

ANNEXURE E: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

SECTION 32 REPORT: IRREGULAR EXPENDITURE -

Christmas Lights Festival – Caledon Informal Traders Association (CITA)

1. Introduction

This report has been prepared for submission to the Municipal Public Accounts Committee (MPAC) in accordance with section 32 of the Municipal Finance Management Act, 56 of 2003 (MFMA), read together with Regulation 74 of the Municipal Budget and Reporting Regulations.

The report deals with irregular expenditure incurred during the implementation of the Christmas Lights Festival held on 16 December 2022, where expenditure amounting to R179 458.53 was subsequently classified as irregular expenditure due to non-compliance with the Municipality's Supply Chain Management (SCM) Policy.

The purpose of the report is to provide MPAC with the relevant facts surrounding the expenditure, assess whether the expenditure is recoverable in terms of section 32 of the MFMA, identify any person who may be liable, consider whether disciplinary or criminal proceedings are warranted, and recommend appropriate corrective and preventative measures.

2. Legal implications of the report

The legal implications of this report are governed primarily by:

- Section 32 of the Municipal Finance Management Act, 56 of 2003;
- Regulation 74 of the Municipal Budget and Reporting Regulations;
- The Municipality's approved Supply Chain Management Policy;
- The Municipal Systems Act, 32 of 2000 (where applicable); and
- The Municipal Financial Misconduct Regulations.

Section 32 of the MFMA requires the Municipality to investigate all instances of irregular expenditure and determine whether:

- the expenditure is recoverable;
- any official or other person is liable;
- disciplinary or criminal proceedings are required; or
- the expenditure should be certified by Council as irrecoverable and written off.

3. Type of UIFWE applicable to this report

The expenditure under consideration constitutes Irregular Expenditure.

The irregular expenditure arose because the procurement process followed for the appointment of the Caledon Informal Traders Association (CITA) did not comply fully with the requirements of the Municipality's Supply Chain Management Policy.

Although the Municipality entered into a formal Service Level Agreement with CITA and the services were successfully rendered, the procurement process followed did not comply with the Municipality's prescribed competitive procurement requirements. Although the implementation timeframes and operational circumstances influenced the approach adopted, no evidence was found that a formal deviation or alternative procurement process was approved in accordance with the Municipality's SCM Policy."

Executive summary of the UIFWE Case

ITEM	DETAIL
FINANCIAL YEAR	2022/2023
DIRECTORATE	ECONOMIC DEVELOPMENT AND PLANNING
EVENT	FESTIVAL OF LIGHTS
TYPE OF UIFWE	IRREGULAR EXPENDITURE
NATURE OF IRREGULARITY	NON-COMPLIANCE WITH THE SCM POLICY AND PROCEDURES
ORIGINAL BUDGET ALLOCATION	R250 420.00
ACTUAL EXPENDITURE	R 179 458.53
AMOUNT REFUNDED BY CITA	R 70 525.00
AUDITOR-GENERAL IMMATERIAL VARIANCE	R 436.47
FINANCIAL LOSS	NONE IDENTIFIED

4. Discussion of events/reasons that led to the UIFWE

- 4.1. The Festival of Lights (Christmas Lights Festival) is a municipal community event intended to celebrate the commencement of the festive season while promoting social cohesion, local economic development, tourism and opportunities for local businesses, informal traders and artists.

Following the successful hosting of the festival during the 2017/2018 period, the Executive Mayor expressed the intention to revive the event during December 2022.

To facilitate planning, the Directorate: Economic Development and Planning prepared a detailed proposal for the hosting of the Festival of Lights. The proposal, including the estimated budget requirements, implementation arrangements and anticipated socio-economic benefits, was tabled to the Municipal Management Team on 7 November 2022 for consideration.

During the presentation of the proposal, management was informed that no budget provision had been made for the Festival of Lights in the Municipality's approved 2022/2023 Annual Budget. It was further indicated that expenditure incurred in the absence of an approved budget allocation would require corrective action through the Municipality's subsequent adjustment budget process.

Following deliberation, Management resolved that the Festival of Lights should proceed in view of its significance as a municipal community event and the anticipated economic and social benefits to the Theewaterskloof area. Management further resolved that provision for the expenditure would be considered during the next Adjustment Budget process. This management decision did not remove the Municipality's obligation to comply with the MFMA or the Municipality's Supply Chain Management Policy."

After Management's decision, the administration commenced with the detailed planning and implementation of the festival. An internal planning committee was established comprising representatives from:

- Local Economic Development and Tourism;
- Traffic Services;
- Town Management;
- Electricity Services;
- Occupational Health and Safety; and
- Supply Chain Management.
- The Caledon Informal Traders Association (CITA) also served on the planning committee as the representative body for local informal traders.

As part of its role, CITA:

- coordinated participation by informal traders;
- sourced sponsorships and donations from local businesses;
- assisted with the event application;
- facilitated procurement of various goods and services required for the event in terms of a Service Level Agreement concluded with the Municipality.
- The estimated budget for the Festival amounted to R250 420.00.
- Actual expenditure incurred amounted to R179 458.53, with sponsorships and donations significantly reducing the Municipality's financial contribution. The

unspent balance was refunded to the Municipality by CITA in accordance with the provisions of the Service Level Agreement.

- Although the Festival was successfully implemented and achieved its intended municipal objectives, the procurement and funding process did not fully comply with the Municipality's approved budget and Supply Chain Management requirements. Consequently, the expenditure was subsequently identified and recorded as irregular expenditure in terms of section 1 of the Municipal Finance Management Act.

Subsequent Auditor-General Finding – Immaterial Variance (COMAF 6)

After the submission of the original Section 32 report, the Auditor-General of South Africa, through Communication No. 06 of 2023 dated 20 October 2023, identified an immaterial variance relating to the reconciliation of the Festival of Lights expenditure.

The Auditor-General's reconciliation reflected the following:

Description	Amount (R)
Immaterial Variance (COMAF 6)	436.47

During Management's review of the Auditor-General's finding, a detailed reconciliation of the transaction was undertaken. The review established that the original Section 32 report contained a calculation error in reflecting the amount expected to be repaid to the Municipality. The report incorrectly reflected a repayment amount of R70,961.47, whereas the correct repayment made by the Caledon Informal Traders Association (CITA) amounted to R70,525.00, as confirmed by the supporting bank statements.

Further investigation confirmed that the remaining R436.47 represented bank charges levied by the service provider's financial institution when processing the repayment to the Municipality and did not constitute expenditure retained by CITA. The Municipality received the repayment due in terms of the Service Level Agreement, less the banking charges incurred by the service provider during the transfer process.

Management accordingly concluded that:

- the Service Level Agreement was substantially complied with;
- the Municipality received the agreed reimbursement of the unspent funds;
- the difference of R436.47 arose solely from banking charges and a clerical calculation error in the original Section 32 report;

- the variance does not represent a municipal financial loss; and
- no evidence exists that the variance resulted from fraud, corruption, theft, personal enrichment or any deliberate attempt to misrepresent the financial position of the Municipality.
- Based on the Auditor-General's findings and Management's reconciliation, the variance of R436.47 is regarded as immaterial and does not alter the conclusion that the Municipality received the goods and services associated with the Festival of Lights, benefited from the event, received repayment of the unspent funds, and suffered no quantifiable financial loss arising from this variance.

Event Implementation

4.2. Procurement Process Assessment

Although the Festival of Lights was approved by Management as a municipal initiative and implemented successfully, the investigation found that the procurement process for acquiring goods and services did not fully comply with the Municipality's approved Supply Chain Management (SCM) Policy.

The investigation found that the Caledon Informal Traders Association (CITA) was appointed through a Service Level Agreement to coordinate the procurement of various goods and services required for the event and to source sponsorships from local businesses. This approach was adopted because CITA had already been actively involved in planning the event, represented the local informal trading sector and was able to mobilise community support and sponsorships within the limited implementation period available.

The investigation further established that the appointment was made outside the prescribed competitive procurement processes required by the Municipality's SCM Policy. No evidence was found that a formal competitive bidding process or an approved deviation in terms of the SCM Policy had been completed before the Service Level Agreement was concluded. Consequently, although the procurement achieved the intended operational objectives, the process followed was not fully compliant with the Municipality's procurement framework.

The investigation notes that Management decided to proceed with the Festival after considering the public interest, economic development objectives and operational timeframes. The investigation established that the procurement process did not comply with Regulation 19 of the Municipal Supply Chain Management Regulations and the relevant provisions of the Municipality's SCM Policy requiring a competitive bidding process (or an

approved deviation) for procurements of this nature.", the Management decision to proceed with the event did not exempt the Municipality from complying with the requirements of the MFMA, the Municipal Supply Chain Management Regulations or the Municipality's SCM Policy. It is this procedural non-compliance that resulted in the expenditure being classified as irregular expenditure.

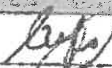
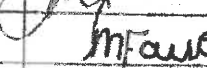
5. Official(s) or councillor(s) responsible for UIFWE

Following an assessment of the available documentation, financial records, Service Level Agreement, management reports, Auditor-General findings and supporting evidence, the investigation established the following:

- The Local Economic Development and Tourism Department, i.e. the LED Manager, Ms EL Lotriet, and the events and tourism staff members, i.e. Mr Morne October and Ms Busisiwe Fadana, were instructed to implement The Festival of Lights.
- Given the instruction, a proposal was drafted and tabled to the management to revive a successful municipal event that had previously been hosted during the 2017/2018 period.

The proposal was formally tabled before the Municipal Management Meeting on 7 November 2022. The Municipal Management Team consisted of the following officials:

OFFICIAL	DESIGNATION
Mr Boy Ngubo	Municipal Manager
Denver Damons	Deputy Director: Technical Services
Francois Du Toit	Deputy Director: Electrical Services Department
Walter Hendriks	Acting Director: Corporate Services
Ashwille Riddles	Acting CFO
Honey Gxoyiya	Acting Director: Economic Development and Planning
Wilfred Solomons-Johannes	Director: Community Services
Anton Opperman	Chief Internal Audit
Elana Lotriet	LED Manager

NAAM EN VAN	HANDTEKENING
Mnr/Mr B Ngubo	
Mnr/Mr D Damons	
Mnr/Mr F du Toit	
Mnr/Mr W Hendricks	
Mnr/Mr A Riddles	
Mnr/Mr H Gxoyiya	
Mnr/Mr W Solomons-Johannes	
Mnr/Mr A Opperman	
Me/Ms M Faul	
Me/Ms S Baron	

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that:

1. Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plain, Caledon.
2. Funding for the budget shortfall to the amount of R250 450.00 be allocated to successfully host the event.
3. Approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event.
4. CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023.

RECOMMENDATION FROM ECONOMIC DEVELOPMENT COMMITTEE TO MANAGEMENT: 02 NOVEMBER 2022

After the Chairperson had given the Councilors an opportunity, and the item had been thoroughly discussed, on a proposal by Councilor MR Nongxaza and seconded by Alderman BB Mkhwibiso, it was recommended as follows:

1. That Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plain, Caledon.
2. That funding for the budget shortfall to the amount of R250 450.00 be allocated to successfully host the event.
3. That approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event.
4. That CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023.

RESOLVED BY MANAGEMENT: 07 NOVEMBER 2022

1. Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plain, Caledon.
2. Management resolves that the budget shortfall be discussed with the budget office by the Manager: LED, Ms E Lotriet.
3. That approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event.
4. That CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023.

For finalization by the Manager: LED, Ms E Lotriet.

Findings of fact

- Management approved the event.
- Officials implemented the Management decision.
- CITA entered into a Service Level Agreement.
- SCM requirements were not followed.

The investigation does not conclude that any individual official is liable for the irregular expenditure. Responsibility for ensuring compliance with SCM legislation ordinarily rests with officials exercising delegated procurement responsibilities. The determination of negligence or liability remains a matter for MPAC and Council in terms of section 32 of the MFMA."

- Management was informed that no budget provision existed within the approved 2022/2023 Municipal Budget for the Festival.
- After considering the proposal, Management resolved that the festival should proceed and that the budget implications would be addressed during the subsequent Adjustment Budget process.
- A multi-disciplinary planning committee was established to coordinate implementation of the event.
- A Service Level Agreement was concluded with the Caledon Informal Traders Association (CITA) to facilitate procurement activities, coordinate informal trader participation and obtain sponsorships from local businesses.
- Sponsorships secured by CITA reduced the Municipality's financial contribution to the event.
- The festival was successfully implemented and achieved its intended municipal, social and local economic development objectives.
- Actual expenditure amounted to R179 458.53.
- Unspent funds amounting to R70 525.00 were refunded to the Municipality in accordance with the Service Level Agreement.
- The Auditor-General subsequently identified an immaterial reconciliation variance of R436.47, which Management confirmed resulted from bank charges incurred during the repayment transaction together with a clerical calculation error contained in the original report.
- The procurement process followed for the appointment of CITA did not fully comply with the Municipality's approved Supply Chain Management Policy and consequently the expenditure constitutes irregular expenditure in terms of section 1 of the MFMA.

6. Why is the expenditure irregular expenditure?

The expenditure constitutes irregular expenditure because it was incurred in a manner that was not fully compliant with the Municipality's approved Supply Chain Management Policy.

Although:

- a legitimate municipal event was held;
- the Municipality entered into a formal Service Level Agreement;
- goods and services were delivered;
- sponsorships reduced municipal expenditure; and
- surplus funds were refunded to the Municipality,
- the appointment process did not follow the prescribed competitive procurement procedures.

Consequently, the expenditure falls within the definition of irregular expenditure contained in section 1 of the MFMA as expenditure incurred in contravention of, or not in accordance with, the Municipality's Supply Chain Management Policy.

The investigation distinguishes between the legitimacy of the municipal objective and compliance with procurement legislation. The Festival of Lights constituted a legitimate municipal initiative supported by Management and delivered measurable community and local economic development benefits. Nevertheless, the legitimacy of the event does not remove the Municipality's obligation to comply with the legislative and policy requirements governing public procurement. Accordingly, the irregular expenditure relates solely to the procurement process followed and not to the value, necessity or outcome of the expenditure itself.

7. Consideration of deliberate or negligent conduct relating to UIFWE incurred

Section 32 of the MFMA requires MPAC to consider whether irregular expenditure resulted from deliberate conduct, negligence, gross negligence or circumstances beyond reasonable control.

The available documentation indicates that:

- the event was initiated in response to a Mayoral commitment;
- implementation timelines were limited;
- the administration sought to ensure successful delivery of an important community event;
- CITA was selected because of its unique community representation and ability to secure sponsorships;
- a formal Service Level Agreement governed the relationship;
- full financial reporting was submitted;
- surplus funds were repaid to the Municipality.
- No evidence has been identified indicating:
 - fraud;
 - corruption;
 - personal enrichment;
 - collusion;
 - intentional circumvention of procurement legislation for improper gain.
- However, the prescribed Supply Chain Management procedures were not fully complied with.

The investigation does not make a finding on negligence. Rather, it presents the evidence for MPAC's consideration. Similarly, no evidence was found that CITA received any undue benefit beyond the contractual obligations contained in the Service Level Agreement.

However, responsibility for ensuring compliance with the Municipality's Supply Chain Management Policy ultimately rests with officials exercising delegated procurement responsibilities. The purpose of

this investigation is therefore not to exonerate any individual but to present the available evidence to enable MPAC to determine whether negligence occurred and whether any person should be held liable in terms of section 32 of the MFMA.

On the balance of probabilities, the available evidence indicates that the irregular expenditure resulted from procedural non-compliance during the implementation of an approved municipal project rather than deliberate misconduct or intentional financial misconduct.

8. Mitigating controls to prevent similar UIFWE in future

To strengthen governance and prevent recurrence of similar irregular expenditure, the following corrective measures should be implemented:

- a) Develop and adopt a comprehensive Municipal Events Management Policy incorporating procurement planning and governance requirements.
- b) Ensure that all major municipal events are included in the approved Annual Procurement Plan and municipal budget.
- c) Require early SCM involvement during the planning stages of all municipal events.
- d) Introduce a mandatory procurement compliance checklist before any event implementation may commence.
- e) Ensure that deviations from normal procurement processes are fully motivated, approved and documented in accordance with applicable SCM legislation.
- f) Provide annual SCM compliance training to officials responsible for organising municipal events.
- g) Establish a standing Municipal Events Committee with clearly defined governance and procurement responsibilities.

Financial Loss and Recovery Assessment

The investigation considered whether the Municipality suffered a financial loss arising from the irregular expenditure and whether recovery proceedings would be appropriate in terms of section 32 of the MFMA.

The evidence confirms that:

- the contracted goods and services were delivered in full;
- the Festival was successfully implemented;
- the Municipality received the intended community, tourism and local economic development benefits;
- sponsorships reduced the Municipality's financial contribution;
- the unspent balance of R70 525.00 was refunded to the Municipality in accordance with the Service Level Agreement; and

- the Auditor-General's immaterial variance of R436.47 was attributable to bank charges incurred during the repayment transaction and does not constitute a municipal loss.
- Accordingly, the investigation did not identify any quantifiable financial loss suffered by the Municipality.
- In the absence of financial loss, contractual breach or unjust enrichment by the service provider, recovery proceedings against CITA would not be appropriate. The investigation further notes that any consideration of recovery against an official is dependent upon a finding of liability by Council following MPAC's recommendation in terms of section 32 of the MFMA.

9. Confirmation by author of report that information in report is a true reflection of facts

I, Elana Lotriet, confirm that the information contained in the report is a true reflection and accurate reflection of the facts as they are known. This report is based on validated data to ensure reliability and accuracy.

10. Confirmation if UIFWE matter has been referred for disciplinary action & if not, why not?

Based on the available evidence:

- no evidence of fraud, corruption or personal benefit has been identified;
- the Municipality received the contracted services;
- all expenditure has been fully accounted for;
- the Service Level Agreement was substantially complied with;
- the Municipality received reimbursement of the unspent allocation.

Accordingly, no disciplinary proceedings have been instituted at this stage.

Should MPAC identify additional evidence indicating financial misconduct, the matter may be referred in terms of the Municipal Financial Misconduct Regulations.

Similarly, no criminal investigation has been initiated as the available evidence does not indicate criminal conduct requiring referral under section 173 of the MFMA.

This recommendation is based on the information currently available and may be revisited should further evidence emerge.

11. Measures already taken

The Municipality has already undertaken the following corrective actions:

- "entered into and implemented a formal Service Level Agreement"
- obtained a comprehensive event debriefing report;
- verified expenditure through supporting invoices and bank statements;
- recovered the unspent allocation of R70 525.00 from CITA;
- disclosed the expenditure as irregular expenditure in the Annual Financial Statements; and

- submitted the matter for investigation in terms of section 32 of the MFMA.

12. Cost of measures already taken

No additional costs have been incurred in recovering municipal funds.

The Municipality successfully recovered the unspent allocation.

13. Estimated cost and benefit of further recovery

- The Municipality has already recovered the refundable balance due under the Service Level Agreement.
- There is therefore no further recoverable financial loss arising from the transaction.
- The estimated cost of pursuing further recovery proceedings would exceed any potential benefit.
- Accordingly, further recovery action is not considered appropriate.

14. Annexures

The following supporting documentation accompanies this report:

- Annexure 1: Minutes of the management meeting approving the Festival of Lights Event.
- Annexure 2: Budget Correspondence
- Annexure 3: Signed SLA with CITA
- Annexure 4: Payment Memo approval to CITA
- Annexure 5: Debriefing report on the Festival of Lights
- Annexure 6: Receipts & Bank Statement – Reconciliation
- Annexure 7: Proof of repayment of R70 525.00.
- Addendum 8: COMAF 6/2022023 FY – AG Management Report

15. Conclusion

The investigation confirms that the Festival of Lights was implemented as an approved municipal initiative intended to promote social cohesion, tourism and local economic development within the Theewaterskloof municipal area. The event was successfully delivered; the Municipality received the contracted goods and services, sponsorships reduced municipal expenditure, and the unspent funds were refunded in accordance with the Service Level Agreement.

The investigation further confirms that the expenditure was correctly classified as irregular expenditure because the procurement process followed did not fully comply with the Municipality's approved Supply Chain Management Policy. The irregularity therefore relates to procedural non-compliance with procurement legislation and not to the legitimacy, necessity or performance of the expenditure. Management's subsequent investigation into the Auditor-General's Communication No. 06 of 2023 established that the immaterial variance of R436.47 resulted from bank charges incurred during the

repayment transaction together with a clerical calculation error contained in the original Section 32 report. The investigation found no evidence that the variance resulted in municipal financial loss, fraud, corruption or personal enrichment.

Based on the evidence available, the investigation did not identify any basis upon which recovery from the Caledon Informal Traders Association would be justified, as the contractual obligations were substantially fulfilled, the Municipality received the intended benefit and the refundable balance was repaid. The investigation similarly found no evidence of intentional financial misconduct. The determination of whether any official should be held liable for procedural non-compliance remains a matter for consideration by MPAC and Council in accordance with section 32 of the MFMA.

"The report therefore provides MPAC with the factual and legal basis required to determine whether any person should be held liable and whether the expenditure should be certified as irrecoverable in terms of section 32 of the MFMA. Based on the evidence currently available, MPAC recommends to Council that no disciplinary or criminal proceedings be instituted at this stage. This recommendation may be reviewed should additional evidence emerge."

16. Referral to MPAC

This report is hereby referred to the Municipal Public Accounts Committee for consideration in terms of section 32(2) of the Municipal Finance Management Act.

It is recommended that MPAC recommend to Council that:

- a) The expenditure of R179 458.53 be confirmed as irregular expenditure resulting from non-compliance with the Municipality's Supply Chain Management Policy.
- b) MPAC considers recommending to Council that the expenditure be certified as irrecoverable in terms of section 32 of the MFMA, having regard to the investigation findings that:
 - the Municipality received the contracted goods and services;
 - the festival achieved its intended municipal objectives;
 - the unspent allocation of R70 525.00 was refunded to the Municipality;
 - no municipal financial loss has been identified;
 - no evidence of fraud, corruption or personal enrichment was established; and
 - there are no reasonable grounds to pursue recovery against the service provider.
 - The question of liability of any municipal official, if applicable, should be determined by Council after considering MPAC's recommendations.
- c) "Based on the evidence currently available, MPAC recommends to Council that no disciplinary or criminal proceedings be instituted at this stage.
- d) This recommendation may be reviewed should additional evidence emerge.

Annexure 1:

MANAGEMENT RESOLUTION:

07 / 11 / 2022

- e) Management implements the governance and procurement control measures outlined in paragraph 8 of this report to prevent similar irregular expenditure in future.

REPORT COMPILED BY:	DATE:	DESIGNATION	SIGNATURE
ELANA LOTRIET	27.07.2026	MANAGER: LED & TOURISM	

REPORT APPROVED BY:	DATE:	DESIGNATION	SIGNATURE
NAMSO BALISO	27 July 2026	DIRECTOR: ECONOMIC DEVELOPMENT & PLANNING	

REPORT AUTHORISED FOR MPAC REFERRAL BY:	DATE:	DESIGNATION	SIGNATURE
WALTER HENDRICKS	03/08/2026	MUNICIPAL MANAGER	

MUNISIPALITEIT - UMASIPALA - MUNICIPALITY
THEEWATERSKLOOF



MANAGEMENT MEETING

MINUTES

07 NOVEMBER 2022

THEEWATERSKLOOF MUNICIPALITY
MANAGEMENT MEETING
MINUTES

[07 NOVEMBER 2022]

ITEM NR	ITEM DESCRIPTION	PAGE NR
A.	<u>OPENING: WELCOME</u>	1
B.	<u>ATTENDANCE REGISTER</u>	1
C.	<u>CONFIRMATION OF MINUTES</u>	
C.1.	Bestuursvergadering – 24 Oktober 2022	1
D.	<u>OFFICE OF THE MUNICIPAL MANAGER</u>	
M212/2022	Strategic Support and IDP: Performance Management: October SDBIP Report of all Directorates for the 2022/2023 financial year [5/1/3]	2 - 5
B212/2022	Strategiese Ondersteuning en GOP: Prestasiebestuur: Oktober SDBIP Verslag van alle Direkorate vir die 2022/2023 finansiele jaar	
M213/2022	Internal Audit: Internal Audit Follow-Up Reports [5/14/1/2]	6 - 7
M214/2022	Internal Audit: Risk Management Audit	8 - 11
M215/2022	Internal Audit: Performance Management First Quarter 2022/2023 Audit	12 - 24
E.	<u>DIRECTORATE CORPORATE SERVICES</u>	
M216/2022	Human Resources: Quarterly Report – Monitoring and evaluation of participation in the Essential Travel Allowance Scheme: 01 July 2022 to September 2022 [4/2/3/2]	25 - 28
M217/2022	Human Resources: Staff Movement Report for the period 01 July 2022 to 30 September 2022 [4/1/R]	29 - 30

ITEM NR	ITEM DESCRIPTION	PAGE NR
M218/2022	Human Resources: Declaration of interests and disclosure of benefits in terms of the Municipal Systems Act 32 of 2000 and the employment regulations for senior managers [4/8/5]	31 - 32
F.	<u>DIRECTORATE COMMUNITY SERVICES</u>	
M219/2022	Overview and Vehicle Status of Fleet Management Division [6/2/1/R]	33 - 34
G.	<u>DIRECTORATE ECONOMIC DEVELOPMENT & PLANNING</u>	
M220/2022	Property Management: Application to sell Erf 647, Greyton [7/2/3/2/2]	35 - 44
H.	<u>DIRECTORATE TECHNICAL & INFRASTRUCTURE IMPLEMENTATION SERVICES</u>	
M221/2022	Water Management Report – July 2022 to September 2022 (1 st Quarter)	45 - 48
I.	<u>URGENT MATTERS</u>	
M222/2022	Endorsement of Christmas Lights Festival to be held on 16 December 2022 on Donkin Plein in Caledon [14/3/R]	49 - 57
J.	<u>ACTION LIST ITEMS / ADDITIONAL DISCUSSION POINTS SUBMITTED FOR DISCUSSION</u>	
J.1.	Investigate the possibility for “on-line job applications” (Feedback – Mr W Hendricks)	58
J.2.	Explore the possibility of an incentive model for the Municipality (Feedback – Mr W Hendricks)	58
J.3.	Report on the Maintenance of Fleet versus a Municipal Mechanical Workshop (Feedback – Mr W Solomons-Johannes)	58
J.4.	Law Enforcement issue	58
J.5.	Auditor-General status report	59
K.	<u>ADJOURNMENT</u>	

THEEWATERSKLOOF MUNICIPALITY

MINUTES OF A MANAGEMENT MEETING HELD ON 07 NOVEMBER 2022 IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, CALEDON

A. OPENING AND WELCOME

The Municipal Manager, Mr B Ngubo, welcomed everyone present.

B. ATTENDANCE REGISTER

B.1 Present

Mr B Ngubo	(Municipal Manager)
Mr WSE Solomons-Johannes	(Director: Community Services)
Mr W Hendricks	(Director: Corporate Services)
Mr D Damons	(Deputy Director: Technical and Infrastructure Implementation Services)
Mr FH du Toit	(Deputy Director : Electrical Services)
Mr A Riddles	(Acting Director: Finance)
Mr HM Gxoyiya	(Acting Director: Economic Development and Planning)
Mr A Opperman	(Chief Audit Executive)
Ms M Faul	(Manager: Corporate Services / Secretariat Services)

B.2 Applications for leave of absence

None

C. CONFIRMATION OF MINUTES

C.1. Minutes of Management Meeting – 24 October 2022

RESOLVED:

To, on proposal by the Director: Community Services, Mr WSE Solomons-Johannes, seconded by the Deputy Director: Technical and Infrastructure Implementation Services, Mr D Damons, hereby approve, confirm and have signed the Minutes of the Management Meeting of 24 October 2022 as prima facie evidence of its correctness.

D. OFFICE OF THE MUNICIPAL MANAGER

ITEM HEADING

**M222/2022 DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING:
ENDORSEMENT OF CHRISTMAS LIGHTS FESTIVAL TO BE
HELD ON 16 DECEMBER 2022 ON DONKIN PLEIN IN CALEDON**

[English version of the report is the original]

FILE NUMBER

14/3/R

PURPOSE / AIM OF REPORT

The purpose of this item is:

1. To endorse the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plein, Caledon.
2. To request funding allocation for the budget shortfall to an amount of R250 450.00.
3. To request approval that a formal agreement be entered into with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and transfer funding to them for the logistics.
4. That CITA provide a debriefing report, outlining with all expenditure to the Municipality post the event, and presentation submitted to the Municipality by no later than 15 January 2023.

BACKGROUND

The Christmas Lights Festival is an annual event hosted by the Theewaterskloof Municipality as a gesture for announcing the start of the festive season. It provides an opportunity to the local communities of Theewaterskloof to come together in celebrating the festive season, where all the local people can come together. The event will afford the opportunity to showcase local artists to perform and created a platform for local businesses to showcase their local products. The last event was successfully hosted in 2017/2018. The Executive Mayor, Alderman Papier, being inspired by the success of the previous one, made a commitment to host the Christmas Lights Festival on 16 December 2022, where local artists, community groups and businesses would participate all together collectively. It is against this backdrop that the LED Department was then tasked to commence with planning and organising the event of the Christmas Lights Festival to be hosted on Thursday, 16 December 2022 at Donkin Plein, Caledon.

DISCUSSION

As part of the planning phase, an interim committee was established consisting of the relevant internal line departments such as LED & Tourism, Traffic Services, Town Management, Electricity Department, Health and Safety Officer and Supply Chain Management. To date there are three (3) planning meetings that took place to discuss the logistics of the event. (Attached hereto the action minutes of the meetings held). The event is expected to draw informal traders from Myddleton, Caledon and Tesselaarsdal and approximately five hundred (500) people are envisaged to attend the event, hence an event's application should be submitted.

Caledon Informal Traders Association (CITA) forms part of the interim planning committee representing the local traders. They have been instrumental in the planning phase, as they have sourced local donations for the event, as well as be responsible for the submission of the event application for the festival.

Scope of the Christmas Lights Event

The Christmas Lights Festival is a one-day event which is pre-empted for 16 December 2022, whereby the Executive Mayoral Team will switch on the Christmas lights in the town of Caledon. The event will start off with the local brigade precession through town onto Donkin Plein. Thereafter local artists will entertain the crowd, followed by the formal proceedings by the Executive Mayoral Team and the switching on of the lights. Local traders will form part of the event, where they will showcase local product offerings. In total twenty-five (25) stands will be available. The event will commence from 05:00 pm until 23:30 pm.

Acquisition of the Christmas Lights

An amount of R400 000.00 has been allocated in the current financial year for the acquisition of new Christmas lights, and the refurbishment of the old Christmas lights. The tender for the refurbishing of the existing lights is advertised and will be closing on Friday 07 October 2022, whereafter the adjudication process will be followed. The tender for the acquisition of new lights has also been advertised and adjudicated.

School Gift Packs

The plan of the Executive Mayor is to hand out gift packs to the local schools consisting of basic stationery for Grade 1's as part of the event. A total of 502 gift packs is envisaged to be handed over to the school representatives at a cost of R200.00 per school gift pack. The local schools identified in and around Caledon are as follow:

- Swartberg Primary 372
- Tesselaarsdal Primary 25
- The Glebe 35
- Overberg Primary 25
- Swartberg Secondary 45

Local Artists have also been identified to perform at the event. It is suggested that an honorarium be paid to them for travelling and other related costs to an amount of R1000.00. The following local artists have shown interest in performing at the Christmas Lights Festival scheduled for 16 December 2022:

- Caledon se Domklong
- Silver Bells
- Genadendal Brass band
- Swartberg primary marimba band
- DJ Gino
- Jaden Adendorf – Overberg got talent
- Zeldene McDonald
- Joy & Richard

Transportation for locals from Myddleton and Tesselaarsdal

Provisions are made to transport residents from the surrounding towns of Myddleton and Tesselaarsdal, as it is proposed that two (2) busses be hired for the day to cater for transportation arrangements.

Availability of the Coke Truck / Stage for the event

It is proposed that the Coke truck be booked as this would be more cost effective, instead of hiring a stage and the sound equipment. The representative of Coke Pty Ltd informed the team that they do not lease out trucks, instead the event organizer is expected to buy coke to the value of R16000. 00 after which the truck will be allocated. Securing the truck depends on the directive from management. Provisionally the truck has been booked until final decision has been taken by management. Should the coke truck not be secured, the budget provision for the procurement of a sound system and stage at an additional cost of R 25 000.00 will be required.

Trading Stalls

In total 25 trading stalls will be available for trading based on available space on site. It is proposed that two (2) Christmas trees in the vicinity whereby the gifts packs will be handed over to the school representatives by the Executive Mayor on the day of the event to save time. It is proposed that Father Christmas will be available and that the costume cost must be included as part of the budget for the event. The setup of the stands will start from 12h00 on the day of the event.

Events Application

The events application is being compiled by CITA, with the assistance of the Municipality to ensure that all measures are in place, including the following: risk certification, medical and safety plans, traffic plan, noise and health and safety and fire services. Due to the event being a municipal event, an application for the waive of event application fee is recommended to be considered by management.

Advertising / Marketing of Christmas Lights

To inform residents about the event, residents will be informed through municipal account letters and social media. The notice should mention that no alcohol will be allowed at the event. Advertising will start mid November 2022, subject to approval of the event by management. Posters will be created to sensitise traders especially those who have interest in trading on the day.

Service Level Agreement with Caledon Informal Traders Association (CITA)

As indicated Caledon Informal Traders Association (CITA) is a formal registered institution, focusing on informal markets and hosting of festival events. It is proposed that a formal service level agreement be entered into with CITA, to do the acquisition of goods for the event, as well as sourcing sponsorships to cut down on costs. As mentioned previously, they have already started lobbying local businesses for support.

COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

Please check why the Primary School Swartberg appear twice for the School Gift Packs.

The Recommendations are supported.

COMMENTS FROM THE DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING

The item and its content is supported for approval by Management Committee.

COMMENTS FROM THE DIRECTORATE COMMUNITY SERVICES

To build integrated communities influenced by the cultural, social, and economic contexts of communities in the municipality to realise and incorporate a diverse community with disparate backgrounds and cultures that co-exist.

The event involves a social development component, as fragmented communities affect the growth and development of the municipality as a whole.

Events are acknowledged as potential contributors to economic growth, and to realise social, cultural, and environmental outcomes within broader urban development strategies. The event will further contribute to local tourism and visitor economy which assist to address seasonality.

The event will further recognise the importance of heritage in building bridges between communities, fostering public pride and making everyone feel valued in the municipality that is a fundamental part of the natural and cultural heritage resources of the identity of the communities and local municipality that will benefit the current and future generations.

The event funded support application is supported for the reasons set forth and alluded too above subject to compliance with the Local Government: Municipal Finance Management Act, No. 56 of 2003; the Safety at Sports and Recreational Events Act, No. 2 of 2010 and the Theewaterskloof Local Municipal Events By-Law (2017).

COMMENTS: DEPARTMENT INTERNAL AUDIT

It seems that the proposed finding would be still short and the budget did not make provision for hosting such an event. An adjustment budget should be considered to prevent an irregular expense.

COMMENTS FROM DIRECTORATE

No comments received from the following line departments:

- Finance Department
- Electrical Services; and
- Technical and Infrastructure Implementation Services.

LEGAL RESPONSIBILITIES

- Local Government: Municipal Finance Management Act, 2003
- Theewaterskloof Local Municipal Events By-Law, 2017
- Sports and Recreation Act (SASREA), 1998

FINANCIAL RESPONSIBILITIES

In total the projected budget for the festival of lights is R 641 420.00 of which R400 000.00 is already approved for the acquisition and refurbishment of the Christmas lights. The shortfall for the remaining outstanding item costs is R 250 420.00. Following the budget breakdown of the budget shortfall per item:

Table of Budget shortfall

BUDGET ITEM	QUANTITY	COST
STAGE / COKE TRUCK	1	R16 000.00
POTABLE TOILETS	12	R53 400.00
HONORARIUM FOR ENTERTAINERS	10	R 16 000.00
PAINT		R 2870.00
STATIONARY FOR GIFT PACKS	502	R 100 400.00
TRANSPORT	2	R 25 600.00
EMERGENCY SERVICES I.E. AMBULANCE SERVICES, FIRE SERVICES, LIABILITY INSURANCE	3	R 21 450.00
SOUND & EQUIPMENT	1	R 2000.00

CHRISTMAS COSTUME	1	R 3 500.00
FAIRY CHRISTMAS LIGHTS	10	R 200.00
OVERTIME: DEEP CLEANSING OF SITE AND CLEANING AFTER EVENT		R 9000.00
TOTAL		R 250 420.00

Finance advised that we should consider virementing funding allocated in the tourism vote, Vote Number: 012022086121 and to make up for the shortfall and further outstanding balance will be covered by the Finance Department.

2016	Tourism	01	2022	0	8612	1	012022086121	Transfers and Grants - SMME Support Grant	WC031_Tourism Development Fund for SMMEs in tourism Sector	Fund Operational Revenue General Revenue Service Charges Waste	150 000	150 000
------	---------	----	------	---	------	---	--------------	---	--	--	---------	---------

Table: Approved Budget

BUDGET ITEM	QUANTITY	COST
NEW CHRISTMAS LIGHTS	1	R 200 000.00
REFURBISHMENT OF CHRISTMAS LIGHTS	1	R 200 000.00
TOTAL		R 400 000.00

The total cost of the event amounts to Six Hundred and Forty-One Thousand four hundred and twenty rand

RECOMMENDATION BY ITEM AUTHOR:

It is recommended that:

1. Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plein, Caledon.
2. Funding for the budget shortfall to the amount of R250 450.00 be allocated to successfully host the event.
3. Approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event.
4. CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023.

RECOMMENDATION FROM ECONOMIC DEVELOPMENT COMMITTEE TO MANAGEMENT: 02 NOVEMBER 2022

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 recommended as follows:

1. That Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plein, Caledon.
2. That funding for the budget shortfall to the amount of R250 450.00 be allocated to successfully host the event.
3. That approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event.
4. That CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023.

RESOLVED BY MANAGEMENT: 07 NOVEMBER 2022

1. Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plein, Caledon.
2. Management resolves that the budget shortfall be discussed with the budget office by the Manager: LED, Ms E Lotriet.

3. That approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event.
4. That CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023.

For finalization by the Manager: LED, Ms E Lotriet.



Theewaterskloof
Municipality

BESTUURSVERGADERING

07 NOVEMBER 2022

PRESENSIELYS



Theewaterskloof
Municipality

NAAM EN VAN	HANDTEKENING
Mnr/Mr B Ngubo	
Mnr/Mr D Damons	
Mnr/Mr F du Toit	
Mnr/Mr W Hendricks	
Mnr/Mr A Riddles	
Mnr/Mr H Gxoyiya	
Mnr/Mr W Solomons-Johannes	
Mnr/Mr A Opperman	
Me/Ms M Faul	
Me/Ms S Baron	

ANNEXURE 2:

EMAIL CORRESPONDENCE:

SOURCING OF FUNDS

FOR FESTIVAL OF LIGHTS.

Elana Lotriet

From: Elana Lotriet
Sent: Monday, 07 November 2022 11:58
To: Ashwille Riddles
Cc: Carisha Johnson; Kayalakhe Nontshiza; Honey Gxoyiya; Stalin Govender; Morne October; Busisiwe Fadana
Subject: RE: LED - Christmas Lights Festival

Good day Mr Riddles,

1. It was requested from LED to look for funding.
2. This is the only funding that we can make available for the event. (My view)
3. If we cannot use this funding, it means that finance must source the full amount of R250 000.00 for the Christmas Lights Festival, if a virement cannot be done.

Regards,

Elana

From: Ashwille Riddles <ashwilleri@twk.gov.za>
Sent: Monday, 07 November 2022 11:49
To: Elana Lotriet <elanalo@twk.gov.za>
Cc: Carisha Johnson <carishajo@twk.gov.za>
Subject: FW: LED

Elana

Please provide your view on Jacky's mail pertaining to the festival funds?

From: Jacky Smith <jackysm@twk.gov.za>
Sent: Monday, 31 October 2022 09:04
To: Ashwille Riddles <ashwilleri@twk.gov.za>
Subject: LED

Good day Mr Riddles,

Attached I&E as at 30 October 2022.

The money that LED can make available for the Christmas light event is an item Transfer and Subsidies. This is for a specific project. No virement can be made from other items to transfer and subsidies.

EPWP – wrong allocation on salaries.

- Currently Informal settlements personnel and labour is already overspent.

Elana Lotriet

From: Elana Lotriet
Sent: Monday, 31 October 2022 12:31
To: Shaniel Gertse
Cc: Honey Gxoyiya; Kayalakhe Nontshiza; Morne October; Stalin Govender; Busisiwe Fadana; Zamion Baron; Marelize Faul; Athene Toring
Subject: RE: Item: Christmas Lights
Attachments: Christmas Lights Item_31 October 2022.pdf

Good day Shaniel,

Eric and I discussed the item with Mr Gxoyiya and was approved.

Can you kindly ensure that it is approved on collaborator and forward it to Zamion to be placed on the agenda.

Athene, attached please find a copy of the item with comments received on 31 October 2022 @ 10:00 from the line departments.

Regards,

Elana L. Lotriet
Manager: Local Economic Development & Tourism
Tel: 028 214 3300
Email: elanalo@twk.org.za

From: Shaniel Gertse <shanielge@twk.gov.za>
Sent: Monday, 31 October 2022 12:11
To: Elana Lotriet <elanalo@twk.gov.za>
Subject: Re: Item: Christmas Lights

Hey Elana

Mr Gxoyiya has received the Item. He is available for you to come and discuss the abovementioned item.

Regards
Shaniel

Get [Outlook for Android](#)

From: Elana Lotriet <elanalo@twk.gov.za>
Sent: Monday, October 31, 2022 11:41:20 AM
To: Leanne Botha <leanneb@be.co.za>
Cc: Kayalakhe Nontshiza <kavalakheno@twk.gov.za>; Stalin Govender <stalingo@twk.gov.za>; Busisiwe Fadana <busisiwefa@twk.gov.za>; Morne October <morneoc@twk.gov.za>; Honey Gxoyiya <honeygx@twk.gov.za>
Subject: RE: Item: Christmas Lights

Thank you Leanne. Much appreciated.

Regards,

Elana

From: Leanne Botha <leanneb@be.co.za>
Sent: Monday, 31 October 2022 11:35
To: Elana Lotriet <elanalo@twk.gov.za>
Cc: Kayalakhe Nontshiza <kayalakheno@twk.gov.za>; Stalin Govender <stalingo@twk.gov.za>; Busisiwe Fadana <busisiwefa@twk.gov.za>; Morne October <morneoc@twk.gov.za>; Honey Gxoyiya <honevgx@twk.gov.za>
Subject: RE: Item: Christmas Lights

Good Morning Elana,

As discussed, I reallocated to Mr Gxoyiya.

We will go to Mr Nontshiza tomorrow to assist with his difficulties.

Should there be any further questions or queries, please do not hesitate to contact me.

Kind Regards

Leanne Botha
Support Consultant
Business Engineering (Pty) Limited
E-Mail: leanneb@be.co.za
Phone: +27 63 294 7660 | 0871 705 185 | +27 12 9982614



From: Elana Lotriet <elanalo@twk.gov.za>
Sent: Monday, 31 October 2022 11:23
To: Leanne Botha <leanneb@be.co.za>
Cc: Kayalakhe Nontshiza <kayalakheno@twk.gov.za>; Stalin Govender <stalingo@twk.gov.za>; Busisiwe Fadana <busisiwefa@twk.gov.za>; Morne October <morneoc@twk.gov.za>
Subject: Item: Christmas Lights

Good day Leanne,

Trust you are well.

Can you please assist us with the above item, currently in Eric Nontshiza's collab inbox. It must be approved and forwarded to Zamion for the management agenda. Eric is experiencing difficulty in accessing his collaborator.

Thank you for your assistance.

Regards,

Elana

Annexure 3⁶.

SIGNED SLA WITH

CITA

**THEEWATERSKLOOF
MUNICIPALITY**



**Theewaterskloof
Municipality**

ANNEXURE B – MEMORANDUM OF AGREEMENT

Entered into by and between

THEEWATERSKLOOF MUNICIPALITY

Herein represented by

Monwabisi Honey Gxoyiya

in his / her capacity as

Acting Director: Economic Development and Planning

he/she being duly authorized thereto
(Herein after referred to as "the Municipality")

and

Caledon Informal Traders Association (CITA)

Herein represented by

Stephen Wildschut

in his/ her capacity as

Caledon Informal Traders Association Chairperson

he/she being duly authorized thereto
(herein after referred to as "the Beneficiary")

[Handwritten signatures and initials]
SG
Bu

WHEREAS the Municipality has agreed to allocate the sum of R250 450.00 (Two hundred and fifty thousand, four hundred and fifty rand) to the Beneficiary and the Beneficiary has agreed to accept the money, subject to the conditions stipulated hereinafter.

WHEREAS the Beneficiary agrees to apply such allocated amount of money for the purposes of funding the programme as set out in the attached project/programme description agreement attached as Annexure A which project/programme description, forms part of this agreement.

* Service delivery to the community, not to the municipality

NOW THEREFORE THE PARTIES AGREE AS FOLLOWS:

The Municipality shall effect payment of the sum of R250 450.00 (Two hundred and Fifty thousand, four hundred and fifty rand)

to the Beneficiary in a lump sum and ~~/or by installments as follows:~~

and the Beneficiary accepts the money allocated, subject to the following terms and conditions.

1. The Beneficiary herewith confirms that effective, efficient, and transparent financial management and internal control systems are in place.
2. The Beneficiary herewith confirms and acknowledges that the funds may only be utilized for the Christmas Light programme
3. The parties agree that in the event that the project does not commence within 3 (three) months after the funds were deposited into the bank account of the Beneficiary, all funds paid by the Municipality in respect of this project/programme must immediately be refunded to the Municipality, with all interest accrued.
4. The Parties agree that, on completion of the project/programme, any unutilized funds and interest earned thereon will be paid back to the Municipality within one month or on a date as determined by the Municipality.
5. The Beneficiary undertakes to retain all expenditure vouchers, including cashed cheques, indicating the project number, etc. for audit purposes.
6. The Beneficiary undertakes to submit to the Municipality a report reflecting expenditure incurred against the funds deposited. The Municipality retains the right to request more frequent expenditure reports if deemed necessary.
7. The Beneficiary, on completion of the project must submit a comprehensive report, prepared by its Director, Chief Executive Officer, or other most senior member of its management team on or before **15 January 2023**, as the case may be, pertaining to the project funds allocated and which refers to:

The block contains several handwritten signatures and initials. On the left, there are initials 'SG' and 'BW'. To the right, there are two larger, more complex signatures, one of which appears to be a stylized 'S' or 'B'.

- a. the functions and objectives of the Beneficiary organization provided for by law or in terms of this agreement.
 - b. the extent to which the Beneficiary achieved the objectives for which the funds have been provided; and
 - c. any other appropriate performance information regarding the economical, effective, efficient, and appropriate utilization of the funds.
8. The Municipality has the right to withhold any funds payable to the Beneficiary in terms of this agreement, until all reports referred to in clause 12 have been received.
9. In the event that the Beneficiary does not comply with any or all of the conditions as set out in this agreement, or conditions as set out in any project/programme description, business plan or service delivery agreement attached to this agreement as an annexure, the Municipality shall be entitled to immediately and without notice cancel this agreement and claim back all the funds allocated together with interest accrued, and to stop all future payment/s with regard to the project/programme of the Beneficiary, without detriment to any other remedy which may be available to it in law.
10. Each of the parties chooses its domicilium citandi et executandi for the purposes of the giving of any notice, the serving of any legal process and for any purposes arising from its Agreement at their respective addresses set forth hereunder:

The Beneficiary:

Caledon Informal Traders Association
34 Flameck street
Bergsig
Caledon 7230

The Municipality:

Theewaterskloof Municipality
Plein Street 24
Caledon
7230

Any notice to any party shall be addressed to it at its domicilium aforesaid and be sent either by prepaid registered post or be delivered by hand. In the case of any notice:

- sent by pre-paid registered post, it shall be deemed to have been received, unless the contrary is proved, on the third business day after posting; and
- delivered by hand, it shall be deemed to have been received, unless the contrary is proved, on the date of delivery, provided such date is a business day or otherwise on the next following business day.

Any party shall be entitled by notice in writing to the other, to change its domicilium to any other address within the Republic of South Africa, provided that the change shall become effective only ten (10) business days after the service of the notice in question.

Any notice addressed to the Municipality shall be required to be addressed to the Municipal Manager, for the attention of **Mr. Boy Manqoba Ngubo** to be deemed to have been effectively delivered or served.

12. This agreement constitutes the entire agreement between the parties regarding the subject matter hereof. No agreements, guarantees or representations, whether verbal or

in writing, have been concluded, issued or made, upon which either party is relying in concluding this Agreement, save to the extent set out herein.

13. No variation of, or addition or agreed cancellation to this Agreement shall be of any force or effect unless it is reduced to writing and signed by or on behalf of the parties.
14. If any of the clauses of this Agreement or Annexure thereto are found to be invalid or not binding on the parties, such finding will not affect the validity of this agreement and the parties agree to be bound by the other provisions of the agreement.

Signed at Caledon on this 17 day of November 2022

AS WITNESSES:

1.

MORVE OCUER
(Name in capital letters)

For THE BENEFICIARY
Duly represented by:

2.

STALIN GOVENDER
(Name in capital letters)

STEPHEN J. WILDSCHUT
(Name in capital letters)
in his/her capacity as:

Signed at Caledon on this 17 day of November 2022

AS WITNESSES:

1.

BUSISING FIDANG

(Name in capital letters)

For THE MUNICIPALITY
Duly represented by:

2.

Ronald Edward Wessels

(Name in capital letters)

MONWABISI HONEY GIXONIA
(Name in capital letters)
in his/her capacity as:

GRG
BW

Annexure 4:

PAYMENT REQUEST MEMO

APPROVAL TO CITA

182 21

**Theewaterskloof
Municipality**

MEMORANDUM

AAN / TO: ACTING CHIEF FINANCIAL OFFICER
VAN / FROM: MANAGER LED & TOURISM
VERW / REF: 17/16/2
DATUM / DATE: 17/11/2022
INSAKE / RE: REQUEST FOR PAYMENT TO CALEDON INFORMAL TRADERS
ASSOCIATION[CITA] FOR THE COORDINATING OF THE CHRISTMAS LIGHTS
EVENT

PURPOSE

- The purpose of the memorandum is to request payment to Caledon Informal Traders Association [CITA] for the coordinating of the Christmas Lights Event to be held on 16 December 2022.

MOTIVATION

As part of the planning phase, an ad-hoc committee was established consisting of the relevant internal line departments such as LED & Tourism, Traffic Services, Town Management, Electricity Department, Health and Safety Officer and Supply Chain Management to organise and coordinate the Christmas Light Event. To date there are four (4) planning meetings that took place to discuss the logistics of the event. The event is expected to draw informal traders from Myddleton, Caledon and Tesselaarsdal and approximately five hundred (500) people are envisaged to attend the event, hence an event's application should be submitted. Caledon Informal Traders Association (CITA) was identified to form part of the interim planning committee representing the local traders. They have been instrumental in the planning phase, as they have sourced local donations for the event, as well as be responsible for the submission of the event application for the festival.

Attached hereto please find the resolution of the management meeting held on 28 October 2022, approving the funding of the event. As a condition, set by management a service level agreement must be signed between the Municipality and Caledon

Informal Traders Association (CITA), who will be coordinating the event in collaboration with the Municipal Internal departments.

FINANCIAL IMPLICATIONS

In total the projected budget for the festival of lights is R 641 420.00 of which R400 000.00 is already approved for the acquisition and refurbishment of the Christmas lights. The shortfall for the remaining outstanding item costs is R 250 420.00.

Finance advised that we should consider a virement to allocate funds from the tourism vote, Vote Number:

2016	Tourism	012022086121	Transfers and Grants - SMME Support Grant	WC031_Tourism Development Fund for SMMEs in tourism Sector	Fund Operational Revenue General Revenue Service Charges Waste	R150 000.00
------	---------	--------------	---	--	--	-------------

The Acting Chief Financial Officer hereby confirms that the budget shortfall would be covered from the following vote/s:

012 024 38 6121 - R 40 000
 012 021 09 6600 - R 35 000
 012 021 09 6412 - R 25 000 + R 420.

Attached hereto the invoice from Caledon Informal Traders Association for Two Hundred and Fifty Thousand Four Hundred and twenty rand (R250 420.00). The funds is approved as per budget breakdown:

BUDGET ITEM	QUANTITY	COST
STAGE / COKE TRUCK	1	R16 000.00
POTABLE TOILETS	12	R53 400.00
HONORARIUM FOR ENTERTAINERS	10	R 16 000.00
INT		R 2870.00
STATIONARY FOR GIFT PACKS	502	R 100 400.00
TRANSPORT	2	R 25 600.00
EMERGENCY SERVICES I.E. AMBULANCE SERVICES, FIRE SERVICES, LIABILITY INSURANCE	3	R 21 450.00
SOUND & EQUIPMENT	1	R 2000.00
CHRISTMAS COSTUME	1	R 3 500.00
FAIRY CHRISTMAS LIGHTS	10	R 200.00
OVERTIME: DEEP CLEANSING OF SITE AND CLEANING AFTER EVENT		R 9000.00
TOTAL		R 250 420.00

RECOMMENDATION

It is recommended that the payment of R250 420.00 be disbursed to Caledon Informal Traders Association (CITA) for the coordination of the Christmas Lights Event to be hosted on Friday, 16 December 2022.

Memorandum compiled by:



ELANA L. LOTRIET
MANAGER LED

DATE: 18.11.2022.

RECOMMENDATION

RECOMMENDED	☒	NOT RECOMMENDED	
-------------	--	-----------------	--



ERIC KAYALAKHE NONTSHIZA
DEPUTY DIRECTOR: ECONOMIC DEVELOPMENT & PLANNING

18/11/2022
DATE

APPROVED	☒	NOT APPROVED	
----------	--	--------------	--



HONEY M. GXOVIYA
ACTING DIRECTOR: ECONOMIC DEVELOPMENT & PLANNING

18/11/22
DATE

Business Information

Internal Creditor Code

Full Registered Name

C00232 A
CALEDON INFORMAL TRADERS ASSOCIATION

Trading Name

CALEDON INFORMAL TRADERS ASSOCIATION

Company Registration No

269-517

VAT Registration No

9458706208

Income Tax Reference No

Business Municipal Account No

City Council

BBBEE Status Level

0

HDI %

0

Business Size

0

Secondary Banking Detail

0

Business Sector

0

Discount

0

Discount Term

0

Control Accounts (Creditors)

0

Invoices (Deposits)

0

Payments (Withdrawals)

0

Banking Details

Bank Code

NEDS

Bank Name

NEDBANK LIMITED

Branch Code

198765 A

Branch Name

CALEDON

Account No

1238964575 A

Account Type

Cheque/Current

Action Date and Time

2022NOV 935

Creditor Utilization blocked?

No

Reason for Utilization Block

0

Record was successfully displayed

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

3,800.00+

Invoices

3,800.00-

Cheque Payments

0

EFT Payments

3,800.00+

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

☐

View Add Change Delete

Annexure 5:

Debriefing report on Festival of
LIGHTS

ITEM OPSKRIF/ITEM HEADING

DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING: DEPARTMENT LED: FEEDBACK REPORT ON CHRISTMAS LIGHTS FESTIVAL HOSTED ON 23 DECEMBER 2022 AT DONKIN SQUARE, CALEDON

[English version of the report is the original]

ITEM DATUM/ITEM DATE

2023-02-22

LÊER NOMMER/FILE NUMBER

14/3/R;;

DOEL VAN VERSLAG/PURPOSE / AIM OF REPORT

The purpose of the report is to provide feedback on the Christmas Lights Festival hosted by Theewaterskloof Local Municipality on the 23 December 2022 at Donkin Square, Caledon.

AGTERGROND/BACKGROUND

An item was tabled at Senior Management meeting to obtain approval for the hosting of the Christmas Lights Festival on the 16 December 2022, whereby Senior Management team resolved at the meeting that:

1. "Management endorses the hosting of the Christmas Lights Festival on the 16th of December 2022 at Donkin Plein, Caledon".
2. "Management resolves that the budget shortfall be discussed with the budget office by the Manager: LED, Ms E Lotriet".
3. "That approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event".
4. "That CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023."

BESPREKING/DISCUSSION

As per Management Resolution, attached hereto please find the debriefing report outlining all expenditure on the Christmas Lights Event hosted on the 23 December 2022.

Summary of the Christmas Lights Festival Event

1. **Total Expenses** (Attached Annexure A: Expenditure Report and Supporting documents of expenses incurred)

- Approval was granted for an amount of R 250 450.00.
- The total expenses for the Christmas Lights Festival were R 179 458.53
- Breakdown of Expenses were as follows:

BUDGET ITEM	QUANTITY	BUDGETED	ACTUAL
STAGE / COKE TRUCK	1	R16 000.00	R 18 776.74
POTABLE TOILETS	12	R53 400.00	R 14 597.96

HONORARIUM FOR ENTERTAINERS	10	R 16 000.00	R 19 600.00
PAINT		R 2870.00	R 0.00
STATIONARY FOR GIFT PACKS	502	R 100 400.00	R 55 836.88
TRANSPORT	2	R 25 600.00	R 18 000.00
EMERGENCY SERVICES I.E. AMBULANCE SERVICES, FIRE SERVICES, LIABILITY INSURANCE	3	R 21 450.00	R 19 682.00
SOUND & EQUIPMENT	1	R 2000.00	R 2 500.00
CHRISTMAS COSTUME	1	R 3 500.00	R 394.93
FAIRY CHRISTMAS LIGHTS	10	R 200.00	R 9317.00
OVERTIME: DEEP CLEANSING OF SITE AND CLEANING AFTER EVENT		R 9000.00	R0.00
Other			R 20 753.02
TOTAL		R 250 420.00	R 179 458.53

An amount of **R 70 991.47** is a remaining balance as savings, due to negotiations by CITA with the service providers in procuring the goods and services.

Given the savings, the Caledon Informal Traders Association (CITA) on submission of the expenditure report, submitted a proposal for the following:

- a. **Motivation request for a 20% commission fee of the total budgeted amount (R250 450.00)**, amounting to R50 890.00 to assist CITA with marketing material and equipment for the association (See Annexure B attached hereto)
- b. **A quote submitted to host a Valentine's Day High Tea for the Oasis Old Age Home in Bergzicht** on request of the Executive Mayor, for a total cost of R16 000.00. The aim of the event is to plough back to the elder citizens in Bergzicht, partially for painting of the existing building facility (i.e., painting of the Oasis Old Age Home) and the hosting of a high tea for the elderly (See Annexure C attached hereto).

As per the signed Memorandum of Agreement (signed on 17 November 2022, Annexure D), between the Municipality and the Caledon Informal Traders Association (CITA), it stipulates that:

Clause 2: *The beneficiary herewith confirms and acknowledges that the funds may only be utilised for the Christmas Light Programme.*

Clause 4: *The Parties agree that, on completion of the project/programme, any unutilised funds and interest earned thereon will be paid back to the Municipality within one month or on a date as determined by the Municipality.*

Summary of the proceedings of Christmas Lights Festival Event

- The Christmas Lights Event started off with the Executive Mayor, Deputy Mayor and the Speaker with an entourage of local school children walking down Plein Street onto Donkin Square as the official start of the festival.
- Thereafter the event was opened with a scripture reading and prayer and the local brass band of Genadendal and the Marimba Band of Botriver to entertain the crowd.
- Local artists performed throughout the duration of the event to the delight of the local people.
- The Executive Mayor provided the keynote address, whereafter the Christmas lights were switched on.

- Nissen Holdings was responsible for the live streaming of the event (please view <https://youtu.be/LPZ6a36s9Sg> for video of the event).
- The Executive Mayor handed over the stationery to representatives of the local schools after the official turn on of the Christmas lights.
- After the official opening the locals were kept entertained by the local artists through dance and singing.
- As part of the festivity, cooldrinks and juice were handed out to locals attending the event.
- As part of the stage and sound booked via Coca Cola, in total 4800 (200ml and 300 ml) bottles of juice and soft drinks were received, which were handed out to the local people attending the event.
- Due to the number of cooldrinks, a total of 2400 is still left and in storage at the municipality.
- Due to the expiry date as reflected on the soft drinks (end Feb 2023), the soft drinks (830 bottles in total) have been handed over to secretariat services for use at the upcoming Council meeting in February 2023 and the Council Youth Camp Weekend scheduled in February 2023.
- It is proposed that the remainder of the juice which expires end of June 2023, be utilized by the Municipality for workshops and outreach programmes that will be conducted until 30 June 2023.
- The estimate number of people attending the event was approximately between five hundred to one thousand people.
- No incidents were reported during the event.
- In total twenty-five (25) local traders from Theewaterskloof Municipal Area traded during the evening of the event, selling food, toys, clothing, arts, craft etc.
- It can be surmised that this event indeed fostered public pride and made everyone felt valued and can be considered as the starting point in building trust between the local communities in Caledon and other communities within Theewaterskloof Municipal Area.

MUNISIPALE BESTUURDER KOMMENTAAR: AMPTENAAR/ MUNICIPAL
MANAGER COMMENTS: OFFICIAL

~municipalmanagerofficial~

KOMMENTAAR VANAF DIE KANTOOR VAN DIE MUNISIPALE BESTUURDER /
COMMENTS FROM THE OFFICE OF THE MUNICIPAL MANAGER

~municipalmanagercomments~

FINANSIELE KOMMENTAAR AMPTENAAR/ FINANCIAL COMMENTS OFFICIAL

~financeofficial~

KOMMENTAAR VANAF DIE DIREKTORAAT FINANSIES / COMMENTS FROM
THE DIRECTORATE FINANCE

~financecomments~

KORPORATIEWE DIENSTE KOMMENTAAR: AMPTENAAR/ CORPORATE
SERVICES: OFFICIAL

~corporateofficial~

KOMMENTAAR VANAF DIE DIREKTORAAT KORPORATIEWE DIENSTE /
COMMENTS FROM THE DIRECTORATE CORPORATE SERVICES

~corporatecomments~

TEGNIIESE EN INFRASTRUKTUUR IMPLEMENTERINGS DIENSTE
KOMMENTAAR: AMPTENAAR/ TECHNICAL AND INFRASTRUCTURE
IMPLEMENTATION SERVICES: OFFICIAL

~technicalofficial~

KOMMENTAAR VANAF DIE DIREKTORAAT TEGNIIESE EN INFRASTRUKTUUR
IMPLEMENTERINGSDIENSTE / COMMENTS FROM THE DIRECTORATE
TECHNICAL AND INFRASTRUCTURE IMPLEMENTATION SERVICES

1. The expenditure noted, with appreciation in respect of the savings made from the original budget.
2. Although the MOA resolved that the funds may only be used for the Christmas lights project and that any unutilised funds be returned to the Municipality, support is given to grant CITA in appreciation of their negotiations with service providers on behalf of the Municipality, but for only **10% commission fee (R25 045)** for their marketing and equipment.
3. The request to host a Valentine's dinner for R16 000 is supported.

ELEKTRIESE DIENSTE KOMMENTAAR: AMPTENAAR/ ELECTRICAL SERVICES:
OFFICIAL

~electricalofficial~

KOMMENTAAR VANAF DIE DEPARTEMENT ELEKTRIESE DIENSTE /
COMMENTS FROM THE DEPARTMENT ELECTRICAL SERVICES

~electricalcomments~

EKONOMIESE ONTWIKKELING KOMMENTAAR (MENSLIKE NEDERSETTING):
AMPTENAAR/ ECONOMIC DEVELOPMENT (HUMAN SETTLEMENT): OFFICIAL

~humansettlementofficial~

KOMMENTAAR VANAF DIE DIREKTORAAT EKONOMIESE ONTWIKKELING EN
BEPLANNING (MENSLIKE NEEDERSETTING)/ COMMENTS FROM THE
DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING (HUMAN
SETTLEMENT)

~humansettlementcomments~

EKONOMIESE ONTWIKKELING KOMMENTAAR: AMPTENAAR/ ECONOMIC
DEVELOPMENT COMMENTS: OFFICIAL

~planningofficial~

KOMMENTAAR VANAF DIE DIREKTORAAT EKONOMIESE ONTWIKKELING EN
BEPLANNING (EKONOMIESE ONTWIKKELING) / COMMENTS FROM THE
DIRECTORATE ECONOMIC DEVELOPMENT AND PLANNING (ECONOMIC
DEVELOPMENT)

~planningcomments~

GEMEENSKAPSDIENSTE KOMMENTAAR (OPERASIONEEL): AMPTENAAR/
COMMUNITY SERVICES (OPERATIONAL): OFFICIAL

~commentcommunityservicesofficialoperational~

KOMMENTAAR VANAF DIE DIREKTORAAT GEMEENSKAPSDIENSTE
(OPERASIONEEL) / COMMENTS FROM THE DIRECTORATE COMMUNITY
SERVICES (OPERATIONAL)

~commentcommunityservicesoperational~

GEMEENSKAPSDIENSTE (OPENBARE VEILIGHEID) KOMMENTAAR:
AMPTENAAR/ COMMUNITY SERVICES (PUBLIC SAFETY): OFFICIAL
~communityservicespublicsafety~

KOMMENTAAR VANAF DIE DIREKTORAAT GEMEENSKAPSDIENSTE
(OPENBARE VEILIGHEID) / COMMENTS FROM THE DIRECTORATE
COMMUNITY SERVICES (PUBLIC SAFETY)
~commentcommunityservicespublicsafety~

DORPSBESTUURDER CALEDON/TESELAARSDAL: AMPTENAAR/ TOWN
MANAGER CALEDON/TESELAARSDAL: OFFICIAL
~townmanagerofficial~

KOMMENTAAR VANAF DIE DORPSBESTUURDER: CALEDON/TESELAARSDAL
/COMMENTS FROM THE TOWN MANAGER: CALEDON/TESELAARSDAL
~townmanagercomments~

DORPSBESTUURDER BOTRIVIER KOMMENTAAR: AMPTENAAR/ TOWN
MANAGER BOTRIVER: OFFICIAL
~townmanagerbotrivierofficial~

KOMMENTAAR VANAF DORPSBESTUURDER: BOTRIVIER / COMMENTS FROM
TOWN MANAGER: BOTRIVER
~townmanagerbotrivier~

DORPSBESTUURDER GRABOUW KOMMENTAAR: AMPTENAAR/TOWN
MANAGER GRABOUW: OFFICIAL
~townmanagergrabouwofficial~

KOMMENTAAR VANAF DIE DORPSBESTUURDER: GRABOUW / COMMENTS
FROM THE TOWN MANAGER: GRABOUW
~townmanagercommentsgrabouw~

DORPSBESTUURDER VILLIERSDORP KOMMENTAAR: AMPTENAAR/TOWN
MANAGER VILLIERSDORP: OFFICIAL
~townmanagervilliersdorppofficial~

KOMMENTAAR VANAF DIE DORPSBESTUURDER: VILLIERSDORP /
COMMENTS FROM THE TOWN MANAGER: VILLIERSDORP
~townmanagercommentsvilliersdorp~

DORPSBESTUURDER GREYTON/GEN KOMMENTAAR: AMPTENAAR/ TOWN
MANAGER GREYTON/GEN: OFFICIAL
~townmanagereyrtongenadendalofficial~

KOMMENTAAR VANAF DIE DORPSBESTUURDER: GREYTON/GENADENDAL /
COMMENTS FROM THE TOWN MANAGER: GREYTON/GENADENDAL
~townmanagercommentsgreytongenadendal~

DORPSBESTUURDER RIVIERSONDEREND KOMMENTAAR:
AMPTENAAR/TOWN MANAGER RIVIERSONDEREND: OFFICIAL
~townmanagerriviersonderendofficial~

**KOMMENTAAR: DORPSBESTUURDER/COMMENTS: TOWN MANAGER:
RIVIERSONDEREND**

~townmanagercommentsriviersonderend~

KOMMENTAAR VAN DIREKTORAAT/COMMENTS FROM DIRECTORATE

Comments from Mr A Riddles / Ms E Lotriet

1. Management team take note of the expenditure report for the Christmas Lights Festival held on the 23 December 2022 at Donkin Square, Caledon and as per management decision dated 02 November 2022 as follows:

"1.1. That Management endorses the hosting of the Christmas lights festival on 16 December 2022 at Donkin Plein, Caledon".

"1.2. That funding for the budget shortfall to the amount of R250 450.00 be allocated to successfully host the event."

' 1.3. That approval be granted to enter into a formal agreement with Caledon Informal Traders Association (CITA), as a registered institution, to coordinate the function and to transfer the event funds to them for the logistic and coordinating of the event."

" 1.4. That CITA to provide a debriefing report, outlining all expenditure to the Municipality post the event, by no later than 15 January 2023."

2. Management team consider the granting of the 20% service fee as per motivation received from Caledon Informal Trading Association (CITA) from the savings.

Management does not have the delegation to approve the service fee, as this would be deemed as unauthorised expenditure in terms of the Municipal Finance Management Act (Act 56 of 2003). As per the signed service level agreement, Section 4 of the service level agreement, states that:

"The parties agree that, on completion of the project/programme, any unutilized funds and interest earned thereon will be paid back to the Municipality within one month or a date as determined by the Municipality". Therefore, the unspent funds should be paid back to the Municipality as per banking details which shall be provided.

3. Management team consider the request spend R16 000.00 from the savings to host the Valentine's High Tea for the Oasis Elderly Home in Bergzicht as per the Executive Mayors directive.

Management does not have the delegation to approve the request to spend R16 000.00 to host the Valentine's High Tea for the Oasis Elderly Home in Bergzich, as this is

contravening the conditions of the signed service level agreement, whereby it states in that:

" Clause 2: The Beneficiary herewith confirms and acknowledges that the funds may only be utilized for the Christmas Light Programme". Such request should be directed to the Budget Steercom for consideration.

ADDISIONELE KOMMENTAAR VAN ITEM OUTEUR/ADDITIONAL COMMENTS FROM ITEM AUTHOR

~authorcomments~

INTERNE OUDIT KOMMENTAAR: AMPTENAAR/ INTERNAL AUDIT: OFFICIAL

~auditofficial~

KOMMENTAAR VAN INTERNE OUDIT/COMMENTS FROM INTERNAL AUDIT

~auditcomments~

FINANSIELE IMPLIKASIES (ITEM OUTEUR)/FINANCIAL IMPLICATIONS (ITEM AUTHOR)

The actual expenditure for the Christmas Light Event was as follows:

Christmas Lights:	R 250 000.00
Christmas Light Festival Event	R 179 458.53
TOTAL	R 429 458.53

Please see the expenditure report as submitted by the Caledon Informal Traders Association (CITA).

WETLIKE IMPLIKASIES (ITEM OUTEUR)/LEGAL IMPLICATIONS (ITEM AUTHOR)

- Local Government: Municipal Finance Management Act, 2003
- Theewaterskloof Local Municipal Events By-Law, 2017
- Sports and Recreation Act (SASREA), 1998

REGS IMPLIKASIES KOMMENTAAR: AMPTENAAR/ LEGAL IMPLICATIONS: OFFICIAL

~legalimplicationsofficial~

KOMMENTAAR VAN REGSDIENSTE/COMMENTS FROM LEGAL SERVICES

~legalcomments~

RISIKO BESTUUR IMPLIKASIE (ITEM OUTEUR)/ RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

Not Applicable

RISIKO BESTUUR IMPLIKASIES KOMMENTAAR: AMPTENAAR/RISK
MANAGEMENT IMPLICATIONS: OFFICIAL
~riskmanagementimplicationsofficial~

KOMMENTAAR VANAF RISIKO BESTUUR / COMMENTS FROM RISK
MANAGEMENT
~riskmanagementcomments~

AANBEVELING/RECOMMENDATION

RECOMMENDATION BY ITEM AUTHOR:

It is recommended:

1. That the Management team takes note of the expenditure report for the Christmas Lights Festival dated 23 December 2022 at Donkin Square, Caledon.
2. That the Management team considers the granting of the 20% service fee as per motivation received from Caledon Informal Trading Association (CITA) from the savings.
3. That the Management team considers the request spend R16 000.00 from the savings to host the Valentine's High Tea for the Oasis Elderly Home in Bergzicht as per the Executive Mayors directive.

RECOMMENDATION FROM MANAGEMENT

RESOLVED BY MANAGEMENT: 13 FEBRUARY 2023

1. Management noted the expenditure report for the Christmas Light Festival dated 23 December 2022 at Donkin Square, Caledon.
2. Management resolves that a meeting be scheduled between the Acting Director: Finance, Mr A Riddles and the Manager: LED, Ms E Lotriet to discuss recommendation 2. and 3. and to determine the way forward. That Mr Riddles gives feedback at the next Management Meeting.

1. *The Agenda-item be referred back.*
2. *For finalization by the Acting Director: Finance, Mr. A Riddles.*
- 3.
4. RESOLVED BY MANAGEMENT: 13 MARCH 2023

1. Management noted the expenditure report for the Christmas Lights Festival dated 23 December 2022 at Donkin Square, Caledon.

Management resolves:

2. That an agenda-item be drafted by the Directorate Economic Development and Planning (LED Section) for the alleged irregular expenditure to the amount of R179 458.53 for the Christmas Lights Festival Event for submission to Management and MPAC for discussion.
3. That a letter be issued by the Director: Economic Development and Planning, Mr HM Gxoyiya, to Caledon Informal Traders Association (CITA) that the balance of

R70,991.47 be paid back to Theewaterskloof Municipality within 7 working days after this resolution is taken.

For finalization by the Director: Economic Development and Planning, Mr. H Gxoyiya.

RECOMMENDATION FROM PORTFOLIO

~portfoliorecommendation~

RECOMMENDATION FROM EMC

~emcrecommendation~

RECOMMENDATION FROM COUNCIL

~councilreccomendation~

SPECIAL EMC MEETING FEEDBACK

~specialemcfeedback~

SPECIAL COUNCIL MEETING FEEDBACK

~specialcouncilfeedback~

MUNICIPAL PLANNING TRIBUNAL MEETING FEEDBACK

~municipalplanningfeedback~

ICT STEERING COMMITTEE MEETING FEEDBACK

~ictsteeringfeedback~

FRAUD & RISK MANAGEMENT COMMITTEE MEETING FEEDBACK

~riskmanagementfeedback~

PERFORMANCE AND AUDIT COMMITTEE MEETING FEEDBACK

~performanceauditfeedback~

INSURANCE CLAIMS EVALUATION COMMITTEE MEETING FEEDBACK

~insurancefeedback~

WORKSHOP FEEDBACK

~workshops~

WRITE-OFF COMMITTEE FEEDBACK

~writeofffeedback~

SPECIAL INDIGENT COMMITTEE MEETING FEEDBACK

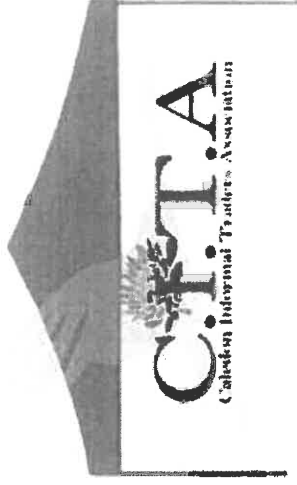
~indigent~

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING FEEDBACK

~publicaccount~

PLANNING APPEALS COMMITTEE MEETING FEEDBACK

~PlanningAppeals~



Expenditure Report Overview Bank Statements

Expenditure Report			
Stationary	Pep Stores	28,842.88	
	Spar	26,994.00	
	Spar Vouchers	15,000.00	
Artists			
Caledon se Domklong - Lakey		2,800.00	
Silver Bells			
Genadendal Brass Band		3,000.00	
Botriver Marimba		4,300.00	
DJ Gino		1,000.00	
Jaden Adendorff		3,000.00	
Joy & Richard Paulsen		1,000.00	
NGK Brigade			
Stage and sound (Coke Truck)		18,776.74	
Fairy Lights and Christmas decorations & hats		9,317.00	
Mobile toilets		14,597.96	
Transport		18,000.00	
Perimedic		7,720.00	
Liability Insurance		11,962.00	
MC Gideon Swarts		4,500.00	
Nissan Holding		2,500.00	
Reflector Jackets & Boots		759.02	
Santa Suit & bags		394.93	
Wrapping paper		374.00	
Food Platters		900.00	
Kontrei Printing		720.00	
Cerise -Gingerbread		3,000.00	
		179,458.53	

OVERVIEW

Thank you for TWK Municipality for giving CITA the opportunity to run the Mayoral Christmas lights festival. Mayor Kallie Papier approach us as CITA (Caledon Informal Trading Association) early October to Organise ,arrange and run with this Big project of the Christmas light festival. He mentioned that it was almost 15 years ago which the Christmas lights was active. We as CITA agreed to take up the challenge of this Big Event. We immediately started with negotiations with Coca Cola Entertainment to see if they can and will run this Project with us. A few phone calls and a couple of e -mails, and they came on board for this event. We then need to feedback back to Mayor

to see if we can go ahead with it because the principal of Coca Cola is to buy their product in return for their fantastic sound system as well as their Staging, as well as their branding. Mayor confirmed that we can go ahead.

It was quite clear by Mayor that we should support Local Communities and people within the TWK region. He also gives us a framework wherein we should function.

We then started to contact some Local Artist ,entertainers and Role players to come on board for this event. The following Artist, entertainers was phoned ,e- mailed and personally approached. (Nissan Holdings, VGK Brigade, Silver Bells band, Genadendal Brass band, Caledon Domklong Lakey , Botriver Marimba Band, Joy and Partner (Tesselaarsdal) , Overberg got talent Winner (Jayden Adendorf) . (Phone calls with Mr Ghee, DJ Gino , DJ Jeremy , Pastor Brinkhuys , Coca Cola entertainment Manager Johnny , Event Co ordinator Deon , plus 5 structural Meetings with TWK head of Departments) We then thought that it will be best to go live with such a big event so that the event could reach the bigger TWK Community and also people from Caledon staying in areas outside TWK who can also joined in live.

We approach then Nissan Holdings to assure that we can go live without any hassles.

We also approach the local schools by driving to different schools to discuss and assessed the need of the needy students regarding their requirements on their next School academy year regarding stationary. We ask the school Principal to make a summary and determine the total learners in need. Each School Principal had their total numbers of learners. We then end up with a number of 502 needy learners within 5 Schools in the TWK Region.

We started negotiating with Pick n Pay, Spar ,Pep Stores Caledon for best stationary prices which we get at the end.

We drive to Cape Town X 2 for purchases of Christmas decorations together with Christmas hats for the 502 School Pupils and attendee's at the event. A huge

negotiation was put up to get some discount on Christmas hats and decorations for the children.

This is a summary of the pre planning work which goes into the event.

Week of event

Week of event:

School stationary were collected at the various local shops to start preparing wrapping it with Christmas gift paper. 19 Boxes in total were wrapped.

Event day :

Law enforcement closed road at 07h00 that morning , but was re open later on to accommodate Local Businesses. Local Businessman Janneman from Mandy's Liquor signed a form of consent where they agree to close their side door. Mr JW Frans from CITA as well as Mayors secretary Athene meet up with Janneman from Mandy's Liquors to see and emphasis that we wants to work together . We ensure him that we will still keep his Loading bay open. All parties reach agreement.

The Opening of the Plain Area causes hold ups on the Event Planners e.g No proper cleaning could go forward as been discussed and agreed upfront .

Overall feedback of the event on Social Media.

The community raved about the amazing event. We received excellent feedback from the vendors how well organized the event was. In future they want to be part of this event. The community enjoyed the artist and also the generous gift vouchers and gifts that some lucky children and adults received.

CITA together with the TWK community would like to thanks the Mayor for his initiative for switching on the lights after so many years and making a difference in our children life.

General

- The Mayor asked CITA to cater(lunch or dinner) for the old age home (OASIS) and take a portion of the money which is still in the bank.
- We need to pay the overtime of R9000 to the workers who work on the day. Please inform me which tender method I must pay.
- CITA would like to ask TWK municipality a 20% service fee from the budgeted amount for the almost three months of planning.
- CITA also apologize for the VGK brigade and Silver bells for declining on the day.
- CITA would like to thanks Law Enforcement, Hendrik Windvogel and team, electrical department for assisting us with the decorations of Christmas tree.
- We stored 86 cases and loose bottles of Coca Cola products in Elana's office.
- Thank you to all the role player of TWK . We look forward to the next event.

Dankie

ENKOSI

- **We wish TWK municipality a prosperous 2023**

ANNEXURE B



NPO 269-517

CITA Service Fee Motivation: 25/01/2023

Executive Mayor Kallie Papier approach CITA , (Caledon Informal Traders Association) early October 2022 to discuss and ask if we will fulfill a Stakeholder roll and Organize ,Prep and Fulfill the needs in total for a Mayoral Christmas Light festival in December 2022. As a Management we meet and the green light was given that we can run with this Project.

The Project in total runs almost 3 month. On a daily basis we done phone calls, voice notes and e- mails to various Artists , Entertainers and Business People. We also need to do follow ups, put a checklist together to verify certain agreements and Negotiate Discount on almost everything and every Artists .

A lot of hours were put into this Project of almost 3 Month to make it a huge success. Airtime was been used as well as our own Wi fi account and also printing paper for some print outs.

It takes a lot of our energy to get Coca Cola entertainment on board in the form of Negotiating Prices, type of Truck and Type of sound vs there Product to meet their Marketing requirements and create a Win win situation.

We used Petrol for driving to 5-6 Meetings (32km X 2 X 6 = 384 km) , driving twice (2) to Cape Town and return , for Costumes and Christmas decorations (440 Km). Fuel usage for driving to Schools to discuss and assessed the situation regarding Stationery for the needy Children for the new Academic year.

CITA's Local DJ , DJ Jeremy played(in between) and arrange the entertainment area from 12h00 – 23h00 at night. NB – No DJ Fee was ask for this.

Stationery 19 x Boxes (heavy duty with 10 School Packs in a Box) was been collected at various stores and been wrapped by CITA to set a Christmas present atmosphere. Almost 2 days work.

Further on we as CITA would like to use this Money to upgrade our Market Square inform of a Container Structures, vending Units and other Business Marketing equipment. Gazebos, Teardrop banners and Seating solutions for our Marketing.

We are looking forward to the executive Committee of TWK Municipality to consider this Service letter (fee) in a positive manner.

Regards

CITA Management

ANNEXURE C

Annexure 6^o.

RECEIPTS + BANK STATEMENTS

OF CITA AFTER EVENT

R000015

C00232

2022-11-21



NPO 269-517

Caledon Informal Traders Association

34 Flameck Street Bergsig

CALEDON

7230

INVOICE:001

17 November 2022

THEEWATERSKLOOF

Municipality Head Office

6 Plein street

CALEDON

7230

MUNISIPALITEIT THEEWATERSKLOOF	
BETAAL CERTIFIKAAT	
Ek sertifiseer dat: Die dienste/goedere soos hierin gespesifiseer, aan die Raad getoewer is en dat die pryse/koëte redelik en volgens ooreenkoms/kontrak is.	
<i>[Signature]</i> Handtekening	21.11.2022 Datum

Mayor Christmas lights Event

BUDGET ITEM	QUANTITY	COST
STAGE / COKE TRUCK	1	R16 000.00
POTABLE TOILETS	12	R53 400.00
HONORARIUM FOR ENTERTAINERS	10	R 16 000.00
PAINT		R 2870.00
STATIONARY FOR GIFT PACKS	502	R 100 400.00
EMERGENCY SERVICES I.E. AMBULANCE SERVICES, FIRE SERVICES, LIABILITY INSURANCE	3	R21450
TRANSPORT	2	R 25 600.00
SOUND & EQUIPMENT	1	R 2000.00
CHRISTMAS COSTUME	1	R 3 500.00
FAIRY CHRISTMAS LIGHTS	10	R 200.00
OVERTIME: DEEP CLEANSING OF SITE AND CLEANING AFTER EVENT		R 9000.00
TOTAL		R250 420.00

PAID**Kommittee lede:** S Wildschut (Voorsitter) J Frans (Onder Voorsitter) A Frans (Sekretarisse)**J Hoffman (Kassier) Addisionele lid:** J Dunsdon C Engel

P52



Record of payment

Date: 01/12/2022 Time: 4:06 PM

From account number	****64575
From account name	CITA KERS
My reference	PEP771
Recipient's reference	CITA CHRISTMAS LIGHTS FES
Bank	Abisa bank
To account number	****00523
Amount	R28 842.88
Payment date	01/12/2022
Reference number	20221201/Nedbank/003776851847

Important: This Record of payment contains personal account information and is for the accountholder's use only.
Please use the Proof of payment option to notify the recipient of the payment



Billing from:

PEP 771

19 Haw Street

CALEDON

7230

☎028 214 0022

0073 338 3235

PEP 771

HAWSTRAAT 19

CALEDON

7230

INVOICE

Date	14.12.2022
Due date	14.12.2022

Billing to:

Caledon Informal Traders

Mayor Christmas Lights

34 Flameck Street

CALEDON

7230

DESCRIPTION

Item	Per unit	Total Price
College Book	352 @ R6.49	R 2 284.48
Flip File 30's	352 @ R 24.99	R 8 796.48
Book Covers	352 @ R 4.99	R 1 756.48
8 piece Stationery Set	352 @ R 37.98	R 13 368.96
Faint Margin Book	352 @ R 7.49	R 2 636.48
TOTAL		= R 28 842.88

771 - Caledon**Bank Name: Absa Belville****Bank Account: Absa Bank - DEP****Bank Account No: 1004200523****Bank branch No: 630110**

P54



Record of payment

Date: 01/12/2022 Time: 4:04 PM

From account number	****64575
From account name	CITA KERS
My reference	SPAR CALED
Recipient's reference	CITA CHRISTMAS LIGHTS FES
Bank	Nedbank
To account number	****92532
Amount	R41 244.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778847475

Important: This Record of payment contains personal account information and is for the accountholder's use only.
Please use the Proof of payment option to notify the recipient of the payment



SPAR

DATE
09/12/2022

Valid For 7 Days

BANKING DETAILS:
CALEDON SPAR
NEDBANK
1194692532

P56



CALEDON SPAR
BTW REG NR: 1996/051600/23
TEL: 028 212 1501/FAX: 028 212 1288
TOPS LIC NR: WCP/041713
VAT NO : 4260209756
caledon1@retail.spar.co.za

Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Authorized by: 15 Bernice Daniels
Customer: CASH PAYMENTS ACCOUNT

ORDINARY PACK 1'S R
150 @ 179.96 26994.00 A
VOUCHER R50 EA
20 @ 500.00 10000.00 A
TOTAL FOR 170 ITEMS 36994.00
TENDERED Acc Sales 36994.00
Account Number: 1040

TAX INVOICE
VAT rate excl. TAX incl.
15.00% 32168.70 4825.30 36994.00 A

SLIP / TILL / CASHIER / DATE / TIME
7644 010 6 12.12.22 15:36
CASHIER NAME: Bulelwa Nduku
THANK YOU FOR YOUR SUPPORT
DANKIE VIR U ONDERSTEUNING
GEEN OMRIJLINGS SONDER STROKIE
NO RETURNS WITHOUT A RECEIPT

EFT PURCHASE
CUSTOMER COPY
Successful 00

361475 44346010 490
*****2276
MASTERCARD 049067019279
TC A7256AF2E8
MASTERCARD 0000008000
A0000000041010
Pin Verified
UTI: be225568-1560-439a-8418-92c3925472fa
TOTAL: R 5000.00

SLIP / TILL / CASHIER / DATE / TIME
7352 010 35 09.12.22 12:17
CASHIER NAME: Nicole G111ions
THANK YOU FOR YOUR SUPPORT
DANKIE VIR U ONDERSTEUNING
GEEN OMRIJLINGS SONDER STROKIE
NO RETURNS WITHOUT A RECEIPT



CALEDON SPAR
BTW REG NR: 1996/051600/23
TEL: 028 212 1501/FAX: 028 212 1288
TOPS LIC NR: WCP/041713
VAT NO : 4260209756
caledon1@retail.spar.co.za



VAT NO: 4
TEL NO: 02
OS: caledon64
Customer: CASH PAYMENTS ACCOUNT

***** P A Y - I N *****
Pay In 2000.00

TOTAL 2000.00
TENDERED Cash 2000.00

SLIP / TILL / CASHIER / DATE / TIME
7645 010 6 12.12.22 15:36
CASHIER NAME: Bulelwa Nduku
THANK YOU FOR YOUR SUPPORT
DANKIE VIR U ONDERSTEUNING
GEEN OMRIJLINGS SONDER STROKIE
NO RETURNS WITHOUT A RECEIPT



CALEDON SPAR
BTW REG NR: 1996/051600/23
TEL: 028 212 1501/FAX: 028 212 1288
TOPS LIC NR: WCP/041713
VAT NO : 4260209756
caledon1@retail.spar.co.za

Authorized by: 15 Bernice Daniels
VOUCHER R50 EA
10 @ 500.00 5000.00 A
TOTAL FOR 10 ITEMS 5000.00
TENDERED Credit Card 5000.00

TAX INVOICE
VAT rate excl. TAX incl.
15.00% 4347.83 652.17 5000.00 A

SLIP / TILL / CASHIER / DATE / TIME
7352 010 35 09.12.22 12:17
CASHIER NAME: Nicole G111ions
THANK YOU FOR YOUR SUPPORT
DANKIE VIR U ONDERSTEUNING
GEEN OMRIJLINGS SONDER STROKIE
NO RETURNS WITHOUT A RECEIPT



Record of payment

Date: 01/12/2022 Time: 4:28 PM

From account number	*****64575
From account name	CITA KERS
My reference	GINO
Recipient's reference	CITA CHRISTMAS
Bank	Capitec bank
To account number	*****42202
Amount	R1 000.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778889514

Important: This Record of payment contains personal account information and is for the accountholder's use only.
Please use the Proof of payment option to notify the recipient of the payment



Gino's Audio Sound & Lighting

3rd Ave, Viewview
Caledon
7230
Tel: 0787665510

INVOICE

DATE 2022/11/15

E.C. Gardiner
Capitec
Acc 1380842202

BILL TO

Caledon Informal Traders Association
Mayoral Christmas Lights Festival
34 Flameek Street
Caledon
7230

DESCRIPTION	TAXED	AMOUNT
DJ services		1 000,00

Subtotal	1 000,00
Taxable	
Tax rate	
Tax due	
Other	
TOTAL	R1 000,00

If you have any questions about this invoice, please contact
Eugene Gardiner at 0787665510
Thank You For Your Business!



Record of payment

Date: 01/12/2022 Time: 4:26 PM

From account number	*****64575
From account name	CITA KERS
My reference	JADEN ADENDORF
Recipient's reference	MAYOR CHRISTMAS LIGHTS 16/12/2
Bank	Capitec bank
To account number	*****82316
Amount	R3 000.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778886454

Important: This Record of payment contains personal account information and is for the accountholder's use only. Please use the Proof of payment option to notify the recipient of the payment



INVOICE

Date	15/11/2022
Due Date	15/12/2022

Details of Booking For :	Billing To:
Jaden Adendorf (Artist - Singer & Performer) 35 St. Angels Bredasdorp 7280 Tel : 0767860126	Caledon Informal Traders Association Mayoral Christmas Lights Festival 34 Flameck Street Caledon 7230

DESCRIPTION

- Transport (From Bredasdorp to Caledon & Return)
- Performance (60 minute)

BALANCE DUE : R 3000-00

Other comments :

If you have any questions about this invoice, please contact

Ellouise Whitlow (Coach & Manager)

Cellular : 0767860126

Email : ellouisestepheny.whitlow@gmail.com



Record of payment

Date: 01/12/2022 Time: 4:17 PM

From account number	*****64575
From account name	CITA KERS
My reference	COCA-COLA
Recipient's reference	CITA -CHRISTMAS LIGHTS FES
Bank	Standard bank south africa
To account number	****16020
Amount	R18 776.74
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778870350

Important: This Record of payment contains personal account information and is for the accountholder's use only. Please use the Proof of payment option to notify the recipient of the payment



[illegible]

P63



Record of payment

Date: 01/12/2022 Time: 4:10 PM

From account number	****64575
From account name	CITA KERS
My reference	CENTRIQ KE
Recipient's reference	KEU35434
Bank	Abesa bank
To account number	****52000
Amount	R11 962.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778858698

Important: This Record of payment contains personal account information and is for the accountholder's use or
Please use the Proof of payment option to notify the recipient of the payment





Underwritten By:
CENTRIQ INSURANCE COMPANY LIMITED
The Oval
Second Floor
West Wing
Wanderers Office Park
52 Corlett Drive
ILLOVO
2196

Purchase Specification			
Insured	CALEDON INFORMAL TRADERS ORGANISATION NPO		
Pro Forma Invoice No	: 118851	Date	: 16/12/2022
Policy No.	: KEU 35434	Cust VAT Reg.	:
Agent Name	: DM SHORT TERM BROKERS CC	Terms	: Due on receipt
Address	: 34 FLAMECK STREET CALEDON 7230	Event / Description	: MAYOR CHIRSTMAS LIGHT FESTIVAL
PLEASE USE POLICY NUMBER AS PAYMENT REFERENCE			
Description		Premium	VAT
Events Liability		R 10,401.74	R 1,560.26
Subtotal		R 10,401.74	R 1,560.26
Grand Total		R 11,962.00	
Premium payable to	Account Name: Centriq/KEU Bank name: ABSA, Branch Code: 632005, Acc No: 4077952000, VAT No 4230187124		
In terms of a ruling issued by SARS, this document together with the policy document and proof of payment of premium constitutes an alternative to a tax invoice, debit note or credit note as contemplated in sections 20(7) and 21(5) of the VAT act respectively			

Accepted
23/11/2022



Underwritten by: Centriq Insurance Company Limited
A member of the Kindred Group



P65



Record of payment

Date: 01/12/2022 Time: 4:20 PM

From account number	****64575
From account name	CITA KERS
My reference	MGP ENTERT
Recipient's reference	MC2022121601 CITA
Bank	Fnb south africa
To account number	****36947
Amount	R4 500.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778877969

Important: This Record of payment contains personal account information and is for the accountholder's use only. Please use the Proof of payment option to notify the recipient of the payment





Reg: 2022/299509/07

33 Prince Albert Street
VILLIERSDORP
South Africa
6848

Phone: +2760 933 5798

e-mail: mgpentertainment@misturghee.com

ACCOUNT DETAILS:

BANK: First National Bank

ACCOUNT TYPE: Business

ACCOUNT NR: 62928536947

BRANCH: 200712

REFERENCE: Invoice Number

Invoice made out to:

The Mayor / The Organizer / Organizing Committee
Caledon Christmas Lights Festival
CALEDON

Date:

17 October 2022

Invoice No:

MC2022121601

DESCRIPTION	AMOUNT
BOOKING FOR MR G TO MC Event: Caledon Christmas Lights Festival (<i>Full duration of event</i>)	R4500.00
BOOKING DATE: 16 December 2022	
TRAVELLING COSTS & ACCOMMODATION: Return Distance: 82km (<i>Villiersdorp – Caledon</i>) Fuel and Maintenance: <i>Included</i>	R0.00
Accommodation per night: <i>Not applicable</i>	R0.00
DISCOUNT: (If applicable) <i>Not applicable</i>	R0.00
THIS INVOICE IS V.A.T. INCLUSIVE TOTAL	R4500.00

PLEASE NOTE:

ALL BOOKINGS ARE CONFIRMED AS SOON AS A 50% PAYMENT REFLECTS IN THE ABOVE ACCOUNT AT LEAST ONE MONTH PRIOR TO THE



Record of payment

Date: 01/12/2022 Time: 4:19 PM

From account number	****64575
From account name	CITA KERS
My reference	EMERGENCY
Recipient's reference	STANDBY/2022/12/16
Bank	Nedbank
To account number	****46921
Amount	R7 720.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778875302

Important: This Record of payment contains personal account information and is for the accountholder's use only.
Please use the Proof of payment option to notify the recipient of the payment





Western Cape
Government

Department of Health
Keith Kleinhans
Emergency Medical Services
Keith.Kleinhans@westerncape.gov.za | Tel: 021 8158822/0829258646

DATE: 17/10/2022

ATTENTION: MS. ANDISWA MADYOSI

EVENT CO-ORDINATOR

THEEWATERSKLOOF MUNICIPALITY

Dear Ms. Madyosi

SUBJECT: MEDICAL STANDBY AT THE THEEWATERSKLOOF MUNICIPALITY CHRISTMAS LIGHTS
FESTIVAL - CALEDON

I would like to express our thanks for your municipality considering our service to provide medical cover at the Theewaterskloof Christmas Lights Festival to be held in Donker Street, Caledon on Friday 16 December 2022.

We can place the following resources at the event:

Friday 16 December 2022 from 17h00 to 24h00

2 x Intermediate Life Support Practitioners @ R 306.00 per hour per practitioner x 7 hour
= R 4 284.00

2 x Basic Life Support Practitioners @ R 200.00 per hour per practitioner x 7 hours
= R 2 800.00

1 x Ambulance @ R 636.00
= R 636.00

Grand Total = R 7 720.00



Record of payment

Date: 01/12/2022 Time: 4:07 PM

From account number	****64575
From account name	CITA KERS
My reference	DUPPS TRAN
Recipient's reference	CITA KERSLIGGIEFEES
Bank	Nedbank
To account number	****60787
Amount	R18 000.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778854389

Important: This Record of payment contains personal account information and is for the accountholder's use only. Please use the Proof of payment option to notify the recipient of the payment





QUOTE

NUMBER: AF 18412/2022
 REFERENCE:
 DATE: 11/10/2022
 DUE DATE: 31/10/2022
 SALES REP:
 OVERALL DISCOUNT %: 0.00%
 PAGE: 1/1

FROM

GENADENDAL VERVOER DIENSTE T/A DUPP'S TRANSPORT

VAT NO:

POSTAL ADDRESS:
 P.O Box 103
 Genadendal
 7234

PHYSICAL ADDRESS:
 3 Church Street
 Genadendal
 7234

TO

CALEDON INFORMAL TRADERS ASSOCIATION

CUSTOMER VAT NO:

POSTAL ADDRESS:
 34 Flameck Street
 Caledon
 7230

PHYSICAL ADDRESS:

001 - Transport	2.00	R4,000.00	0.00%	0.00%	R8,000.00	R8,000.00
Mayor Christmas Lights Transport from Tseelarsdal to Caledon, and back. Service date: 18 December 2022 Time: TBC 60 pax 2 trips						
001 - Transport	2.00	R3,000.00	0.00%	0.00%	R6,000.00	R6,000.00
Transport from Myddelton to Caledon, and back. Service date: 18 December 2022 Time: TBC 60 pax 2 trips						
001 - Transport	2.00	R2,000.00	0.00%	0.00%	R4,000.00	R4,000.00
Transport from Bergsig to Caledon Town, and back. Service date: 18 December 2022 Time: TBC 2 trips						

Terms:

Receiving a quote from us is not confirmation of your booking but an estimation of the cost at which we undertake to render a particular service.
 Quote valid for 30 days
 All quotes are subject to the availability of the requested vehicle on the date of acceptance of the quotation by client
 50% deposit to secure booking
 50% on the day of service

Banking Details:
 Bank: Nedbank
 Acc no: 1470060787
 Branch: 198785

Total Discount: R0.00
 Total Exclusive: R18,000.00
 Total VAT: R0.00
 Sub Total: R18,000.00

Grand Total: R18,000.00



Record of payment

Date: 01/12/2022 Time: 4:22 PM

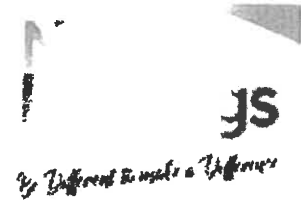
From account number	****64575
From account name	CITA KERS
My reference	NISSIN HOL
Recipient's reference	CITA CHRISTMAS LIGHTS FES
Bank	Standard bank south africa
To account number	****44621
Amount	R2 500.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778880123

Important: This Record of payment contains personal account information and is for the accountholder's use only.
Please use the Proof of payment option to notify the recipient of the payment



QUOTE

NUMBER: QUO0000039
REFERENCE:
DATE: 19/10/2022
DUE DATE: 31/10/2022
SALES REP:
OVERALL DISCOUNT %: 0.00%
PAGE: 1/1



NISSAN HOLDINGS

VAT NO:
POSTAL ADDRESS: 30 DANIEL STALLENBERG
Street
CALEDON
7230
PHYSICAL ADDRESS: 30 DANIEL STALLENBERG
Street
7230

JEREMY FRANS

CUSTOMER VAT NO:
POSTAL ADDRESS: Caledon
7230
PHYSICAL ADDRESS:

Livestream - Live streaming of event (17:00 - 23:00)	1.00	R2,500.00	0.00%	0.00%	R2,500.00	R2,500.00
--	------	-----------	-------	-------	-----------	-----------

Thank you for making use of Nissan Holdings as your Service Provider.

Banking details:
Registration Number 2017/392802/07
Standard Bank
Cheque Account
242744621

Branch code: 312

Total Discount:	R0.00
Total Exclusive:	R2,500.00
Total VAT:	R0.00
Sub Total:	R2,500.00

Grand Total:	R2,500.00
--------------	-----------



Record of payment

Date: 01/12/2022 Time: 4:30 PM

From account number	*****64575
From account name	CITA KERS
My reference	MARIMBA BOTRIVER
Recipient's reference	CITA CHRISTMAS FESTIVAL
Bank	Capitec bank
To account number	*****13696
Amount	R4 300.00
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778892473

Important: This Record of payment contains personal account information and is for the accountholder's use only. Please use the Proof of payment option to notify the recipient of the payment





BOTRIVIER MARIMBA

11 Jacaranda Street, BOTRIVIER, 7185 / E-mail: florence.delouw@live.com
Trainer: Ilene Oliver - 0828643796 / Admin: Florence de Louw -

1 December 2022

CITA Caledon
CALEDON

e-Mail: Jwfrans14@gmail.com

INVOICE

DESCRIPTION	HOURS	RATE	AMOUNT
<u>16 December 2022</u>			
Marimba Performance at Festival	1	2 500	2 500
Transport: Combi + Trailer		1 800	1 800
TOTAL			R 4 300

Banking details:

Account Holder - Ilene Oliver
Bank - Capitec Bank (savings)



Record of payment

Date: 01/12/2022 Time: 4:12 PM

From account number	*****64575
From account name	CITA KERS
My reference	BOLAND TOI
Recipient's reference	OCT001 CITA
Bank	Nedbank
To account number	*****12843
Amount	R14 597.96
Payment date	01/12/2022
Reference number	20221201/Nedbank/003778861330

Important: This Record of payment contains personal account information and is for the accountholder's use only. Please use the Proof of payment option to notify the recipient of the payment





Boland Toilet Events (PTY) Ltd
 Drommedaris Street
 Daljosafat
 Paarl
 Tel : 0218683113
 Fax :

Email info@jmgrp.co.za
 Website www.toilethire.co.za

Reg. No. 2021/879192/07

VAT No. 4830303907

CALEDON INFORMAL TRADER ASSOSICATION		QUOTE No. 01114	
34 FLAMIK ST CALEDON 7230			
Account No. : OCT001 Client Vat No. : Telephone	Client Ref : OCT001 Contact : ANGELA Fax	Date Ord : 18/11/2022 Date Req : 18/11/2022 Taken by : EVENTS	
Description : 34 FLAMIK ST CALEDON		Deliver/Collect : D	
Our Code	Description	Qty Unit	Price Disc Total
DEL1-H	DELUXE UNIT (HANDLING, DELIVERY AND COLLECTION INCLUDED) DELIVER : 16 DECEMBER BEFORE 13H00 COLLECT 16 DECEMBER AFTR 11H00 PM NO SERVICE INCLUDED	4.00 EA	3,173.47 0.00 12,693.88
		Terms and conditions 1) Quotations only valid for a period of 30 days from date of quote. 2) All services are subject to availability. 3) 50% Deposit on confirmation of order, balance payable before delivery. 4) Credit facilities only for signed and approved credit applications. 5) Cancellations must be in writing and a 50% cancellation fee will apply. 6) All orders are subject to our standard hire procedures. 7) Transport rates may be adjusted in accordance with fuel escalations. 8) Boland Toilet Events has a permit to deliver standard domestic effluent by road haulage to an approved municipal dumping facility. 9) The Safekeeping of the toilets hired from Boland Toilet Events is the customer's responsibility.	
		Sub Total : 12,693.88 Vat : 15 % 1,904.08 GRAND TOTAL : 14,597.96	
		Bank : NEDBANK Branch : INLAND GARDEN 198765 Account No:1222812843	



135 Rivonia Campus, 135 Rivonia Road, Sandown, Sandton, 2196
PO Box 1144, Johannesburg, 2000, South Africa
VAT Reg No 4320116074
Lost Cards 0800 110 929
Contact Centre 0860 555 111
nedbank.co.za

Nedbank Limited
Reg No. 1951/000009/06
NBB, CALEDON, ATMNW049

30 DECEMBER 2022

ATMNW049

19-87-65

MR JD HOFFMAN
43 EERSTE LAAN
BERSIG
CALEDON

7230

ATM-generated statement

Statement period

From : 01/11/2022
To : 30/12/2022
Page : 1

CALEDON INFORMAL TRADERS

Account type: CA
Account description: Current Account
Current balance: R 71 185,71

Account Number: 1238964575

Available balance: R 71 185,71

Date	Transaction	Debit	Credit	Balance
04/11/2022	BROUGHT FORWARD		0,00 R	0,00 C
24/11/2022	INSTANDHOUDINGS522363000569 R	-185,00		-185,00 C
25/11/2022	TWK MUNI C00232/221123		250 420,00 R	250 235,00 C
26/11/2022	VAT 27/10-25/11 = R24,13		0,00 R	250 235,00 C
26/11/2022	INTEREST 27/10 - 25/11			250 234,86 C
01/12/2022	SPAR CALED	-41 244,00 R		208 990,86 C
01/12/2022	PEP771	-28 843,86 R		180 147,00 C
01/12/2022	COCA-COLA	-18 73,74 R		161 373,26 C
01/12/2022	DUPPS TRAN	-18 000,00 R		143 373,26 C
01/12/2022	BOLAND TOI	-14 597,96 R		128 775,30 C
01/12/2022	CENTRIQ KE	-11 962,00 R		116 813,30 C
01/12/2022	EMERGENCY	-7 720,00 R		109 093,30 C
01/12/2022	MGP ENTERT	-4 500,00 R		104 593,30 C
01/12/2022	MARIMBA BOTRIVER	-4 300,00 R		100 293,30 C
01/12/2022	JADEN ADENDORF	-3 000,00 R		97 293,30 C
01/12/2022	NISSSEN HOL	-2 500,00 R		94 793,30 C
01/12/2022	GINO	-1 000,00 R		93 793,30 C
03/12/2022	CARRIED FORWARD		0,00 R	93 793,30 C
03/12/2022	BROUGHT FORWARD		0,00 R	93 793,30 C
06/12/2022	SPAR CALEDON		6 250,00 R	100 043,30 C
08/12/2022	Shop 51 510000522363000569 R	-3 434,00		96 609,30 C
10/12/2022	SPAR CALEDON 5223630005692 R	-5 000,00		91 609,30 C
10/12/2022	KONTREI PRINTIS22363000569 R	-720,00		90 889,30 C
12/12/2022	Ginger bread biscuits (lig R	-3 000,00		87 889,30 C
13/12/2022	Shop 51 510000522363000569 R	-3 420,00		84 469,30 C
13/12/2022	LOVELY STYLE 5223630005692 R	-920,00		83 549,30 C
13/12/2022	OVFR RG CALED522363000569 R	-759,02		82 790,28 C
13/12/2022	M. ilggie fees	-1 209,00 R		81 581,28 C
14/12/2022	CR STORE BT522363000569 R	-394,93		81 186,35 C
22/12/2022	ASH 5223630005692276 R	-2 000,00		79 186,35 C
22/12/2022	ASH 5223630005692276 R	-1 500,00		77 686,35 C
22/12/2022	ASH 5223630005692276 R	-1 300,00		76 386,35 C
22/12/2022	Departm522363000569 R	-374,00		76 012,35 C
22/12/2022	L MORAVIES BASUI	-3 000,00 R		73 012,35 C
22/12/2022	isen	-1 000,00 R		72 012,35 C

Nedbank Ltd Reg No 1951/000009/06.
sed financial services and registered credit provider(NCRCP16).



135 Rivonia Campus, 135 Rivonia Road, Sandown, Sandton, 2196
PO Box 1144, Johannesburg, 2000, South Africa
VAT Reg No 4320116074
Lost Cards 0800 110 929
Contact Centre 0860 555 111
nedbank.co.za

Nedbank Limited
Reg No. 1951/000009/06
NBB, CALEDON, ATMNW049

30 DECEMBER 2022

ATMNW049

19-87-65

MR JD HOFFMAN
43 EERSTE LAAN
BERSIG
CALEDON
7230

ATM-generated statement

Statement period
From : 01/11/2022
TO : 30/12/2022
Page : 2

CALEDON INFORMAL TRADERS

Account type: CA
Account description: Current Account
Current balance: R 71 185,71

Account Number: 1238964575

Available balance: R 71 185,71

Date	Transaction	Debit	Credit	Balance
24/12/2022	Mega home @Fas522363000569 R	-933,00		71 077,3
24/12/2022	Mega home @Fas522363000569 R	-610,00		70 467,3
28/12/2022	0111111111238964575 R		1 900,00	72 367,3
28/12/2022	"ATM CASH R1,900.00 R	-18,62		72 348,7
28/12/2022	CARRIED FORWARD R		0,00	72 348,7
28/12/2022	PROVISIONAL STATEMENT R		0,00	0,0
28/12/2022	BROUGHT FORWARD R		0,00	72 348,7
28/12/2022	ATM CASH TRANSACTION FEE R	-4,05		72 344,7
28/12/2022	VAT 26/11-27/12 = R33.78 R		0,00	72 344,7
28/12/2022	Jj's Grill Restaurant R	-900,00		71 444,7
28/12/2022	MONTHLY FEE R	-259,00		71 185,7
29/12/2022	CARRIED FORWARD R		0,00	71 185,7

Nedbank Ltd Reg No 1951/000009/06.
Used financial services and registered credit provider(NCRCP16).

USER: magrieta(1007)
SLIP NO: 202212231231021260126
DATE/TIME: 2022-12-23 12:32:10
Whatsapp:008813599958565

ITEMS	PRICE	QTY	SUB-TOTAL
Christmas tree decor			
2104201529518	R 10	42	R 420
Large color ball			
2104191128531	R 50	1	R 50
big Christmas balls			
2104181216381	R 40	2	R 80
Christmas decor set			
6910408190035	R 30	1	R 30
Christmas decor set			
6910408190011	R 30	1	R 30

QTY: 47 PCS
TOTAL DUE: R 610
VAT: 79.57
CASH AMOUNT: R610
CHANGE: RO
VAT INC 15% FOR ALL THE GOODS

KEEP YOUR RECEIPT WITH 3 MONTH WARRANTY FOR
TRICAL APPLIANCES
NO CASH REFUND! NO EXCHANGE!

SHOP 11 HAW SHEER CALEDON
THANK YOU FOR SHOPPING !!

Mega home Fashion 2
Cal
adon

2022-12-23 01617
Customer: Cum 10:36:18

Approved

Approved

Batch: 089A
UTT: 4-63Naf-9d8-4c5w-ab80-5afca8da51 Sequence: 0013
AUTH: 33E201
MISDEMEANOR
ASSAULT ON A POLICE OFFICER
*******237U**
Purchase nullcopy R953. 0H
19100/Y 08202210802179
REL 07. 0R BZ 0056

Mega Home Fashion 2
Cal
adon

2002-12-24 01:04:00 12:31:16

Customer Copy
Approved

```

Batch: 0034          Sequence: 0027
WT: 1f8a42d0-4d29-4448-b583-fe0c2acda9
b0
AUTE: 345107
INTERCARD
A000050004i010
*****02270
Purchase            R010.00
    hellopay
19100/Y              9002211002179
EEL                 67.00.00.0055

```

USER: magrieta(1007)
SLIP NO: 202212231035556920047
DATE/TIME: 2022-12-23 10:38:54
Whatsapp:008813599958565

ITEMS	PRICE	QTY	SUB-TOTAL
Christmas light 8900201200053	R 105	2	R 210
star light 2211151308190	R 30	4	R 120
Christmas stars 8011306000575	R 18	2	R 36
Christmas nest 6991540000084	R 20	2	R 40
Christmas ornaments 2211151310377	R 8	9	R 72
7M LED battery light 8432020226139	R 45	7	R 315
AA Winnic battery 4998338001395	R 20	7	R 140

QTY: 33 PCS
TOTAL DUE: R 833
VAT: 121.7
CASH AMOUNT: R833
CHANGE: R0
VAT INC 15% FOR ALL THE GOODS

KEEP YOUR RECEIPE WITH 3 MONTH WARRANTY FOR ELEC
TRICAL APPLIANCES
NO CASH REFUND! NO EXCHANGE!

SHOP 11 HAN SHEER CALEDON
THANK YOU FOR SHOPPING !!!

Mbl TA/TWK Date 12/12/22 0005615

6 christmas balls for R50 each R50 x 6

2 christmas tree star R25 Each R25 x 2

christmas decorations 2 for R40 R40 x 2

Decoration 6 R30 Each R30 x 6

wrapping paper 6 x 45

christmas trimmings 10 x 12

christmas tree 2 x R980

christmas balls with lights R25 x 20

Total = 300 + 50 + 40 + 180 + 270 + 120 +

Alky 1960 + 500 = R3420 mps

THANK YOU
FOR YOUR
PURCHASE



#025993 12/12/2022 9:33
01 CLERK01 000000

Shop 51
Shop 51, China Town
Jean Simeonis Street & Voortrekker Road
East
Johannesburg

BILL

10x 12.00	*120.00
DPT.01	
5x 45.00	*270.00
DPT.01	
2x 20.00	*40.00
DPT.01	
6x 30.00	*180.00
DPT.01	
22x 25.00	*550.00
DPT.01	
8x 50.00	*300.00
DPT.01	
2x 980.00	*1960.00
DPT.01	
CASH	*3420.00

CASHIER ID: 0808
CASHIER NAME: PARAGEN
POS ID: 14118903 RECEIPT NO: 007051
VERSION: 5.02.10
MID: 51000-00220-95020

522363 XXXXXX 2276
AID: 80000000041010
App ID: 00
App Start Date: 12/22

MASTERCARD (ICC)

SALE
ANT 3420.00 ZAR
PLEASE DEBIT MY ACCOUNT
VERIFIED BY PIN

AUTH CODE: 234343

Terminal Helpdesk - 0800 77 77 39
Authorization Helpdesk - 0801 414 081

WE ARE LOOKING
FORWARD TO
YOUR NEXT VISIT

AUTHORISED
DATE: 12.12.2022 TIME: 09:32:25
UTI: 40110C07-F851-4C78-AP06-4C080004085
Cryptogram: 22002007A0F5F020
Cryptogram Type: TC
RRR: 121200007000
Account: Default

MERCHANT COPY

Date 12/12/22

No 0095556

4x20m WW fairy lights R120

2x20m Color fairy lights R120

8x Feltu Xmas tree R25

R 920

Emil

LOVELY
SHOP 24 PAROW
0747887704

#228433 12/12/2022 9:47
01 CLERK01 000000

6x 120.00 *720.00
DPT.01
8x 25.00 *200.00
DPT.02

CASH *920.00

NO CASH REFUND
THANK YOU SHOPPING WITH US

NEDBANK

LOVELY STYLE

CNF DE LA REY AND VOORIR

PAROW

PAROW

South Africa

2022/12/12 09:47 220404
SALE

522361*****2276

UTI: 00030539-0711-5382-

C4DC-EAF6D1169DED

HOFFMAN/J D.

AUTHORISED - 235309

TRACE NO - 115302

R 920.00

INCO11388 Budget G

52 1100

THANK YOU
FOR YOUR
PURCHASE

#025237 07/12/2022 13:56
01 CLERK01 000000

BILL
Ballew
1x 150.00 *150.00
DPT.01
10x 20.00 *Bells* *200.00
DPT.01
7x 18.00 *Streamas* *126.00
DPT.01
10x 12.00 *Streamas* *120.00
DPT.01
518x 5.50 *Marshat* *2838.00
DPT.01
CASH *3434.00

WE ARE LOOKING
FORWARD TO
YOUR NEXT VISIT



Shop 51
Shop 51, Laina Town
Jean Simonis Street & Voortrekker Road
Pretoria East
North Cape

CASHIER ID: 0000
CASHIER NAME: MANAGER
POS ID: 14110001 RECEIPT NO: 007325
VERSION: 5.01.00
MID: 51000-00220-95020

522363 XXXXX 2276

AID: A600000041010
app -PIN: 00
app Start Date: 11/22

MASTERCARD (ICC)

SALE

AMT 3434.00 ZAR

PLEASE DEBIT MY ACCOUNT
VERIFIED BY PIN

AUTH CODE: 751570

Terminal: Helpdesk - 0000 77 77 35
Authorization: Helpdesk - 0001 414 801

AUTHORISED

DATE: 07.12.2022 TIME: 14:18:32
OFF: 30490450-057F-4963-0005-C0AC12000C10
Cryptogram: 30459:910C37545E
Cryptogram Type: TC
RND: 12070007900
Account: Default

MERCHANT COPY

**TAX INVOICE
BELASTINGFAKTUUR**

Date 9/12/22

To/Aan M CITA-TWK

Vat Reg. No. _____

Supplied by _____

Address _____

Vat Reg. No. _____

PAID

30	A3 posters colour	720	-
	@ 24 ea		
Terms	Kontrei PRINTING V.A.T. @ _____ % / Inclusive (Delete as applicable)		
	Sub Total		720 -
	TOTAL		720 -

Tel: 028 212 3881
info@kontreiprinting.co.za



KONTREI PRINTING
WELCOME

9544

10/12/22

9724 00

P84



WELCOME TO
CRAZY STORE CALEDON BT

08906
T003
M000000001583046
Device ID 01456176

AUTH BATCH SEQ
201 IH 257033 0196#0002
2ccacc73-0ed9-4584-92d1-
fd133808e6b8
*****2276
Nedbank Master
MASTERCARD
ATD:A0000000041010

2022-12-12 15:49:45

Purchase
Default Account

Purchase R394.93

Total R394.93

THANK YOU

Magic X-4 262-456-176
absa 02 09.14.0000



THE CRAZY STORE CALEDON 2

Shop 5, Caledon Mall
Hoop Street

Caledon
7230

Tel No : +27 07 135 0368
WWW.CRAZYSTORE.CO.ZA

Till 2

XMAS D/UP BEARD 10cm	34.99	1	34.99
XMAS SANTA-SUIT (ADULT)	199.99	1	199.99
XMAS-GIFT-BAG GIANT	59.99	1	59.99
XMAS GIFT BAG JUMBO	39.99	1	39.99
CELLOTAPE 2PK INVISIBLE	59.99	1	59.99

TOTAL DUE R 394.93
CARD 394.93

CHANGE .00

-----Tax Invoice No : 126895-----

Net Reg No : 4820158964

VAT AT 15.00 % 51.54

Cashier: DINE BANTJIES 15:50 12/12/2022

We are confident about the quality of our products. If you are not completely satisfied with your purchase we will gladly exchange or refund your money within 30 days from date of purchase.

Customer care:

0861 111281 Mon to Thu 07h45 to 16h30 and Fri
till 16h00 (South African local time)
www.crazystore.co.za/contact/ask-us

TAX INVOICE / BELASTINGFAKTUUR

17



**Theewaterskloof
Municipality**

Navres / Enquiries

NAAM/NAME:

ID NO:

TEL NO:.....

ADRES/ADDRESS:.....

DORP/TOWN VAN/OF AA

PRODUK/PRODUCT (Besk

FREKWENSIE VAN UITSTA
Cros)

DAAGLIKS/DAILY

Handtekening / Signature

Kantoor Gebruik / Office

Besluit / Decision:

Goedgekeur / approved

Staanpleknr / Stall nr.:

LED Bestuurder /

Hantekening /

Manager Signature:

From CELTIC CARES
Van Francis And More

Date 06/12/2021
V.A.T. Reg. No./B.T.W. Gereg. Nr.

To Charlene
V.A.T. Reg. No.
B.T.W. Gereg. Nr.

Quantity Hoeveel.	Description Beskrywing	Unit Price Eenheidsprys	Amount Bedrag
300	Gemmermanjies	R10	R3000
Sub Total			R3000
Subtotal			R3000
VAT inclusive % B.T.W. ingesluit			
TOTAL			R3000

TERMS
TERME

Delete as applicable
Stemp waar toe van toepassing nie

EFT PAYMENT

THANK YOU / DANKE

Purchase TOTAL R374.00

Purchase R374.00

Default Account
Nedbank Master
5223632444442276
RBN: PVOCT575274
URL: 08166-711-300-219-066220x73

CUSTOMER COPY

20-12-2022 08:22:49
TT:WV3500 V:0400-220712

WELCOME TO / WELKOM BY
ling's Department Stor



004

Date 93/12/22
Datum 22

V.A.T.Reg.No.
B.T.W.Reg.Nr.

V.A.T.Reg.No.
B.T.W.Reg.Nr.

[illegible]

Terms
Terme

Skrap wat jy nie van toepassing nie

Belasting Faktuur

228352040891

Datum: 2022/12/12

Overberg Agri
(Edms) Bpk
Posbus 50
Caledon 7230
Geregistreeerde
Kredietverskaffer
Reg Nr. NCRCP980
Mpy Reg Nr.
1997/021082/07
BTW Reg Nr.
4620101800
Tel: (028) 214-3869
Faks: (028) 212-1599
Kontant Verkope

Kontant Verkope Caledon

Besk/Prys	Hvl.	Bedrag
4134583 - WATERSKOENE HANS SMART NO.8 WA YNE		
	115.66	1
4138781 - VEST REFLECTIVE LINE SIZE M		
	51.31	6
4138782 - VEST REFLECTIVE LINE SIZE L		
	52.18	2
4138632 - VEST REFLECTIVE LINE SIZE XL		
	51.31	2
2933764 - KOEVERTE WIT 90X152 PER 25		
	14.79	2
Totaal		759.02

Items: 13.00

Kwotasies:

RCH352307918

Credit Cards:

HOFFMAN/J D.

759.02

Acc. Holder:

HOFFMAN/J D.

ID No:

*****2276

CC No:

000352136209

Totaal

759.02

Part 1

Kleingeld .00
Nett Total 759.02
Nett Total 759.02

BTW Uitgesluit 660.02
BTW015% 99.00

Processed date: 2022/12/12 03:40:49 PM
Printed: 2022/12/12 03:40:53 PM
Rekenaar naam: CLDP081
POS version: 1.0.0.595.5

--- Customer copy ---
Credit Card
Approved - 00
Swipe

Invoice No.: 22935204
0891
Terminal: CLDP081
Merchant ID: 000000003635117
Terminal ID: 00000001
Card No.: *****2276
Purchase: 759.02
Date: 2022-12-12 15:40:49
Budget Period: 0
Auth. Code: 256442
UIDeab361b5-7469-4317-89c2-804b78ff15a8
ENV APP LABEL: MASTERCARD
ENV AID: A0000000041010
Retrieval Ref. No.: 000352136209

Part 2

3

TU015

Production

JOANLE PRETORIUS 146

22 NOVEMBER 2022 08:54

Invoices - Approval

WC031 The Water and Sewerage Municipality Production

Select an Invoice

2223 2211 Invoices - Capture 001 [C00232] RODERICACA Ready for Approval

Financial Period

Fin Year 2223 Invoice Number 001

Fin Month 2211 Date 20221117

Loan 00000 VAT Number 0000000000000000

Total 250,420.00+

Supplier Information

C00232 CALEDON INFORMAL TRADERS ASSOCIATION

Payment Method Default

EFT Reference

Capture Information

Captured By RODERICACA

Approved By

Updated No

Seg No Order No GRN No Expenditure

1 R0009915 012022086121

2 R0009915 012024386121

3 R0009915 012021096600

4 R0009915 012021096412

Posting Description

Transfers and Grants - SNIME Support

Transfers and Grants - Mayors' Char

Other Expenditure - Sundry Hire Cha

Contracted Services - Transport Ser

Store Fin Source Comp Quantity

1.00+

1.00+

1.00+

1.00+

VAT

0

0

0

0

Amount (Incl) Excl Retention

150,000.00+

150,000.00+

40,000.00+

35,000.00+

35,000.00+

25,420.00+

25,420.00+

0

N/A

0

N/A

0

N/A

0

N/A

Message

Screen was successfully displayed

Approval

Page 1 of 1

Ok

24169

[illegible]

R CARELS
Opgestel deur


Nagesien deurt

192



NPO 269-517

Caledon Informal Traders Association
34 Flameck Street Bergsig
CALEDON
7230

Bank details: Caledon Informal Traders Association

Bank Name: NEDBANK
Account Number: 1238964575 A
Branch Code: 198765 A

Kommittee lede: S Wildschut (Voorsitter) J Frans (Onder Voorsitter) A Frans (Sekretarisse)
J Hoffman (Kassier)
Addisionele lid: I Dunsdon C Engel



Date 0 7 1 1 2 0 2 2

Dear Sir/Madam

Confirmation of bank account

This letter serves to confirm that CALEDON INFORMAL TRADERS ASSOCIATION T/A KERSFEES LIGGIEFEES
residing at 34 FLAMECK STREET CALEDON 7230

, conducts an account in our books.

Details are as follows:

Bank NEDBANK Branch CALEDON

Account number 1 2 3 8 9 6 4 5 7 5 Branch sort code 1 9 8 7 6 5

Account Type CURRENT ACCOUNT

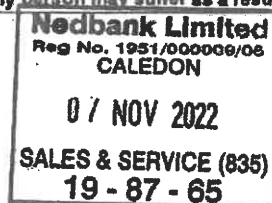
Account opened on: 04/11/2022

Yours faithfully

M LE ROUX

The information in this letter is strictly confidential.

This letter is issued without prejudice to Nedbank and we reserve all our rights in this regard. Nedbank will not be liable for any loss or damage that any person may suffer as a result of any reliance being placed on the information contained in this letter.



RETAIL | CALEDON

SHOP NR 03 VICTORIA MALL CALEDON 7230
T 0102375709 F

Directors: PM Makwana (Chairperson) MWT Brown (Chief Executive) HR Brody (Lead Independent Director) BA Dames MH Davis (Chief Financial Officer) NP Dongwana EM Kruger RAG Leith L Makhama Prof T Marwala Dr MA Matsoane MC Nkuhlu (Chief Operating Officer) S Subramoney
Company Secretary: J Katzin 02.12.2021.
Nedbank Ltd Reg No 1951/000009/08. Licensed financial services and registered credit provider (NCRCP16)

www.nedbank.co.za

BankingConfirmationLetter NEDB.dotm 22Sep20 | SD2

P96

Annexure 7:

PROOF OF REPAYMENT OF
UNSPENT BUDGET TO MUN.

Elana Lotriet

From: Iveina van der Berg
Sent: Monday, 27 March 2023 14:48
To: Elana Lotriet
Subject: RE: Banking Details

Hi Elana

Payment was received I need a vote number where money should be allocated to please.

2023-03-24	CREDIT TRANSFER ZZ00012026		
------------	----------------------------	--	--

Thankyou

From: Elana Lotriet <elanalo@twk.gov.za>
Sent: Tuesday, March 14, 2023 9:34 AM
To: Iveina van der Berg <iveinasi@twk.gov.za>; Janine van Niekerk <janineva@twk.gov.za>
Cc: Susara de Wee <susarade@twk.gov.za>
Subject: RE: Banking Details

Thank you

Elana

From: Iveina van der Berg <iveinasi@twk.gov.za>
Sent: Tuesday, 14 March 2023 09:19
To: Janine van Niekerk <janineva@twk.gov.za>
Cc: Elana Lotriet <elanalo@twk.gov.za>; Susara de Wee <susarade@twk.gov.za>
Subject: RE: Banking Details

Good day Elana

Please find attached as requested, kindly provide the vote number where money should be allocated to.

Kind Regards

From: Janine van Niekerk <janineva@twk.gov.za>
Sent: Tuesday, March 14, 2023 9: AM
To: Iveina van der Berg <iveinasi@twk.gov.za>
Cc: Elana Lotriet <elanalo@twk.gov.za>; Susara de Wee <susarade@twk.gov.za>
Subject: FW: Banking Details

More Iveina/Susara

Sien onderstaande versoek vir jul terugvoering.

Groete
Janine

From: Elana Lotriet <elanalo@twk.gov.za>
Sent: Tuesday, March 14, 2023 9:06 AM

To: Janine van Niekerk <janineva@twk.gov.za>

Cc: Stalin Govender <stalingo@twk.gov.za>; Morne October <morneoc@twk.gov.za>

Subject: Banking Details

Good day Janine,

As per yesterdays discussion, kindly provide me with the banking details and vote number/ reference number which should be used for the service provider who needs to pay back the unspent funds of the Christmas lights project to the amount of R79 000.00

Thank you

Elana

ADDENDUM 8:

COMAF 6 / 2022/2023



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.

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 EXPENDITURE 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 extent 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 be 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:	By whom:	By when:
AFS to be adjusted with the factual misstatement.	Deputy CFO & Act. CFO	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	<u>No</u>
--	-----	-----------

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.

MPAC59/2026

DRAFT ANNEXURE J – MPAC UIFWE RECOVERY RECOMMENDATION REPORT TO COUNCIL

LOCAL ECONOMIC DEVELOPMENT – FESTIVAL OF LIGHTS

Irregular Expenditure – 2022/2023 Financial Year

1. Purpose

This report concerns R179,458.53 of expenditure associated with the Festival of Lights/Christmas Lights Festival held in December 2022. The expenditure was classified as irregular because the procurement process used for the event did not comply fully with the Municipality's SCM Policy.

2. Summary of UIFWE

UIFWE classification	Irregular expenditure
Financial year	2022/2023
Event	Festival of Lights / Christmas Lights Festival
Reported event date	18 December 2022 in the main report; an Annexure E later refers to 16 December 2022
Service provider / implementing partner	Caledon Informal Traders Association (CITA)
Actual expenditure	R179,458.53
Estimated budget	R250,420.00
Refund to Municipality	R70,525.00 confirmed by bank statements
AG variance	R436.47, attributed to bank charges and a calculation error in the original section 32 report

3. Factual background

- The Festival of Lights was intended to promote social cohesion, tourism, local economic development and opportunities for local businesses, informal traders and artists.
- The Executive Mayor intended to revive the event after its earlier implementation in 2017/2018.
- A detailed proposal was tabled to the Municipal Management Team on 7 November 2022. Management was advised that no budget provision existed for the event in the approved 2022/2023 budget.
- An internal planning committee was established with representatives from LED and Tourism, Traffic, Town Management, Electricity, Occupational Health and Safety and SCM.
- CITA participated as the representative body for local informal traders and, under a Service Level Agreement, coordinated trader participation, sourced sponsorships and facilitated procurement of goods and services.
- Estimated expenditure was R250,420.00 and actual expenditure was R179,458.53.

- The municipality received the goods/services and the event was successfully implemented. Sponsorships reduced the municipal contribution, and the unspent balance was refunded by CITA.

4. Auditor-General reconciliation / discrepancy

The report records Auditor-General Communication No. 06 of 2023 identifying an immaterial variance of R436.47. Management subsequently determined that the original section 32 report contained a calculation error: it referred to a repayment of R70,961.47, whereas bank statements confirmed that CITA repaid R70,525.00. The report attributes the R436.47 difference to bank charges incurred by the service provider.

There is an inconsistency in the supporting report: one later bullet refers to recovery of R70,626.00, while the detailed reconciliation and bank-statement confirmation state R70,525.00.

5. Procurement non-compliance

- CITA was appointed through a Service Level Agreement to coordinate procurement and sponsorship activities.
- The appointment was made outside the prescribed competitive procurement process.
- No evidence was found that a formal competitive process or approved deviation had been completed before the Service Level Agreement was concluded.
- The report identifies non-compliance with Regulation 19 of the Municipal SCM Regulations and the Municipality's SCM Policy.
- The legitimate municipal purpose and successful delivery of the event do not cure the procurement non-compliance.

6. Officials/persons potentially responsible

The investigation identifies the Local Economic Development and Tourism Department, including LED Manager Ms Elana Lotriet and events/tourism staff Mr Morne October and Ms Busisiwe Fadana, as officials instructed to implement the Festival. The report also records that the proposal was considered by the Municipal Management Team.

MPAC should not treat instruction to implement the event as proof of liability. Liability must be linked to the delegated procurement decision or omission that caused the irregular expenditure.

7. Section 32(1) – deliberate or negligent conduct

The investigation records that the event was driven by a Mayoral commitment, timelines were limited, CITA was selected because of its community representation and sponsorship capacity, a Service Level Agreement governed the relationship, financial reporting was submitted and surplus funds were repaid. It identifies no evidence of fraud, corruption, personal enrichment, collusion or intentional circumvention for improper gain.

MPAC states that responsibility for SCM compliance rests with officials exercising delegated procurement responsibilities.

Recommended MPAC finding:

Deliberate misconduct is not established.

8. Financial loss and recovery assessment

Actual expenditure	R179,458.53
Refund confirmed	R70,525.00
AG variance	R436.47, attributed to bank charges/calculation error
Goods/services	Reportedly delivered in full
Municipal benefit	Event achieved intended community, tourism and local economic development objectives
Quantifiable municipal loss	None identified by the investigation
Recovery against CITA	Not recommended because contractual obligations were substantially fulfilled and the refundable balance was paid
Further recovery cost/benefit	Report states further recovery is not appropriate because cost would exceed potential benefit

Recommended MPAC finding:

On the evidence supplied, MPAC can recommend that the expenditure be certified irrecoverable.

9. Disciplinary referral

The supplied material contains no evidence of fraud, collusion, personal gain or other criminal conduct. On the present record, **a disciplinary board referral is not recommended.**

10. Criminal referral

The supplied material contains no evidence of fraud, collusion, personal gain or other criminal conduct. On the present record, **a criminal referral is not recommended.**

11. Corrective and preventative measures

- Adopt a comprehensive Municipal Events Management Policy incorporating procurement planning and governance requirements.
- Include major municipal events in the approved Annual Procurement Plan and municipal budget.
- Require early SCM involvement during event planning.
- Introduce a mandatory procurement-compliance checklist before implementation of municipal events.
- Ensure all deviations are properly motivated, approved and documented.
- Provide annual SCM compliance training to officials responsible for municipal events.
- Consider a standing Municipal Events Committee with clear governance and procurement responsibilities.

12. MPAC recommendation to Council

MPAC recommends that the Municipal Council:

- 1. Confirm that R179,458.53 constitutes irregular expenditure resulting from non-compliance with the Municipality's SCM Policy.**
- 2. Notes that the Municipality received the contracted goods and services and achieved the intended objectives of the event.**
- 3. Notes that R70,525.00 was refunded by CITA and that the R436.47 AG variance is reported as bank charges/calculation error rather than a municipal loss.**
- 4. Recommends that the irregular expenditure to the amount of R179,458.53 be written off as irrecoverable in terms of section 32 of the MFMA.**
- 5. No disciplinary board referral as the supplied material contains no evidence of fraud, collusion, personal gain or other criminal conduct.**
- 6. No criminal referral as the supplied material contains no evidence of fraud, collusion, personal gain or other criminal conduct.**
- 7. Direct Management to implement the event-procurement controls.**

13. Supporting documentation

- Management minutes approving the Festival of Lights.
- Service Level Agreement between the Municipality and CITA.
- Event proposal and debriefing report.
- Complete expenditure reconciliation and all invoices.
- Auditor-General Communication No. 06 of 2023 / COMAF 6.
- Questions raised by MPAC and answers provided, if applicable.

14. Signatures

Prepared by	Municipal Public Accounts Committee
Reviewed by	Municipal Public Accounts Committee
Approved for MPAC submission Cllr A Gana <u>MPAC CHAIRPERSON</u>	 03/09/2026
MPAC resolution reference	MPAC59/2026

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING: 11 AUGUST 2026 – QUESTIONS ASKED BY MPAC

MPAC59/2026 – LOCAL ECONOMIC DEVELOPMENT: IRREGULAR EXPENDITURE REPORT: FESTIVAL OF LIGHTS 2022/2023 FINANCIAL YEAR

This matter requires particularly careful treatment because the documentation indicates that Management itself approved proceeding with the festival, despite being informed that there was no approved budget provision at that stage.

The documentation also records that SCM requirements were not fully followed, although the event occurred, services/goods were delivered, sponsorship reduced the municipal contribution, surplus funds were returned and there was no evidence identified of fraud, corruption, personal enrichment or collusion.

That still does not answer the question of negligence.

1. Who originally proposed the Festival of Lights?

- The initiative to revive the Festival of Lights originated from the Executive Mayor at the time. The Executive Mayor was inspired by the success of the previous Festival of Lights held during the 2016/2017 period and, against this backdrop, requested that the LED and Tourism Department commence with the planning and organisation of the Christmas Lights event for 2022.
- This is supported by email correspondence from the then Acting Director: Economic Development and Planning, Mr Honey Gxoyiya, in which he communicated that the Executive Mayor had requested that the LED and Tourism Department start planning the Christmas Lights event for that year.
- It is important to clarify that the LED and Tourism Department did not independently initiate the event. The Department acted on the instruction received from the Executive Mayor and commenced with the preliminary planning process. In response to the instruction, the Department requested clarity regarding the scope of the proposed project, the resources available and the requirements for implementation. No written response to these queries was received at the time.
- The Acting Director subsequently verbally instructed the Department to prepare compile an item for the relevant Portfolio Committee.
- In order to compile a proposed budget and project plan an internal committee was established and the first meeting was convened on 02 September 2022,

consisting of the LED Department, Electrical Department, Supply Chain Management, Public Safety and Community Services Departments. The meetings were scheduled weekly and minuted and this was chaired by the Deputy Director: Economic Development and Planning, Mr Kayalakhe Nontshiza. In accordance with this instruction, the item was prepared and tabled before the Portfolio Committee on 28 October 2022. The Portfolio Committee considered the proposal and resolved to refer the item to Municipal Management for further consideration. See minutes of the Portfolio Committee Resolution dated 28 October 2022 attached.

The initiative originated from a Mayoral Commitment / intention, with the administrative proposal subsequently developed by the Directorate: Economic Development and Planning.

2. Was it an approved municipal programme?

- Yes. The report describes the Festival of Lights as a municipal community event after having gone through the administrative process and records that Management approved that the event should proceed.
- The report's conclusion also confirms that it was implemented as an approved municipal initiative.

3. Was it contained in the approved budget?

- According to the information available, no approved budget provision existed for the Festival of Lights at the time the matter was considered by Management.
- The amount of R250,420.00 reflected in the documentation represented the estimated funding requirement for hosting the event, rather than an amount already provided for in the approved budget. This amount was presented to Management following the Portfolio Committee's resolution, which identified the proposed funding shortfall of R250,420.00 required to enable the Municipality to host the event.
- Management was therefore aware that the event was not provided for in the approved budget and that additional funding would be required. The matter was subsequently considered on the basis that the budget implications would be addressed through the Adjustment Budget process.

4. If not, who informed Management that no budget existed?

- The report confirms that Management was informed by the Manager: LED & Tourism, Ms Elana Lotriet, that no provision had been made in the approved budget for the hosting of the Festival of Lights in the 2022/2023 financial year.

5. When was Management informed?

- Management was informed on 7 November 2022, when the proposal was tabled at the Municipal Management Meeting.

6. Why did Management nevertheless resolve that the event should proceed?

- According to the information available, no approved budget provision existed for the Festival of Lights at the time the matter was considered by Management.
- The amount of R250,420.00 reflected in the documentation represented the estimated funding requirement to host the event, and not an amount already provided for in the approved municipal budget. This amount was presented to Management following the Portfolio Committee's resolution, which identified the funding shortfall of R250,420.00 required to enable the Municipality to proceed with the event.
- In addition to the lack of budget provision, the timeframes for hosting the event were also raised as a concern. The event was scheduled for 16 December 2022, leaving a limited period within which the required procurement process could be completed. Given that the estimated cost exceeded the R200,000 threshold, a formal competitive procurement/tender process would ordinarily have been required, which raised concerns regarding whether such a process could reasonably be concluded before the event date.
- Management was therefore aware of both the absence of an approved budget provision and the tight timeframe for completing the required procurement process. Notwithstanding these constraints, Management resolved that the event should proceed, with the budget implications to be addressed through the subsequent Adjustment Budget process.
- Importantly, the fact that the timeframe was constrained does not, in itself, remove the Municipality's obligation to comply with the applicable SCM requirements. The Section 32 report confirms that Management's decision to proceed did not exempt the Municipality from its MFMA and SCM obligations.

7. Which officials attended the Management meeting where the decision was made?

The report identifies the Municipal Management Team as:

- Mr Boy Ngubo – Municipal Manager
- Mr Denver Damons – Deputy Director: Technical Services
- Mr Francois Du Toit – Deputy Director: Electrical Services

- Mr Walter Hendricks – Acting Director: Corporate Services
- Mr Ashwille Riddles – Acting CFO
- Ms Honey Gxoyiya – Acting Director: Economic Development and Planning
- Mr Wilfred Solomons-Johannes – Director: Community Services
- Mr Anton Opperman – Chief Internal Audit
- Ms Elana Lotriet – LED Manager, who had to table the item to Management.

Important: While the report identifies the composition of the Municipal Management Team, the attendance register and minutes of the Management Meeting held on 7 November 2022 confirm the attendance of the respective officials at the meeting.

8. Did any official advise Management that proceeding could contravene SCM or budget requirements?

- Management was explicitly advised of the absence of budget provision for the event. In addition, the tight timeframe for the 16 December 2022 event was raised, particularly given that the estimated cost exceeded the R200,000 threshold, which would ordinarily require a formal competitive procurement process. The limited timeframe therefore raised concerns about whether the required procurement process could be completed before the event.

9. Obtain the minutes and attendance register.

- Minutes of the Portfolio Committee: Economic Development and Planning and attendance Register is attached of meeting 28 October 2022
- Minutes of the Management Meeting and attendance Register of 07 November 2022 is attached.

10. What exactly was CITA appointed to do?

At the time, the Caledon Informal Traders Association (CITA) was the registered representative organisation for informal traders in Caledon. Given the limited timeframe available to organise and host the event, CITA was appointed through a formal Service Level Agreement with the Municipality to assist with the coordination and implementation of the Festival of Lights.

CITA's responsibilities included:

- Coordinating the participation of informal traders;
- Sourcing sponsorships and donations from local businesses;

- Assisting with the event application; and
- Facilitating the procurement of various goods and services required for the event, as provided for in the Service Level Agreement.

The appointment was therefore intended to facilitate the practical implementation of the event within the limited timeframe, particularly given CITA's existing representation of the local informal trading sector and its ability to mobilise participation and sponsorships.

11. Why was CITA selected?

At the time, the Caledon Informal Traders Association (CITA) was the registered active representative organisation for informal traders in Caledon and the intend to to facilitate the practical implementation of the event within the limited timeframe, particularly given CITA's existing representation of the local informal trading sector and its ability to mobilise participation and sponsorships.

12. Was CITA itself procured through SCM?

No. CITA was not appointed through the Municipality's prescribed competitive procurement process. A formal Service Level Agreement was concluded with CITA. However, the existence of an SLA did not exempt the Municipality from its SCM obligations. The determining factor is the substance of the arrangement. As CITA was tasked, among other things, with facilitating the procurement of goods and services required for the Festival of Lights, the arrangement constituted procurement-related expenditure and should have been supported by an appropriate SCM process or a formally approved deviation where legally permissible. The Section 32 investigation confirms that no competitive procurement process or formal deviation was completed before the SLA was concluded.

13. If not, what legal/SCM mechanism was relied upon?

- CITA was appointed through a formal Service Level Agreement (SLA) concluded with the Municipality. The selection of CITA was based on its existing involvement in the planning of the event, its representation of local informal traders, its ability to mobilise community participation and its capacity to secure sponsorships within the limited timeframe available. These factors provided the administrative rationale for selecting CITA. However, based on the documentation currently available, no specific lawful SCM mechanism, exemption or formally approved deviation was

relied upon to exempt the appointment from the Municipality's normal procurement processes. The Section 32 investigation specifically records that no competitive procurement process or formal deviation was completed before the SLA was concluded. Accordingly, while the SLA provided the contractual framework for CITA's role, the appointment through an SLA did not, in itself, constitute a lawful exemption from the Municipality's SCM requirements.

14. Did CITA act as an implementing agent or as a service provider?

- CITA acted as an implementing agent for the Festival of Lights in terms of the formal Service Level Agreement concluded with the Municipality. Its role was to assist the Municipality with the practical implementation and coordination of the event, including coordinating the participation of informal traders, sourcing sponsorships and donations, assisting with the event application, and facilitating the procurement of goods and services required for the event. The SLA provided the formal framework for CITA to undertake these implementation responsibilities on behalf of the Municipality.

15. Did CITA procure goods/services on behalf of the municipality?

- The report expressly states that CITA facilitated procurement of various goods and services required for the event.

16. If so, was CITA required contractually to follow municipal SCM rules?

- No. In terms of the Service Level Agreement, CITA was not contractually required to follow the Municipality's internal SCM processes. However, the agreement required CITA to account fully for all expenditure incurred in connection with the event, supported by the relevant invoices and other proof of expenditure, and to submit a post-event report detailing the expenditure and implementation of the event.
- CITA was able to negotiate favourable prices with suppliers and achieve savings on the estimated expenditure. Following the conclusion of the event, CITA submitted the required supporting documentation and accounting for the expenditure. The resulting saving of R70,525 was refunded to the Municipality after the event. This refund was verified through the supporting financial documentation.

17. Who approved CITA's expenditure?

- CITA's expenditure was not approved on an individual transaction-by-transaction basis. Management approved the overall project proposal and the associated project budget of R250,420.00, including the specific items identified in the approved proposal.
- CITA was therefore required to incur expenditure in accordance with the approved project budget and the items contained in the proposal, with all expenditure subsequently accounted for and supported by the required documentation.
- Accordingly, the expenditure was undertaken within the framework of the project budget approved by Management, rather than through separate approval of each individual transaction.

18. Who checked the suppliers appointed by CITA?

- The suppliers were monitored through the weekly progress meetings held between CITA and the project/event planning committee. These meetings provided an ongoing monitoring mechanism to assess whether the activities and procurement of goods and services were progressing in accordance with the approved project plan and budget.
- CITA was also required to provide supporting documentation for expenditure incurred, which enabled the Municipality to verify the expenditure after the event.
- Accordingly, the Municipality's role was primarily to monitor CITA's implementation **against** the approved project plan and budget and to verify the supporting expenditure documentation, rather than to approve each supplier individually.

19. Were quotations obtained?

No

20. Was any supplier connected to an official, councillor or CITA representative?

- No evidence was identified that any of the suppliers appointed in connection with the Festival of Lights had a personal, financial or other improper connection to a municipal official, councillor or CITA representative. The available documentation does not indicate any conflict of interest, personal benefit, collusion or related-party involvement in the appointment of the suppliers.
- Accordingly, no supplier connection to an official, councillor or CITA representative was identified in the course of the review.

21. Was the R179,458.53 actual expenditure completely supported by invoices and proof of delivery?

The report indicates that expenditure was supported and verified.

22. Was the R70,525 refund verified in the municipal bank account?

- Yes, The report states that the R70,525 refund was confirmed by supporting bank statements and remittance advice from finance as per the report.

23. Explain the R436.47 reconciliation variance and provide proof.

The report explains the following:

- the original Section 32 report incorrectly calculated the repayment as R70,961.47;
- the actual repayment was R70,525;
- the difference of R436.47 represented bank charges;
- the bank statements confirmed the R70,525 repayment; and
- the variance did not represent money retained by CITA or a municipal financial loss.
- The R436.47 represents bank charges plus the correction of a calculation error in the original report. The bank statement attached/verified as supporting proof.

24. Who had delegated responsibility for ensuring SCM compliance?

- The delegated responsibility for ensuring compliance with the Municipality's SCM requirements rested with the SCM Manager at the time, Mr Sergio Francis, who was also a member of the Festival of Lights Committee. His involvement in the Committee provided an opportunity for SCM-related requirements and compliance matters to be considered during the planning and implementation of the event.

25. Did the Management decision purport to override SCM requirements?

- Management was aware of the budget and SCM challenges, including the lack of budget provision and the limited timeframe to complete the normal procurement process before the event on 16 December 2022.
- Despite these challenges, Management approved the event to proceed and accepted the proposal to appoint **CITA as the** implementing agent through a formal Service Level Agreement, as an alternative arrangement to enable the event to take place within the limited timeframe.
- Management therefore did not expressly instruct officials to ignore or override SCM requirements. Rather, Management accepted the proposed arrangement in order to proceed with the event, knowing that the normal SCM process could not reasonably be completed within the available timeframe.

26. If so, did Management have legal authority to do that?

Not sure. The Accounting Officer to advise on this.

27. Were officials placed under unreasonable time pressure because of a political/Mayoral commitment?

- Officials were placed under significant time pressure following the Mayoral instruction of 11 August 2022 to commence planning for the Festival of Lights, despite the fact that the event still required substantial planning, costing, consultation and approval processes before implementation.
- This included developing the scope of the event, conducting the necessary demand assessment, determining the estimated cost, preparing the project proposal, consulting relevant stakeholders, obtaining Portfolio Committee and Management approval, and addressing the required budget and SCM processes.
- The 16 December 2022 event date left limited time to complete these processes. The pressure was further heightened by the expectation that the event had to proceed and the reported threat of disciplinary action if it did not.
- Management was aware of these constraints, including the budget and procurement challenges, but nevertheless resolved that the event should proceed rather than postponing it to allow sufficient time for the required processes to be completed. This context is relevant when assessing responsibility for the subsequent SCM non-compliance.

28. If so, when was that commitment first made and why was procurement not initiated then?

- The Mayoral commitment to host the Festival of Lights was first communicated to the LED and Tourism Department through email correspondence dated 11 August 2022, instructing the Department to commence with the planning of the event.
- Procurement was not initiated at that stage because the scope, resource requirements and estimated cost of the event had not yet been finalised. The Department first had to undertake the necessary planning, demand assessment, consultations and costing, prepare the project proposal and obtain the required approval processes.
- The budget position was only confirmed on 7 November 2022, as supported by the relevant email correspondence. This was followed by the signed approval memo for the transfer of funds on 18 November 2022. By this stage, the event date of 16 December 2022 was already approaching, leaving a very limited period in which to complete the applicable procurement process.
- Therefore, the delay in initiating procurement was linked to the need to first define and cost the project, obtain the necessary approvals and confirm the availability of funding. The subsequent confirmation of the budget and transfer of funds significantly reduced the remaining timeframe for procurement and implementation.

For this item I would apply the same Section 32 test but go further because MPAC needs to establish whether the expenditure represents a continuation/repetition of the same procurement arrangement.

MPAC should establish:

29. What is the complete amount of irregular expenditure for this item?
30. Provide a transaction-by-transaction schedule.
31. Which suppliers received payments?
32. What procurement process supported each payment?
33. Which expenditure was incurred directly by the municipality and which through another entity/association?
34. Who requested each procurement?
35. Who approved it?
36. Who certified delivery?
37. Who authorised payment?
38. What delegations did each official hold?
39. Was budget available when each commitment was made?
40. Was expenditure incurred before or after Management approval?
41. Were SCM officials consulted before commitments were made?

42. Were warnings of non-compliance given?
43. Who received those warnings?
44. Why were they not acted upon?
45. Was the expenditure foreseeable?
46. Could competitive procurement reasonably have been completed beforehand?
47. Was any emergency/deviation provision available?
48. If so, why was it not used?
49. Was full value received for every payment?
50. Were prices market-related?
51. Was there fruitless or wasteful expenditure in addition to irregular expenditure?
52. Did any person obtain an improper benefit?
53. Is there evidence of fraud, corruption, collusion or conflict of interest?
54. Were the same officials involved in earlier irregular expenditure?
55. Had any of those officials previously been warned or trained regarding the same SCM requirement?
56. If yes, does the recurrence amount to negligence or gross negligence?