



ORDINARY MEETING OF THE COUNCIL
GEWONE VERGADERING VAN DIE RAAD
INTLANGANISO YESIQHELO YEBHUNGA

A G E N D A

I-AJENDA

**DATE / DATUM / UMHLA : 26 FEBRUARY / FEBRUARIE /
FEBHRUWARI 2025**

**VENUE / PLEK / INDAWO : BANQUETING HALL /
BANKETSAAL**

**CIVIC CENTRE / BURGERSENTRUM / IZIKO LOLUNTU
HERMANUS**

TIME / TYD / IXESHA : 10:00

MUNICIPALITY / MUNISIPALITEIT / UMASIPALA WE-OVERSTRAND

Office of the Municipal
Manager
Municipal Offices
HERMANUS

18 February / Februarie / Febhruwari 2025

NOTICE TO ALL ALDERMEN & COUNCILLORS

ORDINARY MEETING OF THE OVERSTRAND MUNICIPAL COUNCIL

NOTICE IS HEREBY GIVEN that an **ORDINARY MEETING** of the **OVERSTRAND MUNICIPAL COUNCIL** will be held in the **Banqueting Hall, Civic Centre, Hermanus**, on **WEDNESDAY, 26 FEBRUARY 2025** at **10:00** to consider the business set forth in the subjoined agenda.

The attention of Councillors is directed to the Code of Conduct for Councillors, Schedule 7 of the Local Government : Municipal Structures Act, 1998 (Act 117 of 1998).

DR D O'NEILL
MUNICIPAL MANAGER

KENNISGEWING AAN ALLE RAADSHERE & RAADSLEDE

GEWONE VERGADERING VAN DIE OVERSTRAND MUNISIPALE RAAD

KENNIS WORD HIERMEE GEGEE dat 'n **GEWONE VERGADERING** van die **OVERSTRAND MUNISIPALE RAAD** gehou sal word in die **Banketsaal, Burgersentrum, Hermanus**, op **WOENSDAG, 26 FEBRUARIE 2025** om **10:00** om die sake op meegaande sakelys te bespreek.

Raadslede se aandag word gevestig op die Gedragskode vir Raadslede, Skedule 7 van die Wet op Plaaslike Regering : Munisipale Strukture, 1998 (Wet 117 van 1998).

DR D O'NEILL
MUNISIPALE BESTUURDER

ISAZISO ESIYA KUBO BONKE OOCEBAKHULU NOOCEBA

INTLANGANISO YESIQHELO YEBHUNGA LIKAMASIPALA WE-OVERSTRAND

OKU KUKWAZISA ukuba intlanganiso **YESIQHELO yeBHUNGA LIKAMASIPALA WE-OVERSTRAND**, iza kuba se **I-Banqueting Hall, kwiZiko LoLUNTU, eHermanus, uLWESITHATHU**, Umhla we **26 FEBHRUWARI 2025**, ngeye-**10:00** ukuqwalasela imicimbi ekule ajenda iqhotyoshelwe apha.

OCeba bayacelwa ukuba baqwalasele isikhokelo sokuziphatha sooCeba, iShedyuli 7 kaRhulumente wooMasipala: uMthetho weeNkqubo zikaMasipala, uMthetho -1998 (uMthetho we-117 ka-1998).

DR D O'NEILL
UMPHATHI KAMASIPALA

AGENDA/...

COUNCIL

26 February 2025

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1. **OPENING**

2. **APPLICATIONS FOR LEAVE OF ABSENCE**

3. **CONFIRMATION OF MINUTES**
 - 3.1 Minutes of an **Ordinary Meeting** of the **Overstrand Municipal Council** held on **Wednesday, 27 November 2024** at **10:00**
 - 3.2 Minutes of a **Special Meeting** of the **Overstrand Municipal Council** held on **Wednesday, 11 December 2024** at **15:00**
 - 3.3 Minutes of a **Special Meeting** of the **Overstrand Municipal Council** held on **Wednesday, 29 January 2025** at **10:00**

4. **MATTERS ARISING FROM THE MINUTES**

5. **STATEMENTS AND COMMUNICATIONS BROUGHT FORWARD BY THE SPEAKER / EXECUTIVE MAYOR**

Salga Matters:

6. CONSIDERATION OF RECOMMENDATIONS MADE BY THE EXECUTIVE MAYOR TO COUNCIL, IN TERMS OF SECTION 160(2) OF THE CONSTITUTION, 1996, AND SECTION 59(1)(a) OF THE LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT 2000 (ACT 32 OF 2000)

6.1

KLEINMOND HARBOUR DEVELOPMENT

(ITEM 2 PAGE 442 : PLANNING & DEVELOPMENT PORTFOLIO - MAYORAL COMMITTEE MEETING : 10 FEBRUARY 2025)

RECOMMENDATION TO THE COUNCIL:

1. that the remainder R500 000 be used toward the planning of the envisaged community structure(s) in Kleinmond;
2. that the community liaise with Mr D Hendriks regarding the needs and the vision for the structure(s); and
3. that the community formalise themselves into a registered legal entity in order to submit an application to the Municipality to lease the community structure(s).

RESPONSIBLE OFFICIAL :

R KUCHAR

TARGET DATE FOR IMPLEMENTATION :

25 FEBRUARY 2025

TARGET DATE TO INFORM APPLICANT :

N/A

TARGET DATE TO INFORM OBJECTOR :

N/A

6.2**INSUFFICIENT AND NON-COMPLIANT CHILDCARE / PARTIAL CARE FACILITIES IN OVERSTRAND****(ITEM 1 PAGE 1 : COMMUNITY SERVICES PORTFOLIO - MAYORAL COMMITTEE MEETING : 10 FEBRUARY 2025)****RECOMMENDATION TO THE COUNCIL:**

1. that the following **be noted**:
 - a) municipal powers and functions with regard to childcare/ partial care facilities;
 - b) the insufficient supply of childcare / partial care facilities in the Overstrand and the risks associated therewith; and
 - c) safety and compliance issues of childcare / partial care facilities, especially in respect of municipal buildings / properties used as childcare / partial care facilities;
2. that the necessary budgetary provisions be made to enable Community Services to address the safety and compliance issues at municipal buildings / properties used as childcare / partial care facilities; and
3. that a by-law be drafted to enable appropriate regulation, planning and monitoring of childcare / partial care facilities in the Overstrand.

RESPONSIBLE OFFICIAL :**S SWARTZ
G SMIT****TARGET DATE FOR IMPLEMENTATION :****1 MARCH 2025**

6.3**DISASTER MANAGEMENT ANNUAL REPORT 2023/2024****(ITEM 6 PAGE 122 : MUNICIPAL PUBLIC SAFETY PORTFOLIO -
MAYORAL COMMITTEE MEETING : 10 FEBRUARY 2025)****RECOMMENDATION TO THE COUNCIL:**

that the Overstrand Municipality Disaster Management Annual Report 2023/2024 **be noted.**

RESPONSIBLE OFFICIAL :**NJ MICHAELS
L SMITH****TARGET DATE FOR IMPLEMENTATION :****1 MARCH 2025**

7. CONSIDERATION OF REPORTS**7.1****MONTHLY REPORT TO COUNCIL ON THE SUPPLY CHAIN MANAGEMENT (SCM) POLICY FOR JANUARY 2025****C Le Roux
04 February 2025****Divisional Manager: Supply Chain Management****(028) 313 8107**

1. Executive Summary

The purpose of this report is to inform Council of procurement by the delegated authority in terms of the Supply Chain Management Policy for January 2025.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Financial Services
Department: Supply Chain Management

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act 2003, (Act 56 of 2003)
Local Government: Municipal Systems Act 2000, (Act 32 of 2000)
Overstrand Municipality Supply Chain Management Policy dated 25 June 2008, as amended.
Overstrand Municipality Preferential Procurement Policy

6. Background/Discussion/Evaluation/Conclusion**Background**

The purpose of this report is to ensure that Council maintains oversight over the implementation of the Supply Chain Management Policy. In terms of Paragraph 36(2) of the said policy, the Accounting Officer must record the

reasons for any deviations in terms of Paragraph 36(1) of the policy and report same to council.

Discussion

A. Deviations - Paragraph 36(1)(a)

Paragraph 36(1)(a) of Council's Supply Chain Management (SCM) Policy allows circumstances for deviations from the procurement processes. Furthermore, the policy requires in Paragraph 36(2), that the reasons for any deviations from the procurement processes must be recorded and be reported to Council.

Deviations approved in terms of Paragraph 36(1)(a) for January 2025 is attached as **Annexure A**.

B. Awards in terms of Paragraph 17(1)(c)

In terms of Paragraph 17(1)(c) of the SCM Policy, where the Formal Written Price Quotation process has been followed for procurement and it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the Chief Financial Officer (CFO) or an official designated by the CFO.

In terms of Paragraph 17(2) of the said policy, the designated official must report all such approvals made by the official in terms of their sub-delegation to the Chief Financial Officer.

A schedule of all such approvals for January 2025 is attached as per **Annexure B**.

C. Value of all Awards (Procurement transactions)

All procurement transactions undertaken with regards to tenders, transversal contracts, amendment of contracts, formal written price quotations awarded in terms of the Supply Chain Management Policy for January 2025.

A schedule of these awards for January 2025 is attached as **Annexure C**.

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Schedule of deviations from the procurement processes approved in terms paragraph 36(1)(a)

Annexure B: Schedule of approvals in terms of paragraph 17(1)(c)

Annexure C: Schedule of awards made in terms of paragraph 12(1)(b) & (c)

RECOMMENDATION TO THE COUNCIL:

1. that the deviations from the procurement processes, approved in terms of the delegated authority for January 2025, **be noted**;
2. that the awards made in terms of Paragraph 17(1)(c), approved in terms of the delegated authority for January 2025, **be noted**; and
3. that the awards made through the Bid Committee system and formal written price quotations for January 2025, **be noted**.

RESPONSIBLE OFFICIAL :

C LE ROUX

TARGET DATE FOR IMPLEMENTATION :

TO BE NOTED



SCHEDULE OF DEVIATIONS IN TERMS OF CLAUSE 36(1)(a) OF THE SCM POLICY - OVERSTRAND MUNICIPALITY - JANUARY 2025

#	Deviation #	Supplier	Directorate	Department	Approved Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT	Value of the Deviation	Comments / Line description
1	SCD3607/2024	TR Oosthuizen and DC Human Inc.	Community Services	Facilities, Halls and Building Maintenance	2025/01/07	36(1)(a)(v)	R 3 373,91	R -	R 506,09	R 3 880,00	Procurement of a foot moulded- full length (insole) from Oosthuizen & Human Medical Orthotics and Prosthetics

TOTAL

1

R 3 373,91 R - R 506,09 R 3 880,00



Schedule of approvals in terms of Clause 17(2) of the SCM Policy - Overstrand Municipality - January 2025

10					Received only one quote by closing time and date of submission of quotation							
11					Received only two quotes at closing time and date of submission of quotation							
#	Request	Order #	Order Date	Value (Excl. VAT)	VAT	Value (Incl. VAT)	Comments / Line description	Supplier	Directorate	Department	Reason Code	
1	141740	270330	2025/01/07	R 12 695,66	R 1 904,34	R 14 600,00	CONSULTATION & ADMINISTRATION: TWINRIX VACCINE BY AN OCCUPATIONAL NURSE OR MEDICAL DOCTOR	DR NC ABEL	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT	11	
	141740	270330	2025/01/07	R 12 695,66	R 1 904,34	R 14 600,00	TWINRIX (HEPATITIS A & B) VACCINES KEPT IN FRIDGE WITH TEMP. OF 2 - 8 CELCIUS BEFORE ADMINISTERING	DR NC ABEL	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT	11	
2	141894	270343	2025/01/09	R 2 593,48	R 389,02	R 2 982,50	SUPER LAWNWEEDER HERBICIDE (L4370) 5L	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	COMMUNITY SERVICES	COMM:RESORTS:ONRUS CARAVAN PARK	11	
3	141877	270372	2025/01/15	R 18 037,48	R 2 705,62	R 20 743,10	AGRICOL RYE FESCUE MIX PER KG	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	COMMUNITY SERVICES	COMM:SPORTSFIELDS	11	
4	141825	270399	2025/01/17	R 178,44	R 26,77	R 205,21	STAPLER FSTRIP METAL BLK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 149,04	R 22,36	R 171,40	TAPE DISPENSER GENMES DUAL CORE	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 76,50	R 11,48	R 87,98	TAPE ROLL CLEAR 18X50M	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 218,40	R 32,76	R 251,16	TABS INDEX STICKN STRIPS FILM45X12MM8PK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 181,30	R 27,20	R 208,50	DIVIDER POLYPROP MEECO A4 JAN-DEC RBW	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 187,85	R 28,18	R 216,03	FILE POCKETS TREELINE 80MIC A4 100PK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 126,66	R 19,00	R 145,66	DIARY A4 SAD SOFTT PAGEADAY ASSORTED P	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 663,04	R 99,46	R 762,50	DIARY A5 PAGE A DAY FASHION	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 133,00	R 19,95	R 152,95	BOOK NOTE MARLIN SHORTHAND A5 140PG	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 23,74	R 3,56	R 27,30	PENCIL HB BAG 12PK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 142,15	R 21,32	R 163,47	HIGHLIGHTER CHISEL LUXOR 4PK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	
	141825	270399	2025/01/17	R 371,20	R 55,68	R 426,88	CLIPBOARD MASONITE	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11	

	141825	270399	2025/01/17	R	310,92	R	46,64	R	357,56	MARKER PERMANENT ARTLINE 70 BULLET BLK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	155,46	R	23,32	R	178,78	MARKER PERMANENT ARTLINE 725 BLU SFINE	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	155,46	R	23,32	R	178,78	MARKER PERMANENT ARTLINE 725 RED SFINE	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	168,27	R	25,24	R	193,51	PILOT VPEN FOUNTAIN	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	136,95	R	20,54	R	157,49	CORRECTION PEN PENTEL BLUE BOTTLE 18ML	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	317,27	R	47,59	R	364,86	PEN BP BIC CRYSTAL XTRA LIFE MED1.0MMBLK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	224,34	R	33,65	R	257,99	SCHMIDT PARKER B/PEN REFILLS BLUE M	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
	141825	270399	2025/01/17	R	224,34	R	33,65	R	257,99	SCHMIDT/PARKER B/PEN REFILL MED BLACK	HERMANUS OFFICE NATIONAL	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT	11
5	140777	270404	2025/01/17	R	12 540,00	R	1 881,00	R	14 421,00	EMERGENCY EXIT PUSH BAR WITH VERTICAL BOLTS FOR DOUBLE GLASS DOOR	MEMOTEK TRADING CC	COMMUNITY SERVICES	COMM:SPORTSFIELDS	10
6	141730	270440	2025/01/22	R	12 871,64	R	1 930,74	R	14 802,38	SUPPLY AND INSTALL 18000 BTU ALLIANCE MIDWALL SPLIT UNIT	GANSBAAI AIRCON AND REFRIGERATION CC	PLANNING AND DEVELOPMENT	P&D:TOWN PLANNING & SPATIAL PLANNING	10
	142117	270541	2025/01/31	R	294,00	R	44,10	R	338,10	PEN RB 0.5 MM HYBRID STL NDLBL BLACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	206,00	R	30,90	R	236,90	PEN RB BLG25 GEL RET 0.5MM X FINE BLACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	148,20	R	22,23	R	170,43	FLAG 3M POSTIT 11.9X43.2 ARRW 96	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	200,40	R	30,06	R	230,46	JOURNAL BULLET A5 BLAK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	42,00	R	6,30	R	48,30	PEN BP BPSGGMWP SGRIPCO.7MM FINE BLACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	206,00	R	30,90	R	236,90	PEN RB BLG27 GEL RET 0.7MM FINE BLACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	206,00	R	30,90	R	236,90	PEN RB BLG27 GEL RET 0.7MM FINE RED	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	598,00	R	89,70	R	687,70	PEN RB G2 GEL 0.7MM COL 15 PACK ASSORTED	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	69,00	R	10,35	R	79,35	MARKER TWIN PERM FLEXIBLE TIPS BLACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
7	142117	270541	2025/01/31	R	114,00	R	17,10	R	131,10	MARKER PAINT 1-3MM MAXX 270 GOLD	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	114,00	R	17,10	R	131,10	MARKER PAINT 1-3MM MAXX 270 SILVIER	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10

	142117	270541	2025/01/31	R	36,00	R	5,40	R	41,40	MARKER WHITEBOARD SLIM ASS 6 PACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	72,00	R	10,80	R	82,80	PENCIL CLUTCH TECHNICLICK 0.5 BLUE	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	22,00	R	3,30	R	25,30	CORRECTION FLUID BOTTLE 20ML	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	82,00	R	12,30	R	94,30	POUCH LAMINATE ON A4 150MIC 100 PACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	169,00	R	25,35	R	194,35	POUCH LAMINATE ON A3 150 MIC 100 PACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	243,00	R	36,45	R	279,45	CLEAN SCREEN SPRAY 250ML	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	354,40	R	53,16	R	407,56	CLEAN SCREEN WIPES TUB 100 PACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
	142117	270541	2025/01/31	R	531,60	R	79,74	R	611,34	CLEAN SURFACE CLEANING WIPES 100 PACK	OFFICE FOR YOU (PTY) LTD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY	10
8	142219	270543	2025/01/31	R	2 375,00	R	-	R	2 375,00	BREAKFAST PLATTERS SANDWICH AND MUFFIN	GILBERT'S CATERING	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT	11
	142219	270543	2025/01/31	R	2 250,00	R	-	R	2 250,00	LUNCH FOR 6 PEOPLE FOR 5 DAYS, BURGER AND CHIPS, RICE AND STEW, LASAGNE, PREGO STEAK AND CHIPS,	GILBERT'S CATERING	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT	11
	142219	270543	2025/01/31	R	9 200,00	R	-	R	9 200,00	BREAKFAST PLATTERS FOR 20 PEOPLE ASSORTED WITH COFFEE AND TEA (SUGAR AND MILK)	GILBERT'S CATERING	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT	11
	142219	270543	2025/01/31	R	7 500,00	R	-	R	7 500,00	LUNCH FOR 20 PEOPLE FOR 5 DAYS, BURGER AND CHIPS, RICE AND STEW, LASAGNE, PREGO STEAK AND CHIPS	GILBERT'S CATERING	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT	11
	142219	270543	2025/01/31	R	1 950,00	R	-	R	1 950,00	2 X 5L JUICE AND 1 X 5 L JUICE FOR 5 DAYS	GILBERT'S CATERING	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT	11
	142219	270543	2025/01/31	R	1 000,00	R	-	R	1 000,00	DELIVERY	GILBERT'S CATERING	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT	11
9	142063	270547	2025/01/31	R	2 360,00	R	354,00	R	2 714,00	STANDARD TOILET (PRICE P/MONTH) INCLUDING WEEKLY SERVICE	BOLAND TOILET SERVICES (PTY) LTD	COMMUNITY SERVICES	COMM:SPORTSFIELDS	10
	142063	270547	2025/01/31	R	1 533,92	R	230,08	R	1 764,00	DELIVERY	BOLAND TOILET SERVICES (PTY) LTD	COMMUNITY SERVICES	COMM:SPORTSFIELDS	10

TOTAL	9	R	107 454,77	R	12 476,95	R	119 931,72
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SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF PARAGRAPH 5(3) OF THE SCM POLICY

TENDERS AWARDED TO THE BIDDER SCORING THE HIGHEST POINTS IN TERMS OF COUNCIL'S PREFERENTIAL PROCUREMENT POLICY AS WELL AS TENDERS CANCELLED - JANUARY 2025

#	Tender #	Description	Directorate	Department	Adjudication	Awarded to	B-BBEE Level Claimed	Locality points	Completion Period	Amount Income	Amount Operational	Amount Capital	VAT @ 15%	Total / Estimated Amount (Incl. VAT)
1	SC2519/2024	Supply, Delivery and Application of Fertilizer to Sports Fields in the Overstrand for a Contract Period ending 30 June 2027	Community Services	Parks, Recreation, Cemeteries and Refuse Removal	24-Jan-25	Cancelled - no acceptable bids received	N/A	N/A	N/A	R -	R -	R -	R -	Cancelled

Total

1

R -	R 30 451,83	R -	R 4 567,77	R 35 019,60
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SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF PARAGRAPH 5(3) OF THE SCM POLICY

AMENDMENT OF CONTRACTS - JANUARY 2025

#	Contract #	Description	Directorate	Department	Adjudication	Awarded to	Completion Period	Amount Income	Amount Operational	Amount Capital	VAT @ 15%	Total / Estimated Amount (Incl. VAT)
None												

Total

0

R	-	R	-	R	-	R	-	R	-
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SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF PARAGRAPH 5(3) OF THE SCM POLICY

TRANSVERSAL CONTRACTS JANUARY 2025

#	Contract #	Description	Directorate	Department	Adjudication	Awarded to	Completion Period	Amount Income	Amount Operational	Amount Capital	VAT @ 15%	Total / Estimated Amount (Incl. VAT)
NONE												

Total 0

R	-	R	-	R	-	R	-	R	-
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SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF PARAGRAPH 5(3) OF THE SCM POLICY

FORMAL WRITTEN QUOTATIONS ABOVE R30 000,00 AWARDED TO THE BIDDER SCORING THE HIGHEST POINTS IN TERMS OF COUNCIL'S PREFERENTIAL PROCUREMENT POLICY AS WELL AS FORMAL WRITTEN QUOTATIONS CANCELLED - JANUARY 2025

#	Quotation #	Description	Directorate	Department	Adjudication	Awarded to	B-BBEE Level Claimed	Locality points	Completion Period	Amount Income	Amount Operational	Amount Capital	VAT @ 15%	Total / Estimated Amount (Incl. VAT)
1	SC2561/2025	Supply and Delivery of Black Refuse Bags and Clear Recycling Bags	Financial Services	SCM: Logistics & Contract Administration	23-Jan-25	Caprichem Saccs (Pty) Ltd	2	4	Once-Off	R -	R 233 250,00	R -	R 34 987,50	R 268 237,50

Total

1

R -	R 233 250,00	R -	R 34 987,50	R 268 237,50
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PROCUREMENT BELOW R30 000 WRITTEN QUOTATIONS IN TERMS OF COUNCIL'S PREFERENTIAL PROCUREMENT POLICY - JANUARY 2025

#	Requisition #	Order #	Order Date	Creditor Name	Amount (Excl VAT)	VAT	Amount (Incl VAT)	Description of goods/service	Directorate	Department
1	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM NEON GREEN	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM NEON YELLOW	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM NEON PINK	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM NEON ORANGE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM RED	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM PURPLE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 200,00	R -	R 200,00	TRANSPORT	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
2	141870	270326	2025/01/06	NOLADA 8 (PTY) LTD	R 770,00	R 115,50	R 885,50	NS1 RUSTBUSTER 1LT	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141870	270326	2025/01/06	NOLADA 8 (PTY) LTD	R 3 325,00	R 498,75	R 3 823,75	NS8 METAL TOP COAT PAINT 5LT WHITE	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141870	270326	2025/01/06	NOLADA 8 (PTY) LTD	R 6 650,00	R 997,50	R 7 647,50	CEMENT PER 50KG BAG 42.5N+DEL R300	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
3	141721	270327	2025/01/06	ACDC EXPRESS HERMANUS	R 2 339,20	R 350,88	R 2 690,08	TOOL SET 101 PIECE	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
4	141913	270328	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 804,00	R -	R 804,00	HEAVY DUTY STAPLE GUN	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141913	270328	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 240,00	R -	R 240,00	HEAVY DUTY STAPLES- 6MM X 1000	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141913	270328	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 780,00	R -	R 780,00	CARPENTERS LEATHER TOOL BELT	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141913	270328	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 170,00	R -	R 170,00	DELIVERY	COMMUNITY SERVICES	COMM:FACILITIES & HALLS

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
5	141771	270329	2025/01/07	BASSON WERKSDRAG WORKWEAR (PTY) LTD	R 23 073,57	R 3 461,03	R 26 534,60	UNIFORM AND PPE FOR OVERSTRAND ADMINISTRATION CLEANING SERVICES AS PER ATTACHED SPECIFICATIONS	COMMUNITY SERVICES	COMM:DIRECTOR:COMMUNITY SERVICES
6	141740	270330	2025/01/07	DR NC ABEL	R 12 695,66	R 1 904,34	R 14 600,00	CONSULTATION & ADMINISTRATION: TWINRIX VACCINE BY AN OCCUPATIONAL NURSE OR MEDICAL DOCTOR	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT
	141740	270330	2025/01/07	DR NC ABEL	R 12 695,66	R 1 904,34	R 14 600,00	TWINRIX (HEPATITIS A & B) VACCINES KEPT IN FRIDGE WITH TEMP. OF 2 - 8 CELCIUS BEFORE ADMINISTERING	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT
7	141746	270336	2025/01/07	VISSER PAINTERS	R 2 000,00	R -	R 2 000,00	CLEANING AROUND THE GANSBAAI SIGN ON THE MOUNTAIN AND REPACKING OF STONES	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
8	141944	270342	2025/01/09	OK FOODS GANSBAAI	R 379,98	R -	R 379,98	2 X FRENCH BREAD FUSION PLATTERS @R189.99	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141944	270342	2025/01/09	OK FOODS GANSBAAI	R 199,99	R -	R 199,99	JACOBS COFFEE	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141944	270342	2025/01/09	OK FOODS GANSBAAI	R 32,99	R -	R 32,99	1KG SUGAR	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141944	270342	2025/01/09	OK FOODS GANSBAAI	R 59,99	R -	R 59,99	1 X JOKO TEA 100'S	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141944	270342	2025/01/09	OK FOODS GANSBAAI	R 35,98	R -	R 35,98	2 X IL UHT MILK	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
9	141894	270343	2025/01/09	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R 2 593,48	R 389,02	R 2 982,50	SUPER LAWNWEEDER HERBICIDE (L4370) 5L	COMMUNITY SERVICES	COMM:RESORTS:ONRUS CARAVAN PARK
10	141902	270344	2025/01/09	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R 860,00	R 129,00	R 989,00	USB MULTIPLUG SURGE 12WAY	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	141902	270344	2025/01/09	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R 710,00	R 106,50	R 816,50	MULTIPLUG HIGH SURGE 8 WAY	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
11	141919	270345	2025/01/10	HERMANUS LOCKSMITHS AND SECURITY (PTY) LTD	R 760,87	R 114,13	R 875,00	KEYS CUT	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	141919	270345	2025/01/10	HERMANUS LOCKSMITHS AND SECURITY (PTY) LTD	R 169,58	R 25,42	R 195,00	CYLINDER EXCHANGE	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	141919	270345	2025/01/10	HERMANUS LOCKSMITHS AND SECURITY (PTY) LTD	R 604,35	R 90,65	R 695,00	SERVICE CALL & LABOUR - REPLACE LOCK	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
12	141942	270346	2025/01/10	GANSBAAI BUILD IT (PTY) LTD	R 817,39	R 122,60	R 939,99	BI UNIVERSAL UNDERCOAT WHITE 5L	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	141942	270346	2025/01/10	GANSBAAI BUILD IT (PTY) LTD	R 108,69	R 16,30	R 124,99	NS4 METAL PRIMER WHITE 500ML	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	141942	270346	2025/01/10	GANSBAAI BUILD IT (PTY) LTD	R 139,13	R 20,86	R 159,99	DROP SHEET 2MX5MX80MICRON	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	141942	270346	2025/01/10	GANSBAAI BUILD IT (PTY) LTD	R 608,60	R 91,23	R 699,83	SIKACRYL-S ACR FLEXIBLE SEALANT	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
13	141939	270347	2025/01/10	HERMANUS OFFICE NATIONAL	R 689,93	R 103,18	R 793,11	LOGLIFE MILK 6X1L X 6	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT
	141939	270347	2025/01/10	HERMANUS OFFICE NATIONAL	R 406,87	R 61,02	R 467,89	SUGAR WHITE 2.5KG X 6	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 134,79	R 20,21	R 155,00	SV 40 X 90 BEND PLAIN SABS	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET

14	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 179,14	R 26,86	R 206,00	UT COUPLER STRAIGHT C X C 15MM	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 250,44	R 37,56	R 288,00	RED FEMALE IRON ELBOW 15MMX3/4	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 201,74	R 30,26	R 232,00	UT ELBOW C X C 15MM	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 166,09	R 24,91	R 191,00	UT FEMALE IRON ELBOW 1/2 X 15MM"	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 137,40	R 20,60	R 158,00	UT COUPLER STRAIGHT C X C 15MM X 1/2" **	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141959	270348	2025/01/10	KLEINMOND BOUHANDEL	R 63,40	R 9,50	R 72,90	SV PVC PIPE 40MM P/M	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
15	141915	270349	2025/01/10	CAPRICHEM SACCS (PTY) LTD	R 26 010,00	R 3 901,50	R 29 911,50	RECYCLE BAGS:750X950X25	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
16	141814	270350	2025/01/10	KLEINMOND BOUHANDEL	R 44,53	R 6,67	R 51,20	STOP END STD 15MM UT	COMMUNITY SERVICES	COMM:BEACHES
	141814	270350	2025/01/10	KLEINMOND BOUHANDEL	R 80,70	R 12,10	R 92,80	UT ELBOW C X C 15MM	COMMUNITY SERVICES	COMM:BEACHES
	141814	270350	2025/01/10	KLEINMOND BOUHANDEL	R 71,66	R 10,74	R 82,40	UT COUPLER STRAIGHT C X C 15MM	COMMUNITY SERVICES	COMM:BEACHES
	141814	270350	2025/01/10	KLEINMOND BOUHANDEL	R 66,44	R 9,96	R 76,40	UT FEMALE IRON ELBOW 1/2" X 15MM	COMMUNITY SERVICES	COMM:BEACHES
	141814	270350	2025/01/10	KLEINMOND BOUHANDEL	R 254,61	R 38,19	R 292,80	STOP TAP 15MM PROCLOSE	COMMUNITY SERVICES	COMM:BEACHES
17	141953	270354	2025/01/10	OVERBERG AGRI BEDRYWE (PTY) LTD	R 401,74	R 60,26	R 462,00	SHADECLOTH UNIVERSAL H80 SILV ER 3M P/M	COMMUNITY SERVICES	COMM:BEACHES
	141953	270354	2025/01/10	OVERBERG AGRI BEDRYWE (PTY) LTD	R 674,79	R 101,21	R 776,00	LOCKSET PREMIUM HD SP 2LEVER CP	COMMUNITY SERVICES	COMM:BEACHES
	141953	270354	2025/01/10	OVERBERG AGRI BEDRYWE (PTY) LTD	R 586,96	R 88,04	R 675,00	LOCK INSERT SABS PREMIUM BP 3L	COMMUNITY SERVICES	COMM:BEACHES
	141953	270354	2025/01/10	OVERBERG AGRI BEDRYWE (PTY) LTD	R 69,58	R 10,43	R 80,01	TOU POLYESTER BRAID 6MM P/M	COMMUNITY SERVICES	COMM:BEACHES
18	141933	270355	2025/01/13	BARGAIN BOOKS	R 214,35	R 32,15	R 246,50	(Book) WAAR DIE DORINGBOME SING ELIZE PARKER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R 214,35	R 32,15	R 246,50	(Book) VROUE MET VLERKE KRISTEL LOOTS	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R 57,40	R 8,60	R 66,00	(Book) TYDLOOS MADELIE HUMAN	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R 57,40	R 8,60	R 66,00	(Book)SOMERSON MADELIE HUMAN	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R 57,40	R 8,60	R 66,00	(Book)OMDAT JY DIE EEN IS ELSA WINCKLER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R 258,70	R 38,80	R 297,50	(Book)OMDAT EK EN JY OMNIBUS ELSA WINKCKLER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R 57,40	R 8,60	R 66,00	(Book) MAN IN MY KERSKOUS MADELIE HUMAN	COMMUNITY SERVICES	COMM:LIBRARY SERVICES

19	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141933	270355	2025/01/13	BARGAIN BOOKS	R	57,40	R	8,60	R	66,00	(Book)LIEFDE VIR DIE MIDDELKIND KRISTEL LOOTS	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R	57,40	R	8,60	R	66,00	(Book) KERSFEESLYSIE DINA BOTHA	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R	214,35	R	32,15	R	246,50	(Book) HELENE DE KOCK KEUR 9	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R	57,40	R	8,60	R	66,00	(Book)HART VAN YS DID POTGIETER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R	214,35	R	32,15	R	246,50	(Book) CHRISTINE LE ROUX KEUR 9	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R	57,40	R	8,60	R	66,00	(Book) BELOOFDE LAND, BELOOFDE LIEFDE MARLENE BREYTENBACH	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	141933	270355	2025/01/13	BARGAIN BOOKS	R	57,40	R	8,60	R	66,00	(Book) 'N FIETS VIR TWEE ILZE BEUKES	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
19	141982	270356	2025/01/13	LOGITECH MK 235 WIRLESS KEYBOARD AND MOUSE COMBO X 2	R	1 528,00	R	-	R	1 528,00	LOGITECH MK 235 WIRLESS KEYBOARD AND MOUSE COMBO X 2	COMMUNITY SERVICES	COMM:RESORTS:ONRUS CARAVAN PARK
20	141794	270357	2025/01/13	NOLADA 8 (PTY) LTD	R	1 510,00	R	226,50	R	1 736,50	DRAIN KIT PROF 6MM 10X1M LD	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141794	270357	2025/01/13	NOLADA 8 (PTY) LTD	R	1 158,00	R	173,70	R	1 331,70	TOILET SEAT WHITE MDF WITH HOSE TAIL	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
	141794	270357	2025/01/13	NOLADA 8 (PTY) LTD	R	420,00	R	63,00	R	483,00	GARDEN TAP PROCLOSE 15MM WITH HOSE TAIL	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
21	141991	270358	2025/01/13	OK FOODS GANSBAAI	R	678,25	R	101,73	R	779,98	2 X SAVORY SENSATION PLATTERS	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141991	270358	2025/01/13	OK FOODS GANSBAAI	R	347,82	R	52,17	R	399,99	1 X MEAT AND CHICKEN MASTER PIECE PLATTER	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141991	270358	2025/01/13	OK FOODS GANSBAAI	R	112,15	R	16,82	R	128,97	3 X 2LT ASSORTED JUICE	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
22	141274	270359	2025/01/13	NOLADA 8 (PTY) LTD	R	6 196,91	R	929,53	R	7 126,44	25 KG BOU KALK	COMMUNITY SERVICES	COMM:SPORTSFIELDS
23	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	4 739,14	R	710,86	R	5 450,00	Y JUNCTION CLASS6 160X160X110MM	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	626,09	R	93,91	R	720,00	50MM SOLVENT TEE PIECE	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	484,79	R	72,71	R	557,50	50MM SOLVENT 90DEGREE ELBOW	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	280,44	R	42,06	R	322,50	50MM SOLVENT COUPLER	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	223,92	R	33,58	R	257,50	50MM SOLVENT END CAPS	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	1 982,61	R	297,39	R	2 280,00	50MM PVC SOCKETED CLASS 6 PIPE	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	140715	270360	2025/01/14	ITHUBA INDUSTRIES	R	402,18	R	60,32	R	462,50	50MM SOLVENT 45DEGREE ELBOW	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD
	141770	270361	2025/01/14	HARIKISUN GENERAL DEALERS (PTY) LTD	R	776,00	R	-	R	776,00	WOOD FURNITURE POLISH 30ML X12 + DELIVERY	PLANNING AND DEVELOPMENT	P&D:TOURISM

24	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141770	270361	2025/01/14	HARIKISUN GENERAL DEALERS (PTY) LTD	R	504,00	R	-	R	504,00	TILE POLISH 5LITRES X3	PLANNING AND DEVELOPMENT	P&D:TOURISM
	141770	270361	2025/01/14	HARIKISUN GENERAL DEALERS (PTY) LTD	R	420,00	R	-	R	420,00	THICK BLEACH CLEANER 750ML X12	PLANNING AND DEVELOPMENT	P&D:TOURISM
	141770	270361	2025/01/14	HARIKISUN GENERAL DEALERS (PTY) LTD	R	288,00	R	-	R	288,00	AIR FRESHNER 280ML X12	PLANNING AND DEVELOPMENT	P&D:TOURISM
	141770	270361	2025/01/14	HARIKISUN GENERAL DEALERS (PTY) LTD	R	552,00	R	-	R	552,00	WINDOW CLEANER 750ML X12	PLANNING AND DEVELOPMENT	P&D:TOURISM
25	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	26,00	R	3,90	R	29,90	HAWK PLASTIC LASHER	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	45,00	R	6,75	R	51,75	TROWEL PLASTICER PLASTIC HANDLE LASHER	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	44,00	R	6,60	R	50,60	BRUSH WHITE WASH SYNTH	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	22,00	R	3,30	R	25,30	FLOAT NYLON SMOOTH BLACK WALDO	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	50,00	R	7,50	R	57,50	TROWEL BRICK LASHER VICKER ROSA	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	407,00	R	61,05	R	468,05	HAMMER CLUM 1.8KG LASHER WOODEN HANDLE	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	167,00	R	25,05	R	192,05	BOLSTER BRICK RUBBER GRIP 100MM	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	1 225,00	R	183,75	R	1 408,75	HAMMER SLEDGE POLY HANDLE 6.3KG	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	164,00	R	24,60	R	188,60	EDGING STRAIGHT DUTY MEDIUM 2.0M	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	262,00	R	39,30	R	301,30	LEVEL STANLEY CLASSIC 800MM	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	28,00	R	4,20	R	32,20	LINE BUILDERS 0.9MM X 100M	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	37,00	R	5,55	R	42,55	LINE PIN C/P WALDO (2)	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	90,00	R	13,50	R	103,50	SQUARE BUILDERS 400MM X 600MM	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	36,00	R	5,40	R	41,40	TOWEL GAUGING LASHER 175MM	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	63,00	R	9,45	R	72,45	JOINTER VICK GRANDO SINGLE GROOVE 53	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	17,00	R	2,55	R	19,55	TROWEL CORNER SHARP INSIDE 150MM	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	18,00	R	2,70	R	20,70	TROWEL CORNER SHARP OUTSIDE 150MM	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	149,00	R	22,35	R	171,35	TAPE MEASURE STANLEY TYLON 8M	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS	
141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R	95,00	R	14,25	R	109,25	MALLET RUBBER TITAN 700G	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS	

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R 2 085,00	R 312,75	R 2 397,75	WHEELBARROW LASHER FALCON STEEL PERMAWHEEL	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R 216,00	R 32,40	R 248,40	HAMMER CLAW TITAN ALL-STEEL BLACK 550G	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R 342,00	R 51,30	R 393,30	RATCHET STRAP END 50MM X 0.5M	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R 376,00	R 56,40	R 432,40	RATCHET STRAP 50MMX 20M	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
	141085	270362	2025/01/14	NOLADA 8 (PTY) LTD	R 95,00	R 14,25	R 109,25	KNEE PAD HARD D/STRAP	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS
26	141978	270368	2025/01/14	GANSBAAI BUILD IT (PTY) LTD	R 730,31	R 109,56	R 839,87	SANDING DISC VEL 125MM 40G W/HOLES	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	141978	270368	2025/01/14	GANSBAAI BUILD IT (PTY) LTD	R 547,70	R 82,16	R 629,86	SANDING DISC VEL 125MM 80G W/HOLES	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	141978	270368	2025/01/14	GANSBAAI BUILD IT (PTY) LTD	R 452,15	R 67,82	R 519,97	TURPENTINE MINERAL 5LT CONTINENTAL	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
27	141954	270369	2025/01/14	BUCO HERMANUS	R 1 404,06	R 210,60	R 1 614,66	ALUMINIUM FLASHING 225MM X 10M FLASHBAND	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	141954	270369	2025/01/14	BUCO HERMANUS	R 195,80	R 29,37	R 225,17	CARTRIDGE 220G CADAC	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
28	141980	270370	2025/01/14	TALISMAN HIRE HERMANUS	R 1 252,08	R 187,81	R 1 439,89	ROLLER LAWN - SPIKE DRUM	COMMUNITY SERVICES	COMM:SPORTSFIELDS
29	141877	270372	2025/01/15	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R 18 037,48	R 2 705,62	R 20 743,10	AGRICOL RYE FESCUE MIX PER KG	COMMUNITY SERVICES	COMM:SPORTSFIELDS
30	141844	270373	2025/01/15	OFFICETECH	R 690,00	R 103,50	R 793,50	ARCH LEVER FILE (BLUE)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 690,00	R 103,50	R 793,50	ARCH LEVER FILES (BLACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 101,55	R 15,23	R 116,78	A4 PASTEL BOARD PAPER - WHITE (PER PACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 1 166,80	R 175,02	R 1 341,82	A5 NOTEBOOK - WRITTING PAD (BLACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 229,75	R 34,46	R 264,21	SIGN HERE - STICK NOTE (PACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 38,00	R 5,70	R 43,70	STAPLE REMOVER	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 195,00	R 29,25	R 224,25	BOARD LEVER ARCH FILE	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 433,00	R 64,95	R 497,95	A4 DIVIDERS (10 PER PACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 375,25	R 56,29	R 431,54	ENERGEL BL 77 - RED COLOR (12 PCS)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 1 125,75	R 168,86	R 1 294,61	ENERGEL BL 77 - BLACK INK	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	141844	270373	2025/01/15	OFFICETECH	R 181,25	R 27,19	R 208,44	WHITE BOARD CLEANER 250ML X 5	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141844	270373	2025/01/15	OFFICETECH	R 1 026,50	R 153,98	R 1 180,48	SCREEN CLEANING WIPES X 10	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
31	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 60,87	R 9,13	R 70,00	SPARK PLUGS BOSCH WSR 6F	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 80,43	R 12,06	R 92,49	AIRFILTER FOAM MARUYAMA 2 PACK	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 39,13	R 5,87	R 45,00	CARB CLEANER	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 558,00	R 83,70	R 641,70	MARUYCLUTCH ASSY	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 478,26	R 71,74	R 550,00	MARUYAMA CLUTCH DRUM	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 134,35	R 20,15	R 154,50	BEARING SKF 6210-2RSH/C3	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 47,83	R 7,17	R 55,00	SUNDRIES (MISC. ITEMS & CLEANING MATERIALS)	COMMUNITY SERVICES	COMM:CEMETERIES
	140608	270375	2025/01/15	HERMANUS MOWER CENTRE	R 330,45	R 49,56	R 380,01	LABOUR	COMMUNITY SERVICES	COMM:CEMETERIES
32	142014	270376	2025/01/16	GANSBAAI AIRCON AND REFRIGERATION CC	R 850,00	R 127,50	R 977,50	REGAS AIR CONDITIONER R410 GAS	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142014	270376	2025/01/16	GANSBAAI AIRCON AND REFRIGERATION CC	R 420,00	R 63,00	R 483,00	LABOUR (REPAIR FLAIR NUTS)	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
33	142002	270377	2025/01/16	BUCO HERMANUS	R 1 179,13	R 176,86	R 1 355,99	STEEL PULLEY 13 X 100 X 30MM	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
	142002	270377	2025/01/16	BUCO HERMANUS	R 33,92	R 5,07	R 38,99	COACH SCREW GALVANISED 6 X 50MM(16)	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
34	141986	270378	2025/01/16	HERMANUS EXTINGUISHER SERVICES	R 320,00	R 48,00	R 368,00	SERVICE OF FIRE EXTINGUISHER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
35	142013	270379	2025/01/16	KLEINMOND BOUHANDEL	R 289,48	R 43,42	R 332,90	SPANNER ADJUSTABLE 300MM	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	142013	270379	2025/01/16	KLEINMOND BOUHANDEL	R 237,31	R 35,59	R 272,90	PLIER WATERPUMP 300MM GRIP HANDLE	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	142013	270379	2025/01/16	KLEINMOND BOUHANDEL	R 239,31	R 35,89	R 275,20	RIVET GUN HEAVY DUTY	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
36	141936	270380	2025/01/16	BIDVEST WALTONS	R 1 714,95	R 257,24	R 1 972,19	DIARY A4 PAGE A DAY BLK	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141936	270380	2025/01/16	BIDVEST WALTONS	R 1 110,24	R 166,54	R 1 276,78	DIARY A5 PAGE A DAY BLK	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
37	141925	270382	2025/01/16	NOLADA 8 (PTY) LTD	R 2 700,00	R 405,00	R 3 105,00	30LT ABOVE BASIN GEYSER	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R 643,47	R 96,51	R 739,98	1 TEXT STAMP SELF INKER COMPLETE STA	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R 500,87	R 75,13	R 576,00	RUBBERSTAMP PRINTY SELF INKING LINE DATER 3	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD

141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	111,26	R	16,68	R	127,94	A4 - SAD DAIRY PADDED STANDARD 297MMX210MM - RED	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	66,88	R	10,03	R	76,91	A5 - SAD DAIRY PADDED STANDARD 210MMX148MM	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	256,32	R	38,44	R	294,76	CLAM PLIER STAPLER	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	1 063,73	R	159,55	R	1 223,28	PENTEL SUPERB BALLPOINT PEN FINE POINT BK77 - BLACK	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	90,00	R	13,50	R	103,50	ROLLERBALL RETRACTABLE 0.7MM - RED	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	57,05	R	8,55	R	65,60	CLIP PAPER SMALL SILVER 25MM (BOX 100)	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	85,96	R	12,89	R	98,85	PAPER CLIP GIANT PLAIN SILVER 50MM (BOX 100)	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	119,95	R	17,99	R	137,94	STAPLES 6MM NO26/6 (BOX 5000)	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	178,57	R	26,78	R	205,35	DESK DRAWER ORGANISER PLASTIC 9841	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	54,76	R	8,21	R	62,97	HARD COVER COUNTER BOOK 2 QUIRE FIMT & MARGIN - A4	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	11,26	R	1,68	R	12,94	SHATTER RESISTANT RULER 30CM CLEAR	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	93,74	R	14,06	R	107,80	3M POST-IT SUPER STICKY NOTES 654-6SSCY - 65 SHEETS	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	110,27	R	16,53	R	126,80	NOTES STICKY REPOSITIONABLE YELLOW 75MMX125MM	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	43,47	R	6,52	R	49,99	MARKER WHITEBOARD BULLET POINT SET OF 4 CARDED	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	136,39	R	20,45	R	156,84	CORRECTION PEN FLUID BLUE BOTTLE METAL TIP WHITE 18ML	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	149,54	R	22,42	R	171,96	HIGHLIGHTER NEON ASSORTED (SET 4)	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	143,44	R	21,51	R	164,95	PRITT GLUE STICK LARGE 22GR	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	74,75	R	11,21	R	85,96	SCOTCH MAGIC TAPE 12MMX33M 1 ROLL/PACK	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	42,58	R	6,38	R	48,96	SCISSORS STAINLESS STEEL BLADE WITH ORAGE HANDLES 215MM	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	746,23	R	111,93	R	858,16	HEAVY DUTY PUNCH 60 SHEETS CAPACITY	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	40,00	R	6,00	R	46,00	TUBULAR DEST TIDY PLACTIC/ORGANIZER - BLUE AND RED	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
	141839	270383	2025/01/16	PROREDO BELEGGINGS (PTY) LTD	R	168,74	R	25,31	R	194,05	CLIPBOARD A4 - 22.8X35.5CM	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:GANSBAAI & STANFORD
39	141989	270384	2025/01/16	BIDVEST WALTONS	R	337,60	R	50,64	R	388,24	BLACK PILOT BLN-VBG-7 VBALL GRIP ROLLERBALL PEN	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE
	141989	270384	2025/01/16	BIDVEST WALTONS	R	138,65	R	20,79	R	159,44	BLACK MEDIUM EUROSTAR BALLPEN REFILL 2UP FOR PARKER (2PACK)	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE
	141989	270384	2025/01/16	BIDVEST WALTONS	R	164,31	R	24,64	R	188,95	ENVELOPE SELF SEAL PLAIN C4 MANILLA 229MM X 324MM (10 PACK)	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE
	141989	270384	2025/01/16	BIDVEST WALTONS	R	121,51	R	18,21	R	139,72	EMVELOPE SEAL EASI C5 MANILLA 162 X 229MM (25 PACK)	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE
	141989	270384	2025/01/16	BIDVEST WALTONS	R	196,60	R	29,49	R	226,09	BLACK PAPERMATE INKJOY 100 BALL PEN RETRACTABLE MEDIUM NIB	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE
40	141903	270385	2025/01/16	OVERBERG AGRI BEDRYWE (PTY) LTD	R	4 500,87	R	675,13	R	5 176,00	0.75KW BOOSTER PUMP (CENTRIFUGAL)	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
41	142044	270386	2025/01/16	BOLAND TOILET SERVICES (PTY) LTD	R	580,00	R	87,00	R	667,00	STANDARD TOILET HIRE PER WEEK	COMMUNITY SERVICES	COMM:BEACHES
	142044	270386	2025/01/16	BOLAND TOILET SERVICES (PTY) LTD	R	25,00	R	3,75	R	28,75	INSURANCE COVER PER WEEK	COMMUNITY SERVICES	COMM:BEACHES
	142044	270386	2025/01/16	BOLAND TOILET SERVICES (PTY) LTD	R	400,00	R	60,00	R	460,00	HANDLING FEE	COMMUNITY SERVICES	COMM:BEACHES
	142044	270386	2025/01/16	BOLAND TOILET SERVICES (PTY) LTD	R	593,04	R	88,96	R	682,00	DELIVERY	COMMUNITY SERVICES	COMM:BEACHES
42	141930	270387	2025/01/16	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 887,00	R	-	R	3 887,00	DIARY A4 CTP REGENCY PAGEADAY BLK	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:HERMANUS
	141930	270387	2025/01/16	HARIKISUN GENERAL DEALERS (PTY) LTD	R	726,00	R	-	R	726,00	DIARY A5 CTP REGENCY PAGEADAY BLK	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL TECHNOLOGIST CIVIL:HERMANUS
	141872	270389	2025/01/17	HERMANUS OFFICE NATIONAL	R	126,66	R	18,99	R	145,65	X1 DIARY A4 CTP REGENCY PAGEADAY (BLACK)	CORPORATE SERVICES	CORP:DIRECTOR:CORPORATE SERVICES

43	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141872	270389	2025/01/17	HERMANUS OFFICE NATIONAL	R 75,42	R 11,31	R 86,73	X1 DIARY A5 CTP REGENCY PAGEADAY (BLACK)	CORPORATE SERVICES	CORP:DIRECTOR:CORPORATE SERVICES
	141872	270389	2025/01/17	HERMANUS OFFICE NATIONAL	R 87,33	R 13,09	R 100,42	X1 JOURNAL A5 CTP LINEN 192PG (BLUE)	CORPORATE SERVICES	CORP:DIRECTOR:CORPORATE SERVICES
	141872	270389	2025/01/17	HERMANUS OFFICE NATIONAL	R 266,31	R 39,94	R 306,25	X10 PEN RB PILOT BLNVBG5 VBALL XFINE GRIP (BLACK)	CORPORATE SERVICES	CORP:DIRECTOR:CORPORATE SERVICES
	141872	270389	2025/01/17	HERMANUS OFFICE NATIONAL	R 266,31	R 39,94	R 306,25	X10 PEN RB PILOT BLNVBG5 VBALL XFINE GRIP (RED)	CORPORATE SERVICES	CORP:DIRECTOR:CORPORATE SERVICES
44	141947	270390	2025/01/17	HERMANUS MIDAS	R 756,00	R 113,40	R 869,40	EXPLORER SEAT COVER FRONT	MUNICIPAL PUBLIC SAFETY	MPS:FIRE, RESCUE & DISASTER MANAGEMENT
	141947	270390	2025/01/17	HERMANUS MIDAS	R 688,50	R 103,28	R 791,78	11PC CAR SEAT COVER SET (REAR & FRONT)	MUNICIPAL PUBLIC SAFETY	MPS:FIRE, RESCUE & DISASTER MANAGEMENT
45	142041	270391	2025/01/17	ERIC BOOKER PROMOTIONS (PTY) LTD	R 1 391,31	R 208,69	R 1 600,00	ROPE 10MM	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
46	141917	270395	2025/01/17	ADJUVO ENTERPRISES (PTY) Ltd	R 21 309,57	R 3 196,43	R 24 506,00	GLOVES: CRAYFISH	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
47	141916	270396	2025/01/17	STARTUNE (PTY) LTD	R 8 198,27	R 1 229,73	R 9 428,00	BLEACH / 5L	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
48	141909	270397	2025/01/17	HERMANUS WATER (PTY) LTD	R 1 620,00	R -	R 1 620,00	REFILL - 20L WATER DISPENSER BOTTLE	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	141909	270397	2025/01/17	HERMANUS WATER (PTY) LTD	R 3 375,00	R -	R 3 375,00	REFILL - 25L WATER BOTTLE WITH TAP	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
49	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 4 104,00	R 615,60	R 4 719,60	GUTTER D SHAPE RANFLO 6 M	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 131,00	R 19,65	R 150,65	GUTTER D SHAPE CONNECTOR REPAR	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 784,00	R 117,60	R 901,60	GUTTER D SHAPE BRACKET RAINFLO	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 137,00	R 20,55	R 157,55	GUTTER D SHAPE OUTLET	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 800,00	R 120,00	R 920,00	GUTTER DOWNPIPE 3.0 M X 80 MM	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 172,00	R 25,80	R 197,80	GUTTER D SHAPE HOLDERBAT DOWNPIPE ROUND RAINFLO	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 238,50	R 35,78	R 274,28	GITTER D SHAPE BEND OFFSET DOWNPIPE ROUND	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 69,00	R 10,35	R 79,35	GUTTER D SHAPE STOPEND RAINFLO	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 327,60	R 49,14	R 376,74	GUTTER D SHAPE CORNER 90 RAINFLO	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 160,00	R 24,00	R 184,00	GUTTER D SHAPE SHOE ROUND DOWNPIPE	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 168,00	R 25,20	R 193,20	ADHESIVE PVC WELD ALCOLIN 500ML	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R 112,00	R 16,80	R 128,80	DRY WALL SCREWS 6MM X 32 MM(400)	COMMUNITY SERVICES	COMM:SPORTSFIELDS

141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	27,80	R	4,17	R	31,97	DRY WALL SCREWS 6MM X 32MM (100)	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	1 085,00	R	162,75	R	1 247,75	FASCIA 12 X 225 X 3600 GR	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	104,40	R	15,66	R	120,06	FASVIA JOINER H 12 X 225 PL	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	98,40	R	14,76	R	113,16	FASCIA CR JOIN 12MM X 225MM	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	1 225,00	R	183,75	R	1 408,75	NUTEC BOARD PL 4MM 3000 X 900	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	193,20	R	28,98	R	222,18	SAFE TOP GREY 65MM 100P	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	55,60	R	8,34	R	63,94	NAIL SHINGLE GALV 32MM 500 G	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	218,00	R	32,70	R	250,70	PINE 1/2 ROUND 10 MM X 19 MM X 3.0 M	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141723	270398	2025/01/17	NOLADA 8 (PTY) LTD	R	1 110,00	R	166,50	R	1 276,50	WHITE ALL WEATHER 20 L PAINT	COMMUNITY SERVICES	COMM:SPORTSFIELDS
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	178,44	R	26,77	R	205,21	STAPLER FSTRIP METAL BLK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	149,04	R	22,36	R	171,40	TAPE DISPENSER GENMES DUAL CORE	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	76,50	R	11,48	R	87,98	TAPE ROLL CLEAR 18X50M	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	218,40	R	32,76	R	251,16	TABS INDEX STICKN STRIPS FILM45X12MM8PK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	181,30	R	27,20	R	208,50	DIVIDER POLYPROP MEECO A4 JAN-DEC RBW	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	187,85	R	28,18	R	216,03	FILE POCKETS TREELINE 80MIC A4 100PK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	126,66	R	19,00	R	145,66	DIARY A4 SAD SOFTT PAGEADAY ASSORTED P	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	663,04	R	99,46	R	762,50	DIARY A5 PAGE A DAY FASHION	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	133,00	R	19,95	R	152,95	BOOK NOTE MARLIN SHORTHAND A5 140PG	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	23,74	R	3,56	R	27,30	PENCIL HB BAG 12PK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	142,15	R	21,32	R	163,47	HIGHLIGHTER CHISEL LUXOR 4PK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	371,20	R	55,68	R	426,88	CLIPBOARD MASONITE	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	310,92	R	46,64	R	357,56	MARKER PERMANENT ARTLINE 70 BULLET BLK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	155,46	R	23,32	R	178,78	MARKER PERMANENT ARTLINE 725 BLU SFINE	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	155,46	R	23,32	R	178,78	MARKER PERMANENT ARTLINE 725 RED SFINE	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
	141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	168,27	R	25,24	R	193,51	PILOT VPEN FOUNTAIN	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
	141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	136,95	R	20,54	R	157,49	CORRECTION PEN PENTEL BLUE BOTTLE 18ML	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
	141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	317,27	R	47,59	R	364,86	PEN BP BIC CRYSTAL XTRA LIFE MED1.0MMBLK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
	141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	224,34	R	33,65	R	257,99	SCHMIDT PARKER B/PEN REFILLS BLUE M	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
	141825	270399	2025/01/17	HERMANUS OFFICE NATIONAL	R	224,34	R	33,65	R	257,99	SCHMIDT/PARKER B/PEN REFILL MED BLACK	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
51	141834	270400	2025/01/17	ERIC BOOKER PROMOTIONS (PTY) LTD	R	252,18	R	37,82	R	290,00	400MMX600MM SIGN PRINTED COATED	COMMUNITY SERVICES	COMM:RESORTS:GANSBAAI
52	141828	270401	2025/01/17	BUCO HERMANUS	R	633,92	R	95,08	R	729,00	BATTERY SMART INTELLIGENT CHARGER 18V LI-ION 4200MAH	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
53	142047	270402	2025/01/17	HERMANUS MOWER CENTRE	R	1 530,44	R	229,56	R	1 760,00	COMBINATION SPANNER FLAT - CHAINSAWS	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142047	270402	2025/01/17	HERMANUS MOWER CENTRE	R	191,31	R	28,69	R	220,00	COMBINATION SPANNER SPLINE	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
54	140777	270404	2025/01/17	MEMOTEK TRADING CC	R	12 540,00	R	1 881,00	R	14 421,00	EMERGENCY EXIT PUSH BAR WITH VERTICAL BOLTS FOR DOUBLE GLASS DOOR	COMMUNITY SERVICES	COMM:SPORTSFIELDS
55	141491	270412	2025/01/20	BUCO HERMANUS	R	4 779,00	R	716,85	R	5 495,85	MESH PLASTIC BLACK 25MM X 1.0M + DELIVERY	INFRASTRUCTURE SERVICES	INFRA:STORMWATER:KLEINMOND
56	142009	270418	2025/01/20	RPE ELECTRICAL WHOLESALERS	R	1 996,70	R	-	R	1 996,70	HELLERMANN TYTON HYYT9 CRIMPER UNINSULATED TERMINALS	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
57	141931	270426	2025/01/21	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R	1 130,43	R	169,56	R	1 299,99	GLYPHOGAN 360L 5L	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
58	142077	270427	2025/01/21	HERMANUS HARDWARE	R	234,79	R	35,21	R	270,00	UNIVERSAL SHRUB ADAPTOR	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
	142077	270427	2025/01/21	HERMANUS HARDWARE	R	556,53	R	83,47	R	640,00	HUNTER PR8 GREEN NOZZLE OR EQUIVALENT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
59	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	130,00	R	-	R	130,00	ROOIBOS (80 PACK) FRESHPACK TAGLESS	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	575,00	R	-	R	575,00	6 PACK FULL CREAM MILK	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	334,00	R	-	R	334,00	LACTOSE FREE MILK (6 PACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	198,00	R	-	R	198,00	2.5KG WHITE SUGAR	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	128,00	R	-	R	128,00	2KG BROWN SUGAR	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	280,00	R	-	R	280,00	1.5KG RICOFFEE	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142115	270428	2025/01/21	HARIKISUN GENERAL DEALERS (PTY) LTD	R	150,00	R	-	R	150,00	DELIVERY FEE	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
60	140678	270430	2025/01/22	SEAFRONT CONSTRUCTION (PTY) LTD	R	1 900,00	R	-	R	1 900,00	REPLACE OF SAFETY GLASS AT DIRECTORS OFFICE	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE
61	141809	270431	2025/01/22	OVERBERG AGRI BEDRYWE (PTY) LTD	R	372,18	R	55,82	R	428,00	RIM LOCK 1 PAIR KNOBS AND 3 KEYS	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141809	270431	2025/01/22	OVERBERG AGRI BEDRYWE (PTY) LTD	R	434,79	R	65,21	R	500,00	PAD BOLT GALV 100MM	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141809	270431	2025/01/22	OVERBERG AGRI BEDRYWE (PTY) LTD	R	269,58	R	40,43	R	310,01	SECURTY GATE LOCK & KEY & STRIKER	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141809	270431	2025/01/22	OVERBERG AGRI BEDRYWE (PTY) LTD	R	573,92	R	86,08	R	660,00	LOCK INSERT CYLINDER PRE SB CP	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
62	141773	270437	2025/01/22	HARIKISUN GENERAL DEALERS (PTY) LTD	R	15 500,00	R	-	R	15 500,00	ASHCOMONOLINE STREET SOLAR LIGHT WITH 43 CM POLE 80000 LUMENS	COMMUNITY SERVICES	COMM:RESORTS:ONRUS CARAVAN PARK
63	141730	270440	2025/01/22	GANSBAAI AIRCON AND REFRIGERATION CC	R	12 871,64	R	1 930,74	R	14 802,38	SUPPLY AND INSTALL 18000 BTU ALLIANCE MIDWALL SPLIT UNIT	PLANNING AND DEVELOPMENT	P&D:TOWN PLANNING & SPATIAL PLANNING
64	142065	270449	2025/01/22	BLINDS AND FLOORING STUDIO	R	1 735,00	R	260,25	R	1 995,25	INSTALL 25MM ALUMINIUM BLIND X 1 AT KLEINMOND LIBRARY	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
65	142069	270451	2025/01/22	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R	1 520,00	R	228,00	R	1 748,00	DEFENSE PEPPER STREAM 100ML	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
66	141985	270452	2025/01/22	SAFETYXPRESS STROMBERG CAPE SALES CC	R	3 735,00	R	560,25	R	4 295,25	600MM CONVEX MIRROR WITH BRACKETS	INFRASTRUCTURE SERVICES	INFRA:ROADS:KLEINMOND
67	142140	270453	2025/01/22	HERMANUS HARDWARE	R	50,44	R	7,56	R	58,00	HACKSAW WITH BLADE 300MM	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	215,66	R	32,34	R	248,00	19 PIECE DRILL BIT SET	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	66,96	R	10,04	R	77,00	TAPE MEASURE 5M	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	77,40	R	11,60	R	89,00	TAPE MEASURE 8M	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	241,74	R	36,26	R	278,00	POWERLOCK TAPE 5M	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	75,66	R	11,34	R	87,00	BACKSAW 350MM	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	70,44	R	10,56	R	81,00	STAPLES 14MM	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	182,61	R	27,39	R	210,00	STAPLES 10MM	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	182,61	R	27,39	R	210,00	SAW BLADE 185MM 60T	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	300,00	R	45,00	R	345,00	SAW BLADE 250MM 60T	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142140	270453	2025/01/22	HERMANUS HARDWARE	R	200,87	R	30,13	R	231,00	CLUB HAMMER 1.8 KG	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
68	141979	270454	2025/01/22	VIRGIL APPEL BOUERS	R	16 600,00	R	-	R	16 600,00	REPAIR WORK AT PALMIET CARAVAN PARK: ABLUTION BLOCK C & D (LABOUR, MATERIAL INCL)	COMMUNITY SERVICES	COMM:RESORTS:KLEINMOND & PALMIET
69	142143	270457	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	260,00	R	-	R	260,00	PACK OF 6 - AA BATTERIES	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142143	270457	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	520,00	R	-	R	520,00	PACK OF 6 - AAA BATTERIES	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142143	270457	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	800,00	R	-	R	800,00	BATHROOM MIRROR 50CM	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142143	270457	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	120,00	R	-	R	120,00	MOPS	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
	142143	270457	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	200,00	R	-	R	200,00	DELIVERY	PLANNING AND DEVELOPMENT	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION
70	141952	270461	2025/01/23	NOLADA 8 (PTY) LTD	R	3 450,00	R	517,50	R	3 967,50	HELMET FORESTERS SAFETY	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
71	142139	270462	2025/01/23	GANSBAAI BUILD IT (PTY) LTD	R	591,27	R	88,69	R	679,96	ROD THREADED GALV 20MMX1000MM	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	142139	270462	2025/01/23	GANSBAAI BUILD IT (PTY) LTD	R	201,60	R	30,24	R	231,84	NUTS GALVANISED 20MM EACH	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
	142139	270462	2025/01/23	GANSBAAI BUILD IT (PTY) LTD	R	30,44	R	4,56	R	35,00	WASHER FLAT GALV 20MM FORMA EACH	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST
72	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	161,60	R	24,24	R	185,84	BANTEX PAPER CLIP DISPENSER	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	50,00	R	7,50	R	57,50	METAL SPIKE FILES	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	49,40	R	7,41	R	56,81	BANTEX DESK ORGANIZER LIME GREEN	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	45,00	R	6,75	R	51,75	PVC CUBIC HOLDER BLACK	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	38,00	R	5,70	R	43,70	NEXX CUBE REFILLS WHITE (800)	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	243,20	R	36,48	R	279,68	SANDISK 64GB CRUSZER GLIDE 3.0	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	665,00	R	99,75	R	764,75	SFS/FLS LEGAL BOX	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	178,00	R	26,70	R	204,70	GELWRIST MOUSE PAD BLK	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142084	270463	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	296,00	R	44,40	R	340,40	FILES GALORE L/A FILE A5 UPRIGHT	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
73	142171	270467	2025/01/23	HERMANUS MIDAS	R	280,80	R	42,12	R	322,92	MATT SET RUBBER GREY	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
74	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	156,00	R	23,40	R	179,40	DESK CALANDER	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	291,00	R	43,65	R	334,65	DAIRY A4	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	118,00	R	17,70	R	135,70	JOURNAL A5 LINEN	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	162,00	R	24,30	R	186,30	3 QUER A4 COUNTER BOOKS	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	30,00	R	4,50	R	34,50	PUNCH EXAM PAD A4	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	252,00	R	37,80	R	289,80	PEN RB BLG27 GEL RET 0.7MM FINE B 1 BOX OF 12 BLACK	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	624,00	R	93,60	R	717,60	PEN BP BIC ORANGE FINE 0.7MM 2 BOX OF 60 PENS	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	144,00	R	21,60	R	165,60	GLUE STICK PRITT 43G	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
	141972	270468	2025/01/23	OFFICE FOR YOU (PTY) LTD	R	280,80	R	42,12	R	322,92	PEN NP PILOT BLFRP5FRIXION 0.5MM BLACK 1 BOX OF 12	MUNICIPAL PUBLIC SAFETY	MPS:SAFETY,SECURITY & CCTV
75	141934	270469	2025/01/23	STARTUNE (PTY) LTD	R	23 719,51	R	3 557,92	R	27 277,43	MOP:300G JUMBO ROUND/METAL SOCKET/WOODEN HANDLE	FINANCIAL SERVICES	FIN:SUPPLY CHAIN MANAGEMENT
76	141486	270470	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 081,25	R	-	R	1 081,25	SUPER MULTI- INSECT KILLER 300ML	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141486	270470	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	958,40	R	-	R	958,40	FURNITURE POLISH MULTI - SURFACE POLISH 300ML	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141486	270470	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	500,00	R	-	R	500,00	TOILET CLEANER DEEP ACTION GEL 500ML	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141486	270470	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 280,00	R	-	R	1 280,00	MULTIPURPOSE STAIN REMOVAL THICK BLEACH CLEANER 750 ML	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
	141486	270470	2025/01/23	HARIKISUN GENERAL DEALERS (PTY) LTD	R	150,00	R	-	R	150,00	DELIVERY	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
77	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R	360,00	R	54,00	R	414,00	UG 110 BEND 45 DEG	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND
	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R	425,00	R	63,75	R	488,75	SV BEND 110MM X 90 IE ACC	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND
	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R	484,00	R	72,60	R	556,60	UG JUNCTION 110MM X 45 RIBBED MAC NEIL	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND
	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R	85,60	R	12,84	R	98,44	UT COUPLER STRAIGHT C X C 15MM X 1/2" **	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND

	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R 249,60	R 37,44	R 287,04	UT ELBOW C X C 15MM	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND
	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R 183,20	R 27,48	R 210,68	UT TEE EQUAL CXCXC 15MM	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND
	141984	270472	2025/01/24	NOLADA 8 (PTY) LTD	R 118,40	R 18,45	R 136,85	UT COUPLER STRAIGHT C X C 15MM	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND
78	142138	270473	2025/01/27	GANSBAAI BUILD IT (PTY) LTD	R 1 217,31	R 182,59	R 1 399,90	TOILET SET NEON TOP FLUSH WITH SEAT	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
79	141946	270474	2025/01/27	NOLADA 8 (PTY) LTD	R 22 020,00	R 3 303,00	R 25 323,00	COOLER BOX 90L AFRICOOLER GREY ECO	MUNICIPAL PUBLIC SAFETY	MPS:FIRE, RESCUE & DISASTER MANAGEMENT
80	141932	270478	2025/01/27	NOLADA 8 (PTY) LTD	R 2 045,00	R 306,75	R 2 351,75	SAVITA PRO JLM SELF PRIMING PUMP 220V 0.75KW	INFRASTRUCTURE SERVICES	INFRA:WATER:HERMANUS
	141932	270478	2025/01/27	NOLADA 8 (PTY) LTD	R 750,00	R 112,50	R 862,50	SEAKOO CONTROLLER 10A EPC-2- 220V	INFRASTRUCTURE SERVICES	INFRA:WATER:HERMANUS
81	142040	270481	2025/01/27	HERMANUS OFFICE NATIONAL	R 1 169,51	R 175,42	R 1 344,93	FILE L/ARCH ON 70MM BLACK	FINANCIAL SERVICES	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT
	142040	270481	2025/01/27	HERMANUS OFFICE NATIONAL	R 72,60	R 10,89	R 83,49	PAD EXAM A4 100 SHEETS	FINANCIAL SERVICES	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT
	142040	270481	2025/01/27	HERMANUS OFFICE NATIONAL	R 58,93	R 8,83	R 67,76	MARKER OHP NON PERMANENT MED BLACK	FINANCIAL SERVICES	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT
	142040	270481	2025/01/27	HERMANUS OFFICE NATIONAL	R 48,72	R 7,30	R 56,02	MARKER WHITEBOARD LUXOR 4 PK	FINANCIAL SERVICES	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT
82	142206	270487	2025/01/28	HERMANUS HARDWARE	R 643,48	R 96,52	R 740,00	QUICK LINK M8 S/S	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
83	142172	270488	2025/01/28	BUCO HERMANUS	R 1 651,00	R 247,65	R 1 898,65	GLOVE SAFETY NITRILITE PALM GREY	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
84	142017	270490	2025/01/28	PTA AGENCIES (PTY) LTD	R 3 704,35	R 555,65	R 4 260,00	HAND DRYER	MUNICIPAL PUBLIC SAFETY	MPS:TRAFFIC SERVICES
85	142191	270494	2025/01/28	ACDC EXPRESS HERMANUS	R 332,80	R 49,92	R 382,72	26W WARM WHITE G24D3 CF LAMP- 2 PIN OFF CENTRE	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	142191	270494	2025/01/28	ACDC EXPRESS HERMANUS	R 165,20	R 24,78	R 189,98	230VAC 6W GU10DAYLIGHT 6500K DOWN LIGHT	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
86	141988	270495	2025/01/28	HARIKISUN GENERAL DEALERS (PTY) LTD	R 1 300,00	R -	R 1 300,00	AUTOMATIC HYDRAULIC DOOR CLOSER OVERHEAD CONCEALED SILENT SLOW GATE CLOSER	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141988	270495	2025/01/28	HARIKISUN GENERAL DEALERS (PTY) LTD	R 2 040,00	R -	R 2 040,00	BRASS FANLIGHT STAY BRASS 250MM	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141988	270495	2025/01/28	HARIKISUN GENERAL DEALERS (PTY) LTD	R 2 035,00	R -	R 2 035,00	BRASS CASEMENT FASTENER CFW9 BRASS	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
	141988	270495	2025/01/28	HARIKISUN GENERAL DEALERS (PTY) LTD	R 780,00	R -	R 780,00	CHROME PLATED 3 LEVER LOCK SET	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
87	142190	270497	2025/01/28	GILBERT'S CATERING	R 17 650,00	R -	R 17 650,00	IMPS-WESTERN CAPE CONFERENCE - MAYORAL DINNER 2 COURSE MEAL	MUNICIPAL COUNCIL	COUNCIL:COUNCIL'S GENERAL
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R 695,62	R 104,34	R 799,96	MUFFINS PLATTER - BREAKFAST 30 JANUARY 2025 @08H00	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R 2 712,98	R 406,94	R 3 119,92	THE SAVOURY PLATTER - GOLDEN BRWON COCTAIL PASTRIES FOR LUNCH ON 30 JANUARY 2025 AT 12H00	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY

88	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R	747,66	R	112,14	R	859,80	FRUIT JUICE 2L - VARIETY FLAVOURS DELIVERED ON 28	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R	1 321,67	R	198,25	R	1 519,92	ASSORTED CRISPY FRENCH BREAD - BREAKFAST ON 31 JANUARY 2025 @ 08H00	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R	2 782,54	R	417,38	R	3 199,92	MEAT & CHICKEN PLATTER - LUNCH ON 31 JANUARY 2025 @12H00	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R	104,28	R	15,64	R	119,92	WHITE SERVIETTES (50 IN A PACK)	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
	142105	270498	2025/01/28	OK FOODS GANSBAAI	R	486,89	R	73,03	R	559,92	400G REGAL - ROYAL SELECTION CHOCOLATE TREAT	MUNICIPAL PUBLIC SAFETY	MPS:DIRECTOR: MUNICIPAL PUBLIC SAFETY
89	142210	270502	2025/01/29	GANSBAAI BUILD IT (PTY) LTD	R	730,27	R	109,53	R	839,80	D SHACKLE 16MM MTS	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
90	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	868,75	R	-	R	868,75	AIR FRESHNER APP 300ML LEMON + DELIVERY	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 322,50	R	-	R	1 322,50	CARPET SHAKE POWDER 500G - LEMON	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 545,00	R	-	R	1 545,00	CLEAN GREEN 2L	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	840,00	R	-	R	840,00	CLOTHS/SWAB - MICROFIBRE PACK OF 5 L:65MM W:200MM H:570MM	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	908,50	R	-	R	908,50	DISH CLOTHS PACK OF 3 L:30CM W:30 CM	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 554,00	R	-	R	1 554,00	FURNISH POLISH - 300ML - LEMON	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 552,50	R	-	R	1 552,50	GLOVES LATEX DISPOSABLE (100 PER BOX) SIZE MEDIUM	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	1 125,00	R	-	R	1 125,00	SPRAY BOTTLES - 1 LITRE	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	600,00	R	-	R	600,00	SPONGE - SCOURER (PACK OF 3 OR 5)	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	750,00	R	-	R	750,00	ALL PURPOSE CLEANER (HANDY ANDY) - LEMON	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	960,00	R	-	R	960,00	THICK BLEACH 750ML - LEMON	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	2 244,00	R	-	R	2 244,00	TILE CLEANER 1,5 LITRE - LEMON	COMMUNITY SERVICES	COMM:CLEANING SERVICES
	142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	190,00	R	-	R	190,00	VINEGAR 2 LITRE WHITE	COMMUNITY SERVICES	COMM:CLEANING SERVICES
142030	270505	2025/01/29	HARIKISUN GENERAL DEALERS (PTY) LTD	R	405,00	R	-	R	405,00	WASHING SOAP BAR/BLOCK 500G	COMMUNITY SERVICES	COMM:CLEANING SERVICES	
91	142252	270510	2025/01/29	OVERBERG AGRI BEDRYWE (PTY) LTD	R	1 336,53	R	200,47	R	1 537,00	APM37 COMPLETE WITH PUMP CONTROLER	COMMUNITY SERVICES	COMM:FACILITIES & HALLS
92	142254	270513	2025/01/29	GANSBAAI AIRCON AND REFRIGERATION CC	R	720,00	R	108,00	R	828,00	SUPPLY & DELIVER NEW REMOTE FOR JET AIR CONDITIONER	MUNICIPAL PUBLIC SAFETY	MPS:LAW ENFORCEMENT SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	469,40	R	70,40	R	539,80	AIR FRESHNER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES

93	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	255,60	R	38,34	R	293,94	MULTIPURPOSE INSECT KILLER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	34,77	R	5,21	R	39,98	DISH SWAPS	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	52,15	R	7,82	R	59,97	YELLOW DISH SWABS	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	52,15	R	7,82	R	59,97	DISH SPONGES 3 PACK	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	59,10	R	8,86	R	67,96	GOLIDILLOCKS SPONGES	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	143,46	R	21,51	R	164,97	CARPET POWDER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	156,51	R	23,47	R	179,98	SMALL DUSTER	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	302,56	R	45,38	R	347,94	MULTIPURPOSE POLISH	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142110	270514	2025/01/29	OK FOODS GANSBAAI	R	191,29	R	28,69	R	219,98	DISINFECTION LIQUID	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
94	142224	270515	2025/01/29	PROREDO BELEGGINGS (PTY) LTD	R	249,34	R	37,40	R	286,74	DOC SAVAGE 02 JAMES PATTERSON (BOOK)	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142224	270515	2025/01/29	PROREDO BELEGGINGS (PTY) LTD	R	377,38	R	56,61	R	433,99	TELL ME LIES CAROLA LOVERING (BOOK)	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142224	270515	2025/01/29	PROREDO BELEGGINGS (PTY) LTD	R	235,87	R	35,37	R	271,24	SAFE ENOUGH AND OTHER STORIES (BOOK)	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142224	270515	2025/01/29	PROREDO BELEGGINGS (PTY) LTD	R	471,73	R	70,75	R	542,48	EYE FOR AN EYE J ARCHER (BOOK)	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
	142224	270515	2025/01/29	PROREDO BELEGGINGS (PTY) LTD	R	235,85	R	35,38	R	271,23	GEBOOIE RUDIE VAN RENSBURG (BOOK)	COMMUNITY SERVICES	COMM:LIBRARY SERVICES
95	142026	270516	2025/01/29	KAAP AGRI AGRIMARK LIQUORMARK PAKMARK AGRIOLOG	R	4 898,00	R	734,70	R	5 632,70	BOU KALK 25 KG	COMMUNITY SERVICES	COMM:SPORTSFIELDS
96	142204	270525	2025/01/31	FRYHOFF ALBERTYN APTEEK CC	R	1 626,81	R	244,02	R	1 870,83	SPAR SOLA SPF50 ADULT VP SUN SCREEN	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM
97	142101	270526	2025/01/31	NOLADA 8 (PTY) LTD	R	1 350,00	R	202,50	R	1 552,50	NANO VNA H4 3G 2.8 VECTOR NETWORK ANTENNA ANALYZER 10KHZ-1.5GHZ"	MUNICIPAL PUBLIC SAFETY	MPS:FIRE, RESCUE & DISASTER MANAGEMENT
98	142102	270527	2025/01/31	KLEINMOND BOUHANDEL	R	891,14	R	133,66	R	1 024,80	SILIRUB 2 GREY 300ML	INFRASTRUCTURE SERVICES	INFRA:STORMWATER:KLEINMOND
	142102	270527	2025/01/31	KLEINMOND BOUHANDEL	R	202,44	R	30,36	R	232,80	ALUMINIUM RIVETS 4.8X15 P25	INFRASTRUCTURE SERVICES	INFRA:STORMWATER:KLEINMOND
99	142156	270528	2025/01/31	ALLES FEUER CC	R	25 920,00	R	3 888,00	R	29 808,00	20L CLASS A FIRE WETTING AGENT ON CLASS A FIRE RETARDANT	MUNICIPAL PUBLIC SAFETY	MPS:FIRE, RESCUE & DISASTER MANAGEMENT
	142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	57,22	R	8,58	R	65,80	NAIL WIRE	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
	142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	12,87	R	1,93	R	14,80	M/SCREW & NUT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
	142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	107,83	R	16,17	R	124,00	DOORLOCK	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES

141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	18,79	R	2,81	R	21,60	M10 PLUGS	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	59,14	R	8,86	R	68,00	M8 RATCHET	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	86,96	R	13,04	R	100,00	TOILET SIGN	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	52,44	R	7,86	R	60,30	MATT BLACK SPRAY	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	42,18	R	6,32	R	48,50	BOLT & NUT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	105,66	R	15,84	R	121,50	FILLAFOAM	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	86,27	R	12,93	R	99,20	SCREW SET M6 X 70	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	23,22	R	3,48	R	26,70	DRILL BIT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	26,09	R	3,91	R	30,00	LOCK (SLOT)	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	31,74	R	4,76	R	36,50	DRILL BIT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	60,00	R	9,00	R	69,00	SPANNER SIZE 10	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	56,18	R	8,42	R	64,60	SPANNER SIZE 8	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	27,83	R	4,17	R	32,00	M/SCREW	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	55,92	R	8,38	R	64,30	DUCK TAPE	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	59,05	R	8,85	R	67,90	DUCK TAPE	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	18,79	R	2,81	R	21,60	BRUSHES	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	39,57	R	5,93	R	45,50	HOLE SAW	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	37,22	R	5,58	R	42,80	6MM SDS BIT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	68,35	R	10,25	R	78,60	NAIL IN ANCHOR	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	15,14	R	2,26	R	17,40	RIVETS	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	72,00	R	10,80	R	82,80	SAFETY SLOT	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	28,00	R	4,20	R	32,20	PVC TAPE	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	200,00	R	30,00	R	230,00	DOOR LOCK (SLOT)	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES

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	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R	3 630,00	R	-	R	3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	57,22	R	8,58	R	65,80	NAILS	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
	142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	106,96	R	16,04	R	123,00	TRAP BASIN	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
	142234	270530	2025/01/31	ERIC BOOKER PROMOTIONS (PTY) LTD	R	33,31	R	4,99	R	38,30	MASKING TAPE	COMMUNITY SERVICES	COMM:PARKS AND OPEN SPACES
101	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	294,00	R	44,10	R	338,10	PEN RB 0.5 MM HYBRID STL NDLBL BLACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	206,00	R	30,90	R	236,90	PEN RB BLG25 GEL RET 0.5MM X FINE BLACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	148,20	R	22,23	R	170,43	FLAG 3M POSTIT 11.9X43.2 ARRW 96	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	200,40	R	30,06	R	230,46	JOURNAL BULLET A5 BLAK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	42,00	R	6,30	R	48,30	PEN BP BPSGGMWP SGRIPO.7MM FINE BLACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	206,00	R	30,90	R	236,90	PEN RB BLG27 GEL RET 0.7MM FINE BLACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	206,00	R	30,90	R	236,90	PEN RB BLG27 GEL RET 0.7MM FINE RED	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	598,00	R	89,70	R	687,70	PEN RB G2 GEL 0.7MM COL 15 PACK ASSORTED	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	69,00	R	10,35	R	79,35	MARKER TWIN PERM FLEXIBLE TIPS BLACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	114,00	R	17,10	R	131,10	MARKER PAINT 1-3MM MAXX 270 GOLD	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	114,00	R	17,10	R	131,10	MARKER PAINT 1-3MM MAXX 270 SILVIER	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	36,00	R	5,40	R	41,40	MARKER WHITEBOARD SLIM ASS 6 PACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	72,00	R	10,80	R	82,80	PENCIL CLUTCH TECHNICLICK 0.5 BLUE	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	22,00	R	3,30	R	25,30	CORRECTION FLUID BOTTLE 20ML	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	82,00	R	12,30	R	94,30	POUCH LAMINATE ON A4 150MIC 100 PACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	169,00	R	25,35	R	194,35	POUCH LAMINATE ON A3 150 MIC 100 PACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	243,00	R	36,45	R	279,45	CLEAN SCREEN SPRAY 250ML	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	354,40	R	53,16	R	407,56	CLEAN SCREEN WIPES TUB 100 PACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142117	270541	2025/01/31	OFFICE FOR YOU (PTY) LTD	R	531,60	R	79,74	R	611,34	CLEAN SURFACE CLEANING WIPES 100 PACK	CORPORATE SERVICES	CORP:INFO & COMMUNICATION TECHNOLOGY
	142219	270543	2025/01/31	GILBERT'S CATERING	R	2 375,00	R	-	R	2 375,00	BREAKFAST PLATTERS SANDWICH AND MUFFIN (COFFEE AN	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT

102	141711	270325	2025/01/06	HARIKISUN GENERAL DEALERS (PTY) LTD	R 3 630,00	R -	R 3 630,00	TYVEK WRISTBANDS 19MM LIGHT BLUE	COMMUNITY SERVICES	COMM:RESORTS:HAWSTON SWIMMING POOL & CARAVAN PARK
	142219	270543	2025/01/31	GILBERT'S CATERING	R 2 250,00	R -	R 2 250,00	LUNCH FOR 6 PEOPLE FOR 5 DAYS, BURGER AND CHIPS, RICE AND STEW, LASAGNE, PREGO STEAK AND CHIPS,	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT
	142219	270543	2025/01/31	GILBERT'S CATERING	R 9 200,00	R -	R 9 200,00	BREAKFAST PLATTERS FOR 20 PEOPLE ASSORTED WITH COFFEE AND TEA (SUGAR AND MILK)	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT
	142219	270543	2025/01/31	GILBERT'S CATERING	R 7 500,00	R -	R 7 500,00	LUNCH FOR 20 PEOPLE FOR 5 DAYS, BURGER AND CHIPS, RICE AND STEW, LASAGNE, PREGO STEAK AND CHIPS	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT
	142219	270543	2025/01/31	GILBERT'S CATERING	R 1 950,00	R -	R 1 950,00	2 X 5L JUICE AND 1 X 5 L JUICE FOR 5 DAYS	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT
	142219	270543	2025/01/31	GILBERT'S CATERING	R 1 000,00	R -	R 1 000,00	DELIVERY	PLANNING AND DEVELOPMENT	P&D:DIRECTOR:PLANNING & DEVELOPMENT
103	142063	270547	2025/01/31	BOLAND TOILET SERVICES (PTY) LTD	R 2 360,00	R 354,00	R 2 714,00	STANDARD TOILET (PRICE P/MONTH) INCLUDING WEEKLY SERVICE	COMMUNITY SERVICES	COMM:SPORTSFIELDS
	142063	270547	2025/01/31	BOLAND TOILET SERVICES (PTY) LTD	R 1 533,92	R 230,08	R 1 764,00	DELIVERY	COMMUNITY SERVICES	COMM:SPORTSFIELDS
104	142259	270548	2025/01/31	BIDVEST WALTONS	R 1 303,22	R 195,48	R 1 498,70	CANON INKJET CARTRIDGE BLACK PGI- 1400XLBK	COMMUNITY SERVICES	COMM:SLIPWAYS
	142259	270548	2025/01/31	BIDVEST WALTONS	R 168,67	R 25,29	R 193,96	CROXLEY PAD EXAM A4 FNT/MARG 100PG W389P PUNCHED	COMMUNITY SERVICES	COMM:SLIPWAYS
	142259	270548	2025/01/31	BIDVEST WALTONS	R 78,88	R 11,83	R 90,71	BULK CLIP PAPER LANGE SILVER 30MM PACK 1000	COMMUNITY SERVICES	COMM:SLIPWAYS
105	142052	270558	2025/01/31	DERELIZE PRINTING	R 1 980,00	R -	R 1 980,00	ID CARDS: PEACE OFFICER APPOINTMENT CARDS	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT

TOTAL**105****R 552 694,58****R 60 017,12****R 612 711,70**

7.2

HERMANUS LONG ERVEN, HAWSTON

R Kuchar
5 February 2025

Divisional Manager: Town & Spatial Planning

(028) 313 8087

1. Executive Summary

This report serves to inform Council of the current status with the Long Erven in Hawston, and to determine a way forward in dealing with these erven. (Locality map attached as Annexure A.)

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Planning & Development
Department: Town and Spatial Planning

3. Compliance with Strategic Priorities

Provision of democratic, accountable, and ethical governance
Creation and maintenance of a safe and healthy environment
Promotion of Tourism, Economic and Social Development

4. Delegated Authority

None

5. Legal Requirements

National Environmental management Act, 1998 (Act 107 Of 1998)

6. Background/Discussion/Evaluation/Conclusion**Background**

During the initial planning of the Hawston residential area, the Long Erven was allocated in the north-western section for agricultural use. According to local knowledge, this area was not originally a wetland; however, an artificial wetland developed due to residential expansion and stormwater drainage systems.

Landowners intending to develop their properties would trigger listed activities under the National Environmental Management Act, 1998, requiring approval from the Department of Environmental Affairs and Development Planning.

The SANBI Wetland Mapping Survey identified this area as a wetland system in 2006, with an extension in 2010.

Civil engineering services were never installed for the Long Erven. A preliminary investigation conducted around 2009 assessed the feasibility of providing such services, concluding that although servicing was possible, the associated costs would be substantial.

A report was presented to the Portfolio Committee: Infrastructure and Planning on 22 November 2011 and to the Mayoral Committee on 30 November 2011, with recommendations. The recommendations were accepted and submitted to Council for consideration on 30 November 2011, Council resolved as follows:

“that Council **approve in-principle** an investigation into the viability and cost implications of the following alternatives:

- (a) a barter agreement entered into between the two parties (landowners and the Overstrand Municipality), where landowners will exchange their properties for other habitable property;
- (b) compensation to landowners with a market related value for the properties;
- (c) landowners of the erven, where no services are available, be exempted from rating. It may entail that service availability charges be suspended, and arrears be written off; and
- (d) that the rates and taxes on the Hawston (Long Erven) be deferred.”

Copies of the above-mentioned Minutes are attached as Annexure B.

Following the investigation, a report was presented to the Portfolio Committee on 19 February 2013 and the Mayoral Committee on 27 February 2013. The report detailed various alternatives, costs, and other implications. The recommendations were accepted by the Mayoral Committee. The item served before the Mayoral Committee on 27 February 2013, and resolved as follows:

“RESOLVED (Unanimously)

- 1. that no availability fees be charged in respect of the so-called long erven in Hermanus;
- 2. that reduced property tax rates be charged to these erven;

3. that as soon as an owner provides for his services with necessary approval, rates and availability charges become payable, and
4. that the owners of the properties be informed accordingly.”

Copies of the above-mentioned Minutes are attached as Annexure C.

The relevant property owners were notified, and Council's decision was implemented for these erven.

Discussion

This report serves to inform the Council, providing an opportunity to decide whether to maintain the status quo or explore alternative solutions.

The Engineering Division was tasked with estimating the cost of servicing these erven at present-day rates. A rough estimate was obtained from Engineering Services. The cost to service each erf is R410 000, with a total cost of R65 170 301 for all erven.

If the cost of bulk services provision is added to each erf, the cost would increase to approximately R498 000, with a total cost of R79 108 877 for all erven.

7. Conclusion

As no alternative is currently possible, it is recommended that Council confirms its decision taken on 27 February 2013.

8. Financial Implication

N/A

9. Staff Implications

None

10. Comments from other Departments, Divisions and Administrations

None

11. Annexures

Annexure A: Locality Plan

Annexure B: Minutes of Mayoral Committee and Council on 30 November 2011

Annexure C Minutes of Mayoral Committee and Council 27 February 2013
Annexure E: SANBI Wetland Mapping

RECOMMENDATION TO THE COUNCIL:

that Council confirms its decision taken on 27 February 2013.

RESPONSIBLE OFFICIAL :

R KUCHAR

TARGET DATE FOR IMPLEMENTATION :

19 MARCH 2025



4.

HERMANUS : LONG ERVEN, HAWSTON

R Kuchar
27 October 2011

(028) 313 8087

Hermanus Administration

EXECUTIVE SUMMARY

The erven known as the "Long erven" in Hawston are situated in the north western part of Hawston. These erven have development constraints due to the fact that they are in a wetland system and are also very expensive to service.

This report is to obtain in-principle approval to investigate possible options and to determine the cost implication of such options.

RECOMMENDATION TO THE COUNCIL

1. that Council **approve in-principle** an investigation into the viability and cost implications of the following alternatives:
 - (a) a barter agreement entered into between the two parties (landowners and the Overstrand Municipality), where landowners will exchange their properties for other habitable property;
 - (b) compensation to landowners with a market related value for the properties;
 - (c) landowners of the erven, where no services are available, be exempted from rating. It may entail that service availability charges be suspended, and arrears be written off, and
 - (d) that the rates and taxes on the Hawston (Long Erven) be deferred.
2. that an item on the result of the investigation **be submitted** to Council for consideration.

RESPONSIBLE OFFICIAL :

R KUCCHAR

TARGET DATE FOR IMPLEMENTATION :

2 DECEMBER 2011

TARGET DATE TO INFORM APPLICANT :

N/A

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¶
MINUTES::ORDINARY MEETING OF THE COUNCIL → 30 NOVEMBER 2011¶¶
¶
CLLR P MAY RECUSED HIMSELF FROM THIS ITEM AT 12:00¶¶
¶
5.8¶

HERMANUS::LONG ERVEN, HAWSTON¶

¶
(ITEM 4, PAGE 48::INFRASTRUCTURE & PLANNING PORTFOLIO::
MAYORAL COMMITTEE MEETING::30 NOVEMBER 2011)¶¶
RESOLVED (UNANIMOUSLY)¶

¶	¶	¶	¶
1.¶	¶	that Council approve in principle an investigation into the viability and cost implications of the following alternatives:¶	¶
¶	¶	¶	¶
¶	(a)¶	a barter agreement entered into between the two parties (landowners and the Overstrand Municipality), where landowners will exchange their properties for other habitable property;¶	¶
¶	¶	¶	¶
¶	(b)¶	compensation to landowners with a market related value for the properties;¶	¶
¶	¶	¶	¶
¶	(c)¶	landowners of the erven, where no services are available, be exempted from rating. It may entail that service availability charges be suspended, and arrears be written off, and¶	¶
¶	¶	¶	¶
¶	(d)¶	that the rates and taxes on the Hawston (Long Erven) be deferred.¶	¶
¶	¶	¶	¶
2.¶	¶	that an item on the result of the investigation be submitted to Council for consideration.¶	¶
¶	¶	¶	¶

¶
RESPONSIBLE OFFICIAL::

→

→

R KUCHEK¶

MINUTES OF THE MAYORAL COMMITTEE MEETING**27 FEBRUARY 2013****3.****HERMANUS : LONG ERVEN, HAWSTON****R Kuchar
9 January 2013****(028) 313 8087****Hermanus Administration****EXECUTIVE SUMMARY**

At the Council Meeting held on 30 November 2011 the following resolution was adopted:

- "1. that Council **approve in-principle** an investigation into the viability and cost implications of the following alternatives:
 - (a) a barter agreement entered into between the two parties (landowners and the Overstrand Municipality), where landowners will exchange their properties for other habitable property;
 - (b) compensation to landowners with a market related value for the properties;
 - (c) landowners of the erven, where no services are available, be exempted from rating. It may entail that service availability charges be suspended, and arrears be written off, and
 - (d) that the rates and taxes on the Hawston (Long Erven) be deferred.
2. that an item on the result of the investigation be submitted to Council for consideration."

All affected parties have been contacted via registered letters and the options as mentioned in the above resolution have been investigated. This report serves to discuss the outcome and to make a recommendation on the future of the long erven.

RECOMMENDATION TO THE COUNCIL

1. that **no** availability fees be charged in respect of the so-called long erven in Hermanus;
2. that property tax rates be charged to these erven;
3. that as soon as an owner provides for his services with necessary approval, rates and availability charges become payable, and
4. that the owners of the properties **be informed** accordingly.

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MINUTES OF THE MAYORAL COMMITTEE MEETING**27 FEBRUARY 2013****RESPONSIBLE OFFICIAL :****R KUCHAR****TARGET DATE FOR IMPLEMENTATION :****9 MARCH 2013****TARGET DATE TO INFORM APPLICANT :****N/A**

5.5**HERMANUS : LONG ERVEN, HAWSTON****(ITEM 3, PAGE 110 : INFRASTRUCTURE & PLANNING PORTFOLIO –
MAYORAL COMMITTEE MEETING : 27 FEBRUARY 2013)****CLLR P MAY RECUSED HIMSELF FROM THE MEETING AT 11:16****RESOLVED (UNANIMOUSLY)**

1. that no availability fees be charged in respect of the so-called long erven in Hermanus;
2. that property tax rates be charged to these erven;
3. that as soon as an owner provides for his services with necessary approval, rates and availability charges become payable, and
4. that the owners of the properties be informed accordingly.

RESPONSIBLE OFFICIAL :**R KUCHAR****TARGET DATE FOR IMPLEMENTATION :****9 MARCH 2013****TARGET DATE TO INFORM APPLICANT :****N/A****CLLR P MAY REJOINED THE MEETING AT 11:18**



South African National Biodiversity Institute

GIS METADATA : DETAILED REPORT

FILE NAME: MBSP RSA Wetland Types 2010.shp	
Full Path	GIS_data\Vector\Landuse\Conservation_Initiatives\MBSP
Description (detailed)	Distribution of wetlands (subset to municipality for Municipal Biodiversity Summary Project)
Copyright Holder	SANBI and CSIR
Data Origin	National Wetland Map vs 3 and National Freshwater Ecosystem Priority Area (NFEPA) Project (RSA_wetland_types_2010.shp)
Capture Source	NLC 2000 and 1:50 000 topomaps, sub national data
Scale Digitised at	
Date Captured	Different government departments (subset for the Municipal Biodiversity Summary Project in May 2010)
Data Copyright	SANBI and CSIR
To be distributed	Yes, available on BGIS

DATA INFORMATION AND METADATA INFORMATION	
Owner Organisation	SANBI
Contact Person	Namhla Mbona
Position of Contact Person	Project Manager: National Wetland Inventory
Contact Address	SANBI, 2 Cussonia Ave, Brummeria, Pretoria
Contact Number	0128435200
Contact Email	N.Mbona@sanbi.org.za

LEGEND PROPERTIES	
Legend Title	Wetlands
Feature Type	Polygon
Scale Parameters	

PROJECTION	
Projection Name	Geographic
Central Meridian	
Upper Parallel	
Lower Parallel	

DATUM	
Name	WGS84
Semi Major Axis	
Semi Minor Axis	
Inverse Flattening	

DETAILED NOTES

Purpose: The dataset was created for the Municipal Biodiversity Summary Project which aims to provide municipalities with biodiversity related information and spatial data. The data on wetlands was taken from the wetland layer created as part of the National Freshwater Ecosystem Priority Area (NFEPA) Project. For the Municipal Biodiversity Summary Project this data was subset by municipality and used to provide the number of wetlands and their size (ha) per municipality. Additional data on wetland types will be included in the Municipal Biodiversity Summary Project on completion of the NFEPA Project.

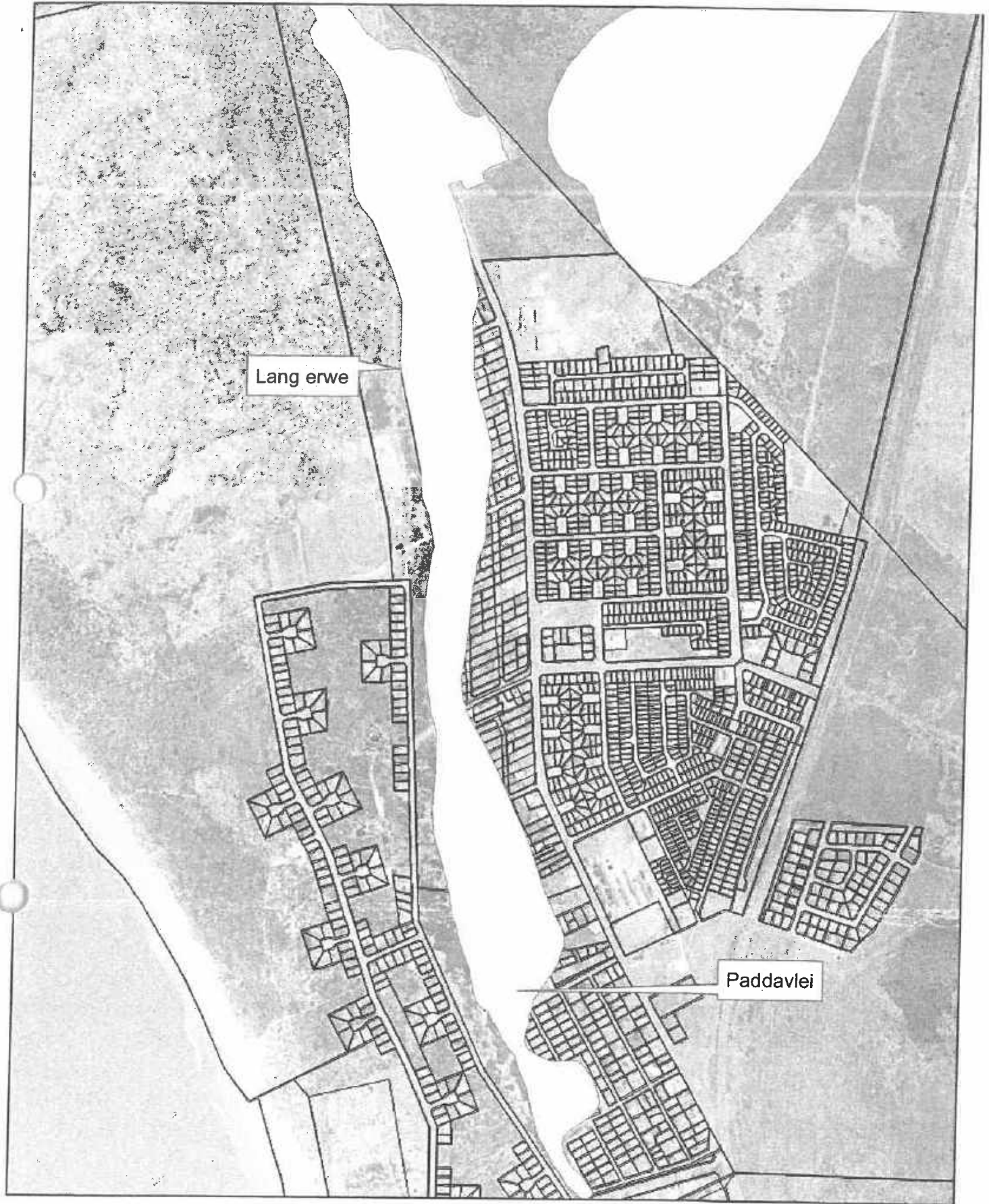
The original wetland type data layer, together with metadata, is available on BGIS (<http://bgis.sanbi.org>).

Methodology: The original data was intersected with municipal borders and subset into separate files per municipality to be served on BGIS.

Available documentation: Further documentation is available on the Municipal Biodiversity Summary Project on BGIS (<http://bgis.sanbi.org>). This information includes summary statistics for specific biodiversity features per municipality, a terrestrial biodiversity summary map per municipality and documents explaining the background to the project with definitions of what the summaries include and fact sheets providing relevant information on biodiversity features and the implication of these biodiversity features for municipalities in terms of land-use planning and decision-making.

The Municipal Biodiversity Summary Project uses data generated as of December 2009 and is based on the best available national spatial layers. Finer-scale biodiversity information is available for some municipalities and, if available, should be considered in land-use planning and decision-making in the municipality.

ATTRIBUTE FIELDS		
Field Name	Description	Alias
CAT_B	MUNICIPAL CODE	
NAME	NAME OF MUNICIPALITY	
PROV	PROVINCE IN WHICH MUNICIPALITY IS FOUND	
DISTRICT	DISTRICT UNDER WHICH MUNICIPLAITY FALLS	
NWM3_INLI	ID FROM THE NATIONAL WETLAND MAP 3	
EST	DIFFERENTIATION BETWEEN INLAND WETLANDS AND ESTUARIES	
NWCS_L3	DIFFERENT LANDSCAPE SETTINGS FROM THE NATIONAL WETLAND CLASSIFICATION SYSTEM (SANBI 2009)	
NWCS_L4	DIFFERENT HYDROGEOMORPHIC UNITS FROM THE NATIONAL WETLAND CLASSIFICATION SYSTEM (SANBI 2009)	
AREA_HA	AREA IN HECTARES OF WETLANDS IN MUNICIPALITY	
PERC_HA	PERCENTAGE OF MUNICIPALITY COVERED BY WETLANDS	



HAWSTON
SANBI DATA:2010

7.3

APPROVAL FOR FILLING OF VACANCY: DIRECTOR: COMMUNITY SERVICES

D Arrison
03 February 2025

Director: Corporate Services

(028) 313 8001

1. Executive Summary

The purpose of this report is to obtain Council's approval for the filling of the vacancy of the Director Community Services, which is triggered by the resignation of the current Director Community Services, Mr Seon J Swartz, with effect 01 April 2025.

2. Service Delivery and Budget Implementation Plan Reference - IGNITE

Directorate: Corporate Services

3. Compliance with Strategic Priority

Provision of democratic and accountable governance

4. Delegated Authority

None

5. Legal Requirements

- Section 160(1)(d) of the Constitution of the Republic of South Africa, 1996
- Sections 67, 56, 57A and 72 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) [Systems Act]
- Chapter 3 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000): Local Government Regulations on Appointment and Conditions of Employment of Senior Managers, (**GN 21 dated 17 January 2014**) [Regulations]

6. Discussion

Mr Seon Swartz submitted his resignation letter dated 3 February 2025, to the Municipal Manager, Mr Dean O'Neill on Monday 3 February 2025. Mr Swartz' contract of employment provides for a two (2) month written notice of termination and therefore his last day of employment will be 31 March 2025.

Chapter 3 of the Regulations Chapter 3 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000): Local Government Regulations on

Appointment and Conditions of Employment of Senior Managers, (GN 21 dated 17 January 2014) provides for the legislative process to be followed for the filling of the vacancy of a Senior Manager. Sub-regulation 7(1) determines that the must *upon receipt of official notification that the post of a senior manager will become vacant, obtain approval from the municipal council for the filling of such post in its next council meeting or as soon as it is reasonably possible to do so.*

Sub-regulation 10(2) provides that the vacancy must be advertised in a newspaper circulating nationally and, in the province, where the Municipality is located.

This item is thus brought before Council to seek approval to follow the recruitment process as prescribed in the Regulations mentioned above, for Council to appoint a new Director: Community Services in good time.

7. Financial Implications

Funding available on the 2024/2025 salary budget for the funding of this post, after the vacancy

8. Staff Implications

Vacancy of the position of Director: Community Services

9. Comments from other Departments, Divisions and Administrations

Not applicable

10. Annexures

Annexure A: Resignation letter: Mr Seon Swartz

RECOMMENDATION TO THE COUNCIL:

1. that the resignation of Mr Seon Swartz with effect 01 April 2025 **be noted**; and
2. that the filling of the vacancy **be approved** and the post of Director: Community Services be advertised in the national newspapers as well as provincial newspapers in the Western Cape.

RESPONSIBLE OFFICIAL:

DS ARRISON

TARGET DATE FOR IMPLEMENTATION:

IMMEDIATELY

SJ Swartz

6 Jooste Street

Kylemore

7609

3 February 2025

Dr. D O'Neill

Municipal Manager

Overstrand Municipality

8 Harmony Lane

Hermanus

7200

Resignation as Director Community Services, ~~due to early retirement~~

Jan O'Neil

Dear Dr O'Neill

I'm writing to formally resign for the above position with Overstrand, with effect from the 1st of February and my last day will be on the 31st of March 2025.

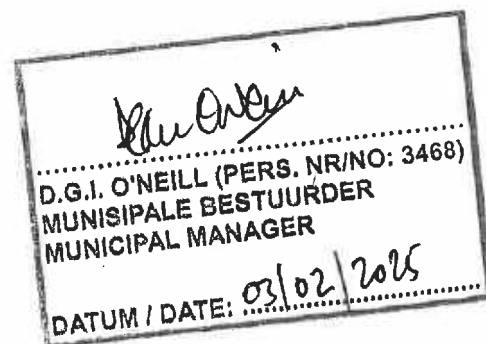
The decision was not an easy one to make, as I have greatly appreciated the team I was part off. I am grateful for the time I was with the Municipality and part of a such a talented Management team.

Thank you once again for everything. I hope to stay in touch and wish you and the team great success in the future.

Kind regards



SJ Swartz



Resignation accepted.

7.4

CONFERRING OF ALDERMANSHIP

H van Tonder **Manager : Administrative Support Services**
10 February 2025

(028) 313 8006

1. Executive Summary

The purpose of this report is to inform Council that, in terms of the approved criteria for conferring of aldermanship, Councillor F Africa qualifies for this title and to therefore request Council to consider the awarding of the title to aforementioned Councillor.

2. Service Delivery and Budget Implementation Plan - IGNITE

Not applicable

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

Criteria accepted by the Council on 29 June 2005 for awarding aldermanship to councillors.

6. Discussion

Council adopted the criteria for awarding aldermanship to councillors, as follows:

- “1. that the concept of awarding aldermanship/alderladyship to councillors in acknowledgement of services rendered, **be recognised by Council**, and
2. that the following criteria **be accepted** by the Overstrand Municipality for awarding aldermanship/alderladyship to councillors: -
 - 2.1 a councillor who served as mayor for a full term (5 years);

- 2.2 a councillor who served as Speaker, Deputy Mayor or as member of the Mayoral Committee (initially the Executive Committee) of the same municipality for two consecutive terms (10 years);
- 2.3 a councillor who obtained a minimum of fifteen points serving for the same municipality, or twenty points serving for more than one municipality, on the following scale : -
- ONE point for each year serving as Councillor. PLUS;
- TWO additional points for each year serving as Mayor in a previous municipality or in the same municipality if a full term of five years was not completed;
- ONE additional point for each year serving as Speaker, Member of an Executive/Mayoral Committee or serving as Deputy Mayor in a previous municipality or the same municipality if two full terms were not completed;
- ONE additional point for each year serving as Chairperson of a Ward Committee or a standing committee in the previous dispensation;
- ONE additional point for each year representing a Municipality on a District Municipality;
- TWO additional points for each year serving in a District Municipality as Mayor;
- ONE additional point for each year serving in a District Municipality as member of the Mayoral Committee, Speaker or Executive/Mayoral Committee;
3. that all service in a municipality that formed part of the Overstrand Municipality when the amalgamation took place, be regarded as service in the same municipality.”

The available service records of the councillor were checked and his points were calculated as per the attached table (Annexure A). According to these calculations, Cllr F Africa qualifies for aldermanship:

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A : Evaluation of Aldermanship : Score Sheet

RECOMMENDATION TO THE COUNCIL:

that aldermanship **be conferred** upon Councillor F Africa in acknowledgement for services rendered by him to the community.

RESPONSIBLE OFFICIAL :

S SWART

TARGET DATE FOR IMPLEMENTATION :

26 FEBRUARY 2025

7.5**A PORTION OF ERF 4565 HERMANUS: DEVIATION FROM THE ADMINISTRATION OF IMMOVABLE PROPERTY POLICY OF 2015 – DEPARTMENT OF PUBLIC WORKS AND INFRASTRUCTURE OBO THE DEPARTMENT: HOME AFFAIRS****DGI O'Neill**
4 February 2025**Municipal Manager****(028) 313 -8909**

1. Executive Summary

To obtain approval for the deviation from conditions contained in paragraphs 26 and 41 of the Administration of Immovable Property Policy of 2015 in order to:

- (a) waive any rental/compensation payable in lieu of services that will be rendered from municipal property to the community (paragraph 26); and
- (b) waive the Municipality's claim for the payment of rates and taxes and services charges (paragraph 41);

in order for the Municipality to enter into a memorandum of agreement with the Department of Public Works and Infrastructure obo the Department: Home Affairs (hereinafter referred to as "DHA") for the use of the municipal building ($\pm 350\text{m}^2$ in extent) situated on a portion of Erf 4565 Hermanus (hereinafter referred to as the "building"), for a period of 3 (THREE) financial years or part thereof, from a date to be confirmed, to be able to establish a closer Home Affairs Office for the residents of Overstrand.

See locality map attached marked Annexure A.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Planning and Development
Property Management

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Creation and maintenance of a safe and healthy environment

4. Delegated Authority

None

5. Legal Requirements

- Administration of Immovable Property Policy of the Overstrand Municipality (2015).
- Local Government: Municipal Finance Management Act, 2003 Municipal Asset Transfer Regulations, 2008 (No R. 878 of 2008).

6. Background/Discussion/Evaluation/Conclusion

Background/Discussion

The DHA submitted the following expression of interest to the Municipality with regards to the offices currently occupied by the Socio-Economic Programme Section of the Overstrand Municipality.

- “1. The nearest Department of Home Affairs local front office to service the surrounding communities of Hermanus is situated in Caledon 42 km and Bredasdorp 87 km away from largely disadvantaged communities. Clients have to travel at huge expense to visit the congested offices of Caledon and Bredasdorp.*
- 2. According the Department of Home Affairs Access Model the Overstrand Local Municipality is to be serviced through a predictable geographical service delivery program with Mobile Units. However, due to severe budget cuts and capacity constrains together with spontaneous projects where mobile units are involved predictable geographical service delivery to far outlying areas is not a viable and not sustainable at this point in time.*
- 3. It is to this end that the Department of Home Affairs wishes to put forward a proposal for the acquisition of the offices within the Hermanus Municipal Building in Hermanus offered to the Department and take up the proposal of the provisioning of additional staff / contract workers remunerated by the Local Municipality.*
- 4. The Office space within the Overstrand Municipal offices are opposite the Hermanus Taxi Rank and the Hermanus Police Station, which makes it extremely accessible. Hermanus Taxi Rank receives taxis from Gansbaai, Stanford, Zwelihle, Mount Pleasant, Hawston and Kleinmond.*
- 5. In view of the impediments experienced by the Department, it is proposed that the office space, situated on the premises of the Hermanus Municipal building be provided to the Department with a free lease. The free lease will be negotiated through the Department of Public Works and Infrastructure.*
- 6. In the event of this proposal being accepted and approved by Council, the Department undertakes to incur costs related to basic shop fitting and*

refurbishment of the offered office space, from the Departments 2025/2026 budget. A full refurbishment will be done at a time when budget becomes available and after a free lease was successfully negotiated through the Department of Public Works and Infrastructure.

7. *The Department further wishes to accept the proposal of the appointment and remuneration of contact workers by the Overstrand Local Municipality to augment the DHA capacity available to work from the Hermanus Municipal Building. four 94)*
8. *The favourable consideration of this proposal is in the best interest of service delivery for the surrounding communities of Hermanus. The establishment will result in an economic stimulation within the area, as it is a common trend for Home Affairs clients to travel to areas to apply for their enabling documents.*

The Socio-Economic Programme Section is, as mentioned, occupying the building situated on a portion of Er 4565 Hermanus. The said building consists of, amongst others, the following:

- Four offices with doors (one office with a separate entrance/exit door also).
- One big open office (reception type area) occupied by four personnel (EPWP workers). This open office has two entrances, the one used to serve the public from.
- Two “storerooms” (one can be used as an office but is very small).
- Toilet facilities.
- Kitchen.
- Small boardroom.

The building further has more than one entrance/exit. The lack of suitable ablution facilities to accommodate the clients will have to be addressed.

It is envisaged that the staff component of the said Section will relocate to the Main Office at the earliest opportunity with the effect that the building will be available for the said purpose. The building is currently occupied by three permanent workers and five EPWP workers. One permanent post is vacant.

In order for the proposal to be feasible and to ensure this regular (daily) service to the community, the DHA requested that EPWP workers of the Municipality be made available to them, at the cost of the Municipality, to assist with daily tasks. EPWP workers are already budgeted for and can be allocated to assist with this.

The DHA will have to be responsible for all their day-to-day expenses (i.e. telephone services, internet, cleaning of the offices, toilet paper, etc.), furniture and fixtures, appliances, computer/laptops and equipment as the Municipality

does not have the funding to assist with this. They will further be responsible for the costs related to basic shop fitting and refurbishment of the building to address their needs.

Evaluation

The request for the necessary deviation is in terms of the following conditions of the Administration of Immovable Property Policy of the Overstrand Municipality of 2015:

- (1) Paragraph 26: “In cases where a rental amount has been approved in the annual budget of the Municipality for certain types of leases and encroachments, the approved amount will be used for purposes of determining the rental amount.”**

The only relevant tariff in this regard is as follows:

Tariff Code	Detail	2024/2025	
		Exclude VAT	Include VAT 15%
		R	R
S46A2	Rental for office space to NGO's/NPO's/Government Departments/State Owned Enterprises irrespective of area (per m ² per month)	46.96	54,00

If the above tariff is applied, the DHA will have to pay a monthly rental of approximately R16,436.00 (VAT excluded).

As the DHA is a government department who will in effect make use of “office space” within a municipal building, rental should be charged in accordance with the tariff approved above. However, the Municipality and the community of the Overstrand stand to gain advantage from the services to be rendered by the DHA on a more regular basis than the periodic visits via mobile units. It was found that with these periodic visits, the queues are quite long and not all the people standing in the queue from early morning can be accommodated by close of business. They then have to wait until the next date the DHA visits the area.

As the DHA will have to incur costs related to basic shop fitting and refurbishment of the building, from the their 2025/2026 budget with a full refurbishment to be done at a time when budget becomes available, and taking into account the community interest and need for a home affairs office in Overstrand, it is thus requested that no rental be charged, thus no lease agreement be entered into and rather that a memorandum of agreement be entered into for the use of the building.

The DHA will not only use the identified building, but also make use of the parking facilities on the old tennis court. This use must be addressed adequately in the memorandum of agreement to ensure the safety of the vehicles of municipal officials.

- (2) **Paragraph 41: “The lessee shall, as a rule, be liable for the payment of rates, taxes and service charges in respect of the leased property. In the case of leases to certain social care users and sports facilities at rentals lower than market value the Municipality may consider granting a rebate on rates in accordance with the Rates Policy of the Municipality.”**

Due to the building forming part of a bigger building, which is also situated with other buildings on one property, it will be difficult to determine the rates to be payable. This said, their current budgetary predicament does not make it possible for them to pay for rates, taxes and services to be rendered to the building. This will thus have to be carried as a departmental expense, if approved by Council.

The water (meter number CYLR7836) and electricity (meter 0002348673) consumptions are levied on account number 200245650006. This account however has four water meters, and four electricity meters linked to the account, making it difficult to establish at this stage what the consumption is. This is further confirmed as it was found that the abovementioned water meter is faulty, thus the readings for this meter could not be done. The average consumptions for all the meters on the account over a period of two months are as follows:

- Water R3,256.18
- Electricity R8,216.73

Conclusion

It is proposed that the deviation from paragraphs 26 and 41 of the Administration of Immovable Property Policy be approved in order to enter into a memorandum of agreement with the Department of Public Works and Infrastructure obo the Department: Home Affairs for the use of the building currently occupied by the Socio-Economic Programme Section of the Overstrand Municipality, situated on a portion of Erf 4565 Hermanus for a period of 3 (THREE) years from a date to be determined at a later stage.

7. Financial Implications

- 7.1 The Municipality will not receive a minimum total rental amount of R46.96/m² (VAT excluded) per month which amounts to ±R16,436.00 (VAT excluded) per month for the use of the municipal building of ±350m² in extent.

- 7.2 The Municipality will bear the cost of water and electricity consumptions to the building as currently levied on departmental tariffs.
- 7.3 The Municipality will be liable for the cost for the wages for maximum two EPWP workers at a basic of R350.00 per day per EPWP worker. This amounts to an estimated wage of R8,050.00 per month per EPWP worker, if all weekdays are worked. This will be paid from the following:

Source of Funding

Department: : P&D Socio-Economic Programme
 Business Key : 20240627099653
 Cost Account : 18860160970000
 Item Description: Expanded Public Works Programme Integrated Grant

8. Staff Implications

The Socio-Economic Programme Section with the current allocated EPWP workers will relocate to the main building.

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Locality Map

RECOMMENDATION TO THE COUNCIL:

1. that the deviation from paragraphs 26 and 41 of the Administration of Immovable Property Policy of 2015 in order for the Municipal Manager to negotiate a memorandum of agreement with the Department of Public Works and Infrastructure obo the Department: Home Affairs to use the building currently occupied by the Socio-Economic Programme Section of the Overstrand Municipality, situated on a portion of Erf 4565 Hermanus, for a period of 3 (THREE) financial years or part thereof from a date to be confirmed, to establish a closer Home Affairs Office for the residents of Overstrand, **be approved;**
2. that the Municipal Manager be mandated to impose the following conditions as part of the negotiation:
 - 2.1 that the provision of Municipal appointed EPWP workers to assist the Department: Home Affairs is subject to the availability of the Expanded Public Works Programme Integrated Grant;

- 2.2 that the Department of Public Works and Infrastructure obo the Department: Home Affairs be liable for their own day-to-day expenses (i.e. telephone services, internet, cleaning of the offices, toilet paper, etc.), furniture and fixtures, appliances, computer/laptops and equipment, etc.;
- 2.3 that the Department of Public Works and Infrastructure obo the Department: Home Affairs bears the costs related to basic shop fitting and refurbishment of the building to address their needs, which must be done in consultation with the relevant Municipal Department;
- 2.4 that a memorandum of agreement be entered into between the parties before 30 June 2025;
4. that, if the conditions imposed by the Municipality is accepted and agreed to, the Department of Public Works and Infrastructure obo the Department: Home Affairs be exempted from paying rental, rates, taxes and services charges; and
5. that the memorandum of agreement to be entered into be re-evaluated at the end of the second financial year from commencement date.

RESPONSIBLE OFFICIAL :**DGI O'NEILL****TARGET DATE FOR IMPLEMENTATION :****30 JUNE 2025****TARGET DATE TO INFORM APPLICANT :****14 MARCH 2025**



7.6

VAT ON MUNICIPAL LIBRARY GRANTS: CONSIDERATIONS TO RESOLVE SARS DISPUTE

B King

Divisional Manager: Financial Accounting

17 February 2025

(028) 313 8154

1. Executive Summary

The purpose of this report is to inform Council of the options available to resolve the VAT on Municipal Library dispute with the South African Revenue Service (SARS) and to obtain approval on the implementation of the recommended action.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Financial Services
Department: Financial Accounting

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act 2003, (Act 56 of 2003)
Local Government: Municipal Systems Act 2000, (Act 32 of 2000)
Value-Added Tax Act 1991, (Act 89 of 1991)
Tax Administration Act, 2011, (Act 28 of 2011)

6. Background/Discussion/Evaluation/Conclusion**Background**

During the 2022/23 audit, the municipality was issued with a Communication of Audit Findings (COMAF) (**Annexure A**) stating that the municipality needs to recognise a liability for the output VAT on the payments received from the Western Cape Department of Cultural Affairs and Sport (DCAS) in respect of all the financial years during which the payments were received for the supply of services.

After much debate, on local government and provincial level including the relevant structures within the office of the Auditor-General, the matter was eventually dealt with as an emerging risk and reported as such in the Final Management Report by the Auditor-General.

The municipality, together with 13 other municipalities, appointed a Consulting Firm (the consultants) to assess the compliance with the VAT Act and submit a request on behalf of the municipality to SARS for a Binding VAT Ruling and an application for the Voluntary Disclosure Programme to mitigate any potential negative ruling.

On 03 October 2024, SARS issued a Binding General Ruling (VAT) (**Annexure B**) 74 setting out the VAT treatment of supplies of goods or services that are made by municipalities to national or provincial government three methods of contracting, assignment of powers and functions and legislative authority, agency and delegation.

On review of the three methods, the municipality falls under delegation and the implication thereof is that there is a potential liability for VAT on the funds received from DCAS.

On 07 October 2024, SARS issued a letter (**Annexure C**) stating that in terms of section 80 of the Tax Administration Act that our application for a Binding VAT Ruling cannot be accepted as they have issued BGR 74 a few days earlier.

During the 2023/24 audit, the municipality was again issued with a Communication of Audit Findings (COMAF) (**Annexure D**) stating that the municipality needs to recognise a liability for the output VAT on the payments received from the Western Cape Department of Cultural Affairs and Sport (DCAS) in respect of all the financial years during which the payments were received for the supply of services and that the revenue should be classified as revenue from exchange revenue.

As with the previous year, the matter was again dealt with as an emerging risk and reported as such in the Final Management Report by the Auditor-General.

Discussion

Following the issue of BGR74 and SARS' rejection of the VAT Class Ruling, the VDP Application process commenced. The consultants received correspondence from the Voluntary Disclosure Unit ("VDU") stating that it is their view that prescription is not applicable in the circumstances and that the Municipalities are required to provide schedules reflecting the liability in respect of the municipal grants dating back to when it first arose, for the VDP

Application to be accepted as valid. On the basis of no limit to the prescription periods the VDP applications were withdrawn.

During recent interactions with SARS, the consultants were informed that SARS intends to commence with VAT audits of the municipalities in due course, and that they have already identified a number of risk areas in the industry which will form the basis of these VAT audits (including the VAT on grants received for libraries, roads and hospitals).

As detailed in the response to the auditors, the municipality does not agree that we are liable for output VAT on library grants as we don't believe that SARS or National Treasury is the authority to determine constitutional relevance of the past ordinance that we believe assigned the function to municipalities. As such, the municipality has not amended the VAT treatment and has also not declared output VAT on library grants. Declaring output VAT at this stage would be seen as agreeing with the VAT treatment as per the SARS BGR.

With this background the municipality has three options as described below and further detailed in advice received from the consultant. (**Annexure E**)

Option 1: Engagement with SARS' Revenue Augmentation Unit ("RAU")

The RAU have indicated their willingness to engage with us to resolve the matter outside of the audit and VDP process. Based on our initial discussions, the RAU proposed that each Municipality will be required to calculate its VAT liability based on the VAT risk areas identified by SARS and amend its VAT returns accordingly whereafter SARS will provide relief as follows:

- The liability period will be limited to 5 years in terms of prescription;
- No understatement penalties will be levied;
- The 10% late payment penalty will be remitted; and
- Interest will be reduced. Prior experiences indicates that this reduction could be up to 50% of the total interest payable.

Payment plans could also be negotiated with SARS on a case-by-case basis.

By following this process, the Municipality accepts SARS' interpretation as set out in BGR74 and will not be able to dispute this legal position at a later stage.

From a timing perspective, this process must be initiated as soon as possible, before the SARS audit team can commence with the VAT audit process, as the RAU will no longer be able to deal with the matter if the audit has already commenced.

Option 2: SARS Audit

In terms of this option, the Municipality is not required to take any further steps at this stage.

When SARS notifies the Municipality of the VAT Audit, the Municipality will be informed of the transactions that SARS will audit with a request for certain information, data and documentation to be provided. Further samples, explanations and details may be requested. SARS may also conduct site visits.

As part of the VAT audit SARS will review the VAT issues that has already been identified for municipalities, as well as any other potential VAT non-compliance issues that may be identified as part of the process.

After concluding the VAT audit, SARS will issue a letter to the Municipality with its findings and proposed adjustments, allowing the Municipality 21 days to respond to the findings.

SARS will consider the Municipality's response and issue its finalisation of audit letter along with the VAT assessments (where applicable). SARS' system will levy an automatic 10% late payment penalty on the assessed amounts as well as interest. In addition, SARS may levy understatement penalties varying between 10% - 200%, depending on the taxpayer's behaviour in the circumstances.

SARS may also raise assessments in respect of prescribed periods (i.e. more than 5 years) to the extent that SARS is of the view that the fact that the full amount of tax chargeable was not assessed due to fraud, intentional or negligent misrepresentation, intentional or negligent non-disclosure of material facts, or failure to submit a return.

Once SARS raised the additional assessments, the normal dispute process will commence, which may include:

- The Municipality must submit an objection against the assessment(s) raised, as well as request for remission of penalties and interest;
- SARS will respond to the objection in its notice of outcome of objection;
- If the objection is disallowed (which will likely be the case, specifically in respect of the library grants), an appeal may be submitted by the Municipality;
- It is unlikely that the matter will be suitable for ADR and will proceed for hearing in the tax court. Since the matter will likely be of a constitutional nature, the tax court will not have the necessary jurisdiction to hear the matter and will have to be heard by the High Court with potential further appeals to the Constitutional Court.

It is difficult to provide an accurate estimation of the duration and costs involved of the processes under this option.

Option 3: Institute legal proceedings

The Municipalities could institute legal proceedings at this stage by applying for a declaratory order from the High Court that BGR74 is legally flawed especially in relation to the status of Old Order Legislation. Such an application will be made on the basis that the municipalities will suffer financial prejudice should BGR74 be applied and relates exclusively to a question of law.

The detailed process and potential costs with regards to this option is set out in detail in **Annexure F**. In essence, the cost of obtaining a legal opinion from Senior Counsel to advise on the prospects of success would be R150 000 and would be shared amongst the participating municipalities. Similarly, the costs of a high court application would be between R1 million and R2.5 million (excl. VAT) with a Constitutional Court hearing from start to finish costing between R4 million to R4.5 million (excl. VAT) with the costs again being split amongst the participating municipalities.

Recommendation

It is recommended that the municipality explore option 3 and that a written opinion be obtained from senior counsel to advise on the prospects of success of such litigation proceedings before instituting any proceedings. There is sufficient available budget to cover this action. The anticipated target date for implementation will be subject to the timeframes of the processes mentioned above.

7. Financial Implications

Option 1, approximately R5,317,565 (excluding interest and penalties)

Option 2, approximately R9,145,098 (excluding interest and penalties)

Option 3, approximately R4,500,000 (breakdown below)

- Legal opinion from senior counsel, approximately R150,000
- High court application, between R1,000,000 and R2,500,000
- Constitutional court hearing, between R4,000,000 and R4,500,000
- All the above to be shared amongst participating municipalities

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Annexure A - COMAF 3 - Output Treatment of Library Funding

Annexure B: Annexure B - BGR-74-VAT Treatment

Annexure C: Annexure C - VAT Class Ruling Letter

Annexure D: Annexure D - COMAF 2 - Library Grant Funding

Annexure E: Annexure E - Advice from Consultant

Annexure F: Annexure F - Email of Costs of Litigation

RECOMMENDATION TO THE COUNCIL:

that council notes the contents of the report and **approves** the implementation of Option 3: Institute legal proceedings by obtaining a written opinion from senior counsel to advise on the prospects of success of such litigation proceedings before instituting any proceedings.

RESPONSIBLE OFFICIAL :**BA KING****TARGET DATE FOR IMPLEMENTATION :****31 AUGUST 2025**

DETAILED AUDIT FINDING

Output tax treatment of library funding (COMAF 3)

Legislation:

Section 156(1) of the Constitution of the Republic of South Africa of 1996 (the Constitution) states:

“A municipality has executive authority in respect of, and has the right to administer—
(a) the local government matters listed in Part B of Schedule 4 and Part B of Schedule 5;
and
(b) any other matter assigned to it by national or provincial legislation.”

Section 156(4) of the Constitution of the Republic of South Africa of 1996 (the Constitution) states:

“The national government and provincial governments must assign to a municipality, by agreement and subject to any conditions, the administration of a matter listed in Part A of Schedule 4 or Part A of Schedule 5 which necessarily relates to local government, if—
(a) that matter would most effectively be administered locally; and
(b) the municipality has the capacity to administer it.”

Part A of Schedule 5 of the Constitution includes *“Libraries other than national libraries”* as one of the *“functional areas of exclusive provincial legislative competence.”*

Section 7(1)(a) of the Value-Added Tax Act (Act No. 89 of 1991) (VAT Act) states that:
“Subject to the exemptions, exceptions, deductions and adjustments provided for in this Act, there shall be levied and paid for the benefit of the National Revenue Fund a tax, to be known as the value-added tax—
on the supply by any vendor of goods or services supplied by him on or after the commencement date in the course or furtherance of any enterprise carried on by him;”

In terms of section 11(2)(t) of the VAT Act:

“Where, but for this section, a supply of services, other than services contemplated in section 11 (2) (k) that are electronic services, would be charged with tax at the rate referred to in section 7 (1), such supply of services shall, subject to compliance with subsection (3) of this section, be charged with tax at the rate of zero per cent where —
the services are deemed to be supplied in terms of section 8 (5A);”

Section 8(5A) of the VAT Act states that:

“For the purposes of section 11 (2) (t), a vendor (excluding a designated entity) shall be deemed to supply services to any public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act No. 1 of 1999) to the extent of any grant paid to or on behalf of that vendor in the course or furtherance of an enterprise carried on by that vendor.”

Section 1(1) of the VAT Act defines a grant as follows:

“In this Act, unless the context otherwise indicates—

“grant” means any appropriation, grant in aid, subsidy or contribution transferred, granted or paid to a vendor by a public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act No. 1 of 1999), but does not include—

(a) a payment made for the supply of any goods or services to that public authority or municipality, including all goods or services supplied to a public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act No. 1 of 1999) in accordance with a procurement process prescribed—

(i) in terms of the Regulations issued under section 76 (4) (c) of the Public Finance Management Act, 1999 (Act No. 1 of 1999); or

(ii) in terms of Chapter 11 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), or any other similar process; or

(b) a payment contemplated in section 8 (23);”

Paragraph 5.15 of the Conceptual Framework for General Purpose Financial Reporting (the Conceptual Framework) defines a liability as follows:

“A liability is: A present obligation of the entity for an outflow of resources that results from a past event.”

Paragraph 5.15 of the Conceptual Framework states:

“To satisfy the definition of a liability, it is necessary that a present obligation arises as a result of a past transaction or other event and requires an outflow of resources from the entity. The complexity of public sector programmes and activities means that a number of events in the development, implementation and operation of a particular programme may give rise to obligations. For financial reporting purposes it is necessary to determine whether such commitments and obligations, including binding obligations that the entity has little or no realistic alternative to avoid but are not legally enforceable (non-legally binding obligations) are present obligations and satisfy the definition of a liability. Where an arrangement has a legal form and is binding, such as a contract, the past event may be straightforward to identify. In other cases, it may be more difficult to identify the past event and identification involves an assessment of when an entity has little or no realistic alternative to avoid an outflow of resources from the entity. In making such an assessment an entity considers all the relevant factors.”

Issue:

In terms of section 7(1)(a) of the VAT Act, VAT is levied and paid at the standard rate of 15% on the supply of goods or services by a vendor, where the goods or services are supplied in the course or furtherance of the enterprise of the vendor.

This VAT levied is subject to certain exemptions, exceptions and deductions. Section 11(2)(t) of the VAT Act is one of these exceptions and allows a vendor to zero-rate a supply of services that are deemed to be made in terms of section 8(5A) of the VAT Act.

Under Section 8(5A) of the VAT Act, a vendor is deemed to supply services to a public authority to the extent of any grant paid to or on behalf of that vendor in the course or furtherance of an enterprise carried on by that vendor.

The zero-rating under section 11(2)(t) of the VAT Act however only applies on the condition that the grant is for purposes of assisting such vendor to make taxable supplies of goods or services in the course of the vendor’s enterprise.

Based on the above-mentioned and the definition of a grant as per the VAT Act, the deemed supply which arises as a result of the receipt of a grant is generally zero-rated in the hands of the recipient. However, if the payment constitutes consideration for an actual supply of goods or services procured directly, or paid for on behalf of a third person by that public authority, then the standard rate of VAT will apply.

As per the Schedule 5 of the Constitution of the Republic of South Africa, the responsibility to render library services is allocated to the provincial government. The Western Cape Provincial Department of Cultural Affairs and Sport (DCAS) therefore has a responsibility to provide the library services as per its mandate. This was confirmed through inspection of the Annual Performance Plan for the 2022-23 financial year of DCAS which states that:

“Libraries other than national libraries:

• DCAS is mandated to draft provincial legislation regarding libraries other than national libraries and to manage its implementation. The Department is responsible for rendering the Western Cape Library Service and for working closely with public library authorities to render a public library and information service.”

The library function has not been assigned to Overstrand Municipality. Library services therefore remains a provincial government function performed by DCAS. This is confirmed through inspection of Government Gazette 8566 dated 14 March 2022, which states the following for the Community Library Services Grant: *“The financial assistance is function-specific and libraries are a provincial competency.”*

In order for DCAS to carry out its library services, DCAS entered into a Memorandum of Agreement (MOA) with Overstrand Municipality in which DCAS makes a payment of library grant funding to the municipality, in order for the municipality to provide the library services for the benefit of the general public.

The library grant funding was therefore made specifically for the Overstrand Municipality to provide library services as per the MOA.

In terms of paragraph 4.5.1 of the *VAT 419 Guide for Municipalities*:

“A “grant” as defined in section 1(1) is a gratuitous or “unrequited” payment by the grantor. Where the recipient is required to perform minor actions concerning the grant, such as providing the grantor with a report on how the grant funds were spent, those actions are not regarded as an actual taxable supply of “services” by the grantee to the grantor.”

This is confirmed in Interpretation Note 39 (Issue 3) dated 29 March 2017 with subject: *VAT TREATMENT OF PUBLIC AUTHORITIES AND GRANTS* which states that:

“Similarly, to qualify as a “grant” (as defined), it is a requirement that there is no reciprocal (actual) supply of goods or services by the vendor in return for the payment. In other words, there is no supply made by the vendor because of the unrequited nature of a grant.”

As per the Memorandum of Agreement between the Western Cape Government via its Department of Cultural Affairs and Sport and the Municipality of Overstrand, the funding provided is a contribution towards partially addressing the unfunded mandate, for staffing, the new library building project and / or other specific project costs of the public libraries in the municipality for the 2022-23 financial year.

As Overstrand Municipality is required to perform major actions for the payment from DCAS, the amount received is not a grant as defined in the VAT Act, as the payment is not gratuitous or unrequited. The supply is therefore not a deemed supply, but an actual supply.

The library grant funding can therefore not be zero-rated in terms of section 11(2)(t).

The payment by DCAS to Overstrand Municipality is therefore consideration for the supply of library services.

As the library funding is consideration for the supply of library services, the municipality must levy VAT at the standard rate of 15% in terms of section 7(1)(a) of the VAT Act.

As per Provincial Government Gazette 8400 dated 16 March 2021 and Provincial Gazette 8566 dated 14 March 2022, the allocation of the Community Library Services Grant for Overstrand Municipality was as follows:

2022-23 financial year	2021-22 financial year
R8 258 000	R6 580 000

The output VAT on the payments that Overstrand Municipality receives from DCAS for providing library services, is a legal obligation in terms of the VAT Act. It is an obligation that Overstrand Municipality cannot avoid. It is not at Overstrand Municipality's discretion, nor is it an obligation that still needs to be confirmed. Therefore the definition of a liability in terms of paragraph 5.13 and 5.16 of the Conceptual Framework is met.

As such, a liability for the output VAT on the payments received must be recognised in respect of all the financial years during which the payments were received for the supply of services.

Through inspection of the general ledger it was confirmed that the output VAT on the library grant at the standard rate of 15% was not recorded. The municipality has however disclosed a contingent liability in this regard.

The afore-mentioned results in the understatement of the *VAT payable* (current liability) by) and the overstatement of Non-exchange *revenue: Government grants and subsidies*; as well as the overstatement of contingent liabilities, as the obligation is not contingent.

These misstatement of the VAT liability for the current year is not regarded as individually material.

Evaluation of the internal control deficiency

Financial and performance management

Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

Management did not ensure compliance with the VAT Act and adherence to the VAT 419 Guide for Municipalities, to ensure that the output VAT on library services are accounted for appropriately and the necessary liabilities are recognised.

Recommendation

Management should consider the VAT implications on all funding received and should ensure compliance with the VAT Act and apply the principles contained in the VAT 419 Guide for Municipalities, to ensure that the output VAT on library services are accounted for appropriately and the necessary liabilities are recognised.

Management should make the necessary adjustments to the financial statements.

Management response:

Management response:**Management comment on audit finding:****1. Is the library function performed by the municipality an enterprise activity?**

VAT 419 – Guide for Municipalities reads as follows:

“Annexure A – Examples of “enterprise” activities

The following is a list of **supplies** or income from supplies made by municipalities which are **subject to VAT at the standard rate** with effect from 1 July 2006 (the list is not exhaustive):

- The supply of electricity, gas or water.
- The drainage, removal or disposal of sewage or garbage.
- Upgrading/building of roads.
- Operating hospitals as principal.
- Abattoirs.
- Farming and forestry, for example the sale of trees or wood derived from trees removed from municipal owned forests.
- Parking grounds and garages.
- Produce markets.
- Township development.
- Escorting of abnormal vehicles by Metro Police.
- Airports.
- Quarries and the sale of sand.
- Cement-making.
- Caravan parks, pleasure and holiday resorts.
- Nurseries/hiking trails.
- Brickyards.
- Liquor sales.
- Provision of computer services.
- Game farms.
- Dog tax (fees).
- Cattle pens and auction facilities.
- Fee/refunds/commission received.
- Royalties.
- **Library services.**
- Museums and heritage buildings.
- Fire brigade services (fees).
- Provision of bus/taxi shelters and advertising services supplied in this regard.
- Issuing of licences or permits as principal.
- Entrance fee to recreational facilities.
- Letting of a bus, without a bus operator.
- Parks and recreational services.
- Connection and reconnection of electricity, water or gas (fees).
- By-products sales.
- Fees for making photostat copies of documents.
- Inspection/re-inspection (fees).
- Meter reading services.
- Signage and advertising.
- Trading (fees).
- Weighbridge.
- Industrial effluent/treatment effluent – sales.

- Subdivisions/zoning/re-zoning (fees).
- Recoveries of infrastructure maintenance.
- Removal of restrictions (for example, in a title deed in respect of a building site).
- Encroachment (fees) (for example, on the purchase or letting of a roadway/path which cuts through an erf).
- Burial fees/grave sales/cremation fees/cemetery fees.
- Filming (fees).
- Informal trading levy/trade licence.
- Recoupment: telephone/parking from staff.
- Banana ripening.
- Salvage items.
- Advertising.
- Roadworthy application/certificate.
- Fishing permit.
- Boat registration.
- Licensing and regulation: trading.
- Duplicate certificates.
- Selling of animals, birds, fish, trees or plants.
- Street frontage administration fee.
- Towing fees.
- Letting of commercial buildings, for example, offices, halls or shops.
- The supply of accommodation in a hostel or boarding establishment (commercial accommodation).
- Actual services rendered by one municipality to another municipality.
- Actual or deemed services rendered to a municipal entity.
- Intra-municipality service charges (only where the division of the municipality is registered separately for VAT purposes).
- Agency fees for acting as collecting and issuing agents for Province (for example, motor licences).

Based on the above, it is evident that SARS sees the delivering of library services by municipalities as an enterprise activity. This guide has not been amended or repealed.

2. Why is this important?

Paragraph 4.5.2 of the same guide reads as follows:

4.5.2 Grants to municipalities

Services are deemed to be supplied under section 8(5A) to the extent that a grant is received by a municipality from a public authority, constitutional institution, or another municipality. **This deemed supply is zero-rated under section 11(2)(t), provided that the grant is for the purpose of assisting the municipality to make taxable supplies of goods or services in the course of its enterprise."**

Therefore, for VAT purposes, and **only** for VAT purposes the library services delivered to the community is an enterprise activity which is carried on continuously or regularly in the course of the municipality's business.

3. The legal position

In terms of the Constitution of the Republic, the library function is the responsibility of Provincial Government since 1996, this is undisputed.

In the Western Cape, municipalities have been delivering this function in terms of the Provincial Ordinance for the provision of free library services as far back as 1981. (**See Annexure A**)

4. Unfunded Mandate

A constructive obligation is an obligation that derives from an entity's actions where:

- (a) by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities; and
- (b) as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

At no point did the Provincial Government provide free library services to the community in the Overstrand municipal area. This function is being performed by the municipality since as far back as 1981. In 2007 the DCAS started providing funding to the municipality in the form of a library grant for the purposes of partially funding the **services rendered to the community**.

A constructive obligation has been created by an established pattern of past practice and the **community expects** this service to be delivered.

5. Discussion

The auditors finding assumes that the municipality is providing services to the DCAS where in fact the municipality is providing services to the community. The DCAS is partially funding the services that are being delivered to the community.

The longstanding practice of Overstrand Municipality, in treating the library services grant as a zero-rated grant, is founded on critical considerations. Management's rationale is rooted in the complex nature of municipal responsibilities in South Africa.

Municipalities often grapple with unfunded mandates, where the Municipality is expected to deliver services without the necessary financial support. In Overstrand's case, while the Municipality is not officially assigned the library function, the Municipality is still required to provide the service and financially support it. The province's subsidy, in our case, covers only a portion of the payroll expenses, leaving all other costs to be borne by Overstrand Municipality.

5.1 Why has the municipality entered into an MOA with the DCAS?

As stated above, the municipality has been delivering library services to the community for many decades. This was not funded by the provincial or national government, but by the Overstrand Municipality. The municipality has created a constructive obligation by an established pattern of past practice and the **community expects** this service to be delivered. The province was not able to deliver the services and failing to deliver the services places the municipality at risk of civil unrest. The municipality has already experienced civil unrest in 2018 due to the delayed delivery of housing, another provincial competency, yet many municipal assets were damaged or destroyed in the riots, some of which have still not been repaired or replaced due to funding constraints. This is not a perceived risk, but a very real risk. If the municipality does not receive funding from the province, the municipality will still deliver the library services to the public, just as it has always done. The fact that the municipality is receiving funding from the DCAS to partially fund the provision of library services to the public does not mean that the municipality is suddenly delivering services to the department, it is merely limiting the financial burden that the municipality bears for the constructive obligation that has been created by an established pattern of past practice. The municipality would have been foolish not to agree to the MOA.

There is no agreement in place between the DCAS and the Municipality for the provision of library services. What exists is a **funding arrangement**, purely entered into by the municipality because the DCAS gazetted the Community Library Services Grant and one of the outputs was to have a signed agreement.

Extract from the Memorandum of Agreement on the Community Library Services Grant. (See Annexure B)

AND WHEREAS, the Parties agree to the Department allocating to the Beneficiary a payment in the sum of **R8 258 000 (Eight Million, Two Hundred and Fifty-Eight Thousand Rand)** (hereafter referred to as "the Funds") as a contribution towards partially addressing the unfunded mandate, for staffing, the new library building project, installment of a book detection system and / or other specified project costs of the public libraries in the Municipality ("the Project") for the 2022/2023 financial year, as set out in the Final Allocation Letter and Business Plan annexed hereto marked "A" and "B". MTEF amounts of **R6 806 000** and **R7 112 000** in **2023/2024** and **2024/2025** have been Gazetted.

5.2 Accounting treatment

A contingent liability is:

- (a) **a possible obligation** that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) **a present obligation** that arises from past events but is not recognised because:
 - (i) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) the amount of the obligation cannot be measured with sufficient reliability.

After it was raised during an AFS consistency workshop of the Municipal Accounting Forum during August 2023, management held discussions internally on this matter to determine what the most appropriate accounting treatment would be. It was resolved to raise a contingent liability, as the most prudent approach. At the same workshop, officials from SARS were present and even they stated that it depended on the circumstances of the municipality. Furthermore, no definitive guidance was given by the National Treasury, Provincial Treasury or SARS and at the AFS consistency workshop, municipalities were told that VAT training would be given where the VAT issue could be further discussed. In September 2023 the VAT training was presented by SARS and the National Treasury and again municipalities were told that this is not the right platform and that further discussions must be held with relevant role-players. To date, these discussions have still not taken place.

As we are all aware SARS has issued a non-binding VAT ruling on this issue to at least one municipality. The following disclaimer is included in the non-binding ruling.

“THIS RULING LETTER AND THE RULINGS SET FORTH IN IT ONLY APPLY TO THE APPLICANT IDENTIFIED HEREIN. PURSUANT TO SECTION 82(4) OF THE TA ACT, THIS RULING LETTER MAY NOT BE CITED IN ANY PROCEEDING BEFORE THE COMMISSIONER OR THE COURTS OTHER THAN A PROCEEDING INVOLVING THE APPLICANT IDENTIFIED HEREIN.”

Furthermore, SARS states that:

“1. This ruling letter and the rulings set forth herein are based solely upon the following –

1.1 the information, documents, representations, facts and assumptions that are included or referenced in this ruling being true and accurate;”

SARS has not heard the argument as contained in paragraph 1 above and therefore they have not considered all the information. The facts and circumstances are not the same at all municipalities. SARS could have issued a binding VAT ruling. Why did they not? No municipality has received a directive, a binding VAT ruling or been audited. Why is SARS not enforcing the alleged VAT obligation?

Given the VAT 419 GUIDE, SARS is aware of what is happening and is not enforcing its mandate to attempt to collect said "revenue". Until such time as there is action from SARS either through a binding ruling or by conducting an audit on a municipality, the matter remains uncertain. Management's judgement to treating this as a contingency is therefore appropriate.

5.3 Other considerations

The municipality perused the 2022/23 audit report (**See Annexure C**) of the Department of Sport and Cultural Affairs signed off on 31 July 2023 and noted the following:

"In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Department of Cultural Affairs and Sport as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2022 (Dora)."

If the Auditor-General is convinced that the municipality is treating the output VAT for the library funding incorrectly then the DCAS has surely treated transactions incorrectly as well. The VAT issue was known by the Auditor-General before the DCAS's audit report was finalised and surely this was a consideration during the audit of the DCAS. In the least there would be a liability for the unpaid portion of grants in respect of the "VAT" that was not levied by the municipalities. As per the AFS the DCAS has paid R282 million to municipalities and this equates to R42.3 million in unpaid "services". By any account this is material.

Management comment on internal control deficiencies

Management disagrees with the internal control deficiencies based on the reasons stated above.

Management comment on recommendation:

Remedial action

<i>What actions will be taken</i>	<i>By whom</i>	<i>By when</i>
None	N/A	N/A

If the above finding affects an amount(s) disclosed in the financial statements:

YES NO

If yes, please indicate the accounting entry

None

If no, please provide the reason why such a conclusion has been reached

See audit finding above

Signed:	
Name:	Clint Le Roux
Position:	Deputy Director: Finance & SCM

Auditor's conclusion**Management's comment is noted.**

We draw management's attention to the requirements of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (VAT Act) in relation to the consideration received from the Western Cape Provincial Department of Cultural Affairs and Sport (DCAS), to perform the library function.

Libraries is a functional area of exclusive provincial legislative competence under Part A of Schedule 5 of the Constitution of the Republic of South Africa of 1996 (the Constitution). The function has not been formally assigned to municipalities.

As a result, it is our view that the payment received from DCAS is not a grant as defined in the VAT Act, as the payment is not gratuitous or unrequited. The payment received is for the supply of library goods and services and major actions are required to be performed by the municipality in exchange for the funds. The supply of library services is therefore not a deemed supply under Section 8(5A) of the VAT Act and the zero-rating under section 11(2)(t) of the VAT Act is not permissible.

The payment by DCAS to the municipality is therefore consideration for the supply of library services. The municipality must therefore levy VAT at the standard rate of 15% in terms of section 7(1)(a) of the VAT Act on the consideration received.

Based on the above, the municipality has a present obligation in terms of the VAT Act in respect of the output VAT. A liability should therefore be recognised for the output VAT due to the South African Revenue Service (SARS).

The inclusion of a contingent liability in the annual financial statements is not appropriate, as it is probable that there will be an outflow of resources and the amount of the liability can be measured with sufficient reliability.

As the municipality is providing goods and services to DCAS in exchange for the funds received of an approximately equal value, the transaction should be accounted for as an exchange transaction in terms of the Standard of Generally Recognised Accounting Practice - Revenue from Exchange Transactions (GRAP 9).

The municipality is also encouraged to consider the VAT treatment of other funds received from the provincial government and to ensure that the requirements of the VAT Act and GRAP are adhered to for these funds.

The municipality is reminded that a VAT ruling can be obtained from SARS, where there are uncertainties regarding the VAT treatment of a particular transaction.

Management should update the financial statements, any uncorrected misstatements will be included in the management representation better. It is of utmost importance for the municipality to obtain its vat ruling from SARS.



BINDING GENERAL RULING (VAT) 74

DATE: 3 October 2024

ACT : VALUE-ADDED TAX ACT 89 OF 1991
SECTION : SECTION 1(1) DEFINITIONS OF “GRANT” AND “INPUT TAX” AND SECTIONS 7(1)(a), 8(5A), (11)(2)(f) AND 54
SUBJECT : VAT TREATMENT OF CERTAIN SUPPLIES OF GOODS OR SERVICES MADE BY A MUNICIPALITY TO A NATIONAL OR PROVINCIAL GOVERNMENT

Preamble

For the purposes of this ruling –

- **“BGR”** means a binding general ruling issued under section 89 of the Tax Administration Act 28 of 2011;
- **“section”** means a section of the VAT Act;
- **“VAT”** means value-added tax;
- **“VAT Act”** means the Value-Added Tax Act 89 of 1991;
- **“Constitution”** means the Constitution of the Republic of South Africa, Act 108 of 1996;
- **“Republic”** means the Republic of South Africa; and
- any word or expression bears the meaning ascribed to it in the VAT Act.

The table in 4 does not apply to any supplies that are deemed to be made, under section 8(23), by municipalities to the extent of any payment made to a municipality in terms a national housing programme contemplated in the Housing Act 107 of 1997.

1. Purpose

This BGR sets out the VAT treatment of supplies of goods or services that are made by municipalities to national or provincial government under each method of contracting. This BGR does not purport to determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement.

2. Background

According to section 40 of the Constitution, the government of the Republic is constituted as national, provincial and local spheres of government, which are distinctive, interdependent, and interrelated. Schedules 4 and 5 to the Constitution set out the powers and functions allocated to each sphere of government. Under section 41(f) of the Constitution, all spheres of government and all organs of state within each sphere must not assume any power or function except those conferred on them under the Constitution.

The Constitution allows the national and provincial government to assign aspects of their legislative or executive powers or functions to a municipality, to move the operational responsibilities to a municipality under an agency agreement or to delegate functions to a municipality. Each method of contracting has VAT consequences that are set out in 4. In a VAT system, government is an end-user, and therefore any sphere of government should pay VAT on goods or services acquired by it.

2.1 Assignment

Under an assignment, a municipality takes over the function and there is a complete shifting of the responsibility either through legislation or by executive decision. An assignment can only take place once all the requirements or limitations in **2.1.1 to 2.1.3** of this BGR are met.

2.1.1 National assignment of functions (section 99 of the Constitution)

A Cabinet member may assign any power or function that is to be exercised in terms of an Act of Parliament to a member of a provincial Executive Council or to a Municipal Council. An assignment –

- a) must be in terms of an agreement between the relevant Cabinet member and the Executive Council member or Municipal Council;
- b) must be consistent with an Act of Parliament in terms of which the relevant power or function is exercised or performed; and
- c) takes effect upon proclamation by the President.

2.1.2 Provincial assignment of functions (section 126 of the Constitution)

A member of the Executive Council of a province may assign any power or function that is to be exercised or performed in terms of an Act of Parliament or a provincial Act, to a Municipal Council. An assignment –

- a) must be in terms of an agreement between the relevant Executive Council member and the Municipal Council;
- b) must be consistent with an Act in terms of which the relevant power or function is exercised or performed; and
- c) takes effect upon proclamation by the Premier.

2.1.3 Assignment of legislative authority (sections 44, 104 and 156 of the Constitution)

Section 43 of the Constitution provides that the legislative authority of the various spheres of government is vested as follows:

- a) The national sphere of government is vested in Parliament as set out in section 44 of the Constitution. The National Assembly may, under section 44(1)(a)(iii) of the Constitution, assign any of its legislative powers, except the power to amend the Constitution, to any legislative body in another sphere of government.
- b) The provincial sphere of government is vested in the provincial legislature as set out in section 104 of the Constitution. The provincial legislature may, under section 104(1)(c) of the Constitution assign any of its legislative powers to a Municipal Council in the province.

- c) The local sphere of government is vested in the Municipal Councils as set out in section 156 of the Constitution. A municipality has, under section 156(1)(b) of the Constitution, the executive authority and the right to administer any matter assigned to it by national or provincial legislation.

2.2 Old order legislation (Schedule 6 to the Constitution)

Transitional measure

Old order legislation, as outlined in Schedule 6 to the Constitution, serves as a transitional measure to ensure legal continuity and does not assign functions under the current constitutional framework.

Preservation of pre-existing laws until amended

The purpose of Schedule 6 is to preserve pre-existing laws at the time until they are repealed or amended by the new democratic legislature, not to create new assignments of power or function under the new Constitution.

Procedures for assigning functions

The Constitution provides explicit procedures for assigning functions requiring legislative or executive action, precluding the automatic assignment of functions through old order legislation under the new Constitution.

Constitutional supremacy

Any interpretation suggesting that old order legislation assigns functions would undermine the principle of constitutional supremacy by allowing old order legislation to override the explicit provisions and procedures established in the new constitutional order.

Interpretation of transitional provisions

Transitional provisions should be interpreted to support and enhance the new constitutional framework rather than create ambiguity or conflict with its core principles.

2.3 Supremacy of the Constitution (section 2 of the Constitution)

Section 2 of the Constitution provides that the Constitution is the supreme law of the Republic and that any law or conduct which is inconsistent with it is invalid.

It follows that any assignment of a national function or a provincial function that is inconsistent with the provisions of sections 99 or 126 of the Constitution, respectively, is invalid.

2.4 Agency and delegation (section 238 of the Constitution)

Under an agency arrangement or contract, a municipality performs the function on behalf of a national or provincial government. It therefore merely implements the national or provincial instructions and plans as per the agency agreement or service level agreement (SLA). It does not take on the authority or responsibility of having to perform that function as part of its constitutional mandate as envisaged in Schedules 4B and 5B to the Constitution.

A delegation takes place when national or provincial government authorises a municipality under an SLA to perform the function on its behalf. In this regard a municipality will be making a taxable supply of services to the national or provincial government in its capacity as a principal.

An executive organ of state in any sphere of government may, under section 238 of the Constitution –

- a) delegate any power or function that is to be exercised or performed in terms of legislation to any other executive organ of state provided the delegation is consistent with the legislation in terms of which the power is exercised or the function is performed; or
- b) exercise any power or perform any function for any other executive organ of state on an agency or delegation basis.

If a municipality is contracted by means of an agency agreement or an SLA to implement a national or provincial function on behalf of a national or provincial department, the provisions of section 54 as set out in **3.5** will apply. It follows that the municipality will be making a taxable supply of services to national or provincial government to the extent that the rendering of such service gives rise to the payment of an implementation fee, agency fee or management fee.

If a function of a national or provincial government is delegated to a municipality by means of an SLA, the municipality is contracted in its capacity as a principal. In this regard the municipality will be making a supply of goods or services to a national or provincial government in its capacity as a principal.

The instrument of an agency or a delegation may not be used to assign any of the national or provincial government functions to a municipality.

2.5 Importance of a contract or agreement entered into between a municipality and a national or provincial government

A contract or an agreement entered into by the parties to a transaction is an essential source document that is called for when establishing and considering the details of a transaction to determine the VAT consequences of the transaction. In this regard, national, provincial and local government must carefully consider the details of their contracts to ensure that their intentions are accurately reflected and that actions are aligned with intentions.

3. Discussion

Value-added tax is levied under section 7(1)(a) on the supply of goods or services by a vendor in the course or furtherance of an enterprise carried on by that vendor. This is subject to the exemptions, exceptions and adjustments provided for in the VAT Act.

3.1 Grants

The term “grant” is defined in section 1(1) and specifically excludes, amongst others, payments made by public authorities for the actual supply of goods or services to the public authority.

Section 8(5A) will apply only to the extent that no actual supply of goods or services are made to national or provincial government in return for the payment received by a municipality.

3.2 Section 8(5A)

A vendor (excluding a designated entity) that receives a “grant” from a public authority in the course or furtherance of an enterprise carried on by the vendor is deemed to supply a service to the relevant public authority under section 8(5A).

3.3 Zero rate

A service that is deemed to be supplied under section 8(5A) is subject to VAT at the rate of 0% under section 11(2)(f).

3.4 Input tax

Value-added tax paid on goods or services acquired by a vendor may be deducted by the vendor to the extent that such VAT constitutes “input tax” as defined in section 1(1). The definition of “input tax” determines that, amongst others, the goods or services must be acquired by a vendor for consumption, use or supply in the course of making taxable supplies. The deduction is subject to sections 16(2) and (3), 17, and 20. Furthermore, the vendor’s deduction is limited to the five-year period contemplated in the proviso to section 16(3).

3.5 Agent (section 54)

The VAT Act does not define the term “agent”. In this regard the term “agent” will take its ordinary dictionary meaning, as applied to the subject matter with regard to which it is used.

Under section 54(1), if an agent acts on behalf of a principal in supplying goods or services, the supply is deemed to be made by the principal and not the agent for VAT purposes. To the extent that the supply made by an agent on behalf of the principal is not a taxable supply, the agent may not issue a tax invoice in respect of such supply.

Similarly, if any vendor makes a taxable supply of goods or services to an agent who is acting on behalf of a principal, the supply is deemed to be made to the principal and not the agent under section 54(2). This is the case even if the supplier may have issued the tax invoice in the name of the principal.

The effect of section 54(1) and (2) is that an agent may not account for output tax or deduct input tax on supplies of goods or services made or acquired by the agent on behalf of a principal.

The agent must, under section 54(3), notify the principal in writing within the prescribed 21-day period of the requisite particulars of the supply that was made or received on behalf of the principal.

Under the VAT Act, for an arrangement to qualify as that of agency, the agent may not make a margin on supplies made or received on behalf of a principal unless the agreement explicitly makes provision for this.

4. Ruling

This ruling, in table form below, sets out the VAT consequences applicable to each method of contracting in the form of assignment (of powers of functions and legislative authority), agency and delegation.

VAT consequences of functions assigned to or performed by a municipality under an agency or delegation basis		
Assignment of powers or functions and legislative authority	Agency (May not be used to assign powers or functions)	Delegation (May not be used to assign powers or functions)
<p>a) Grant received in the course or furtherance of carrying on an enterprise:</p> <ul style="list-style-type: none"> i) A taxable supply is deemed to be made by the municipality under section 8(5A). ii) The taxable supply is zero-rated under section 11(2)(f). iii) The municipality must issue zero-rated tax invoice under section 20. iv) The municipality must account for the zero-rated supply. v) The municipality may deduct input tax on the VAT incurred on goods or services acquired in the course or furtherance of carrying out the assigned function subject to section 1(1) definition of "input tax" and sections 16(2), 17, and 20. 	<p>d) The municipality is contracted to perform a function on an agency basis. The agency fee, management fee or implementation fee is consideration for a standard-rated supply of services.</p> <ul style="list-style-type: none"> i) The municipality must account for output tax on the full price of the agency, management or implementation services. ii) The municipality must issue a standard-rated tax invoice under section 20 in respect of the agency services supplied to national or provincial government. iii) The municipality is entitled to deduct input tax on the VAT incurred on goods or services acquired in the making of the taxable supply of agency, management or implementation services. 	<p>e) The municipality is contracted in its capacity as a principal to perform a delegated function. It supplies services to national or provincial government in its capacity as a principal (contractual principal) and charges VAT on these supplies.</p> <ul style="list-style-type: none"> i) The full contract price is the consideration for a taxable supply of goods or services. ii) The taxable supply is subject to VAT at the standard rate under section 7(1)(a). iii) The municipality must issue a standard rated tax invoice under section 20. iv) The municipality must account for output tax calculated on the full price of the contract.

Assignment of powers or functions and legislative authority	Agency (May not be used to assign powers or functions)	Delegation (May not be used to assign powers or functions)
<p>b) Grant received in the course of carrying on non-enterprise activities:</p> <ul style="list-style-type: none"> i) The grant is received outside the scope of the VAT Act. ii) No output tax liability arises for the municipality on the receipt of such a grant. iii) The municipality is not entitled to deduct any input tax on goods or services acquired in the course or furtherance of carrying out the assigned function. <p>c) Old order legislation assignments which are inconsistent with the national or provincial assignment of functions as contemplated in section 99 or 126 of the Constitution are invalid. The effect of this is that the VAT consequences set out in a) and b) of this table will not apply to such old order legislation assignments.</p>	<p>This is subject to section 1(1) definition of “input tax” and sections 16(2), 17, and 20. This would be limited to overheads and direct costs relating to the management or contractual agency services.</p> <p>iv) The municipality is not entitled to deduct input tax on the VAT incurred on goods or services acquired to perform the function on behalf of province, as the supply of goods or services in question is deemed to be made to the province and not to the municipality under section 54(2). This is applicable even if the contract may be in the name of the municipality. The municipality must issue a statement under section 54(3) to provincial government setting out the goods or services acquired on behalf of provincial government.</p>	<p>v) The municipality is entitled to deduct the full VAT incurred on goods or services acquired in performing the delegated function subject to section 1(1) definition of “input tax” and sections 16(2), 17 and 20.</p>

Assignment of powers or functions and legislative authority	Agency (May not be used to assign powers or functions)	Delegation (May not be used to assign powers or functions)
	<p>Failure to meet this requirement will result in the transaction being treated as a taxable supply made by the contractual principal and therefore the full contract price will be subject to VAT.</p> <p>v) Output tax is calculated based on the amount retained by the municipality and not to the full amount expended by the municipality in the course of performing the function on behalf of a national or provincial government provided the above conditions are met.</p>	

This ruling constitutes a BGR issued under section 89 of the Tax Administration Act 28 of 2011.

5. Period for which this ruling is valid

This BGR applies from date of issue, and is valid until it is withdrawn, amended or the relevant legislation is amended.

**Senior Manager: Leveraged Legal Products
SOUTH AFRICAN REVENUE SERVICE**

**Leveraged Legal
Products**

Indirect Taxes

Office
Head Office

Enquiries
Ncomeka Mpofu

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Date
7 October 2024



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SARS online: www.sars.gov.za
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Mr de Wet
Swartland Municipality
Private Bag x52
MALMESBURY
7299

By e-mail: cdewet@ensafrika.com

Dear Mr de Wet

VALUE-ADDED TAX: VAT CLASS RULING REQUEST BY MUNICIPALITIES SET OUT IN ANNEXURE A

I write with reference to your application dated 25 June 2024, our e-mails of 28 June 2024 and 11 July 2024, the meeting on 16 August 2024 and set out below my response.

Based on the criteria set forth under the Tax Administration Act 28 of 2011 (the TA Act), your application cannot be accepted due to the reason(s) below.

Section 80(1)(b)(iii)(bb) of the TA Act:

The application contains an issue that is the same as or substantially similar to an issue that is "*the subject of a policy document or draft legislation that has been published*".

For further information you are referred to the [VAT Rulings Process Reference Guide \(Issue 4\)](#) on the SARS website.

SARS has [issued Binding General Ruling 74: VAT Treatment of Certain Supplies of Goods or Services made by a Municipality to a National or Provincial Government](#) on 3 October 2024 (BGR 74). BGR 74 should be consulted to determine the VAT consequences based on the relevant method of contracting, i.e. in the form of assignment (of powers of functions and legislative authority), agency or delegation.

Sincerely

N Mpfu
for **COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

DETAILED AUDIT FINDING**Library Grant Funding (COMAF 2)****Legislation:**

Section 156(1) of the Constitution of the Republic of South Africa of 1996 (the Constitution) states:

“A municipality has executive authority in respect of, and has the right to administer—
(a) the local government matters listed in Part B of Schedule 4 and Part B of Schedule 5; and
(b) any other matter assigned to it by national or provincial legislation.”

Section 156(4) of the Constitution of the Republic of South Africa of 1996 (the Constitution) states:
“The national government and provincial governments must assign to a municipality, by agreement and subject to any conditions, the administration of a matter listed in Part A of Schedule 4 or Part A of Schedule 5 which necessarily relates to local government, if—

- (a) that matter would most effectively be administered locally; and*
- (b) the municipality has the capacity to administer it.”*

Part A of Schedule 5 of the Constitution includes *“Libraries other than national libraries”* as one of the *“functional areas of exclusive provincial legislative competence.”*

Section 7(1)(a) of the Value-Added Tax Act (Act No. 89 of 1991) (VAT Act) states that:
“Subject to the exemptions, exceptions, deductions and adjustments provided for in this Act, there shall be levied and paid for the benefit of the National Revenue Fund a tax, to be known as the value-added tax—
on the supply by any vendor of goods or services supplied by him on or after the commencement date in the course or furtherance of any enterprise carried on by him;”

In terms of section 11(2)(t) of the VAT Act:

“Where, but for this section, a supply of services, other than services contemplated in section 11 (2) (k) that are electronic services, would be charged with tax at the rate referred to in section 7 (1), such supply of services shall, subject to compliance with subsection (3) of this section, be charged with tax at the rate of zero per cent where —

the services are deemed to be supplied in terms of section 8 (5A);”

Section 8(5A) of the VAT Act states that:

“For the purposes of section 11 (2) (t), a vendor (excluding a designated entity) shall be deemed to supply services to any public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act No. 1 of 1999) to the extent of any grant paid to or on behalf of that vendor in the course or furtherance of an enterprise carried on by that vendor.”

Section 1(1) of the VAT Act defines a grant as follows:

“In this Act, unless the context otherwise indicates—

“grant” means any appropriation, grant in aid, subsidy or contribution transferred, granted or paid to a vendor by a public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act No. 1 of 1999), but does not include—

- (a) a payment made for the supply of any goods or services to that public authority or municipality, including all goods or services supplied to a public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act No. 1 of 1999) in accordance with a procurement process prescribed—*

- (i) in terms of the Regulations issued under section 76 (4) (c) of the Public Finance Management Act, 1999 (Act No. 1 of 1999); or*

(ii) in terms of Chapter 11 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), or any other similar process; or

(b) a payment contemplated in section 8 (23);”

Paragraph 5.15 of the Conceptual Framework for General Purpose Financial Reporting (the Conceptual Framework) defines a liability as follows:

“A liability is: A present obligation of the entity for an outflow of resources that results from a past event.”

Paragraph 5.15 of the Conceptual Framework states:

“To satisfy the definition of a liability, it is necessary that a present obligation arises as a result of a past transaction or other event and requires an outflow of resources from the entity. The complexity of public sector programmes and activities means that a number of events in the development, implementation and operation of a particular programme may give rise to obligations. For financial reporting purposes it is necessary to determine whether such commitments and obligations, including binding obligations that the entity has little or no realistic alternative to avoid but are not legally enforceable (non-legally binding obligations) are present obligations and satisfy the definition of a liability. Where an arrangement has a legal form and is binding, such as a contract, the past event may be straightforward to identify. In other cases, it may be more difficult to identify the past event and identification involves an assessment of when an entity has little or no realistic alternative to avoid an outflow of resources from the entity. In making such an assessment an entity considers all the relevant factors.”

In terms of GRAP 9 paragraph 04:

An entity that prepares and presents financial statements under the accrual basis of accounting shall apply this Standard in accounting for revenue arising from the following exchange transactions and events:

- (a) The rendering of services.*
- (b) The sale of goods.*
- (c) The use by others of entity assets yielding interest, royalties and dividends*

In terms of GRAP 23 paragraph 06:

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Issue 1: Vat treatment

In terms of section 7(1)(a) of the VAT Act, VAT is levied and paid at the standard rate of 15% on the supply of goods or services by a vendor, where the goods or services are supplied in the course or furtherance of the enterprise of the vendor.

This VAT levied is subject to certain exemptions, exceptions and deductions. Section 11(2)(t) of the VAT Act is one of these exceptions and allows a vendor to zero-rate a supply of services that are deemed to be made in terms of section 8(5A) of the VAT Act.

Under Section 8(5A) of the VAT Act, a vendor is deemed to supply services to a public authority to the extent of any grant paid to or on behalf of that vendor in the course or furtherance of an enterprise carried on by that vendor.

The zero-rating under section 11(2)(t) of the VAT Act however only applies on the condition that the grant is for purposes of assisting such vendor to make taxable supplies of goods or services in the course of the vendor’s enterprise.

Based on the above-mentioned and the definition of a grant as per the VAT Act, the deemed supply which arises as a result of the receipt of a grant is generally zero-rated in the hands of the recipient. However, if the payment constitutes consideration for an actual supply of goods or services procured directly, or paid for on behalf of a third person by that public authority, then the standard rate of VAT will apply.

As per the Schedule 5 of the Constitution of the Republic of South Africa, the responsibility to render library services is allocated to the provincial government. The Western Cape Provincial Department of Cultural Affairs and Sport (DCAS) therefore has a responsibility to provide the library services as per its mandate. This was confirmed through inspection of the Annual Performance Plan for the 2023-24 financial year of DCAS which states that:

“Libraries other than national libraries:

- *DCAS is mandated to draft provincial legislation regarding libraries other than national libraries and to manage its implementation. The Department is responsible for rendering the Western Cape Library Service and for working closely with public library authorities to render a public library and information service.”*

The library function has not been assigned to Overstrand Municipality. Library services therefore remains a provincial government function performed by DCAS. This is confirmed through inspection of Government Gazette 8566 dated 14 March 2022, which states the following for the Community Library Services Grant: *“The financial assistance is function-specific and libraries are a provincial competency.”*

In order for DCAS to carry out its library services, DCAS entered into a Memorandum of Agreement (MOA) with Overstrand Municipality in which DCAS makes a payment of library grant funding to the municipality, in order for the municipality to provide the library services for the benefit of the general public.

The library grant funding was therefore made specifically for the Overstrand Municipality to provide library services as per the MOA.

In terms of paragraph 4.5.1 of the *VAT 419 Guide for Municipalities*:

“A “grant” as defined in section 1(1) is a gratuitous or “unrequited” payment by the grantor. Where the recipient is required to perform minor actions concerning the grant, such as providing the grantor with a report on how the grant funds were spent, those actions are not regarded as an actual taxable supply of “services” by the grantee to the grantor.”

This is confirmed in Interpretation Note 39 (Issue 3) dated 29 March 2017 with subject: *VAT TREATMENT OF PUBLIC AUTHORITIES AND GRANTS* which states that:

“Similarly, to qualify as a “grant” (as defined), it is a requirement that there is no reciprocal (actual) supply of goods or services by the vendor in return for the payment. In other words, there is no supply made by the vendor because of the unrequited nature of a grant.”

As per the Memorandum of Agreement between the Western Cape Government via its Department of Cultural Affairs and Sport and the Municipality of Overstrand, the funding provided is a contribution towards partially addressing the unfunded mandate, for staffing, the new library building project, installment of a book detection system and / or other specified project costs of the public libraries in the Municipality (“the Project”) for the 2023/2024 financial year.

As Overstrand Municipality is required to perform major actions for the payment from DCAS, the amount received is not a grant as defined in the VAT Act, as the payment is not gratuitous or unrequited. The supply is therefore not a deemed supply, but an actual supply.

The library grant funding can therefore not be zero-rated in terms of section 11(2)(t).

The payment by DCAS to Overstrand Municipality is therefore consideration for the supply of library services.

As the library funding is consideration for the supply of library services, the municipality must levy VAT at the standard rate of 15% in terms of section 7(1)(a) of the VAT Act.

The municipality has received the following allocations in terms of the Library Grant from DCAS:

	2023/24	2022/23	2021/22	2020/21	2019/20
	R	R	R	R	R
Current year receipts (VAT Incl)	8 398 000.00	8 258 000.00	6 580 000.00	7 651 000.00	7 287 000.00
Current year receipts (VAT Excl)	7 302 608.70	7 180 869.57	5 721 739.13	6 653 043.48	6 336 521.74
VAT Amount	1 095 391.30	1 077 130.43	858 260.87	997 956.52	950 478.26

Summary of VAT liability as at 30 June 2024 iro Library subsidies

VAT Output liability 4 979 217.39

Summary of VAT liability as at 30 June 2023 iro Library subsidies

VAT Output liability 3 883 826.09

The output VAT on the payments that Overstrand Municipality receives from DCAS for providing library services, is a legal obligation in terms of the VAT Act. It is an obligation that Overstrand Municipality cannot avoid. It is not at Overstrand Municipality's discretion, nor is it an obligation that still needs to be confirmed. Therefore, the definition of a liability in terms of paragraph 5.13 and 5.16 of the Conceptual Framework is met.

As such, a liability for the output VAT on the payments received must be recognised in respect of all the financial years during which the payments were received for the supply of services, including any penalties and interest imposed.

Through inspection of the general ledger it was confirmed that the output VAT on the library grant at the standard rate of 15% was not recorded. The municipality has however disclosed a contingent liability in this regard.

The afore-mentioned results in the understatement of the *VAT payable* (current liability) by R4 979 217.39 (2022-23: R3 883 826.09).

Issue 2: Exchange vs non exchange

It was noted that the amount received from Provincial Government for library services was incorrectly classified as revenue from non-exchange whereas the amount received was for providing library services, this is in contradiction with GRAP 09 that requires that revenue received from rendering services should be recognized as revenue from exchange transactions. The municipality receives the grant from the department and directly giving approximately equal service in exchange which would then not meet the requirements of revenue from non-exchange transaction as stated above.

This resulted in the overstatement of revenue from non-exchange transaction and understatement of revenue from exchange transaction by R8 398 000 (2023:R8 258 000);

Internal control deficiency

Financial and performance management

Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

Management did not ensure compliance with the VAT Act and adherence to the VAT 419 Guide for Municipalities, to ensure that the output VAT on library services are accounted for appropriately and the necessary liabilities are recognised.

Recommendation

Management should consider the VAT implications on all funding received and should ensure compliance with the VAT Act and apply the principles contained in the VAT 419 Guide for Municipalities, to ensure that the output VAT on library services are accounted for appropriately and the necessary liabilities are recognised.

Management should make the necessary adjustments to the financial statements for VAT and revenue.

Management response:

Management comment on audit finding:Issue 1: Vat treatment

Grant:

The term “grant” is defined in section 1 of the VAT Act as any:

“appropriation, grant in aid, subsidy or contribution transferred, granted or paid to a vendor... but does not include –

(a) a payment made for the supply of any goods or services to that public authority or municipality...”.

The use of the words “appropriation”, “grant in aid” and “subsidy”, indicates that the receipt constitutes assistance from the State (usually in the form of money). In other words, it is a gratuitous or “unrequited” payment by the grantor, being the State, where no reciprocity is expected from the recipient in the form of a supply of goods or services of corresponding value. For this reason, section 8(5A) deems the grant to be awarded in return for a taxable supply of services, although no actual supply of services is made.

The distinction between deemed supplies and actual supplies was considered by our courts in the judgments of *CSARS v Marshall NO* (“Marshall SCA case”) and *Marshall and Others v CSARS* (“Marshall CC case”). Below is an overview of the matters considered and relevant guidance from these judgments:

The question that both the SCA and the Constitutional Court had to consider was whether certain aero-medical services supplied by the respondent (being a welfare organisation) to provincial health departments constituted a deemed supply of services as contemplated in section 8(5) of the VAT Act. The consequence of a positive finding in this respect would mean that the payments received from the provincial health departments would qualify to be zero-rated under section 11(2)(n). Although the courts considered this question in the context of section 8(5) of the VAT Act, the guidance (reasoning) below applies equally to section 8(5A).

At paragraphs 34 to 35 in the Marshall SCA case, the SCA held as follows (with our underlining):

“[34] In summary, the scheme of the VAT Act is such that generally, the supply of goods and services attracts an obligation to pay VAT at the standard rate of 14%. In certain instances, a zero VAT rating is applicable where payment is not linked to an actual supply of goods and services. The deeming provision operates to create an imagined supply of goods and services, which may qualify for a zero rating. Already, grants and subsidies provide a substantial incentive for PBOs to supply goods and services on behalf of public authorities. Zero rating is the most favourable treatment for any transaction in the VAT system. Vendors making zero rated supplies are usually owed refunds by SARS. There is no conceivable reason why, where PBO’s engage in commercial activities they should be treated differently from other commercial entities.

[35] It is clear from the above discussion that payment received by a designated entity such as the Trust in this case, from a public authority such as a provincial health department, for actual supply of services taxable under section 7(1)(a) of the VAT Act, fall outside the scope of section 8(5). Therefore the deeming provision is not applicable to them and they do not qualify for zero-rating under section 11(2)(n). To hold otherwise would be to do violence to the fundamental architecture of the VAT Act, create uncertainty and impact negatively on the fiscus and its ability to assist the government in service delivery”.

Similarly, in the Marshall CC case, the Constitutional Court stated at paragraph 11 that:

“Section 7(1) of the Act attracts payment of VAT on actual services supplied by vendors. The deeming provision in section 8(5) extends payment of VAT to services that are not covered by section 7(1). The designated entities to which section 8(5) applies are government-subsidised entities. A government subsidy is not an actual supply of services that attracts payment of VAT under section 7(1). Section 8(5) deems the subsidy to be a taxable supply subject to the payment of VAT.” (our emphasis).

As such, if a public authority engages a service provider to supply a specific service in return for the payment (that is, there is an actual and not deemed supply of services), that payment is not a “grant” as defined.

SARS has published Interpretation note 39 (“**IN 39**”) that offers non-binding commentary largely in line with the above guidance from our courts. Notably, IN 39 suggests that when the recipient is required to perform minor actions regarding the grant, such as providing the grantor with information on how the funds were spent, or reporting on how goods or services granted were applied, these actions are not regarded as constituting a taxable supply of “services” by the grantee to the grantor under section 7(1)(a).

The Municipality’s facts can be distinguished from that of the Marshall case since the Municipality was already rendering the public library services and have continued to do so (to the extent possible) regardless of whether it received the grant funding from the DCAS. This contrasts with the Marshall case where the vendor supplied the services in return for the payment of the amounts and would not have rendered the services in the absence of any payment being made to it.

We have also reviewed the grant agreement concluded between the DCAS and the Municipality and it is evident from the wording of the MOAs that there are no services that is being rendered by the Municipality to the DCAS in the circumstances.

The library funding is thus not quid pro quo for any actual service rendered by the Municipality to the DCAS. This is borne out by the fact that the library function has been assigned to the Municipality under the relevant Ordinances and the funding is paid to the Municipality to assist with the funding of such an assigned function and is therefore not “consideration” for any supply of services (Refer to Annexure B for our detailed analysis of the Assignment).

The fact that libraries, other than national libraries, are the exclusive legislative competence of the provincial government in terms of Part A of Schedule 5 of the Constitution, does not create nor imply a services arrangement with the Municipality of itself. Other factors need to be considered to make the determination.

This view is supported by, *inter alia*, the following factual evidence:

All provincial allocations (from Province’s own funds as well as from conditional allocations to the Province, including equitable share) earmarked for Municipalities are published annually in a Provincial Gazette. For example, Provincial Notice 23/2024 in the Provincial Gazette (Extraordinary) for the Province of the Western Cape no. 8892 of 7 March 2024 includes “Library Service: Replacement Funding for most vulnerable B3 Municipalities” as well as the “Community Library Services Grant. The funding is described as **grants** with the following purposes:

“To support municipal investment in library services and to sustain the future professional delivery and development of such services in the most vulnerable B3 municipalities”.

AND

“To Transform urban and rural public library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through recapitalised programme at provincial level in support of local government and national initiatives.”

It is evident from the wording used in the Provincial Gazette that Province provides funding that constitutes grants to fund and support the Municipalities in providing the library services, and specifically not for the Municipalities to render a service to Province.

The management of, and corresponding responsibilities, including the decision-making powers with regards to public libraries are with the Municipality with no involvement from the DCAS;

Municipalities are responsible for preparing their own budgets in relation to the public library services and operate the library services irrespective of the extent of the subsidy funding from Province;

The setting of Library tariffs such as penalties for late return of library materials and the charges for photocopies, use of facilities by a person outside of the area of the Municipality and other use of library premises are the responsibility of the Municipality. In terms of the Municipal Systems Act, the tariffs must be approved by the Municipal Councils and read with the relevant municipality's By-Laws. Specifically, section 74(1) of the Municipal Systems Act provides as follows:

"A municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation"

In this regard all tariffs relating to libraries are set by the Municipality and included in the budget which is approved by Council. Without this process it would be unlawful for the Municipality to levy any of these tariffs and could not enforce the payment thereof. Provincial Government is not involved or discretion over the process.

The operating times of the libraries are determined by the Municipality, in accordance with their capacity and community needs without any input from DCAS whatsoever.

The funding received by the Municipality from the DCAS is disclosed as grant income in the Municipality's annual financial statements and is accounted for as grant income - not as service income. Any capital assets acquired from funding received from the DCAS is the property of the Municipality and recorded as an asset.

In accordance with the respective MFMA Circulars, the Municipality should account for the conditional grants (such as the Library Services Conditional Grant) on the basis that it is "own revenue". Specifically, National Treasury determined that:

Interest received on conditional grant funds must be treated as "own revenue" and its use by the Municipality is not subject to any special conditions; and

"Reclaimed VAT" in respect of conditional grant expenditures must be treated as "own revenue" and its use by the Municipality is not subject to any special conditions.

The treatment of the funding by both the Municipalities and Provincial Government in the circumstances supports the position that there has been assignment of the public library function.

Nonetheless, in accordance with the VAT Guide to Municipalities ("VAT419"), where a Schedule 4A or 5A function has been assigned by Provincial Government to Local Government, any funding provided by the Provincial Government to the Local Government for purposes of conducting the assigned function would constitute a "grant" and not consideration for any supply.

It thus follows that, in our view, the library funding paid by the DCAS to the Municipality constitutes "grants" as defined in section 1, and as contemplated in section 8(5A) of the VAT Act.

Public Authority, constitutional institution or municipality

The DCAS constitutes neither a "constitutional institution", nor a "municipality" for purposes of section 8(5A), read with section 1 of the VAT Act. This is on the basis that the DCAS is not:

listed in Schedule 1 to the PFMA, as is required to constitute a constitutional authority; and

an organ of State listed in section 155(1) of the Constitution of the Republic of South Africa, 1996, as is required to constitute a municipality.

A public authority is defined in section 1 of the VAT Act as:

- a. any department or division of the public services as listed in Schedules 1, 2 or 3 of the Public Service Act 103 of 1994 (“PSA”).
- b. any public entity listed in Part A or C of Schedule 3 to the PFMA; or
- c. any other public entity designed by the Minister for the purposes of this Act to be a public authority.

Schedule 2 to the PSA lists, amongst others, the Western Cape Department of Cultural Affairs and Sport.

It is therefore uncontroversial that the DCAS constitutes a public authority for purposes of section 8(5A).

Course and furtherance of carrying on an enterprise

An “enterprise” is defined in section 1 of the VAT Act as an activity which is carried on continuously or regularly in the Republic or partly in the Republic in the course or furtherance of which goods or services are supplied to any other person for “consideration”, whether or not for profit.

Specifically, Interpretation Note 70 dated 10 November 2021 and titled “Supplies made for no consideration” (“IN 70”) states on page 8, with reference to the definition of “enterprise”, that:

“Paragraph (a) refers to an “enterprise or activity”. The use of the words “enterprise or activity” makes the definition very wide so that most activities (unless specifically excluded) will constitute an “enterprise”. The term “enterprise” when used as part of the wording of the definition of that same term, means that the ordinary meaning of that word will apply in that context.”

The concept of “enterprise” was discussed in Case No: VAT 711 (2009) (“VAT 711”) wherein the Tax Court handed down judgment concerning an input VAT claim on goods supplied for no consideration. The court stated as follows:

“The supply of goods and services, in the course or furtherance of any enterprise, is the precondition for the vendor’s liability under the VAT Act. Fundamental to an enterprise is the concept of consideration, by definition contemplating payment, acts and forbearances whether for profit or not, but quite clearly and effectively excluding the feature of pure gratuitousness. A gratuitous act therefore cannot on a proper construction of the provisions of the VAT Act, constitute a supply of goods and services for a consideration” (our emphasis).

It is not intuitively clear what is meant by the requirement that the receipt of grant funding in terms of section 8(5A) must be “in the course or furtherance of carrying on an enterprise”. The provisions of section 8(5A) of themselves deem a taxable supply of services to have been made by the relevant vendor if received from inter alia a public authority.

In this respect, SARS offers the following non-binding commentary on page 25 of IN 39 as regards the above requirement:

“A deemed supply of services by a designated entity will only arise under section 8(5) [provided the payment is not consideration in respect of an actual taxable supply under section 7(1)(a)] if the payment (or part of the payment) is for taxable use in the enterprise. For example, if the total payment is a composite of amounts paid for subsidising the designated entity’s taxable and non-taxable activities, only the amount which is attributed to the taxable (enterprise) activities constitutes the consideration for the deemed supply of services under section 8(5).

If the payment relates exclusively to exempt or other non-taxable activities carried on by the designated entity, then no deemed supply arises under section 8(5)."

This extract applies equally to section 8(5A).

Having regard to the above it is apparent that since the DCAS (public authority) is paying grants to the Municipality (that does not constitute quid pro quo for any supply made by the Municipality to the DCAS), section 8(5A) in its terms deems the Municipality to have made a supply of services to the public authority. The payment of the grant is therefore by its very nature in the course or furtherance of an (or that) enterprise carried on by the Municipality in relation to the supplies deemed to be made in terms of section 8(5A).

The VAT419 provides that specifically excluded from the definition of "enterprise" is any activity that involves the making of exempt supplies. The examples that are included as examples of exempt supplies by the Municipality include interest earned, rental income on the supply of a dwelling and fares for public passenger transport services by bus or train.

This Guide further provides that the result for VAT purposes is that the activity will form part of the Municipality's enterprise unless the activity itself is exempt. Library Services are further listed as enterprise activities in Annexure A of the Guide.

As is evident from the above, all of the requirements for section 8(5A) of the VAT Act are complied with.

It follows that, in our view, the funding received by the Municipality from DCAS for purposes of operating the public library services are subject to VAT at the zero-rate in terms of section 8(5A) read with section 11(2)(t) of the VAT Act and the Municipality has no VAT liability to disclose to SARS in respect of the funding that it received from the DCAS in respect of the public library services.

On 25 June 2024, we submitted a VAT class ruling to SARS in terms of section 79(1) of the Tax Administration Act, 28 of 2011 read with section 41B of the VAT Act requesting SARS to issue a binding VAT class ruling to the Municipalities confirming that the library grants from DCAS may be zero-rated in terms of section 8(5A) and 11(2)(t) on the grounds as set out in this report.

SARS further indicated that it is their intention to reject the VAT class ruling application as their powers are circumscribed by the VAT Act and which does not allow them to interpret the Constitution. SARS intends to issue a binding general ruling ("BGR") in terms of section 89 of the TAA in due course, which would set out their position on the matter.

Conclusion

1. It is our view that the 1981 Ordinance remains "good law" until repealed or declared unconstitutional by a competent Court. Any assignment of the library function that took place in terms of the 1981 Ordinance therefore remains valid and with legal effect.
2. SARS failed to provide any reasonable argument as to why assignment under the 1981 Ordinance is not valid.
3. SARS' interpretation does not affect our position that the library function has been assigned in terms of the 1981 Ordinance and that the Municipality do not have any VAT liability in respect of the library grants received from the DCAS.
4. In relation to libraries which are operated by the Municipality in urban library areas declared as such, and those libraries which are operated by the Municipality of their own initiative, and those which operate under the free provincial library service (the Service) but are controlled by the Municipality, all as contemplated in the 1981 Ordinance, all those libraries are under the operational control of the Municipality and not provincial governments, notwithstanding that they may benefit from financial support from the Province.

5. The provision of financial support by the Province cannot be construed to mean that the Province runs the libraries in question. It is clear from the legislation that operational responsibility for those libraries is vested in the Municipality.
6. Part A of Schedule 5 of the Constitution does not regulate the exercise of the function of operating libraries, but rather the exclusive powers of the province to legislate on matters relating to the operation of libraries.
7. Although the Constitution provides for assignment of functions to municipalities in legislation (section 156(1) and by agreement (sections 126 and 156(4)), there would have been no need to do that post-1996 if the function was already vested in municipalities, by virtue of pre-existing legislation – most notably the 1981 Ordinance which had evolved from earlier legislation in terms of which municipalities were given increasing authority to establish and operate municipalities themselves
8. The 1981 Ordinance provides for the operation of libraries to be the responsibility of municipalities, in the categories referred to in paragraph 4 above; and
9. Since the library services provided by the Municipality fall into the categories referred to in paragraph 4 above, it can be concluded that the responsibility for those libraries has been assigned to the local governments in question.

A contingent liability is:

- (a) **a possible obligation** that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) **a present obligation** that arises from past events but is not recognised because:
- (i) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) the amount of the obligation cannot be measured with sufficient reliability.

Furthermore, Overstrand Municipality is still waiting for the outcome of its VDP application as we received communication from SARS that it cannot accept our request for a binding VAT ruling as they have issued a Binding General Ruling (BGR) in terms of Section 74 of the VAT Act. The outcome of the VDP raises uncertainty regarding the timing and the amount of any possible liability, including interests and penalties. Therefore, the value, timing and obligation is uncertain.

Issue 2: Exchange vs Non-exchange

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange.

We maintain that based on the history of this function, we do not deliver services to the DCAS, but to the community, there is a third party involved in these transactions who receives all the benefits thereof. One must consider whether a principal agent relationship exists.

In conclusion, we do not receive equal value in exchange for services from the DCAS. The monies that Overstrand Municipality receives are substantially less than the expenditure incurred to deliver the service to the community. Therefore, the monies received from DCAS is still a non-exchange transaction. There is a difference between VAT and accounting classifications. Just because a transaction is seen as goods and services for VAT purposes does not automatically mean that it is an exchange transaction for accounting purposes.

Management comment on internal control deficiencies		
The municipality does not agree with the ICD.		
Management comment on recommendation:		
Remedial action		
What actions will be taken None	By whom	By when
If the above finding affects an amount(s) disclosed in the financial statements:		
		YES NO <input checked="" type="checkbox"/>
If yes, please indicate the accounting entry		
N/A		
If no, please provide the reason why such a conclusion has been reached		
The municipality does not agree that the Municipality is liable for VAT on library services.		
Signed:		
Name:	Veronica Allen	
Position:	Manager: Accounting Services	
Date:	05 November 2024	

Auditor's conclusion:

Managements comment is noted. We draw management's attention to the requirements of the Value-Added Tax Act 89 of 1991 (VAT Act) in relation to the consideration received from national and provincial government, to perform functions on their behalf.

The functions referred to are those functional areas of exclusive provincial legislative competence under Part A of Schedule 5 of the Constitution of the Republic of South Africa 1996 (the Constitution). Where the function has not been legally assigned to municipalities and the municipality is not acting as an agent due to the legal substance of the agreement, the amounts received is not a grant as defined in the VAT Act, as the payment is not gratuitous or unrequited. The payment received is for the supply of goods and services and major actions are required to be performed by the municipality in exchange for the funds. The supply of this service is therefore not a deemed supply under Section 8(5A) of the VAT Act and the zero-rating under section 11(2)(t) of the VAT Act is not permissible. The payment by national and provincial government to the municipality is therefore a consideration for the supply of services. The municipality must therefore levy VAT at the standard rate of 15% in terms of section 7(1)(a) of the VAT Act for the consideration received. This has been further clarified by South African Revenue Service (SARS) in their binding general ruling (BGR) 74 that was issued on 3 October 2024 and applies to all municipalities rendering a service on behalf of national and provincial government.

Based on the above, the municipality has a present obligation in terms of the VAT Act in respect of the output VAT. A liability should therefore be recognised for the output VAT due to SARS.

Additionally, as the municipality is providing goods and services to national and provincial government in exchange for the funds received of an approximately equal value, the transaction should be accounted for as an exchange transaction in terms of the Standard of Generally Recognised Accounting Practice - Revenue from Exchange Transactions (GRAP 9).

For the current financial period an emerging risk paragraph will be included in the management report.

in accordance with the principles of prescription contained in section 99 of the Tax Administration Act, 28 of 2011 (“**TAA**”).

- 1.3. Following the submission of the VAT class ruling application and subsequent interactions with SARS, SARS issued **BGR74** which deals with the VAT treatment of supplies of goods or services made by municipalities to national or provincial government. While this BGR is not binding on the Municipalities, it is binding on SARS and reflects how they will apply the legislation. In terms of SARS’ interpretation, there was no assignment of the library function to the Municipalities in terms of the 1981 Ordinance and the Municipalities was thus required to levy and account for output tax at the standard rate on the grant receipts. We do not agree with SARS’ interpretation in BGR74 and are of the view that it is fundamentally flawed.
 - 1.4. As a result of SARS issuing BGR74, SARS **rejected the VAT Class Ruling** on the basis that the application contains an issue that is the same as or substantially similar to an issue that is *“the subject of a policy document or draft legislation that has been published”*.
 - 1.5. Following the issue of BGR74 and SARS’ rejection of the VAT Class Ruling, the VDP Application process commenced. We received correspondence from the Voluntary Disclosure Unit (“**VDU**”) stating that it is their view that prescription is not applicable in the circumstances and that the Municipalities are required to provide schedules reflecting the liability in respect of the municipal grants dating back to when it first arose, in order for the VDP Application to be accepted as valid.
 - 1.6. On the basis of no limit to the prescription periods the VDP applications were withdrawn.
 - 1.7. During our recent interactions with SARS, we were informed that SARS intends to commence with VAT audits of the municipalities in due course, and that they have already identified a number of risk areas in the industry which will form the basis of these VAT audits (including the VAT on grants received for libraries, roads and hospitals).
 - 1.8. We have been requested to prepare this note on the various options available to the Municipalities in the circumstances.
2. **Option 1: Engagement with SARS’ Revenue Augmentation Unit (“**RAU**”)**
- 2.1. The RAU have indicated their willingness to engage with us to resolve the matter outside of the audit and VDP process. Based on our initial discussions, the RAU proposed that each Municipality will be required to calculate its VAT liability based on the VAT risk areas identified by SARS¹ and amend its VAT returns accordingly whereafter SARS will provide relief as follows:
 - 2.1.1. The liability period will be limited to 5 years in terms of prescription;

¹ We have not received a list of these potential risk areas. Items listed during our call with SARS included VAT on grants received in respect of “libraries, hospitals and roads.”

- 2.1.2. No understatement penalties will be levied;
 - 2.1.3. The 10% late payment penalty will be remitted; and
 - 2.1.4. Interest will be reduced. Prior experiences indicates that this reduction could be up to 50% of the total interest payable.
- 2.2. Payment plans could also be negotiated with SARS on a case-by-case basis.
- 2.3. By following this process, the Municipality accepts SARS' interpretation as set out in BGR74 and will not be able to dispute this legal position at a later stage.
- 2.4. From a timing perspective, this process must be initiated as soon as possible, before the SARS audit team can commence with the VAT audit process, as the RAU will no longer be able to deal with the matter if the audit has already commenced.
3. **Option 2: SARS Audit**
- 3.1. In terms of this option, the Municipality is not required to take any further steps at this stage.
 - 3.2. When SARS notifies the Municipality of the VAT Audit, the Municipality will be informed of the transactions that SARS will audit with a request for certain information, data and documentation to be provided. Further samples, explanations and details may be requested. SARS may also conduct site visits.
 - 3.3. As part of the VAT audit SARS will review the VAT issues that has already been identified for municipalities, as well as any other potential VAT non-compliance issues that may be identified as part of the process.
 - 3.4. After concluding the VAT audit, SARS will issue a letter to the Municipality with its findings and proposed adjustments, allowing the Municipality 21 days to respond to the findings.
 - 3.5. SARS will consider the Municipality's response and issue its finalisation of audit letter along with the VAT assessments (where applicable). SARS' system will levy an automatic 10% late payment penalty on the assessed amounts as well as interest. In addition, SARS may levy understatement penalties varying between 10% - 200%, depending on the taxpayer's behaviour in the circumstances.
 - 3.6. SARS may also raise assessments in respect of prescribed periods (i.e. more than 5 years) to the extent that SARS is of the view that the fact that the full amount of tax chargeable was not assessed due to fraud, intentional or negligent misrepresentation, intentional or negligent non-disclosure of material facts, or failure to submit a return.
 - 3.7. Once SARS raised the additional assessments, the normal dispute process will commence, which may include:

- 3.7.1. The Municipality must submit an objection against the assessment(s) raised, as well as request for remission of penalties and interest;
 - 3.7.2. SARS will respond to the objection in its notice of outcome of objection;
 - 3.7.3. If the objection is disallowed (which will likely be the case, specifically in respect of the library grants), an appeal may be submitted by the Municipality;
 - 3.7.4. It is unlikely that the matter will be suitable for ADR and will proceed for hearing in the tax court. Since the matter will likely be of a constitutional nature, the tax court will not have the necessary jurisdiction to hear the matter and will have to be heard by the High Court with potential further appeals to the Constitutional Court.
- 3.8. It is difficult to provide an accurate estimation of the duration and costs involved of the processes under this option.
4. **Option 3: Institute legal proceedings**
- 4.1. The Municipalities could institute legal proceedings at this stage by applying for a declaratory order from the High Court that BGR74 is legally flawed especially in relation to the status of Old Order Legislation. Such an application will be made on the basis that the municipalities will suffer financial prejudice should BGR74 be applied and relates exclusively to a question of law.
 - 4.2. The detailed process and potential costs with regards to this option was set out in detail in our email dated 21 November 2024 and is attached to this note as **Annexure B**.
 - 4.3. We recommend that you first obtain a written opinion from senior counsel to advise on the prospects of success of such litigation proceedings before instituting the proceedings.

We await your further instructions on the matter.

Kind regards

 RLombard

C de Wet | R Lombard

Riëtte Lombard

From: Riëtte Lombard
Sent: 21 November 2024 07:10 AM
To: Anri van Blerk; Charles de Wet
Cc: 'Nico de Kock'
Subject: RE: Costing libraries

Hi Anri

Sien asb hieronder 'n uiteensetting van die proses vorentoe, asook die skatting van foie – hoe meer munisipaliteite deel raak van die proses, hoe meer “bekostigbaar” raak dit.

To challenge the validity of Binding General Ruling 74 that specifically says that Old Order Legislation is no longer valid, the municipalities would need to institute review proceedings in the High Court wherein it claims an order declaring BGR74 to be unlawful and invalid, and reviewing and setting it aside.

It is not possible at this stage to give an accurate estimate of the costs involved in instituting and finalising the High Court proceedings, as such costs would depend on a number of, as yet, unknown factors. For example, we cannot determine, at this stage, how many hearings will be required before the matter is finally determined. It may be that the matter is finally determined based on a non-constitutional ground, to the satisfaction of all the parties, after the first hearing in the High Court before a single judge. In such a case, only one hearing will be required. However, it could also be that one of the parties is not satisfied with the High Court judge's rulings, and that party appeals to all available courts, in which case there can be up to four court hearings (first before a single judge, then a full bench appeal, then an appeal to the Supreme Court of Appeal and thereafter an appeal to the Constitutional Court). It could also be that the matter is determined by a single judge in the High Court on the basis of constitutional invalidity and that the invalidity must then be confirmed by the Constitutional Court, resulting in two hearings.

An increase in the number of hearings will increase the costs involved in finalising the matter, because each hearing will need to be prepared for, and argued, separately.

The costliest stage would be the High Court review application, which has the following six distinct stages:

- First, we launch the application. This means we go through all the relevant documents and consult with counsel to prepare an affidavit setting out the case to the court. That affidavit is called a founding affidavit. It forms part of the papers that are issued by the court and served on SARS.
- Second, in terms of Uniform Rule 53 of the Uniform Rules of Court, SARS has 10 days to file a record of decision (we also call it a Rule 53 record). That record must contain all the documents that served before the SARS when it issued BGR74. For a legality review, we may want to consider expressly foregoing asking for a review record as a record may not be relevant and it would save time and costs to forego the filing of a record.
- The third stage – assuming we ask for a record – is we prepare supplementary founding affidavits, where we deal with the information in the record. We can supplement or amend our founding papers, based on what was revealed by the record. We then file that supplementary affidavit at court.
- The fourth stage is where SARS has to answer the founding affidavits and justify the legality of BGR74. They do that by way of an answering affidavit which they have 30 working days to prepare.
- The fifth stage is where we prepare a replying affidavit, to respond to SARS's answering affidavit.
- The sixth stage is where we prepare legal arguments for the court (called heads of argument) and the application is argued in court.

Based on our experience, a full opposed review application before the High Court can cost anything between R1m to R2,5m (excluding VAT), depending on the complexity of the matter and the complexity of the opposition and whether there are any interlocutory applications brought.

In addition, if the applicants are successful in the litigation, they may be able to recover approximately a third to a half of their legal costs from SARS. If, however, the review application is not successful, then SARS can recover the same

percentage of its legal costs from the applicants. This means that in addition to the legal fees spent by the applicants, they must also contribute to SARS' costs.

The costs will also likely be split between the municipalities who are participation. Therefore, although there may be a notional increase in the cost if more applicants are added to the litigation, ultimately that notional increase will be significantly offset if the parties split the legal costs equally themselves.

The above costs are only indicative of one court hearing; an unsuccessful party may also take the court decision on appeal, in which case further legal costs will be incurred. The costs for each appeal hearing will likely be about R800,000 (excluding VAT). These costs may also increase if the applicants are the appellants, since they will then be responsible for the preparation of appeal record in accordance with the Supreme Court of Appeal Rules.

In our view, there will likely be three hearings because if leave to appeal is requested it may likely skip a full bench appeal and go directly to the Supreme Court of Appeal and thereafter to the Constitutional Court. Based on that assumption, an estimate of legal expenses (not considering any costs recovery and based on similar matters) the total costs of running the matter from the start to the Constitutional Court would realistically be approximately R4m to R4.5m (excluding VAT) (which costs can be split between all the applicants).

It would be sensible to first obtain a written opinion from counsel to advise on the prospects of success of such litigation proceedings before instituting the proceedings, so that we have a clear direction and strategy, which will guide our further engagements with SARS and may assist in the likelihood of the matter settling.

An estimate of the legal costs to prepare a comprehensive brief for counsel, and for counsel to consider the brief, the law and relevant documents, and perhaps consult with us and/or yourselves, and then to prepare a written opinion would amount to approximately R150 000.

Please let us know if you would like us to proceed in obtaining a written opinion from counsel.

Kind regards

Riette

8. URGENT MATTERS SUBMITTED BY THE MUNICIPAL MANAGER (IF ANY)

9. CONSIDERATION OF NOTICES OF MOTIONS / QUESTIONS

At the time of the closing of the agenda, no notices of motions/questions were received.

10. CONSIDERATION OF MOTIONS OF EXIGENCY (IF ANY)