMENDATION BY MANAGEMENT TO MPAC: 17 JULY 2025

That in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 247, 555.70 be written off.

Acknowledge that services were rendered and completed under Council-approved deviation.

RECOMMENDATION BY MPAC: 26 AUGUST 2025

Agenda-item referred to next MPAC Meeting for discussion.

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor P Stander, and seconded by Councillor M Botes it was recommended as follows:

That in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 247, 555.70 be written off.

Acknowledge that services were rendered and completed under Council-approved deviation.

RECOMMENDATION TO COUNCIL:

It is therefore recommended that in the view of the fact that no reason to suspect fraud, Council has received value for money and did not suffer any loss. As there are no grounds for a claim against any official, it is recommended that the irregular amount of R 247, 555.70 be written off.

Acknowledge that services were rendered and completed under Council-approved deviation.

ANNEXURE A

Status Report–

In terms of SCM and MFMA requirements and remedial action required if necessary

Supplier	Service Description	Commencement date of services
Brink Thomas Cassiem Inc.	Legal services	09/09/2024

1

What was the Initial Purpose

To appoint legal representation for:
Opposition to the Caledon Ratepayers Association and others.
- Legal defence against the Democratic Alliance and others in the High Court.

2

Initial Scope of Contract and if uncertain please explain

The scope included legal services for two specific matters. Initially, only the Caledon Ratepayers Association matter was estimated, but the scope expanded to include the Democratic Alliance matter.

3

Initial Contract Value and if uncertain please explain

Estimated at R17,366, specific to the Caledon Ratepayers Association matter. The full scope and actual costs were not initially anticipated.

4

Initial Expiry Date and if uncertain please explain

No specific expiry date was mentioned in the report. The service was tied to the resolution of the legal matters.

5

Was normal SCM Process followed and complied with		
Yes	**No**	Uncertain
Explain of motivate your response		
A deviation was used due to urgency, approved by the Municipal Manager and ratified by Council. While this is allowed under SCM policy, it bypasses the normal competitive process.		

6

Has the purpose, scope or contract period been extended or expanded since the initial appointment of the service provider		
Yes	No	Uncertain
Explain or motivate your response		
The scope expanded to include a second legal matter (Democratic Alliance case), increasing the total expenditure.		

7

Was a formal contract or SLA initially entered into in terms of SCM and MFMA Requirements		
Yes	**No**	Uncertain
Explain or motivate your response		
The appointment was based on a deviation and a purchase order.		

8

Should a contract not have existed has it since been entered into and has all compliance requirements like as it applies in respect of the SCM process and or for purposes of deviations been complied with		
Yes	**No**	Uncertain
Motivate or explain your response		
Compliance with deviation procedures was followed, approved by SCM and order was generated.		

9

Did Council because of this transaction received best value for money i.e. in spite of non-compliance, if any with SCM or MFMA requirements		
Yes	No	Uncertain
Please explain or motivate your response above		
Services were rendered, legal representation was provided, and no loss was suffered. Council received value for money.		

10

Has the Municipality suffered any losses or damages as a result of non-compliance with any of the MFMA or SCM requirements		
Yes	**No**	Uncertain
Please explain or motivate your response above		
No financial loss or damages were reported. The irregularity was procedural.		

11

Are you satisfied with the performance of the current service providers		
Yes	No	Uncertain
Please explain or motivate your response above		
The legal services were rendered effectively, and the matters were addressed as required.		

12

Has the director investigated and established whether or not there is not at this point a better service provider, price or product which would justify a new procurement process and a reconsideration of the current service provider, product or price		
Yes	**No**	Uncertain
Please explain or motivate your response above		
Due to the urgency of urgency of the matter and that it was an exceptional case and it was practically impossible to test and benchmark the market.		

14

Could any form of non-compliance have been prevented		
Yes	**No**	Uncertain

Explain or motivate your response above

At the time of procuring the service, the service provider held a valid and compliant tax clearance status. This was verified and compliant with procurement requirements. However, it only came to light—following an inquiry regarding payment for services rendered—that the provider's tax compliance status had subsequently changed to non-compliant. This change occurred after the initial procurement process.

15

What remedies have been put in place to prevent any non-compliance being repeated		
Yes	**No**	Uncertain

Explain or motivate your response above

The report recommends strengthening SCM monitoring and compliance checks, especially for tax status before contract execution.

16

General or additional Comments of the Director Concerned

.....

.....

Signature of Director Concerned Date

17

General Comments/Findings and recommendations of the CFO

Signature of CFO Date

18

ANNEXURE A

General Comments/Findings and or recommendations of the Chief Audit Executive

Signature of Chief Audit Executive Date

19

Final response of the Director Concerned for consideration by the Municipal Manager

Signature of the Director concerned Date

20

General Comments and findings of the Municipal Manager

1

Signature of the Municipal Manager Date

750

Workflow History Go

Ref Number	5232694
Meta Type	Requisition
Name	Legal Services - Caledon - General
Requisition Type	General
Area of Expenditure	Western Cape Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Local Supplier?	No
Created By	Charne Lottering (CHARNELO)
Date Created	2024-09-09 12:26

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset

Created By	CHARNELO
Date Created	2024-09-09
Requisition Reference	5232694
Requisition Number	39709
Requisition Date	2024-09-09
Product/Service Description	Legal Services
Required Delivery Date	2024-09-09
Required Delivery Address	Caledon Head office / Finance / Development, 6 Plein Str, Caledon, 72
Total Estimated Amount (R)	17366.00
Estimated Value Interval (R)	R10,000.01 – R30,000.00
Cancel Requisition	No
Requestor Name	Charne Lottering
Requestor Email Address	charnelo@twk.gov.za
Requestor Telephone Number	0282143300

File Name	Date Created	File Size	Action

751 2.

September 09 Legal Services.pdf 2024-09-09 13:01 916 KB

Close

752

3.

Workflow History Go

Ref Number	5232694
Meta Type	Requisition
Name	Legal Services - Caledon - General
Requisition Type	General
Area of Expenditure	Western Cape Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Local Supplier?	No
Created By	Charne Lottering (CHARNELO)
Date Created	2024-09-09 12:26

Requisition Detail | Department Detail | Deviation Detail | SCM Date | Outcome Detail | Order Detail | Asset

Deviation Item?	Yes
Motivate Reason for Deviation	Due to the complexity and urgency of the matter, it is crucial to have professional legal
Deviation Type (Section 36)	5. Any other exceptional case where it is impractical or impossible to follow the official
MM Deviation Review Outcome	Approve Deviation Requisition
MM Comment on Deviation	Supported
CFO Review Outcome	
CFO Review Comment	
SCM Deviation Review Outcome	Support Deviation
SCM Deviation Review Comments	NLG - CHANGE THE DEVIATION TIPE AS AN EXCEPTIONALCASE AND NOT AN EMERGENCY
ICT Deviation	
ICT Deviation Review Outcome	
ICT Deviation Review Comments	
Fleet Manager Review Outcome	
Fleet Manager Review Comments	

753 4.

File Name	Date Created	File Size	Action
September 09 Legal Services.pdf	2024-09-09 13:01	916 KB	

Close

754

5.

Workflow History Go

Ref Number	5232694
Meta Type	Requisition
Name	Legal Services - Caledon - General
Requisition Type	General
Area of Expenditure	Western Cape Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Local Supplier?	No
Created By	Charne Lottering (CHARNELO)
Date Created	2024-09-09 12:26

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset

Directorate Code	0051
Directorate	Corporate Services
Cost Centre Code	1111
Department	Legal
Requisition Review Manager	
Departmental Outcome	Approve the Requisition
Departmental Comments	Legal Services
Date Approved	2024-09-09
Approved By	HONEYGX

File Name	Date Created	File Size	Action
September 09 Legal Services.pdf	2024-09-09 13:01	916 KB	

Close

6.

Workflow History Go

755

Ref Number	5232694
Memo Type	Requisition
Name	Legal Services - Caledon - General
Requisition Type	General
Area of Expenditure	Western Cape Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Local Supplier?	No
Created By	Charne Lottering (CHARNELO)
Date Created	2024-09-09 12:26

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset

SCM User	INGEMARJU
Reviewed By	
Date Reviewed	
SCM Review Outcome	
SCM Approve Outcome	Process Order
SCM Comments	
Regulation 17	No
CFO Review Outcome	
Insure Items to be Purchased?	No
CFO Review Comment	

File Name	Date Created	File Size	Action
September 09 Legal Services.pdf	2024-09-09 13:01	916 KB	

Close

7.

Workflow History Go

Ref Number	5232694
Meta Type	Requisition
Name	Legal Services - Caledon - General
Requisition Type	General
Area of Expenditure	Western Cape Area
B-BBEE Status Level of Contributor	Non-compliant contributor
Local Supplier?	No
Created By	Charne Lottering (CHARNELO)
Date Created	2024-09-09 12:26

Requisition Detail | Department Detail | Deviation Detail | SCM Detail | Outcome Detail | Order Detail | Asset

Recommended Supplier Price	17366
Ship Code	CALEDON 5
Phoenix Order Review Outcome	Order Created Successfully on Phoenix
Order Number	H0000485
Order Date	2024-09-10
Order User	TWKMUNVANNIELLEMA
Order Contact Surname	Lottering
Order Contact Initials	C

File Name	Date Created	File Size	Action
September 09 Legal Services.pdf	2024-09-09 13:01	916 KB	

Close

theewaterskloof Municipality

THEEWATERSKLOOF MUNISIPALITEIT : THEEWATERSKLOOF MUNICIPALITY

OFFICIAL ORDER

Order
H0000485

Billing Address:
PO Box 24
Caledon,
Tel: 028

Delivery : [illegible] ST

VAT Registration number:4000846248

SUPPLIER NAME: BRINK THOMAS CASSIEM INCORPORA [B00206]
SUPPLIER TEL NO: 021 745 6255
SUPPLIER FAX NO: 086 666 7799
PHYSICAL ADDRESS: WAALBURG BUILDING
28 WALE STREET
DATE: 20240910

DIRECTORATE: Corporate Services
COST CENTRE: Legal
NAME: Lottering C
REQ NO: 39709

DESCRIPTION	QUANTITY	UNIT PRICE EXCL.	AMOUNT EXCL.	AMOUNT INCL.
Taking instruction perusal of documents consultation draft letters and letters of response to attorneys	1.00	1304.35	1304.35	500.00
Peruse and consider reply	1.00	1304.35	1304.35	1500.00
Attending to Pre-trial and procedure including discovery	1.00	1304.35	1304.35	1500.00
Prepare for trial	1.00	1304.35	1304.35	1500.00
Trial	1.00	1304.35	1304.35	1500.00
Ad hoc attendance	1.00	1304.35	1304.35	1500.00
Drafting of Legal Opinions	1.00	1304.35	1304.35	1500.00
Petrol Cost	904.00	3.47	3144.35	3616.00
Disbursement printing and photocopying	500.00	3.04	1521.74	1750.00
Disbursement telephone calls	60.00	21.73	1304.35	1500.00
		GRAND TOTAL	15100.89	17366.00

APPROVED BY: Signature: [signature] Name In Print: MARTIN A Date: 2024/09/10

This order is an official commitment.
The order number must be reflected on your delivery notes, correspondence and Invoices.
For all orders above R3 000, your VAT registration number must be reflected on the invoice.
Payments will be done within 30 days, from the date the invoice is received.

757

Order - Payment

H0000485

758

VAT Registration number: 4000846248

SUPPLIER NAME: BRINK THOMAS CASSIEM INCORPORA [B00206]
SUPPLIER TEL NO: 021 745 6255 **SUPPLIER FAX NO:** 086 666 7789
VAT REGISTRATION NO: 0000045900304970 **PHYSICAL ADDRESS:** WAALBURG BUILDING
DATE: 20240910 28 WALE STREET

DIRECTORATE: Corporate Services
COST CENTRE: Legal
NAME: Lottering C

mSCOA CONFIG	DESCRIPTION	QUANTITY	UNIT PRICE EXCL.	AMOUNT EXCL.	AMOUNT INCL.	DISCOUNT
011111975420	Peruse and consider reply		1304.35	1304.35		
011111975420	Attending to Pre-trial and procedure including discovery		1304.35	1304.35		
011111975420	Prepare for trial		1304.35	1304.35		
011111975420	Trial		1304.35	1304.35		
011111975420	Ad hoc attendance		1304.35	1304.35		
011111975420	Drafting of Legal Opinions	1.00	1304.35	1304.35		
011111975420	Petrol Cost	1.00	1304.35	1304.35		
011111975420	Disbursement printing and photocopying	904.00	3.47	3144.35		
011111975420	Disbursement telephone calls	500.00	3.04	1521.74		
		60.00	21.73	1304.35		
			GRAND TOTAL	15100.89	17366.00	

PAYMENT AUTHORIZATION	
DATE	2024/09/10
HEAD OF DEPARTMENT	PROCUREMENT OFFICER

GRAND TOTAL	17366.00
LESS DISCOUNT	0.00
NETT AMOUNT	17366.00

Collab 5232694

Deviation Report: R17 366
September 2024

759 10.

1/2 R247 555,7
32015

2024 -11- 06

THEEWATERSKLOOF MUNISIPALITEIT

B00206

BRINK THOMAS CASSIEM INCORPORATED

Datum : 06/11/2024

Tjek nr.: CASHFOCUS

Besonderhede van Betaling/Details of payment :

64 192,20

64 192,20

Belasting		Posnommer	Bedrag
Inklusief	Eksklusief		
			64 192,20

Besonderhede van uitgawe Ek/Ons sertifiseer dat geen vorige betaling in nagegaan en gekontroleer hierdie verband gemaak is nie.

64 192,20

Direkteur : Finansies

E. MATONI
Opgestel deur

Nagesien deur

760

11.

brink•thomc

Attorn

PO Box 15950 Vlaeberg 8018 • Docex 279 Cape Town
law@brinkandthomas.com • Fax 0866 667799 • Office 0217456255
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town, 8001 (Corner Wale & Burg Str.) • www.brinkandthomas.com

Attention
Mr De Lange

Company/Institution
Theewaterskloof Municipality

Per Telefax Number/Email address
RomeoDe twk. ov.za

FINANSIES 16 OCT 2024 FINANCE

TAX INVOICE

Tax Invoice No : T8107

From: **Brink Thomas Cassiem Inc.**

Waalburg Building

28 Wale Street

4th Floor

Cape Town

8001

VAT No. 4590304970

Contact No. 021 745 6255

Date: 16 October 2024

To: **Theewaterskloof municipality Head Office**

6 Plein Street

P.O Box 24

Caledon

7230

VAT NO: 4000846248

RE: THE CALEDON RATEPAYER ASSOCIATION AND 3 OTHERS V THE THEEWATERSKLOOF MUNICIPALITY AND ANOTHER CASE NO. 450/24. & CALEDON MAGISTRATE'S COURT CASE NO.: 467/24

DATE	NARRATION	TIME	Costs	DISBURSEMENTS
13.09.2024	Perusal of email from yourself (John Michels). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of draft order granted by Caledon Magistrates court and consideration of complexities. Pages: 3 (3/4 of R1500) (R3.50 per page)	45 minutes	1125	10.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from yourself (Annette Swart). Pages: 1. (1/5 pf R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to yourself (Annette Swart). Pages: 1. (1/5 pf R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft legal opinion/ advise for the Municipality on the validity of the order by the Caledon magistrate's court. Pages: 2 (3/4 of R1500) (R3.50 per page	45 minutes	1125	7.00
	Draft email to yourself (Reynold stevens). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Annette Swart). Pages: 1. (1/5 pf R1500) (R3.50 per page)	10 minutes	250	3.50
16.09.2024	Draft email to yourself (Reynold Stevens). pages: 1. (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Reynold Stevens). pages: 1. (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50

	Draft email to opposing attorney (Danielle Louw). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of the application and consideration of the complexities of the matter. Pages: 34 (2 of R1500) (R3.50 per page)	2 hours	3000	119
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Draft email to yourself (Romeo De Lange). pages: 1. (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
18.09.2024	Draft email to counsel (Adv Essa). Pages: 1 (1/3 of R1500) (R3.50)	20 minutes	500	3.50
	Draft email to yourself (Romeo De Lange). pages: 1. (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Draft email to yourself (Lizell Kilowan). pages: 1. (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
20.09.2024	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
23.09.24	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50

	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Drafting letter to Caledon Magistrates court. Pages: 6. (1 and 1/2 of R1500) (R3.50 per page)	1hour and 30 minutes	2250	21.00
	Draft email to Caledon magistrate's court. Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from Caledon Magistrates court. Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of letter from Caledon Magistrates court. Pages: 1 (3/4 of R1500) (R3.50 per page)	45 minutes	1125	3.50
	Draft email to yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Essa). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
25.09.2024	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50

	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from yourself (Romeo De Lange) and printing of bundle therein. Pages: 26. (1/5 of R1500) (R3.50 per page)	10 minutes	250	91.00
	Perusal of contempt of court application and consideration of complexities (3 of R1500)	3 hours	4500	
26.09.2024	Drafting the notice of opposition for the matter herein. Pages: 3 (1 of R1500) (R3.50 per page)	1 hour	1500	10.50
	Draft email to opposing attorney (Danielle Louw). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from opposing attorney (Danielle Louw) pages: 1 (1/3 of R1500) (3.50 per page)	20 minutes	500	3.50
	Perusal of email from opposing attorney (Danielle Louw) pages: 1 (1/3 of R1500) (3.50 per page)	20 minutes	500	3.50
27.09.2024	Perusal of email from counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
30.09.2024	Draft email to Counsel (Adv Essa). Pages: 1 (1/6 of R1500) (R3.50 per page)	10 minutes	250	3.50
01.10.2024	Perusal of email from yourself (Lizell Kilowan). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
01.10.2024	Draft email to yourself (Lizell Kilowan). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
01.10.2024	Perusal of email from yourself (Lizell Kilowan). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
02.10.2024	Draft email to yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50

[illegible]	[illegible]	10 minutes	250	3.50
[illegible]	Draft email to yourself (Lizell Kilowan). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
03.10.2024	Draft email to Counsel (Adv Essa). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Holland). Pages:1 (1/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Perusal of email from Counsel (Adv Essa). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Essa). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
04.10.2024	Draft email to Counsel (Adv Essa and Adv Holland). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Essa). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Holland). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Holland). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Romeo De Lange). Pages: 1 (1/2 of R1500) (R3.50 per person)	30 minutes	750	3.50
	Perusal of email from yourself (Romeo De Lange). Pages: 1 (1/3 of R1500) (R3.50 per person)	20 minutes	500	3.50
	Draft email to Counsel (Adv Holland). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per person)	10 minutes	250	3.50

	Draft email to yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
	Draft email to Counsel (Adv Essa). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Essa). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Counsel (Adv Essa). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
	Draft email to yourself (Romeo De Lange). Pages: 1 (1/3 of R1500) (R3.50 per page).	10 minutes	500	3.50
	Perusal of email from yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per person)	10 minutes	250	3.50
	Draft email to yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
	Draft email to yourself (Romeo De Lange). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
07.10.2024	Draft email to Counsel (Adv Holland). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Lizell Kilowan). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to yourself (Lizell Kilowan). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
	Draft email to Counsel (Adv Holland). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from counsel (Adv Holland). Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Perusal of email from yourself (Lizell Kilowan). Pages:1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50

	Draft email to yourself (Lizell Kilowan). Pages: 1 (1/5 of R1500) (R3.50 per page).	10 minutes	250	3.50
14.10.2024	Draft email to Caledon Magistrates court. Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	Draft email to Caledon Magistrates court. Pages: 1 (1/5 of R1500) (R3.50 per page)	10 minutes	250	3.50
	TOTAL HOURS	**25 hours and 25 minutes**		
	SUB-TOTAL		**37 875.00**	
	DISBURSEMENT			**553.00**
	TOTAL	**R38 428.00**		
	VAT	**R5764.2**		
	Total owing to Brink Thomas Cassiem Inc	**R44 192.2**		
	Annexure A- Advocate Holland Bill	**R20 000.00**		
	TOTAL OWING	**R64 192.2**		

BANKING DETAILS:

BRINK THOMAS CASSIEM INC TRUST ACCOUNT

STANDARD BANK

THIBAULT SQUARE BRANCH CODE: 051001

ACCOUNT NUMBER: 272165727

REF. NO: T8107

DEPARTMENT THEEWATERSKLOOF
GETAAL SERTIFISAAT
Ek sertifiseer dat:
Die dienste/goedere soos hierin gespesifiseer, aanhangig hierbo verwys, is ontvang die prys/koste redelik en volgens die kontrak is.
Datum

Please quote reference when making payment as well as send proof of payment via e-mail.

We are an accountable institution in terms of the Financial Intelligence Centre and must report

all cash payments of R 50 000.00 and above to the Financial Intelligence Centre.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Yours faithfully,

BRINK THOMAS CASSIEM INC

Per: JV Thomas.

ADV. MUSTAQUE HOLLAND

TAX INVOICE
1215 Huguenot Chambers
40 Queen Victoria Street
Cape Town
8001
(021) 422 1512
083 457 9299
holland@capebar.co.za

11 October 2024 Inv. No. 24-167

To: **BRINK THOMAS CASSIEM ATTORNEYS**
Waalburg Building
28 Wale Street
4th Floor
CAPE TOWN

CALEDON RATE PAYERS ASSOCIATION AND 3 OTHERS // THEEWATERSKLOOF MUNICIPALITY AND 1 OTHER: CALEDON MAGISTRATE'S COURT CASE NO.: 450/24 AND CALEDON MAGISTRATE'S COURT CASE NO.: 467/24

Perusal and considering papers, travelling to court on 4 October 2024, arguing of the contempt of court application, settlement negotiations and consulting with clients with regard to possible settlement of both matters. After deliberations, both applications withdrawn with the Applicants to pay the costs of both applications (all-inclusive agreed fee)	R20 000.00
Total:	**R20 000.00**

ELECTRONIC PAYMENTS

Account Holder	:	Advocate M. Holland
Bank		FNB
Branch Name		Lansdowne
Branch Code		203209
Account No		62086239699
Account Type	:	Cheque

Kindly reflect invoice number on payment

THANK YOU FOR YOUR VALUED INSTRUCTION

770

21

Erik Matoni

From: Charne Lottering
Sent: Friday, 18 October 2024 15:03
To: Lizell Kilowan
Subject: FW: Brink & Thomas
Attachments: BTC Non-compliant.png

From: Hanro September <hanrose@twk.gov.za>
Sent: Wednesday, October 16, 2024 4:35 PM
To: Charne Lottering <Charnelo@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>
Subject: RE: Brink & Thomas

Good day Charne,

BTC is still tax non-compliant.

Regards,

[illegible] Management

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | Email: info@twk.gov.za. 080 021 4730 hanrose@twk.gov.za
Website www.twk.gov.za | Twitter: @twkmun

Municipality

From: Hanro September
Sent: Tuesday, October 8, 2024 7:58 AM
To: Charne Lottering <Charnelo@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>
Subject: RE: Brink & Thomas

Goeie more,

Hoop dit gaan goed.

Brink & Thomas is nogsteeds tax non-compliant.

Kan u asb aan verskaffer stuur.

Regards,

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | Toll Free. 080 021 4730 | Email. hanrose@twk.gov.za
Website. www.twk.gov.za Follow us on Facebook: @twkmun

Theewaterskloof
Municipality

From: Hanro September
Sent: Tuesday, October 1, 2024 11:51 AM
To: Charne Lottering <Charnelo@twk.gov.za>
Cc: Annielle Martin <anniellema@twk.gov.za>; Lizell Kilowan <lizellsa@twk.gov.za>
Subject: RE: Brink & Thomas

Good day Charne,

The Tax Compliance Status Pin certificate of BTC expires in 2025, but that does not mean that they are compliant.

The Tax Compliance Status Pin certificate is used to view the tax status on SARS. Please see attach a screenshot of BTC's status of today.

Regards,

Senior Administrator: Supply Chain Management
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | Toll Free. 080 021 4730 hanrose@twk.gov.za
www.twk.gov.za | Follow us on Facebook: @twkmun

Theewaterskloof
Municipality

From: Charne Lottering <Charnelo@twk.gov.za>
Sent: Tuesday, October 1, 2024 10:28 AM
To: Hanro September <hanrose@twk.gov.za>
Cc: Annielle Martin <anniellema@twk.gov.za>; Lizell
Subject: RE: Brink & Thomas

Dear Hanro

Can you please explain as per telephonic conversations why BTC isn't compliant, BTC was issued a Order number on an other REQ and payment was made,

The Tax Clearance of BTC indicated that they are compliant,

I have tried to contact you and Annielle

Thank you

Kind Regards

Charne

From: Hanro September <hanrose@twk.gov.za>
Sent: Thursday, September 26, 2024 8:06 AM
To: Charne Lottering <Charnelo@twk.gov.za>
Subject: Brink & Thomas

Good morning,

Trust that you are well.

Regarding the requisition of Brink & Thomas, they are currently tax non-compliant. No requisitions can be issued to the supplier till the tax status changed.

The supplier must please contact SARS to rectify this issue.

Regards,

Hanro September
Senior Administrator: Supply Chain Management
Directorate: Financial Services

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** hanrose@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X Instagram.** @twkmun

Theewaterskloof
Municipality

Erik Matoni

From:	Ashwille Riddles
Sent:	Friday, 18 October 2024 17:29
To:	Joanie Pretorius; Petula Fortuin; Erik Matoni; Garrick Lakay; Shantley Joorst; Roderica Carels
Cc:	Nico La Grange; Annielle Martin
Subject:	FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
Attachments:	CRPA BILL.pdf; FW: Brink & Thomas

FYA

From: Lizell Kilowan <lizellsa@twk.gov.za>
Sent: Friday, October 18, 2024 3:07 PM
To: Hanro September <hanrose@twk.gov.za>; Ashwille Riddles <ashwilleri@twk.gov.za>; Paul Mabhena <paulma@twk.gov.za>
Cc: Romeo De Lange <RomeoDe@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>; Charne Lottering <Charnelo@twk.gov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Dear Mr Mabhenna,

Please note that a requisition was uploaded on 16 September 2024 after an instruction from the MM's office. The Service Provider is not tax compliant but due to the urgency of the matter, work have already been done in this regard and instruction was given to the Service Provider by the MM's office.

It is therefore the request of the MM's office after telephonic conversation with Mr De Lange, that the Service Provider are paid for services rendered.

Regards

Lizell Kilowan
Senior Admin Officer: Councillor Support, Ward Committees and Public Participation
Corporate Services
THEEWATERSKLOOF MUNICIPALITY
Head Office
Email: liz-llsa..twk, ov.za

From: Romeo De Lange <RomeoDe twk..ov.za>
Sent: Friday, October 18, 2024 1:27 PM
To: Lizell Kilowan <lizellsa twk,. ov.za>
Cc: Reynold Stevens <reynoldst twk.ov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Hi Lizell,

I am mindful of the tax clearance issue. The attached is payment that you can process so long.

Regards,

ROMEO DE LANGE

25.

OFFICE OF THE MUNICIPAL MANAGER

From: Reynold Stevens <reynoldst@twk.gov.za>
Sent: Friday, October 18, 2024 11:07 AM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Regards,

Reynold Stevens
Acting Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | Emergency: 080 021 4730 | Email: reynoldst@twk.gov.za
Website: www.twk.gov.za | Follow us on Facebook, X, Instagram: @twkmun

From: Gafsah <gafsah@brinkandthomas.com>
Sent: Wednesday, October 16, 2024 2:23 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

brink thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

Trust you are well.

We refer to the matter herein.

Kindly note that we are still awaiting the court order from the Caledon Magistrates court, we have requested same today and will continue to follow up.

Please find herein enclosed our invoice for your kind attention.

Trust that all is in order.

Kind regards.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: htt. s: ` l` .or .za list-of-le .al-firm ' where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Gafsah
Sent: Friday, 04 October 2024 16:07
To: Romeo De Lange <RomeoDe a twk.gov.za>
Cc: Lizell Kilowan <lizellsa twk. .ov.za>; Reynold Stevens <re noldst twk. ov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

brink•thomas•cassiem
Incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.
~~~

Further to my email herewith below.

We will furnish yourself with the court order as soon as we are in receipt of same.

Thank you.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: htt s: l c.or .za list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Gafsah
Sent: Friday, 04 October 2024 16:06
To: Romeo De Lange <RomeoDe twk. ov.za>
Cc: Lizell Kilowan <lizellsa twk. ov.za>; Reynold Stevens <re noldst twk. ov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

brink•thomas•cassiem
Incorporated
Attorneys • Notaries • Conveyancers

777

24

Dear mr De Lange .

Kindly find herewith enclosed a letter for your attention.

Thank you

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of your bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za 'list-of-legal-firm' where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe[illegible]twk.[illegible]ov.za>
Sent: Friday, 04 October 2024 13:56
To: Gafsah <[illegible]afsah[illegible]brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa[illegible]twk..ov.za>; Reynold Stevens <re noldst[illegible]twk.[illegible]ov.za>
Subject: Re: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Noted with thanks, Gafsah.

Regards,

ROMEO DE LANGE
OFFICE OF MUNICIPAL MANAGER
~~~

Regards,

Romeo D Lang
Acting Senior Manager: Risk Management/ Corporate Governance
Directorate: Office of the Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Main Office: 6 Plein Street, Caledon, 7230
Tel: Switchboard: 028 214 3300 | Toll Free: 080 021 4730
Website: www.twk.gov.za | Facebook:

Theewaterskloof
Municipality

From: Gafsah <gafsah@brinkandthomas.com>
Sent: Friday, October 4, 2024 12:51 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

brink•thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

We contacted Adv Holland.

He is presently in the contempt of court hearing.

He advised that he attended the meeting with the Senior Magistrate who then called in the Magistrate that granted the order and she died that her husband is a member of the Ratepayers association.

He will contact you as soon as he can.

Thank you

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.
We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank

We will set up for a teams link, should Advocate not be available to be present in person.

Forward an email for us to send link.

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

From: Romeo De Lange
Sent: Friday, October 4, 2024 10:28 AM
To: Gafsah <gafsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellisa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
Importance: High

Good morning, Gafsah,

Mr. Thomas referred me to you.

The Mayor and Municipal Manager would like to have a debriefing from Advocate Holland on the above subject.

If possible, immediately after his meeting with Caledon Court, at 11h30.

Venue: Office of the Executive Mayor, TWK Municipal Building

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

Dear Mr De.Lange.

Trust you are well.

Thank you for your email its contents noted.

We confirm that we have conveyed same to Adv Holland today.

Kind regards.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.
We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: htt s:/ lpc.cre.za list-of-legal-firm ' where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, 04 October 2024 10:35
To: Gafsah <afsah brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa twk.gov.za>; Reynold Stevens <re noldst twk. ov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
Importance: High

Dear Gafsah,

Sorry we will have the meeting at 12h30.

or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, 04 October 2024 12:18
To: Gafsah <gafsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: Re: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Good day Gafsah,

Is Adv Holland still busy at Caledon court?

Romeo de Lange
OFFICE OF MUNICIPAL MANAGER

Regards,

Romeo De Lange
Acting Senior Manager: Risk Management/ Corporate Governance & Compliance
Directorate: Office of the Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | Emergency. 080 021 4730 | Email. romeode@twk.gov.za
Website. www.twk.gov.za | Follow us on Facebook, X, Instagram. @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Gafsah <gafsah@brinkandthomas.com>
Sent: Friday, October 4, 2024 10:50 AM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

From: Gafsah < afsah brinkandthomas.c m>
Sent: Friday, October 4, 2024 12:23 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

brink•thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

I would assume so, I have tried calling him without success.

Will keep calling.

Thank you.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https:/ l c.or .za/list-of-le al-firm where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete

account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 29 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe twk. ov.za>
Sent: Friday, 04 October 2024 12:26
To: Gafsah < afsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa twk.gov.za>; Reynold Stevens <re noldst twk. ov.za>
Subject: Re: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Ok noted the Executive Mayor is waiting on him.

ROMEO DE LANGE
OFFICE OF MUNICIPAL MANAGER

Regards,

Romeo De Lange
Acting Senior Manager: Risk Management/ Corporate Governance & Compliance
Directorate: Office of the Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** romeode twk. ov.za
Website. www.twk. ov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

35

Reynold Stevens TWK

it this morning, but I will join online the audit comaf meeting it was set for 11am today . Thank you

Gm, I cant..medical tests today

Today

Voice call

0:03

Forwarded



Sorry for the disturbance. We urgently need your approval to this email.

16:1

Good afternoon, Director Mabhena. Please proceed with the payment. I will send you the email

Good day MM , Noted

Message

Reynold Stevens TWK

it this morning, but I will join online the audit comaf meeting it was set for 11am today . Thank you

Gm, I cant..medical tests today

Today

Voice call

0:03

Forwarded

Sorry for the disturbance. We urgently need your approval to this email.

16:1

Good afternoon, Director Mabhena. Please proceed with the payment. I will send you the email

Good day MM , Noted

Message

Reynold Stevens TWK

Sorry for the disturbance. We urgently need your approval to this email.

1 unread message

Good afternoon, Director Mabhena. Please proceed with the payment. I will send you the email

Message

1 2 3 4 5 6 7 8 9 0

439 520

439 567

788

39

PM

KRED

Business Information

Internal Creditor Code

Full Registered Name

Trading Name

Company Registration No

VAT Registration No

BBBEE Status Level

HDI %

Female

Secondary Banking Detail

Discount

Discount Term

Banking Details

Bank Code	SBZA
Bank Name	STANDARD BANK OF SOUTH AFRICA LIMITED,THE
Branch Code	051001
Branch Name	KENILWORTH CENTRE
Account No	272165727
Account Type	Cheque/Current
Action Date and Time	20230CT 1208
Creditor Utilization blocked?	No
Reason for Utilization Block	

0

Internal Status

Currently Active

Default EFT Reference

Financial Year Transaction Summary

Orders	17,366.00+
GRN	476,253.54+
	0
Invoices	476,253.54-
Cheque Payments	0
EFT Payments	476,253.54+
Outstanding Payments	0
Journals	0
Year-End Journals	0

Age Analysis

Customer Type: Trade Creditors

0 - 30 Days	
31 - 60 Days	
61 - 90 Days	
91 - 120 Days	
121 - 150 Days	
151 - 180 Days	
181 Days - 1 Year	
Over 1 Year	

Record was successfully displayed

789 40

Romeo De Lange

From:	Lizell Kilowan
Sent:	Friday, October 18, 2024 3:07 PM
To:	Hanro September; Ashwille Riddles; Paul Mabhena
Cc:	Romeo De Lange; Reynold Stevens; Charne Lottering
Subject:	FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
Attachments:	CRPA BILL.pdf; FW: Brink & Thomas

Dear Mr Mabhenna,

Please note that a requisition was uploaded on 16 September 2024 after an instruction from the MM's office. The Service Provider is not tax compliant but due to the urgency of the matter, work have already been done in this regard and instruction was given to the Service Provider by the MM's office.

It is therefore the request of the MM's office after telephonic conversation with Mr De Lange, that the Service Provider are paid for services rendered.

Regards

Lizell Kilowan
Senior Admin Officer: Councillor Support, Ward Committees and Public Participation
Corporate Services
THEEWATERSKLOOF MUNICIPALITY
Head Office
Email: lizellsa@twk.gov.za

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, October 18, 2024 1:27 PM
To: Lizell Kilowan <lizellsa@twk.gov.za>
Cc: Reynold Stevens <reynoldst@twk.gov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Hi Lizell,

I am mindful of the tax clearance issue. The attached is payment that you can process so long.

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

From: Reynold Stevens <reynoldst@twk.gov.za>
Sent: Friday, October 18, 2024 11:07 AM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Regards,

Reynold Stevens
Acting Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** reynoldst@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Gafsah <gafsah@brinkandthomas.com>
Sent: Wednesday, October 16, 2024 2:23 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

btc brink•thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

Trust you are well.

We refer to the matter herein.

Kindly note that we are still awaiting the court order from the Caledon Magistrates court, we have requested same today and will continue to follow up.

Please find herein enclosed our Invoice for your kind attention.

Trust that all is in order.

Kind regards.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Gafsah
Sent: Friday, 04 October 2024 16:07
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

btc brink•thomas•cassiem
Incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.
~~~

Further to my email herewith below.

We will furnish yourself with the court order as soon as we are in receipt of same.

Thank you.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Gafsah
Sent: Friday, 04 October 2024 16:06
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
~~~

Dear mr De Lange .

Kindly find herewith enclosed a letter for your attention.

Thank you

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, 04 October 2024 13:56
To: Gafsah <gafsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: Re: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Noted with thanks, Gafsah.

Regards,
~~~

45

ROMEO DE LANGE
OFFICE OF MUNICIPAL MANAGER

Regards,

Romeo De Lange
Acting Senior Manager: Risk Management/ Corporate Governance & Compliance
Directorate: Office of the Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** romeode@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Gafsah <gafsah@brinkandthomas.com>
Sent: Friday, October 4, 2024 12:51 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

btc brink•thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

We contacted Adv Holland.

He is presently in the contempt of court hearing.

He advised that he attended the meeting with the Senior Magistrate who then called in the Magistrate that granted the order and she died that her husband is a member of the Ratepayers association.

He will contact you as soon as he can.

Thank you

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.
We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, 04 October 2024 12:26
To: Gafsah <gafsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: Re: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Ok noted the Executive Mayor is waiting on him.

ROMEO DE LANGE
OFFICE OF MUNICIPAL MANAGER

Regards,

Romeo De Lange
Acting Senior Manager: Risk Management/ Corporate Governance & Compliance
Directorate: Office of the Municipal Manager
~~~

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** romeode@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Gafsah <gafsah@brinkandthomas.com>
Sent: Friday, October 4, 2024 12:23 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

btc brink•thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

I would assume so, I have tried calling him without success.

Will keep calling.

Thank you.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, 04 October 2024 12:18
To: Gafsah <gafsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: Re: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

Good day Gafsah,

Is Adv Holland still busy at Caledon court?

Romeo de Lange
OFFICE OF MUNICIPAL MANAGER

Regards,

Romeo De Lange
Acting Senior Manager: Risk Management/ Corporate Governance & Compliance
Directorate: Office of the Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** romeode@twk.gov.za
Website. www.twk.gov.za | **Follow us on: Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Gafsah <afsah@brinkandthomas.com>
Sent: Friday, October 4, 2024 10:50 AM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RE: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)

btc brink•thomas•cassiem
incorporated
Attorneys • Notaries • Conveyancers

Dear Mr De Lange.

Trust you are well.

Thank you for your email its contents noted.

We confirm that we have conveyed same to Adv Holland today.

Kind regards.

PLEASE NOTE THAT ENTRY TO OUR PREMISES IS BY APPOINTMENT ONLY, EXCEPT FOR SERVICE OF DOCUMENTS AT RECEPTION.
We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Sincerely Yours;

~~~

Gafsah Mullins
Candidate Attorney
Brink Thomas Cassiem Attorneys, Notaries, Conveyancers
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town 8001
PO Box 15950, Vlaeberg 8018
Fax: 0866 667799 Ph. 021 745 6255 Docex 279 Cape Town
Email: gafsah@brinkandthomas.com
www.brinkandthomas.com

Disclaimer and Confidentiality
The contents of this e-mail and any attachments are confidential it may be privileged and are intended solely for the use of the named recipient(s). If you have received it in error, do not disclose, distribute, or retain it or any part
~~~

of it, and please notify the sender immediately and delete the e-mail. E-mails are not necessarily secure or error free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or contain viruses. We endeavour to exclude viruses from our e-mails. However it is the responsibility of the named recipient(s) to ensure that e-mails and all attachments are virus free. BRINK THOMAS CASSIEM INC. ATTORNEYS accepts no responsibility of whatsoever nature should information or data be corrupted, or should it fail to reach its intended destination or be accessed by anyone other than the addressee, for whatever reason or cause.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Friday, 04 October 2024 10:35
To: Gafsah <afsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: FW: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
Importance: High

Dear Gafsah,

Sorry we will have the meeting at 12h30.

We will set up for a teams link, should Advocate not be available to be present in person.

Forward an email for us to send link.

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

From: Romeo De Lange
Sent: Friday, October 4, 2024 10:28 AM
To: Gafsah <afsah@brinkandthomas.com>
Cc: Lizell Kilowan <lizellsa@twk.gov.za>; Reynold Stevens <reynoldst@twk.gov.za>
Subject: RATEPAYERS ASSOCIATION VS TWK MUNICIPALITY (LEGAL DEBRIEFING)
Importance: High

Good morning, Gafsah,

Mr. Thomas referred me to you.

The Mayor and Municipal Manager would like to have a debriefing from Advocate Holland on the above subject.

If possible, immediately after his meeting with Caledon Court, at 11h30.

Venue: Office of the Executive Mayor, TWK Municipal Building

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

800

51

Romeo De Lange

From:	Romeo De Lange
Sent:	Wednesday, October 23, 2024 3:12 PM
To:	Paul Mabhena
Cc:	Reynold Stevens
Subject:	FW: Message from KM_367
Attachments:	SKM_36724102313310.pdf

Dear CFO,

Attached, please find invoice from BTC Attorneys for legal service rendered to the municipality in the matter against the Ratepayers' Association. Though a tax clearance certificate were submitted, issues were raised by your directorate.ito their recent tax compliance with SARS.

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

From: twkscans@gmail.com <twkscans@gmail.com>
Sent: Wednesday, October 23, 2024 1:32 PM
To: Romeo De Lange <RomeoDe@twk.gov.za>
Subject: Message from KM_367

Romeo De Lange

From:	Romeo De Lange
Sent:	Tuesday, October 29, 2024 9:08 AM
To:	Paul Mabhena
Cc:	Reynold Stevens; Honey Gxoyiya; Lizell Kilowan
Subject:	OUTSTANDING PAYMENTS DUE BTC ATTORNEYS
Attachments:	BTC DA invoice.pdf; BTC Invoice Caledon Court.pdf; BTC Tax Compliance Status Good standing - expiry date - 03 February 2025_.pdf; BTC Status update.png; RE: SARS Update
Importance:	High

Good morning, CFO,

I hope this message finds you well. I am writing to bring to your attention the matter of the outstanding invoices owed to BTC Attorneys.

At the time of placing the order, BTC Attorneys were fully compliant with their tax obligations. However, it has come to our attention that their tax compliance status has since changed. BTC Attorneys' accountant is currently working diligently with SARS to resolve this issue.

Despite this temporary non-compliance, it is crucial to recognize that BTC Attorneys have already rendered their services to the municipality. These services were essential and have been executed to our satisfaction. The payment for these services is due and withholding it could result in unnecessary complications and financial strain for the attorneys.

Furthermore, BTC Attorneys continue to represent the municipality in important court matters. Their ongoing involvement is critical to our administration and service delivery. Delaying payment could adversely affect their ability to continue providing these vital services, which would, in turn, impact our operations and service delivery to the community.

Given the circumstances, I urge you to authorize the payment of the outstanding invoices to BTC Attorneys. This action will ensure that we maintain a good working relationship with our legal service providers and uphold our commitment to paying for services rendered. Services were rendered and there are no financial losses to the municipality.

Thank you for your attention to this urgent matter. I am confident that we can resolve this issue promptly and continue to benefit from the excellent services provided by BTC Attorneys.

Regards,

ROMEO DE LANGE
OFFICE OF THE MUNICIPAL MANAGER

802

53

Romeo De Lange

From: Reynold Stevens
Sent: Tuesday, October 29, 2024 3:36 PM
To: Romeo De Lange
Subject: RE: OUTSTANDING PAYMENTS DUE BTC ATTORNEYS

Good afternoon, Romeo.

Earlier today I told the CFO to urgently address the matter as it has been going on for some time.

Regards,

Reynold Stevens
Acting Municipal Manager

THEEWATERSKLOOF MUNICIPALITY
Head Office. 6 Plein Street, Caledon, 7230
Call Centre. 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** reynoldst@twk.gov.za
Website. www.twk.gov.za | **Follow us on Facebook, X, Instagram.** @twkmun

Theewaterskloof
Municipality

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Romeo De Lange <RomeoDe@twk.gov.za>
Sent: Tuesday, 29 October 2024 09:08
To: Paul Mabhena <paulma@twk.gov.za>
Cc: Reynold Stevens <reynoldst@twk.gov.za>; Honey Gxoyiya <honeygx@twk.gov.za>; Lizell Kilowan <lizellsa@twk.gov.za>
Subject: OUTSTANDING PAYMENTS DUE BTC ATTORNEYS
Importance: High

Good morning, CFO,

I hope this message finds you well. I am writing to bring to your attention the matter of the outstanding invoices owed to BTC Attorneys.

At the time of placing the order, BTC Attorneys were fully compliant with their tax obligations. However, it has come to our attention that their tax compliance status has since changed. BTC Attorneys' accountant is currently working diligently with SARS to resolve this issue.

SARS

South African Revenue Service

TAX COMPLIANCE STATUS
PIN Issued

Enquiries should be addressed to SARS:

Contact Details

SARS
Alberton
1528

Contact Centre Tel: 0800 00 7277
SARS website: www.sars.gov.za

BRINK THOMAS CASSIEM
15950 P O BOX
VLAEBERG
8018

Details

Taxpayer Reference Number: 9281044231

Always quote this reference number when contacting SARS

Issue Date: 2024/02/03

Dear Taxpayer

TAX COMPLIANCE STATUS PIN ISSUED

The South African Revenue Service (SARS) has issued your tax compliance status (TCS) PIN as indicated below:

TCS Details:	
Taxpayer Name	Brink Thomas Cassiem
Trading Name	BRINK THOMAS CASSIEM INC
Taxpayer Reference Number(s)	IT - 9281044231 Vat - 4590304970
Purpose of Request	Good Standing
Request Reference Number	0042850343GS0302241657361
PIN	28232EE373
PIN Expiry Date	03/02/2025

You may authorise a third party to view your TCS by providing them the PIN. The PIN only allows the third party access to your TCS. All your other tax information remains secure.

Your TCS displayed is based on your compliance as at the date and time the PIN is used.

You may cancel this PIN at any time before the expiry date reflected above. Once cancelled, a third party will not be able to verify your TCS.

SARS reserves the right to cancel the TCS application and associated PIN in the event that it was issued in error or provided on the basis of fraud, misrepresentation or non-disclosure of material facts.

More details regarding our channels, office hours, services, tailored information regarding tax as well as a comprehensive FAQ repository are available on the SARS website: www.sars.gov.za.

We value your support and contribution to our country's economy and prosperity. We strive to ensure that you clearly understand what is expected from you, as well as what your rights as a taxpayer are.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

ITEM HEADING

SCIC24/2024 OFFICE OF THE MUNICIPAL MANAGER: URGENT REQUEST FOR COUNCIL's APPROVAL TO OPPOSE DA's APPLICATION AND APPOINT LEGAL REPRESENTATION

[English version of the report is the original]

FILE NUMBER

13/1/2

PURPOSE/ AIM OF REPORT

The report/ submission requests the Council's approval to oppose the Democratic Alliance and Alderman Lincoln de Bruyn's application to the High Court of South Africa (Western Cape Division, Cape Town), citing procedural non-compliance, lack of urgency, and the validity of council decisions, and seeks legal representation for the Council and associated parties.

BACKGROUND

The municipality received a "NOTICE OF MOTION" dated 20 September 2024, involving several parties, including the DA and the Council of Theewaterskloof Local Municipality. The matter is scheduled to be heard on 20 September 2024 at 10:00. The applicants are seeking urgent relief, and for an order on the following alleged grounds:

1. **Non-compliance with Uniform Rules:** The applicants have requested condonation for non-compliance with the Uniform Rules of Court relating to forms, service, and time periods.
2. **Urgent Interdict:** The applicants are seeking an urgent interdict under Uniform Rule 6(12).
3. **Unconstitutionality and Invalidity:** The decisions to remove Lincoln de Bruyn and elect Theunis Zimmerman are declared unconstitutional, unlawful, and invalid ("the impugned decision").
4. **Review and Set Aside:** The impugned decisions are to be reviewed and set aside.
5. **Costs:** The costs of this application are to be paid on an attorney and client scale, alternatively scale C, by John Michels in his personal capacity, and jointly and severally by any other respondents opposing it.
6. Granting further and or alternative relief.

DISCUSSION

1. **Non-compliance with Uniform Rules**: The applicants' request for condonation should not be granted due to their failure to comply with the Uniform Rules of Court. Procedural irregularities or delays could prejudice the respondents' ability to prepare a defense.
2. **Lack of Urgency**: The urgency of the interdict under Uniform Rule 6(12) is questionable. The applicants have not provided sufficient evidence to justify the urgent nature of their application.
3. **Validity of the Impugned Decision**: The decisions to remove Lincoln de Bruyn and elect Theunis Zimmerman were made in accordance with the law and the municipality's regulations. The applicants have not substantiated their claims of unconstitutionality and invalidity.
4. **Public Interest**: Opposing the application is in the public interest. The decisions made by the council were in the best interest of the community and overturning them would cause unnecessary disruption.
5. **Costs**: The applicants' request for costs to be paid on an attorney and client scale is unjust. Factors such as the applicants' conduct or the lack of merit in their application should be considered.
6. **Alternative Relief**: The applicants have not demonstrated why the court should grant further or alternative relief. The primary relief sought is sufficient, and additional relief is unnecessary.

Furthermore, it should be noted:

7. The applicants intend to apply to the High Court of South Africa (Western Cape Division, Cape Town) on Friday, 20 September 2024 at 10h00, was only brought to the attention of the municipality on 6 September 2024.
8. The municipality was legally bound to deliver on Monday, 9 September 2024 at 17h00 a notice of intention to oppose the notice of motion ("the notice of opposition").
9. The municipality must deliver its answering affidavit by Monday, 16 September 2024 at 17h00.
10. Further legal material to oppose this motion will be provided and available as soon as received.

Given the urgency and the impending deadline for filing a notice of intention to oppose, A legal team was requested to represent the interests of the Council, the Speaker, Theewaterskloof Municipality, Ald. John Michels, and Cllr Theunis Zimmermann (Executive Mayor). This decision was made to ensure that the municipality's position is adequately defended and to prevent any procedural disadvantages that could arise from delays.

key reasons

- **Late and Urgent Application:** The insufficient time to convene a Council meeting the motion.
- **Complexity and Urgency:** The matter involves significant legal and procedural issues that require expert legal representation to navigate effectively.

3. **Exceptional Circumstances:** The nature of the application and the potential implications for the municipality necessitated immediate action to safeguard our interests.

LEGAL IMPLICATIONS

As per under "Discussion".

FINANCIAL IMPLICATIONS

None at this stage.

RISK MANAGEMENT IMPLICATIONS

Not applicable.

RECOMMENDATION BY THE ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **Approval of Legal Representation:**
   - **That Council ratify the appointment of the legal team to oppose the notice of motion filed by the Democratic Alliance (DA) and Alderman Lincoln de Bruyn.**
   - **Acknowledge the urgency and complexity of the matter, which necessitated immediate action by the Municipal Manager.**
2. **Non-compliance with Uniform Rules:**
   - **Oppose the applicants' request for condonation due to their failure to comply with the Uniform Rules of Court.**
   - **Highlight the potential prejudice to the respondents' ability to prepare a defense due to procedural irregularities or delays.**
3. **Lack of Urgency:**
   - **Challenge the urgency of the interdict under Uniform Rule 6(12) on the grounds that the applicants have not provided sufficient evidence to justify the urgent nature of their application.**

4. **Validity of the Impugned Decision:**

   Defend the decisions to remove Alderman Lincoln de Bruyn and elect Councilor Theunis Zimmerman as Executive Mayor as being in accordance with the law and the municipality's regulations.

   Assert that the applicants have not substantiated their claims of unconstitutionality and invalidity.

5. **Public Interest:**

   - **Emphasize that opposing the application is in the public interest and that the decisions made by the Council were in the best interest of the community.**
   - **Argue that overturning these decisions would cause unnecessary disruption.**

6. **Costs:**

   - **Contest the applicants' request for costs to be paid on an attorney and client scale, considering factors such as the applicants' conduct and the lack of merit in their application.**

7. **Alternative Relief:**

   - **Argue that the applicants have not demonstrated why the court should grant further or alternative relief.**
   - **Maintain that the primary relief sought is sufficient and that additional relief is unnecessary.**

RESOLVED BY COUNCIL: 13 SEPTEMBER 2024

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Alderman DA Appel and seconded by Alderman BB Mkhwibiso, it was resolved as follows:

1. **Approval of Legal Representation:**

   That Council ratify the appointment of the legal team to oppose the notice of motion filed by the Democratic Alliance (DA) and Alderman Lincoln de Bruyn.

   Acknowledge the urgency and complexity of the matter, which necessitated immediate action by the Municipal Manager.

2. **Non-compliance with Uniform Rules:**

   - **Oppose the applicants' request for condonation due to their failure to comply with the Uniform Rules of Court.**

     Highlight the potential prejudice to the respondents' ability to prepare a defense due to procedural irregularities or delays.

3. **Lack of Urgency:**

   Challenge the urgency of the interdict under Uniform Rule 6(12) on the grounds that the applicants have not provided sufficient evidence to justify the urgent nature of their application.

4. **Validity of the Impugned Decision:**

   Defend the decisions to remove Alderman Lincoln de Bruyn and elect Councilor Theunis Zimmerman as Executive Mayor as being in accordance with the law and the municipality's regulations.

   Assert that the applicants have not substantiated their claims of unconstitutionality and invalidity.

5. **Public Interest:**

   - **Emphasize that opposing the application is in the public interest and that the decisions made by the Council were in the best interest of the community.**

     Argue that overturning these decisions would cause unnecessary disruption.

6. **Costs:**

   - **Contest the applicants' request for costs to be paid on an attorney and client scale, considering factors such as the applicants' conduct and the lack of merit in their application.**

7. **Alternative Relief:**

   - **Argue that the applicants have not demonstrated why the court should grant further or alternative relief.**
   - **Maintain that the primary relief sought is sufficient and that additional relief is unnecessary.**

For finalization by the Acting Municipal Manager, Mr. R Stevens.

809 60

2/2 R247 555,77

2024-11-06 32015

THEEWATERSKLOOF MUNISIPALITEIT

B00206

BRINK THOMAS CASSIEM INCORPORATED

Datum : 06/11/2024

Tjek nr.: CASHFOCUS

Besonderhede van Betaling/Details of payment :

183 363,57

183 363,57

Belasting		Posnommer	Bedrag
Inklusief	Eksklusief		
			183 363,57

Besonderhede van uitgawe Ek/Ons sertifiseer dat geen vorige betaling in nagegaan en gekontroleer hierdie verband gemaak is nie.

183 363,57

Direkteur : Finansies

E. MATONI
Opgestel deur

Nagesien deur

brink•thomas

Attorneys • N

PO Box 15950 Vlaeberg 8018 • Docex 279 Cape Town
law@brinkandthomas.com • Fax 0866 667799 • Office 0217456255
Waalburg Building, 28 Wale Street, 4th Floor, Cape Town, 8001 (Corner Wale & Burg Str.) • www.brinkandthomas.com

Attention	Company/Institution	Per Telefax Number/Email address
Mr Stevens	Theewaterskloof Municipality	re :noldst@twk.gov.za

MUNISIPALITEIT THE WATERSKLOOF
FINANSIES
28 OCT 2024
FINANCE
MUNICIPALITY

TAX INVOICE

Tax Invoice No : T8105-001

From: **Brink Thomas Cassiem Inc.**

Waalburg Building

28 Wale Street

4th Floor

Cape Town

8001

VAT No. 4590304970

Contact No. 021 745 6255

Date: 22 October 2024

To: Theewaterskloof municipality Head Office

6 Plein Street

P.O Box 24

Caledon

7230

VAT NO: 4000846248

Conveyancing • Commercial Law • Litigation

DIRECTORS : Raphael "Ray" G Brink LLB PLT LLM (Commercial Law) PHD. Cert. Labour & Social Law Cert. AD
Jerome V Thomas LLB LLM (Bremen University, Germany);
Tersia Cassiem LLB

RE: DEMOCRATIC ALLIANCE AND OTHERS // THE THEEWATERSKLOOF MUNICIPALITY AND OTHERS

DATE	NARRATION	TIME	Costs	DISBURSEMENTS
27.09.2024	Draft email to yourself (Romeo De Lange). Pages: 1 (1/2 of R1500) (R3.50 per page)	30 minutes	750	3.50
	Perusal of email from yourself (Romeo De Lange). Pages: 1. (2/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Consultation with yourself for the matter herein (day fee)		12000	
	Traveling to Caledon municipality for consultation for the matter herein. KM: 904 X2 (R4 per KM)			7232
30.09.2024	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50
	Consultation in considering the facts of law and application of case law for the matter herein with yourself. (day fee)		12000	
01.10.2024	Draft email to yourself (Romeo De Lange). Pages: 1 (1/2 of R1500) (R3.50 per page)	30 minutes	750	3.50
	Draft email to yourself (Romeo De Lange). Pages: 1 (2/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Consultation with counsel for the matter herein (day fee)		12000	
	Draft email to yourself (Romeo De Lange). Pages: 1 (2/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
02.10.2024	Perusal of email from counsel. Pages: 1 (2/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50
	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50

04.10.2024	Perusal of email from opposing attorney (Uzayr Van Der Schyff). Pages: 1 (2/3 of R1500) (R3.50 per pages)	20 minutes	500	3.50
	Perusal of filing notice for the matter herein. Pages: 2 x 3 (1 of R1500) (R3.50 per page)	1 hour	1500	11.00
	Perusal of applicant's supplementary heads of argument. Pages: 15 x 3 (4 of R1500) (R3.50 per page)	4 hours	6000	45.00
	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50
	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50
	Consultation with yourself for the matter herein (day fee)		12000	
	Travelling to Caledon municipality for consultation for the matter herein. KM: 904 X2 (R4 per KM)			7232
07.10.2024	Draft email to opposing attorney (Uzayr Van Der Schyff). Pages: 1 (2/3 of R1500) (R3.50 per pages)	20 minutes	500	3.50
11.10.2024	Draft email to opposing attorney (Uzayr Van Der Schyff). Pages: 1 (2/3 of R1500) (R3.50 per pages)	20 minutes	500	3.50
	Perusal of email from opposing attorney (Elzanne Jonker). Pages: 1 (2/3 of R1500) (R3.50 per pages)	20 minutes	500	3.50
	Perusal of email from counsel. Pages: 1 (2/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Perusal of heads of argument for the matter herein. Pages 22 x3 (5 of R1500) (R3.50 per page)	5 hours	7500	231.00
	Draft email to opposing attorney (Uzayr Van Der Schyff). Pages: 1 (2/3 of R1500) (R3.50 per pages)	20 minutes	500	3.50
	Consultation with yourself for the matter herein (day fee)		12000	
	Travelling to Caledon municipality for consultation for the matter herein. KM: 904 X2 (R4 per KM)			7232
14.10.2024	Draft email to yourself (Romeo De Lange). Pages: 1 (1/2 of R1500) (R3.50 per page)	30 minutes	750	3.50

	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50
	Perusal of email from counsel. Pages: 1 (2/3 of R1500) (R3.50 per page)	20 minutes	500	3.50
	Draft email to counsel. Pages: 1 (2/3 of R1500) (R3.50)	20 minutes	500	3.50
	Attending to the filing of papers in the high court for the matter herein (2 and ½ of R1500)	2 hours and 30 minutes	3750	
17.10.2024	Perusal of email from counsel. Pages: 3 (1/2 of R1500) (R3.50 per page)	30 minutes	750	3.50
	Consultation with yourself for the matter herein (day fee)		12000	
	Traveling to Caledon municipality for consultation for the matter herein. KM: 904 X2 (R4 per KM)			7232
	TOTAL HOURS	**20 hours and 5 minutes**		
	SUB-TOTAL		102 750.00	
	DISBURSEMENT			29292.00
	TOTAL	**R132 042.00**		
	VAT	**R1321.57**		
	TOTAL OWING to Brink Thomas Caeiem	**R133 363,57**		
	Annexure A- Counsel fees	**R50 000.00**		
	Total amount to be paid	**R183 363.57**		

ERTIFIKAAT
Ek sertifiseer dat:
Die dienste / goedere soos hierin gespesifiseer, aan die Raad gelewer is en dat die prys / fooie redelik en volgens ooreenkoms / kontrak is.
Kar Blakoning 2024/10/17
Datum

MUNISIPALITEIT THEEWATERSKLOOF
SERTIFIKAAT
Ek sertifiseer dat:
Die dienste/goedere soos hierin gespesifiseer, aan die Raad gelewer is en dat die prys/fooie redelik en volgens ooreenkoms/kontrak is.
Datum

BANKING DETAILS

BRINK THOMAS CASSIEM INC TRUST ACCOUNT

STANDARD BANK

THIBAULT SQUARE BRANCH CODE: 051001

ACCOUNT NUMBER: 272165727

REF. NO: T8105-001

Please quote reference when making payment as well as send proof of payment via e-mail.

We are an accountable institution in terms of the Financial Intelligence Centre and must report all cash payments of R 50 000.00 and above to the Financial Intelligence Centre.

We will under no circumstances notify you of a change of banking details. We will not be liable for any loss that may be suffered resulting from any payment by you to an incorrect bank account (or bank account purporting to be an Attorneys bank account). Please also pay special attention to any emails you may receive purporting to emanate from our offices, which may resemble our email domain, regarding any change in banking details. In particular, if you receive any notification of our bank account changing then please contact us telephonically on our usual telephone number (this can be obtained from the LPC website as follows: https://lpc.org.za/list-of-legal-firm/ where you can enter the firm name "Brink Thomas Cassiem Incorporated" to obtain our telephone number) and not the telephone number on the communication purporting an account change.

Yours faithfully,

BRINK THOMAS CASSIEM INC

Per: JV Thomas.

46

INVOICE NO: 17/10/2024
ADVOCATE CARLO CAROLISSEN

ADVOCATE OF THE HIGH COURT OF SOUTH AFIRCA
MEMBER OF THE CAPE BAR

Tel: (021) 424-3869
Fax: (021) 423-1273
Cell: 082 264 7123
Email: ccarolissen@capebar.co.za

5th Floor
56 Keerom Street
56 Keerom Street
CAPE TOWN
8001

17 October 2024

BRINK THOMAS CASSIEM INC
4th Floor Waalburg Building
28 Wale Street
Cape Town
8001
Att: **JEROME THOMAS/ GAFSAH MULLINS**
REF: JV Thomas

MEMORANDUM OF FEES

In Re: DEMOCRATIC ALLIANCE AND ALDERMAN DE BRUYN / COUNCIL OF THE THEEWATERSKLOOF MUNICIPALITY AND FOUR OTHERS

09,10,11-/09/2024	Received the Applicants revised heads of arguments relating to the urgent application for review of council's decision to remove Alderman De Bruyn, to declare such decision as null and void and further declaratory orders. Perusal of the revised heads of arguments and the case

law cited therein. Drafting and settling of the Respondents heads of arguments and sent to the instructing attorney to serve on other parties

2 days @ R 25 000p/d hours	R 50 000.00
TOTAL	**R 50 000.00**

WITH COMPLIMENTS

Bank: ABSA
Acc No: 4056472805
Acc Type: Cheque-Adv Carlo Carolissen

Screenshot_20241105-161428_WhatsApp.jpg

16:14

Reynold Stevens TWK

it this morning, but I will join online the audit comaf meeting it was set for 11am today . Thank you

Gm, I cant..medical tests today

Today

Voice call
No

0:03

Forwarded



Sorry for the disturbance. We urgently need your approval to this email. 16:1

Good afternoon, Director Mabhena. Please proceed with the payment. I will send you the email 16:13

Good day MM , Noted 4

Message

.69

Screenshot_20241105-161428_WhatsApp.jpg

16:14

Reynold Stevens TWK

it this morning, but I will join online the audit comaf meeting it was set for 11am today . Thank you

Gm, I cant..medical tests today 8

Today

Voice call

13

03

Forwarded

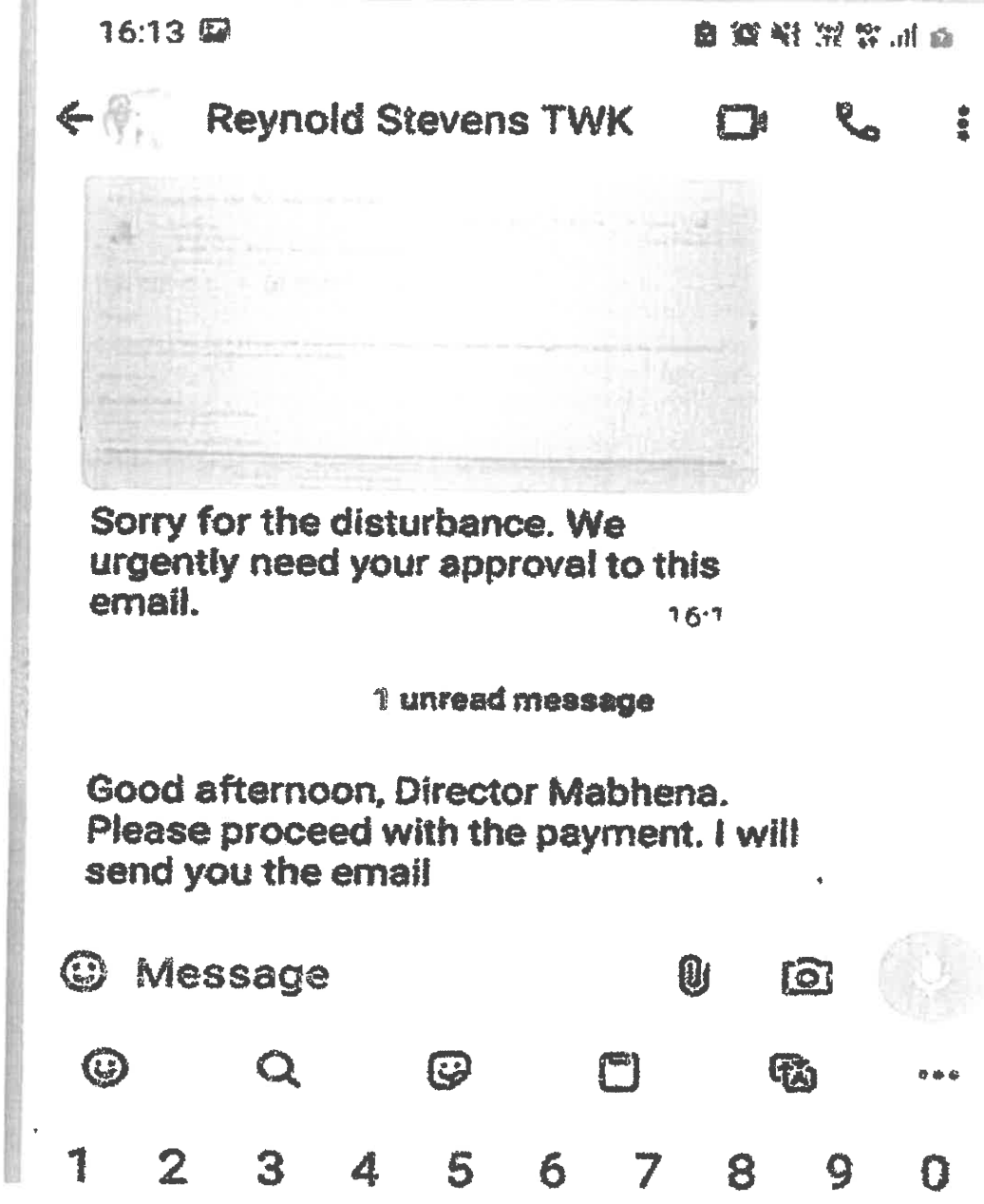
Sorry for the disturbance. We urgently need your approval to this email. 16:11

Good afternoon, Director Mabhena. Please proceed with the payment. I will send you the email 16

Good day MM , Noted 6 4

Message

Screenshot_20241105-161359_WhatsApp.jpg



1111 Legal	1111175420	Contracted Services - Legal Cost (Advice and L	WC031_Legal Services				
1112 Council Support	1111210754 20	Contracted Services - Legal Cost (Advice and L	WC031_Good Governance & Council Support				
2113 Town Planning	1211307542 0	Contracted Services - Legal Cost (Advice & Lit	WC031_Spatial Planning Development Management	209 000		209 000	
2114 Building Control	1211407542 0	Contracted Services - Legal Cost (Advice & Lit	WC031_Building Control Environmental Management	104 500			
2115 Property Management	1211507542 0	Contracted Services - Legal Cost (Advice and L	WC031_Municipal Property Management				
3127 Animal Control and Pounds	1312707542 0	Contracted Services - Legal Cost	WC031_Animal Control- Pound				
				1 041 500	493 817	118 638	

.71

Business Information

Internal Creditor Code
Full Registered Name
Trading Name

VAT Registration No
Income Tax Reference No

BBBEE Status Level
HDI %
Female 0

Secondary Banking Detail

Discount 0
Discount Term

Banking Details

Bank Code	SBZA
Bank Name	STANDARD BANK OF SOUTH AFRICA LIMITED,THE
Branch Code	051001
Branch Name	KENILWORTH CENTRE
Account No	272165727
Account Type	Cheque/Current
Action Date and Time	2023OCT 1208
Creditor Utilization blocked?	No
Reason for Utilization Block	0

Record was successfully displayed

Internal Status

Currently Active

Accredited Supplier

Financial Year Transaction Summary

Orders	17,366.00+
GRN	476,253.54+
Credit Notes	0
Invoices	476,253.54-
Cheque Payments	0
EFT Payments	476,253.54+
Outstanding Payments	0
Journals	0
Year-End Journals	0

Age Analysis

Customer Type
0 - 30 Days
31 - 60 Days
61 - 90 Days
91 - 120 Days
121 - 150 Days
151 - 180 Days
181 Days - 1 Year
Over 1 Year

823 74

IN THE HIGH COURT OF SOUTH AFRICA
(WESTERN CAPE DIVISION, CAPE TOWN)

Case No: 19623/24

In the urgent application between:

DEMOCRATIC ALLIANCE	First Applicant
LINCOLN DE BRUYN	Second Applicant

and

COUNCIL OF THEEWATERSKLOOF LOCAL MUNICIPALITY	First Respondent
SPEAKER OF THEEWATERSKLOOF LOCAL MUNICIPALITY	Second Respondent
THEEWATERSKLOOF LOCAL MUNICIPALITY	Third Respondent
JOHN MICHELS	Fourth Respondent
THEUNIS ZIMMERMAN	Fifth Respondent

OFFICE OF THE CHIEF JUSTICE
CAPE TOWN 8000
2024 -09- 06
GENERAL OFFICE
WESTERN CAPE HIGH COURT

NOTICE OF MOTION

PLEASE TAKE NOTICE that the applicants intend to apply to this Court on **Friday, 20 September 2024** at **10h00**, or as soon thereafter as counsel may be heard, for an order in the following terms:

1. The applicants' non-compliance with the Uniform Rules of Court relating to forms, service and time periods is condoned, and this application is dealt with as a matter of urgency under Uniform Rule 6(12).

2. The decisions by the Council of Theewaterskloof Local Municipality (**"the Municipality"**) at its meeting on 2 September 2024 to:

2.1. remove Lincoln de Bruyn as the Executive Mayor of the Municipality; and

2.2. elect Theunis Zimmerman as the Executive Mayor of the Municipality

("**the impugned decisions**")

are declared unconstitutional, unlawful and invalid.

3. The impugned decisions are reviewed and set aside.

4. The costs of this application are to be paid on an attorney and client scale, *alternatively* scale C, by John Michels, in his personal capacity, and jointly and severally by any other respondents opposing it.

5. Granting further and/or alternative relief.

TAKE NOTICE FURTHER that the accompanying founding affidavit of **LINCOLN DE BRUYN**, dated 5 September 2024, including the annexes thereto, will be used in support of this application.

TAKE NOTICE FURTHER that the Applicants have appointed the address of their Attorneys of Record, as set out below, as the address at which they will accept service of all further notices, process and documents in these proceedings. The Applicants hereby consent to electronic service at the following email addresses: elzanne@mindes.co.za; shannon@mindes.co.za.

TAKE NOTICE FURTHER that if any of the respondents intend to this application, they are required:

76

1. By **17h00 on Monday, 9 September 2024** to deliver a notice of intention to oppose (**"the notice of opposition"**) by email to elzanne@mindes.co.za and shannon@mindes.co.za, and appoint an electronic address for the service of documents in these proceedings; and

2. By **17h00 on Monday, 16 September 2023**, to deliver their answering affidavit, if any.

Kindly enroll the matter accordingly.

DATED AT CAPE TOWN ON THIS **5 SEPTEMBER 2024.**

MINDE SCHAPIRO & SMITH INC.
Attorneys for Applicants
Tyger Valley Office Park II Cnr. Old Oak &
Willie van Schoor Rds
BELLVILLE 7530
Tel No: 021-918-9000
Email: elzanne@mindes.co.za;
shannon@mindes.co.za

TO: **THE REGISTRAR**
Western Cape Division of the High Court
Cape Town

AND TO: **THE COUNCIL OF THEEWATERSKLOOF LOCAL MUNICIPALITY**
First Respondent
6 Plein Street, Caledon
C/O Acting Municipal Manager
E-mail:mm@twk.gov.za
and C/O the second respondent
E-mail: speaker@twk.gov.za

Per e-mail

826

77

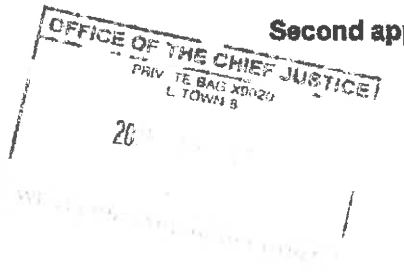
IN THE HIGH COURT OF SOUTH AFRICA

(WESTERN CAPE DIVISION, CAPE TOWN)

Case No: 19623/2024

In the urgent matter between:

DEMOCRATIC ALLIANCE	**First applicant**
LINCOLN DE BRUYN	**Second applicant**



And

COUNCIL OF THEEWATERSKLOOF LOCAL MUNICIPALITY	**First Respondent**
SPEAKER OF THEEWATERSKLOOF LOCAL MINICIPALITY	**Second Respondent**
THEEWATERSKLOOF LOCAL MUNICIPALITY	**Third Respondent**
JOHN MICHELS	**Fourth Respondent**
THEUNIS ZIMMERMAN	**Fifth Respondent**

NOTICE OF INTENTION TO OPPOSITION

TAKE NOTICE that the abovementioned The Respondents intends opposing the application proceedings instituted by the abovementioned Applicants under the above case number.

TAKE NOTICE FURTHER that the Respondent appoints **BRINK THOMAS CASSIEM INC.** situated at **WAALBURG BUILDING, 28 WALE STREET, 4TH FLOOR, CAPE TOWN** as the address at which he will accept notice and service of all process in these proceedings.

DATED AND SIGNED AT **CAPE TOWN** OF THIS DAY OF 9th September 2024.

BRINK THOMAS CASSIEM INC.
Attorneys for the First Respondent
Waalburg Building
28 Wale Street
4th Floor
CAPE TOWN
8001
Tel: 021-745-6255
Email : jerome@brinkandthomas.com

TO: **THE REGISTRAR**
HIGH COURT
CAPE TOWN

AND TO: **MINDE SCHAPRIO & SMITH INC.**

828

79

Attorneys for Applicants
Tyger Valley Office Park II Cnr. Old Oak &
Willie Van Schoor Rds
BELLVILLE 7530
TEL: 021-918-9000
E-mail: elzanne@mindes.co.za **Per e-mail**
shannon@mindes.co.za **Per e-mail**

UPDATE:

Court apperances was on 20 September 2024.
File for heads of arguments on 4 October 2024.

The judge pointed out the DA's participation in Council meeting and in nomination and voting process was not addressed by the DA and they are silent on their participation.
Judge pointed out that the DA accepted the nomination and participated in the process.

REPUBLIC OF SOUTH AFRICA
IN THE HIGH COURT OF SOUTH AFRICA
(WESTERN CAPE DIVISION, CAPE TOWN)

CASE NO: 19623/2024

In the matter between:

DEMOCRATIC ALLIANCE	**First Applicant**
LINCOLN DE BRUYN	**Second Applicant**

And

COUNCIL OF THEEWATERSKLOOF LOCAL MUNICIPALITY	**First Respondent**
SPEAKER OF THEEWATERSKLOOF LOCAL MUNICIPALITY	**Second Respondent**
THEEWATERSKLOOF LOCAL MUNICIPALITY	**Third Respondent**
JOHN MICHELS	**Fourth Respondent**
THEUNIS ZIMMERMAN	**Fourth Respondent**

Heard: 20 September 2024
Delivered: 15 November 2024

for their professional responsibilities, and where they acted inappropriately and in an egregious manner.[27] Mr Sive submitted that the Constitution itself is the source of the power to order personal costs against public officials who are guilty of bad faith or gross negligence in conducting litigation and discharging their constitutional obligations.

[101] When awarding costs, a court has a discretion, which it must exercise judiciously and after due consideration of the salient facts of each case. The decision a court takes is a matter of fairness to both sides.[28] The court is expected to take into consideration the peculiar circumstances of each case, carefully weighing the issues in each case, the conduct of the parties as well as any other circumstances which may have a bearing on the issue of costs and then make such an order as to costs as would be fair in the discretion of the court.

[102] Having considered the circumstances of this matter, I am of the view that a punitive costs order against the Speaker is not warranted. I am also not persuaded that any costs order *de bonis propriis* should be granted against the Speaker. Whilst I appreciate that the Speaker failed to adhere to the Rules of Order and the relevant statutory provisions, I am of the view that he should not be personally mulcted with an order of costs. I appreciate that the Speaker presides and maintains order at the Council; however, I am of the view that it is the Council that made the decision to remove Councillor De Bruyn from his position without following due process. I believe that the respondents must bear the costs hereof jointly and severally in their official capacities.

ORDER

[103] Consequently, given all these considerations, the following order is granted:

---

[27] *Public Protector v South African Reserve Bank* 2019 (6) SA 253 (CC) at para 146; *Pheko v Ekurhuleni Metropolitan Municipality* 2015 (5) SA 600 (CC)) at para 51 and 54.
[28] *Intercontinental Exports (Pty) Ltd v Fowles* 1999 (2) SA 1045 (SCA) at 1055F- G

[104] The applicants' non-compliance with the Uniform Rules of court relating to forms, service and time periods is condoned, and this application is dealt with as a matter of urgency under uniform rule 6(12).

[105] The decision by the Council of Theewaterskloof Local Municipality at its meeting on 2 September 2024 to -

105.1 remove Lincoln D Bruyn as the Executive Mayor of the Municipality, and

105.2 elect Theunis Zimmerman as the Executive Mayor of the Municipality *(the impugned decisions)* are declared unconstitutional, unlawful and invalid.

[106] The impugned decisions are reviewed and set aside.

[107] The respondents are directed to pay the costs of this application jointly and severally on scale C of the Uniform Rules.

LEKHULENI JD
JUDGE OF THE HIGH COURT

APPEARANCES

For the Appellants: Adv Sive
Instructed by: Minde Schapiro & Smith Inc

For the first Respondent: Adv Carolissen
Instructed by: Brink Thomas Cassiem

ITEM TITLE

C277/2025 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: OFFICE OF THE MUNICIPAL MANAGER: MAYCO SALARIES FOR DECEMBER 2024

[English version of the report is the original]

FILE NUMBER

6/3/1/5/1

PURPOSE OF REPORT

The purpose of the report is to inform the MPAC of an irregular expense incurred as a result of double payments made to the Mayoral Committees during the month of December 2024.

BACKGROUND/DISCUSSION

The Committee can in terms of its mandate:

1. Investigate the irregular expenditure.
2. Make recommendation to council as to who, if any, is liable for the irregular expenditure.
3. Recommend to council whether the irregular expenditure must be testified as irrecoverable and be written off.
4. Make recommendations if necessary for the implementation of to prevent future irregular expenditure and
5. To report to council and the effective functioning of processes and procedures controls surrounding the prevention of unauthorised irregular fruitless and wasteful expenditure.

During the month of December 2024, the then Acting Municipal Manager gave an instruction to the salary section of the Municipality to pay Mayoral Committee members' salaries to the Mayoral Committee of Mayor Zimmerman. The email addressed to Mr Mabhena is attached as Annexure A for ease of reference. According to the email the Acting Municipal Manager authorised the salary payments for the Executive Mayor and his Committee that was in place at the time of the 15 November 2025 as well as the Executive Mayor and his Committee that was in place before the submission of the Application of Appeal on Friday, 06 December 2024. He further indicated that should the court not grant the relief sought by the applicants in this, in this case the ANC Councillors must pay back the difference in their salaries in January 2025 and vice versa if the court rules against the Respondents Democratic Alliance and Lincoln De Bruyn. The court ruled against the Applicants and that meant that the mayorship of Councillor Lincoln De Bruyn and his committee was the one that is recognised.

The matter also was discussed in the Council Meeting of 27 June 2025. The council resolved that the councillors who were paid more than they were entitled to must pay back the difference. The list of the councillors affected is attached as Annexure B

DISCUSSION 833

Please see Background for Discussion.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The relevant salary payments must be disclosed as irregular expenditure amounting to R180 885.05 in the financial statements to ensure transparency and adherence to reporting requirements under the MFMA.

LEGAL IMPLICATIONS (ITEM AUTHOR)

The following statutory obligations flow from the MFMA:

Section 32(2) of the MFMA directs that a Municipality **must** recover unauthorised, irregular or fruitless and wasteful (hereinafter referred to as "UIFW") expenditure from the person liable for that expenditure, unless the exceptions in subsection (a) or (b) are applicable. This is a prescriptive provision; it is not optional and there is no room for discretion. The Municipality therefore has a statutory duty to recover such UIFW Expenditure. This approach was confirmed by the Supreme Court of Appeal:

"The plain wording of s 32 also makes it clear that recovery of unauthorised, irregular, and fruitless and wasteful expenditure by a municipality, is not optional. Instead, a municipality is enjoined to recover such expenditure from the person liable for it, hence the word 'must' in s 32(2)."

Additionally, since recovery of UIFW Expenditure under section 32 is mandatory, should the incumbent Municipal Officials or Political Office-Bearers not endeavor to recover such expenditure, they could, in terms of section 176(2), be held personally liable for the deliberate or negligent failure to recover the UIFW Expenditure. In this regard, section 176(2) provides that:

"(2) Without limiting liability in terms of the common law or other legislation, a municipality may recover from a political office-bearer or official of the municipality, and a municipal entity may recover from a director or official of the entity, any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political officebearer or official when performing a function of office."

The following reporting obligations are imposed on the Accounting Officer by the MFMA:

To, in terms of section 32(4) "... *inform the mayor, MEC for local government in the province and the Auditor-General in writing:*

(a) of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;
(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and
(c) the steps that have been taken –

(i) to recover or rectify such expenditure; and

(ii) to prevent a recurrence of such expenditure".

To report, in terms of section 32(6), to the South African Police Service *"all cases of alleged - (a) irregular expenditure that constitute a criminal offence; and (b) theft and fraud that occurred in the municipality."*

The Accounting Officer can be held liable for UIFW Expenditure unless he/she in accordance with section 32(3) informed the Council, the Mayor or the Executive Committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure once it comes to his/her attention that *"the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure."*

If the Accounting Officer fails to report and/or comply with the provisions of subsection 36(6) or if he/she is the person implicated in the commission of a criminal offence, the Council of a Municipality **must**, in accordance with section 32(7) report the matter to the South African Police Service.

Instances where UIFW Expenditure can be written off as irrecoverable are set out in section 32(2)(a) & (b) of the MFMA and provides that unauthorised expenditure can be written off if it is authorised in the adjustment budget or certified by Council, after investigation, to be irrecoverable, while irregular or fruitless and wasteful expenditure can after investigation be certified by Council as irrecoverable.

An investigation into UIFW Expenditure must take into account the provisions of regulation 74 of the Municipal Budget and Reporting Regulations which states that:

"(1) A council committee contemplated in section 32(2)(a)(ii) of the Act to investigate the recoverability of any unauthorised, irregular or fruitless and wasteful expenditure must consider—

(a) the measures already taken to recover such expenditure;
(b) the cost of the measures already taken to recover such expenditure;
(c) the estimated cost and likely benefit of further measures that can be taken to recover such expenditure; and
(d) submit a motivation explaining its recommendation to the municipal council for a final decision."

(2) The municipal manager must provide all information required by the council committee referred to in sub-regulation (1), and any other information the council committee may require for the purpose of conducting a proper investigation."

In complying with the provisions of section 32, the Municipality is encouraged to keep detailed records of the efforts taken to recover UIFW Expenditure.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

The irregular expenditure creates a space for fraud and corruption which in turn obstructs service delivery and undermines public confidence in the Municipality.

RECOMMENDATION BY ITEM AUTHOR:

It is recommended:

1. **That the Municipality must recover the unauthorised irregular fruitless and wasteful expenditure from the said Councillors**

2. **That the unauthorised irregular fruitless and wasteful expenditure be declared in the financial statements**

RECOMMENDATION BY MANAGEMENT TO MPAC: 17 JULY 2025

It is recommended:

1. **That the Municipality must recover the unauthorised irregular fruitless and wasteful expenditure from the said Councillors**

2. **That the unauthorised irregular fruitless and wasteful expenditure be declared in the financial statements**

RECOMMENDATION BY MPAC: 26 AUGUST 2025

Agenda-item referred to next MPAC Meeting for discussion.

RECOMMENDATION FROM MPAC TO COUNCIL: 09 OCTOBER 2025

After the Chairperson had given the Councillors an opportunity, and the item had been thoroughly discussed, on a proposal by Councillor M Botes, and seconded by Councillor PJ Stander it was recommended as follows:

1. **That the Municipality must recover the unauthorised irregular fruitless and wasteful expenditure from the said Councillors.**

2. **That the unauthorised irregular fruitless and wasteful expenditure be declared in the financial statements.**

3. **That the decision be implemented by the Speaker, Councillor WH Wells.**

RECOMMENDATION TO COUNCIL:

It is recommended:

1. **That the Municipality must recover the unauthorised irregular fruitless and wasteful expenditure from the said Councillors.**

2. **That the unauthorised irregular fruitless and wasteful expenditure be declared in the financial statements.**

3. **That the decision be implemented by the Speaker, Councillor WH Wells.**

PRIVACY AND CONFIDENTIALITY DISCLAIMER: The Theewaterskloof Municipality and Staff are committed to ensuring that it safeguards personal/private information of data subjects and to respect their right to privacy in accordance with the provisions of the South African Constitution, the Protection of Personal Information Act, 2013 (POPIA) and the Promotion of Access to Information Act, 2000 (PAIA). This email message contains information which may be confidential, personal, private, or privileged in nature and is intended solely for use by the recipient and others authorized to receive it for the specific purpose for which it was sent. If you are not the intended recipient, you are prohibited from using, misusing, disseminating, altering, forwarding, storing, or copying the information, and are hereby notified that such action in relation to the contents of this information is unlawful which may result in your being held liable arising out of your non-compliance. If you have received this message in error, please notify the sender immediately and delete and/or destroy the message from your system.

From: Reynold Stevens <reynoldst@twk.gov.za>
Sent: Friday, December 13, 2024 1:47 PM
To: Paul Mabhena <paulma@twk.gov.za>
Cc: Joseph Amansure <josephamansure@twk.gov.za>
Subject: Paymernt: Salaries of Fulltime Councillors

Good morning, Director Mabhena.

With reference to High Court: Western Cape Division, Case: Democratic Alliance (DA) and Lincoln De Bruyn Vs Theewaterskloof Local Municipality and Others, and the subsequent Application of Appeal, I have made the following decision regarding the payment of the fulltime councillors for December 2024:

I hereby authorise the salary payments for the Executive Mayor and his Executive Committee Members that were in place **at the time of the ruling of the Judge on 15 November 2024** as well as the Executive Mayor and his Executive Committee Members in place **before the submission of the Application of Appeal on Friday, 06 December 2024.**

NOTE:

1. The matter is sat down at the High Court: Western Cape Division for Wednesday, 18 December 2024, to consider an urgent relief sought by the Applicants to have an immediate stay on the implementation of the Court ruling of 15 November 2024.

2. The preparations to finalise the salary payments conclude on Monday, 16 December 2024, to submit the bank authorisation application on Tuesday, 17 December 2024. The salary payment date per Council resolution is Thursday, 19 December 2024, a day after the Court sat down of 18 December 2024.

3. **Should the Court not grant the relief sought by the Applications, they must pay back the difference in their salaries in January 2025, and vice versa when the Court rules against the Respondents.**

ANNEXURE B

CHANGE OF COUNCILL - DEC 2024

		Package	Travel / Medical	Basic Salary	Package	Travel / Med	Basic Sala	Diff / Overpayment
689	COUNCILLOR TP LEMINA							
	Mayco (ANC)							
	01 - 05 Dec 2024 (Councillor)	25 202,33		4 064,89				
	06 - 31 Dec 2024 (Mayco)	59 727,17		48 167,07	25 202,33		20 324,46	27 842,61
				52 231,96				
692	COUNCILLOR D APPEL							
	Mayco (ANC) MAYCO							
	01 - 05 Dec 2024 (Councillor)	25 202,33		4 064,89				
	06 - 31 Dec 2024 (Mayco)	59 727,17		48 167,07	25 202,33		20 324,46	27 842,61
				52 231,96				
698	COUNCILLOR BB MKHWIBISO							
	Mayco (ANC) MAYCO							
	01 - 05 Dec 2024 (Councillor)	25 202,33		4 877,87				
	06 - 31 Dec 2024 (Mayco)	59 727,17	3 334,80	42 905,59	25 202,33	3 334,80	16 176,68	26 728,91
				47 783,46				
776	COUNCILLOR RL MIENIES							
	Mayco (ANC)							
	01 - 05 Dec 2024 (Councillor)	25 202,33		4 877,87				
	06 - 31 Dec 2024 (Mayco)	59 727,17	6 000,00	46 240,39	25 202,33	6 000,00	19 511,48	26 728,91
				51 118,26				
793	COUNCILLOR MR NONGXAZA							
	Mayco (ANC)							
	01 - 05 Dec 2024 (Councillor)	25 202,33		4 064,89				
	06 - 31 Dec 2024 (Mayco)	59 727,17		48 167,07	25 202,33		20 324,46	27 842,61
				52 231,96				
676	COUNCILLOR TB ZIMMERMAN							
	MAYOR (FF)							
	01 - 05 Dec 2024 (Councillor)	25 202,33		4 064,89				
	06 - 31 Dec 2024 (Mayor)	79 637,58		64 223,85	25 202,33		20 324,46	43 899,40
				68 288,75				
								180 885,05