NAMA KHOI MUNICIPALITY

SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT

BUDGET AND TREASURY
(SUPPLY CHAIN MANAGEMENT DIVISION)

SUPPLY CHAIN MANAGEMENT PERFORMANCE REPORT FOR THE 1st QUARTER (JULY 2025 – SEPTEMBER 2025) OF 2025/2026 FINANCIAL YEAR.

1 PURPOSE

The purpose of this report is to inform the Mayor, as per SCM Regulation 6 issued in terms of the MFMA, on the performance of the Supply Chain Management Division for the 1ST Quarter (July 2025 – September 2025) of 2025/2026 financial year.

2 STRATEGIC OBJECTIVE

To ensure good governance, financial viability and optimal institutional transformation with capacity to execute the mandate on service delivery.

3 BACKGROUND

The Supply Chain Regulations, 2005 (published in terms of section 168 of the Local Government: Municipal Finance Management Act 56 of 2003, by Government Gazette Notice 868 of 2005) states the following:

In accordance with the SCM Regulation (6)(2)(a)(i) of the Municipal Supply Chain Management Regulations, I hereby submit the legislative required report on the SCM implementation of Nama Khoi Municipality for the period 01 January 2024 to 31 March 2024. The report is a summary of the SCM implementation and highlights and will aim to enhance and strengthen council oversight role.

4 DISCUSSION

In terms of Paragraph 7 of the Municipal Supply Chain Management Regulations the municipality must establish a Supply Chain Management Unit to implement its supply chain management policy. The Supply Chain Management Unit must operate under the direct supervision of the Chief Financial Officer or may be delegated to an official in terms of Section 82 of the MFMA.

During the reporting period the staff that performed the duties and functions in terms of the SCM policy were as follows:

OFFICIAL	DUTIES / FUNCTIONS
Chief Financial Officer – H Cloete	Tabled SCM Policy to council Ensure implementation of the SCM Policy
Acting Manager SCM – C Rabie	Co-ordinates and controls the implementation of the SCM Policy Bid Committees Tenders and Contracts Quotations above R 30 000 CIDB Administration E-Tenders Administration Performance Management

Fulfilling the role of Buyer – V Wiliams	Sourcing of quotations Processing of orders CSD Database SCM Deviations Stock – General Stores Bid Committees
Fulfilling the role of Buyer – Nomvuzo Bamla	Sourcing of quotations Processing of orders CSD Database SCM Deviations Bid Committees
Acting Buyer – Idean Ellick	Sourcing of quotations Processing of orders CSD Database SCM Deviations Bid Committees
SCM Administrative Office – Christeline Klaase	Sourcing of quotations Processing of orders SCM Deviations Stock – Stationary Bid Committees CIDB Administration E-Tenders Administration
Stores Controller – D Swartbooi	Processing of stock issues Receipt of Goods Setting of inventory levels Ensure that stock is safeguarded

4.1. AWARD STRUCTURES

4.1.1 Procurement threshold

The following thresholds are currently being adhered to in order to support the strategic and operational commitment of the NAMA KHOI MUNICIPALITY:

(a) Petty cash purchases

Goods are purchased by way of petty cash purchases, up to a value of R 500 (VAT included).

Please be advised that a new procedure for petty cash has been implemented by the Chief Financial Officer (CFO) and Acting Municipal Manager, Mr. D.M. Malan.

Effective July 2025, all petty cash requests up to an amount of R2,000.00 must adhere to the following process:

The requester must complete and sign a memo clearly stating the purpose of the request and the amount required.

The memo must be accompanied by at least one quotation supporting the requested expenditure.

The completed memo must be approved and signed by the following officials:

The Head of Department (HOD)

The Chief Financial Officer (CFO)

The Municipal Manager

Once fully approved, the memo and supporting documents must be submitted to the Creditors Department, which will be responsible for handling and processing the petty cash request.

(b) Written Price Quotations

Goods and services are procured by way of written price quotations for a transaction value up to R30 000.00 (VAT Included).

(c) Formal written price quotations

Goods and services are procured by way of competitive quotations for procurements of transaction values over R30 000.00 up to R300 000.00 (VAT included).

(d) A competitive bidding process

Goods and services are procured by way of a competitive bidding process for:

- Procurement above a transaction value of R300 000.00.
- Procurement of long term contracts.
- Procurement of panels and framework contracts.
- Appointment of consultants.

Prospective bidders may download tender document from the National Treasury e-tender portal. Documents are still sold at the municipality and are no longer free.

(e) Deviation from, and ratification of minor breaches of, procurement process

SCM Regulation 36 of the MFMA Act 56 of 2003 allows the Accounting officer to deviate from normal procurement processes and procure goods and services through any convenient process in line with specified guidelines.

(f) Procurement of good and services under contracts secured by other organs of state

SCM Regulation 32 of the MFMA Act 56 of 2003 allows the Accounting Officer to procure goods or services from other organs of state in line with specified guidelines.

(g) Unauthorised, irregular or fruitless and wasteful expenditure

Section 32 of the MFMA gives guidelines with regards to unauthorised, irregular or fruitless and wasteful expenditure.

(h) Appointment of consultants

SCM Regulation 35 of the MFMA Act 56 of 2003 set out guidelines for appointment of consultants through a competitive bidding system for any services above R300 000.00.

(i) Appointment of panels

SCM guide for Accounting Officer of Municipalities and municipal entities issued by National Treasury in 2005 –Section 5.10 give guidelines to the use of panel by the municipality. Panels are appointed through a competitive bidding process.

4.1.2 Committee system for competitive bids

The Bid Committees are appointed by accounting officer in line with the SCM regulation 26 of MFMA, Act 56 of 2003

The bid committees system for competitive bids comprises of the following:

- Bid specification committee (BSC)- Regulation 27 of the MFMA
- Bid evaluation committee (BEC)- Regulation 28 of the MFMA
- Bid adjudication committee and (BAC) - Regulation 29 of the MFMA.

Of the committees stated above - BSC is appointed on *adhoc* basis and BEC and BAC are standing committees.

The BAC makes final recommendations to the Accounting Officer for appointment for the purpose of this report, performance from the BAC will be reported on.

BID ADJUDICATION COMMITTEE THRESHOLD

- From R300 000.00 and above

The bid committee system for competitive bidding is consistent with MFMA Act 56 of 2003 (SCM Regulations 27, 28 and 29) PPPFA /as well as the B-BBEE Act and its strategy.

4.1.3 Performance of the SCM Committees

Bid Specification Committee

The composition thereof is usually made up of officials from the user department and SCM Division. Their meetings are held as and when the Municipal Manager has issued appointment letters for different tender specifications.

For the 1st Quarter of 2025/2026 financial year, the table below depicts the number of items considered, approved or referred back, etc.

BSC scheduled meetings:	Jul	Aug	Sept	Total
Approved Specifications	8	0	3	**9**
Specifications Cancelled	0	0	0	**0**
Specifications Referred Back	0	0	0	**0**
No quorum Meetings	0	0	0	**0**

Bid Evaluation Committee

The BEC operates the same as the BSC above. The table below shows the number of meetings held, items considered, approved or referred back, etc.
The recommended items are then submitted to the BAC for consideration and approval.

BEC scheduled meeting:	Jul	Aug	Sept	Total
Recommended for Adjudication	0	0	1	**1**
Meetings continuing (BEC)	0	0	1	**0**
Referred Back to Specifications	0	0	6	**6**
No quorum Meetings	0	0	0	**0**

Bid Adjudication Committee

The BAC meets to consider the recommendations of the BEC.

BAC Scheduled meetings:	Jul	Aug	Sept	Total
Meetings that were convened	0	1	0	**1**
Items Considered	0	1	0	**1**
Items referred back	0	0	0	**0**
Approved	0	1	0	**1**

5. Quotations for the 1st Quarter of 2024/2025 Financial Year

I. Quotations below R30 000.00

Accumulative Statistics for the 1st Quarter of 2025/2026 financial year: Below R30 000.00

Month	Total
July 2025	R 355 230.97
August 2025	R 344 163.20
September 2025	R 270 720.03
Total	**R 970 114.20**

II. Quotations Above R30 000.00 and up to R300 000.00

Accumulative Statistics for the 1st Quarter of 2025/2026 financial year: (Above R30 000.00 and Below R300 000.00).

Month		Total
July 2025	Panel – SLA in place	R 240 835.00
August 2025	Panel – SLA in place	R 477 414.40
September 2025	Panel – SLA in place	R 731 026.00
Total		**R 1 449 275.40**

6. Tenders awarded 1ST Quarter 2025/2026

Bids awarded by Bid Adjudication Committee (BAC) adjudicates and awards Bid above R300 000.00

Tender Number	Description	Date Approved	Contractor	Award Value	Period
BID/NC062/12/2024-2025	OKIEP VAALHOEK SEWER RETICULATION NETWORK	10/09/2025	THABONG CIVILS JV IMPERIAL CROWN TRADING | IMPERIAL THABONG JV	R 34 180 350.60	46 WEEKS

Accumulative statistics for the 1ST Quarter of the 2025/2026 financial year

Month	Total
July 2025	R 0.00
August 2025	R 0.00
September 2025	R 34 180 350.60
Total	**R 34 180 350.60**

7. Deviations from supply chain management process in terms SCM Regulation 36 of MFMA for the 1st Quarter of the 2025/2026 Financial Year

Regulation 36 of the MFMA Act no 56 of 2003: Deviation from, and ratification of minor breaches of, procurement processes

A supply chain management policy may allow the accounting officer-

To dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only-

(i) in an emergency

(ii) if such goods and services are produced or available from single provider only

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile
(iv) acquisition of animals for zoos
(v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes.

Deviation Ref No	Contractor Name	Description	Value of Goods/services	Award period	Reason for deviation
Attached find Deviations Register					

8. **Regulation 16 and 17 of MFMA Act no 56 of 2003, (R2 000- R300 000) regulation 16(a)(c) and regulation (1)(i)(a)(c)**

- Strip, quote and repair refers to machinery and equipment that is given to one supplier to repair. It is impractical to follow the normal procurement process in such instances as it involves dismantling, assessing, quoting and re-assembling. It will be too costly to get more than one company to do the same task as there is high risk (double handle, losing parts, further damaging the equipment etc.)
- It is impractical to follow the normal procurement process in such cases as goods and services were produced or available from a sole provider.

Contractor Name	Description	Purchase Order Number	Award Date	Award Value	Reason for one quote	Name of Department	CC owner
Attached find Deviations Register							

9. Unauthorised, irregular or fruitless and wasteful expenditure for the 1st Quarter of the 2025/2026 Financial Year

MFMA Act no 56 of 2003 (Municipal budget regulation 32(4) (a) (b) (c) (i) (ii)
Unauthorised, irregular or fruitless and wasteful expenditure

1. Without limiting liability in terms of the common law or other legislation

    a. A political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the accounting officer of the municipality that the expenditure is likely to result in the unauthorised expenditure, instructed an official of the municipality to incur the expenditure:
    b. The accounting officer is liable for unauthorised expenditure deliberately or negligently incurred by the accounting officer, subject to subsection (3)
    c. Any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure is liable for that expenditure: or
    d. Any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

NAMA KHOI MUNICIPALITY
Register of Irregular Expenditure 2025/2026

No	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
		Date of Payment	Payment Number	Amount	Description of Incident			Irregular expenditure Under Investigation	Disciplinary process initiated against responsible person	Criminal charges laid with SAPS	Transferred to receivables for recovery	Paid or in process of paying in installments	Written-off by council as irrecoverable	General comments
JUL-25														
Attached find Irregular Register														
AUG-25														

Attached find Irregular Register
SEPT-25
Attached find Irregular Register

10. Procurement of goods and services under contracts secured by other Organs of State for the 1ST Quarter of the 2025/2026 Financial Year. Regulation 32 SCM of the MFMA Act no 56 of 2003.

A supply chain management policy may allow the accounting officer to procure goods or services for the municipality or municipal entity under a contract secured by another organ of state, but only if-

a. the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state:
b. the municipality or entity has no reason to believe that such contract was not validly procured:
c. there are demonstrable discounts or benefits for the municipality or entity to do so: and
d. that other organ of state and the provider have consented to such procurement in writing.

Description	Procure From	Contractor Name	Awards Value	Award Date
NONE				
Total			R 0.00	

11. Procurement of goods and services under section 110 of the MFMA Act no 56 of 2003.

Section 110 (2) of the Municipal Finance Management Act 56 of 2003 provides that, this Part, except where specifically provided otherwise, does not apply if a municipality or municipal entity contracts with another organ of state for –

a) The provision of goods or services to the municipality or municipal entity.

b) The provision of a municipal service or assistance in the provision of a municipal service, or

c) the procurement of goods and services under a contract secured by that organ of state, provided that the relevant supplier has agreed to such procurement.

Department	Description	Contractor	Amount Paid	Approved CM
NONE				
Total			R 0.00	

12. Cancelled Tenders for the 1ST Quarter of the Financial year 2025/2026

An organ of state may, before the award of a tender, cancel a tender invitation if-

- Due to changed circumstances, there is no longer a need for the goods and services specified in the invitation
- Funds are no longer available to cover the total envisaged expenditure
- No acceptable tender is received
- There is a material irregularity in the tender process.

No	Tender Number	Department	Description	Reason
NONE				

13. **Cession Agreements approved by BAC for the 1ST Quarter of the 2025/2026 Financial Year**

No	Tender Number	Department	Description	Reason
NONE				

14. DISPOSAL MANAGEMENT

SCM Regulation 40 of the MFMA ACT 56 of 2003 state that:

A supply chain management policy must provide for an effective system of disposal management for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to section 14 of 90 of the Act.

Disposals for the 1ST Quarter of the 2025/2026 Financial year

MEANS USED TO DISPOSE		INCOME RECEIVED (EXCL VAT)
NONE		
Total income received		**R 0.00**

15. DEMAND MANAGEMENT

SCM Regulation 10 of the MFMA ACT 56 of 2003 state that:

A supply chain management policy must provide for an effective system of demand management in order to ensure that the resources required to support the strategic and operational commitments of the municipality or municipal entity are delivered at the correct time, at the right price and at the right location, and that the quantity and quality satisfy the needs of the municipality or municipal entity.

The system of Demand Management must allow for proper analysis of needs, establishment of supplier database, implementation of IDP projects and assist in drafting of proper specifications. The proper use of this important administrative tool can make project management more effective and assist with the completion of allocated capital and operation expenditure within financial year

TENDERS ADVERTISED FOR THE 1ST QUARTER OF THE 2025/2026 FINANCIAL YEAR

No	Reference	Description	Advert Date	Briefing Session	Closing Date	Tender Bulletin	Procurement Plan
1	BID/NC062/01/2025-2026	APPOINTMENT OF A SERVICE PROVIDER FOR THE PROVISION AND INSTALLATION OF FENCING AT THE STEINKOPF OXIDATION PONDS	08/08/2025	14/08/2025	08/09/2025	No	Yes
2	BID/NC062/03/2025-2026	STORMWATER INFRASTRUCTURE REHABILITATION – CIVIL WORKS	08/08/2025	15/08/2025	08/09/2025	No	Yes
3	BID/NC062/04/2025-2026	REFURBISHMENT OF TOLWEG SEWER PUMP STATION – CIVIL WORKS	08/08/2025	15/08/2025	08/09/2025	No	Yes
4	BID/NC062/05/2025-2026	KOMAGGAS RESERVOIR CONCRETE REPAIR AND PIPING WORKS	08/08/2025	15/08/2025	08/09/2025	No	Yes
5	BID/NC062/06/2025-2026	NABABEEP SEWER OUTFALL REPLACEMENT	08/08/2025	15/08/2025	08/09/2025	No	Yes

15.1 Exceptions

Tenders that were advertised but not on Procurement Plan

No	Reference	Description	Advert Date	Briefing Session	Closing Date	Tender Bulletin	Procurement Plan
1	BID/NC062/02/2025-2026	APPOINTMENT OF A PRINCIPAL AGENT IN TECHNICAL AND ENGINEERING SERVICES AND MANAGEMENTCONSULTING SERVICES FOR A THREE-YEAR (3)PERIOD IN THE NAMA KHOI LOCAL MUNICIPALITY.	08/08/2025	N/A	08/09/2025	No	No

16 ACCREDITED PROSPECTIVE SERVICE PROVIDERS

The Municipality make use of the **"Central Supplier Database (CSD)"** which is a single database to serve as the source of all supplier information for all spheres of government. The purpose of centralising government's supplier database is to reduce duplication of effort and cost for both supplier and government while enabling electronic procurement processes.

17 CONTRACTS MANAGEMENT

In order for the Contract management section to comply with section 116 (1) of the MFMA, the section must perform regular reviews on the Contract Management's role within the Supply Chain Management (SCM) Division and the CoT in general. Presently, the section cannot properly discharge these functions because it does not exist as it is not even recognised on the current SCM organogram approved by Council. It is presently constituted of inadequately skilled staff seemingly released from elsewhere as unwanted surplus to requirements.

All awards made during this quarter were loaded on the system and the contract register was updated accordingly.

18 PERFORMANCE MANAGEMENT

SCM Regulation 42 of the MFMA ACT 56 of 2003 state that:

A supply chain management policy must provide for an effective internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes are being followed and whether the desired objectives are being achieved.

The performance management play an oversight role on the monitoring and performance of SCM on a quarterly basis and submit reports to NT and Council on quarterly basis. The SCM unit upload evidence according to the KPI's on a monthly basis on the system.

19 POLICY IMPLICATIONS

Nama Khoi Municipality's SCM Policy is in line with Supply Chain Management Policy and is consistent with all relevant legislation including Local Government: Municipal Finance Management Act No 56 of 2003; Municipal Supply Chain Management Regulations; Preferential Procurement Policy Framework Act, 2022; Broad Based Black Economic Empowerment Act, 2003; The Construction Industry Development Board Act, 2000.

The adjudications, approvals and disposals were all implemented in accordance with the approved Nama Khoi Municipality SCM Policy.

20 FINANCIAL IMPLICATIONS

The total amount of tenders and quotations approved for the 1st Quarter of the financial year 2025/2026 are as follows:

Quotations	R 970 114.20
Tenders	R 34 180 350.60
Deviations	R 0.00
Irregular Expenditure	R 732 691.63
Regulation 32 Organ of state	R 0.00
Section 110	R 0.00
Cession	R 0.00
Sponsorships	R 0.00
Panels	R 1 449 275.40
Total Approved	**R 37 332 431.83**

21 RECOMMENDATIONS

1. That cognisance be taken of continuous monitoring of the progress of bids and implementation of policy within SCM.

2. That in terms of Regulation 36 of the Supply Chain Management Regulations, promulgated in terms of the Local Government Municipal Finance Management Act, Act 56 of 2003 and the approved Supply Chain Management Policy section 35 cognisance be taken of the reasons for the deviations from the official procurement process of tenders.

3. That the Chief Financial Officer include the information regarding the deviations as a note to the financial statement.

4. That the Bid Adjudication Committee adheres to principles contained in the MFMA and the SCM policy when considering deviations.

I trust you find the above in order.

SCM UNIT
Date: 27 OCTOBER 2025

H E CLOETE
CFO
Date: 27/October 2025

NAMA KHOI MUNICIPALITY

DEVIATIONS REGISTER:
MONTH OF JULY 2025

VERBAL OR WRITTEN QUOTATION (R 2,000 - R 10,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

VERBAL OR WRITTEN QUOTATION (R 10,000 - R 30,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

FORMAL PRICE QUOTATIONS & BIDS (over R 30,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

TOTAL	-

MONTH OF JULY 2025		
Emergency	-	0.00
Impractical	-	0.00
Sole Supplier / Agent	-	0.00
Total	-	**0.00**

NAMA KHOI MUNICIPALITY

DEVIATIONS REGISTER:
MONTH OF AUGUST 2025

VERBAL OR WRITTEN QUOTATION (R 2,000 - R 10,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

VERBAL OR WRITTEN QUOTATION (R 10,000 - R 30,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

FORMAL PRICE QUOTATIONS & BIDS (over R 30,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

TOTAL	-

MONTH OF AUGUST 2025		
Emergency	-	0.00
Impractical	-	0.00
Sole Supplier / Agent	-	0.00
Total	**-**	**0.00**

NAMA KHOI MUNICIPALITY

DEVIATIONS REGISTER:
MONTH OF SEPTEMBER 2025

VERBAL OR WRITTEN QUOTATION (R 2,000 - R 10,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

VERBAL OR WRITTEN QUOTATION (R 10,000 - R 30,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

FORMAL PRICE QUOTATIONS & BIDS (over R 30,000)

DATE	CSD MAAA NUMBER	NAME OF THE SUPPLIER	DEPARTMENT	ORDER NUMBER	DESCRIPTION	AMOUNT	DEVIATION TYPE	SECTION/CLAUSE OF SUPPLY CHAIN POLICY DEVIATED FROM	REASON FOR DEVIATION
NONE									
						-			

TOTAL	-

MONTH OF SEPTEMBER 2025		
Emergency	-	0.00
Impractical	-	0.00
Sole Supplier / Agent	-	0.00
Total	**-**	**0.00**

Register of Irregular Expenditure 2025/2026

No	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
		Date of Payment	Payment Number	Amount	Description of Incident			Irregular expenditure Under Investigation	Disciplinary process initiated against responsible person	Criminal charges laid with SAPS	Transferred to receivables for recovery	Paid or in process of paying in installments	Written-off by council as irrecoverable	General comments
Jul-25														
1	07/2025	07/2025	DEBIT ORDERS	142,754.26	NEDBANK		Opex	X						Contract ended 30 July 2024. New tender process validity period lapsed due to tender dispute. New tender process to be started for banking tender
				142,754.26										

Compiled by:

SUPPLY CHAIN MANAGEMENT UNIT

Reviewed by:

CHIEF FINANCIAL OFFICER

Register of Irregular Expenditure 2025/2026

No	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
		Date of Payment	Payment Number	Amount	Description of Incident			Irregular expenditure Under Investigation	Disciplinary process initiated against responsible person	Criminal charges laid with SAPS	Transferred to receivables for recovery	Paid or in process of paying in installments	Written-off by council as irrecoverable	General comments
Aug-25														
1	AUDIT FINDING OF 2023-2024	05/08/2025	14/12765	157,652.17	CJJ BUSINESS SOLUTIONS		Opex	X						Payments exceeds initial contract value.
1	AUDIT FINDING OF 2023-2024	21/08/2025	15/12869	89,402.68	CJJ BUSINESS SOLUTIONS		Opex	X						Payments exceeds initial contract value.
2	08/2025	08/2025	DEBIT ORDERS	92,385.86	NEDBANK		Opex	X						Contract ended 30 July 2024. New tender process validity period lapsed due to tender dispute. New tender process to be started for banking tender
				339,440.71 XE										

Compiled by:

SUPPLY CHAIN MANAGEMENT UNIT

Reviewed by:

CHIEF FINANCIAL OFFICER

Register of Irregular Expenditure 2025/2026

No	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
		Date of Payment	Payment Number	Amount	Description of Incident			Irregular expenditure Under Investigation	Disciplinary process initiated against responsible person	Criminal charges laid with SAPS	Transferred to receivables for recovery	Paid or in process of paying in installments	Written-off by council as irrecoverable	General comments
Sep-25														
1	AUDIT FINDING OF 2023-2024	29/09/2025	15/13767	112,042.71	CIJ BUSINESS SOLUTIONS		Opex	X						Payments exceeds initial contract value.
2	09/2025	09/2025	DEBIT ORDERS	138,453.95	NEDBANK		Opex	X						Contract ended 30 July 2024. New tender process validity period lapsed due to tender dispute. New tender process to be started for banking tender
				250,496.66										

Compiled by:

SUPPLY CHAIN MANAGEMENT UNIT

Reviewed by:

CHIEF FINANCIAL OFFICER