



**Implementation of the supply chain management policy of the
Emadlangeni Local Municipality**

(As per Section 6(1) (3) of the Municipal SCM Regulations)

SCM MONTHLY REPORT

March 2024

TABLE OF CONTENT

- 1. INTRODUCTION**
- 2. SCM POLICY & PROCEDURES**
- 3. FUNCTIONING OF SCM UNIT**
- 4. FUNCTIONING OF BID COMMITTEES**
- 5. SECTION 114 DEVIATIONS**
- 6. REGULATION 36 DEVIATION**
- 7. SECTION 32 APPOINTMENT**
- 8. REGULATION 17(1)(c)(d) APPOINTMENT**
- 9. UNAUTHORISED, IRREGULAR, FRUITLESS & WASTEFUL EXPENDITURE**
- 10. SPEND ANALYSIS**
 - 10.1 BIDS AWARDED ABOVE R100 000,00**
 - 10.2 TOP TEN SUPPLIERS BY VALUE OF PAYMENT MADE**
 - 10.3 TOP TEN SUPPLIERS BY NUMBER OF PAYMENTS MADE**
- 11. PERFORMANCE MANAGEMENT**
- 12. RISK MANAGEMENT**

1. Introduction

In terms of paragraph 6(3) of the Municipal Supply Chain Management Regulations, the council must maintain an oversight role over the implementation of the Municipal Supply Chain Management policy. The accounting officer must within 10 days of the end of each quarter, submit a report on the implementation of this policy to the mayor.

2. SCM Policy and procedures

2.1 Items for consideration in the policy review

All the items in the policy review should be considered.

2.2 Delegations

The delegations are in the SCM policy but there are no financial delegations.

2.3 Implementation of the procedure manual

SCM procedure manuals are in place.

3. Functioning of the SCM Unit

3.1 Declaration of interest by SCM personnel

- All SCM personnel have declared interest.

3.2 Adequacy of personnel within SCM

- The personnel is not adequate within the SCM Unit.

4. Functioning of bid committees

4.1 Bid committees constituted

- Bid committee are established as per SCM regulations.

4.2 Adequacy of Bid committees

- SCM bid committees are functioning.

4.3 Bid committees declarations

- Bid committees declare their interest before any bid committee meeting commences.

5. SECTION 114 DEVIATIONS

Section 114 of the MFMA permits the Accounting Officer to approve a tender “other than the one recommended through a normal procurement process”. The Accounting Officer is required to report such a deviation to the Auditor –General, the Provincial Treasury, and the National Treasury within 10 working days (in terms of Regulation 29(7) of the Municipal SCM Regulations, 2005), stating the reasons that necessitated such a decision.

DATE OF AWARD	CONTRACT DESCRIPTION (TO INCLUDE BID/QUOTATION NUMBER)	AWARD VALUE	BEC RECOMMENDATION	BAC RECOMMENDATION	REASON FOR DEVIATION	NOTIFICATIONS		
						A G	N T	P T
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

6. REGULATION 36 DEVIATION

Regulation 36 of the Municipal SCM Regulations of 2005 permits 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”. This would typically include urgent and emergency cases, single –source goods, and any other cases where it is impractical to follow normal SCM process. In the event of such a decision, the accounting officer is required to report this to the next Council meeting.

No.	DESCRIPTION (INCLUDING QUOTATION / BID NUMBER)	DATE OF AWARD	AWARDED TO	AWARD VALUE	REASON FOR DEVIATION	DATE REPORTED TO COUNCIL
1.	Supply, deliver and install signage at the landfill site.	25/01/2024	SL & P Property Managers	R 28 000.00	SCM procedure for procuring goods and services through formal written quotations as per SCM policy, S18 (1) (f) were followed, by advertising for at least seven days in the municipal website and official notice board of the	

					<p>municipality. Only one quotation was obtained instead of at least three quotations as per SCM policy S 17.1(a). This advert cannot be re advertised as it is a compliance issue, further delays will result in permit being suspended for the refuse sight operations. It is impractical to follow SCM processes.</p>	
2.	Repairs on NUT1919 Nissan NP300.	07/12/2023	Utrecht Auto & General CC (UAG)	R 16 147.15	<p>The electrical bakkie had a breakdown and had to be attended as a matter of urgency because the vehicle could not perform its daily duties. A local service provider was requested to strip and quote and to do all the necessary repairs. The repairs were rendered by Utrecht Auto & General because it was the only workshop in Utrecht with the capacity to repair the electrical bakkie. Therefore, it was impractical to follow SCM processes.</p>	
3.	Electrical repairs.	20/02/2024	Matsiya Construction Engineering (Pty) Ltd	R 10 407.50	<p>On Friday 12 January 2024, the municipality experienced Low Voltage electrical outage affecting customer at 8 Keerom Street in Utrecht Town. The artisan conducted the fault faultfinding with the intent to carry out repairs. The fault was underground Low voltage</p>	

					<p>400V 16mm², 2 core cable fault, the customer had no electricity power supply up until the fault is fixed. The urgent authorization instruction from the Municipal Manager was sought to urgently source a service provider which will supply and conduct LV cable faultfinding and the following:</p> <ol style="list-style-type: none"> 1. Rent the cable thumping machine and carryout LV fault finding 2. Supply 1 X 16 mm 2 core cable splicing kit 3. Splice 1 X 16 mm 2 core 	<p>The mini substation in Bloem Street caught fire and was deemed unsafe. On Thursday 07 December 2023, the municipality experienced an explosion at MS7 mini-substation in Bloem Street affecting most of the residential customers, in the following streets: Bloem, Keerom, Kerk, Water Works, Balele Game Park, Scheffer, General, President, Jooste, Naude, Oos, Hugo, Maschalk, Van Rooyen, Plein and Rissik. The authorization instruction from the Municipal Manager is sought to source</p>
<p>4.</p>	<p>Supply and delivery of Mini Substation at Bloem Street and removal of damaged mini substation (MS07) from Bloem Street to Electrical Workshop.</p>	<p>13/12/2023</p>	<p>E Multi Construction and Electricity CC</p>	<p>R 349 105.76</p>		

					<p>a service provider which will supply and deliver the mini-substation on site and to remove the damaged unit to deliver at electrical workshop. The installation of the new mini-substation in Bloem Street will stabilize the electrical load which has now being connected to other mini-substation, the service provider will do the following:</p> <ol style="list-style-type: none"> 1. Supply and deliver 500kVA 11kV/400V mini-substation. 2. Remove the damaged mini-substation (MS7) from Bloem Street to deliver at Electrical Workshop. <p>It had to be attended as a matter of emergency to restore electricity power supply to the affected customers. Therefore, it was impractical to follow SCM processes.</p>	
5.	The Upgrading of Ward 2 Sportsfield.	02/02/2024	Lemalwa Trading	R 817 143.06	<p>Melo Okuhle Trading Enterprise was initially appointed for this project on 19 October 2023. On 09 January 2024, Melo Okuhle Trading Enterprise tendered a withdrawal of acceptance of appointment. This tender could not be re-advertised because the municipality</p>	

					<p>will not afford to lose the grant funding if this project is not done as a matter of urgency. The municipality did a selection criteria to appoint a service provider to urgently perform these services from the list of bidders who tendered for this tender. Lemalwa Trading was going to be the recommended bidder if they were not disqualified due to the stipulated Clause C2.13.1 in the tender document, which was not relevant to this municipality. The municipality decided that Lemalwa Trading be appointed to render services for this project so that service delivery could not be compromised and MIG funding will not be sent back due to under spending.</p>	
<p>6.</p>	<p>Supply and delivery of Mini Substation at Bloem Street and removal of damaged mini substation (MS07) from Bloem Street to Electrical Workshop.</p>	<p>13/12/2023</p>	<p>E Multi Construction and Electricity CC</p>	<p>R 349 105.73</p>	<p>The mini substation in Bloem Street caught fire and was deemed unsafe. On Thursday 07 December 2023, the municipality experienced an explosion at MS7 mini-substation in Bloem Street affecting most of the residential customers, in the following streets: Bloem, Keerom, Kerk, Water Works, Balele Game Park, Scheffer, General, President, Jooste, Naude, Oos, Hugo,</p>	

					<p>Maschalk, Van Rooyen, Plein and Rissik.</p> <p>The authorization instruction from the Municipal Manager is sought to source a service provider which will supply and deliver the mini-substation on site and to remove the damaged unit to deliver at electrical workshop. The installation of the new mini-substation in Bloem Street will stabilize the electrical load which has now being connected to other mini-substation, the service provider will do the following:</p> <ol style="list-style-type: none"> 1. Supply and deliver 500kVA 11kV/400V mini-substation. 2. Remove the damaged mini-substation (MS7) from Bloem Street to deliver at Electrical Workshop. <p>It had to be attended as a matter of emergency to restore electricity power supply to the affected customers. Therefore, it was impractical to follow SCM processes.</p>	
			TOTAL	R 1 569 909.20		

7. SECTION 32 APPOINTMENTS

Regulation 32 of the Municipal SCM Regulations of 2005 allows the Accounting Officer to procure goods or services for the municipality under a contract secured by another organ of state.

DATE OF AWARD	CONTRACT DESCRIPTION	AWARD VALUE	CONTRACT AWARDED TO	NAME OF DEPARTMENT/ MUNICIPALITY	CONSENT OBTAINED FROM BOTH ORGAN OF STATE AND SERVICE PROVIDER		REASON FOR DEVIATION
					YES	NO	
n/a	n/a	n/a	n/a	n/a			n/a

8. REGULATION 17(1)(c)(d) APPOINTMENT

8.1 The Municipal SCM Regulation 17(1)(c)(d); provide that a Supply Chain Management Policy must stipulate the conditions for the procurement of goods or services through formal written price quotations, which must include conditions stating:

- that if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the Chief Financial Officer or an official designated by the Chief Financial Officer;
- that the Accounting Officer must record the names of the potential providers and their written quotations.

8.2 In compliance with the above-mentioned prescripts, request for quotations / invitation to quote for the required goods was advertised and received as per the table below:

No.	Description	Total number of days the RFQ was advertised	Number of price quotations or offers received	Awarded service provider	Amount
1.	Hiring Plant Equipment for a Period of Ten (10) days for Landfill Site and Clearing of Illegal Dumps around Town.	9 days	2	SL & P Property Managers	R 185 000.00

9. Reports on unauthorized, irregular, fruitless and wasteful expenditure

Section 32(4) of the MFMA requires that the Accounting Officer "promptly" inform the Mayor, MEC for Local Government, and the Auditor-General of any unauthorized, irregular, and fruitless and wasteful expenditure that the municipality has incurred. Only Council can deal with these matters in the manner prescribed.

No.	TYPE OF EXPENDITURE INCURRED	RECIPIENT OF THE PAYMENT	EXPENDITURE AMOUNT	REPORTING		DETAILED EXPLANATION OF THE EXPENDITURE	DEPARTMENT RESPONSIBLE
				MEC:COGTA	A-G		
1.	Irregular expenditure	Gutakura Tradings (Pty) Ltd	R 131 691.39	Yes		Kaarpoort Electrification Project. The contractor was appointed by way of section 32 when the underlying contract between the supplier and the contracting municipality had already expired. The municipality extended the contract with the contractor when the original contracting municipality had not done so.	
2.	Irregular expenditure	Igoda Projects (Pty) Ltd	R 226 305.28	Yes		Blue Mountain Electrification Project Phase 2. Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Igoda Projects (Pty) Ltd as per SCM policy.	

3.	Irregular expenditure	Igoda Projects (Pty) Ltd	R 753 459.19	Yes	Blue Mountain Electrification Project Phase 2. Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Igoda Projects (Pty) Ltd as per SCM policy.	
4.	Irregular expenditure	Afrilectrical Consulting Engineers (Pty) Ltd	R 2 024 327.68	Yes	Emadlangeni Electrification Project Phase 2. Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Afrilectrical Consulting Engineers (Pty) Ltd as per SCM policy.	
5.	Irregular expenditure	Syntell (Pty) Ltd	R 25 281.00	Yes	S3 Annual Monthly Licence Fee – March 2024. The contract has expired and the expansion has exceeded the 15% threshold stipulated in MFMA Circular 62.	
6.	Fruitless & wasteful expenditure	Eskom	R 149.45	Yes	Interest on overdue account - February 2024. Invoice was not paid on time. The municipality could not make payment due to financial challenges.	
	TOTAL		R 3 161 213.99			

10. Spend Analysis

In order for the Council to have an oversight role the following information is supplied.

1. All bids awarded above R 100 000
2. Top 10 suppliers by value of contracts awarded
3. Top 10 suppliers by number of contracts awarded

9.1 Bids awarded – Above R 100 000

NO.	SERVICE PROVIDER	DESCRIPTION OF GOODS/SERVICE	CONTRACT AMOUNT
1.	N/A	N/A	N/A

9.2 Top 10 suppliers by value of payment (bids and quotations)

NO.	SERVICE PROVIDER	AMOUNT	DATE OF PAYMENT
1.	Afrilectrical Consulting Engineers (Pty) Ltd	R 2 024 327.68	05/03/2024
2.	Igoda Projects (Pty) Ltd	R 979 764.47	05/03/2024 05/03/2024
3.	Lemaiwa Trading	R 817 143.06	25/03/2024
4.	FBL Trading Enterprise	R 756 349.02	01/03/2024
5.	E Multi Construction and Electricity	R 698 211.49	12/03/2024 28/03/2024
6.	Incuber Trading Enterprise (Pty) Ltd	R 533 681.65	25/03/2024

7.	Double Action Security and Training Academy CC	R 434 355.00	01/03/2024
8.	SL & P Property Managers (Pty) Ltd	R 213 000.00	12/03/2024 28/03/2024
9.	Mbogz Civils (Pty) Ltd	R 169 865.78	08/03/2024
10.	Komani Projects (Pty) Ltd	R 135 807.70	12/03/2024 12/03/2024

9.3 Top 10 suppliers by number of orders made

NO.	SERVICE PROVIDER	AMOUNT	NUMBER OF ORDERS
1.	Camelsa Consulting Group (Pty) Ltd	R 62 630.00	7
2.	Joronto Trading Enterprise CC	R 23 730.00	3
3.	Igoda Project (Pty) Ltd	R 979 764.47	2

11. Performance management

The Section 116 (2) (d) report is submitted by the relevant user departments on the management and performance on the appointed contractors whose contracts are still in progress.

NO.	BID REFERENCE NUMBER	NAME OF CONTRACTOR	DESCRIPTION OF CONTRACT	VALUE OF CONTRACT	PAYMENT S TO DATE	DATE OF PAYMENT	APPOINTMENT DATE	SUPPLIER PERFORMANCE ASSESSMENT REPORT COMPILED		SUPPLIER PERFORMANCE ASSESSMENT / PERFORMANCE RATING			
								Yes	No	Good	Fair	Poor	

4.	Regulation 32	Gutakura Tradings (Pty) Ltd	Kaarpoort Electrification	2 645 188.90	1 414 041.84 421 486.47 497 878.29 131 691.39	Balance b / f 07/12/2022 05/07/2023 05/03/2024	01/07/2022	No	Not submitted
5.	MN09/2018-19 (Turnkey)	NWS consulting engineering (Pty)Ltd	Kwa Ntaba Electrification	2 866 194.41	823 211.09 144 538.48 431 241.13 361 705.55	Balance b / f 29/04/2022 28/02/2022 06/05/2022	18/09/2022	No	Not submitted
6.	MN05/2022-23	Lemalwa Trading	Upgrading of Kerk Street - Phase 3	4 257 937.15	214 563.56 708 086.97 974 240.06 750 000.00 657 499.61 207 473.26 179 366.95 348 386.30 212 896.86	05/05/2023 11/05/2023 14/06/2023 30/06/2023 05/07/2023 28/08/2023 18/09/2023 18/09/2023 18/09/2023	08/03/2023	No	Not submitted
7.	MN09/2018-19 (Turnkey)	Afrilectrical Consulting Engineers (Pty) Ltd	Emadlangeni Phase 2 Electrification	6 999 000.00	1 383 098.89 2 134 906.70 2 118 670.57	20/07/2023 25/07/2023 28/08/2023	17/04/2023	No	Not submitted
8.	MN09/2018-19 (Turnkey)	Igoda Projects (Pty) Ltd	Blue Mountain Phase 2 Electrification	10 867 000.00	1 256 361.86 614 449.93 45 066.16 2 822 348.03 1 881 811.31 1 962 410.34 226 305.28 753 459.19	12/05/2023 05/07/2023 31/07/2023 31/07/2023 05/09/2023 19/12/2023 05/03/2024 05/03/2024	17/04/2023	No	Not submitted
9.	MN09/2022-23	SDM Asset Management and Consulting (Pty) Ltd	Appointment of Service Provider for the Verification of Immovable & Biological Assets (including	1 852 389.54	410 385.14 83 724.23	20/09/2023 30/11/2023	10/08/2023	No	Not submitted

10.	MN03/2023-24	Incuber Trading Enterprise (Pty) Ltd	valuation of Biological Assets) and Updating of Fixed Assets Register for a Period of 3 Years The Upgrading of Scheepers Street in Ward 2	3 956 687.24	259 142.15 828 000.00 810 000.00 810 000.00 533 681.65	13/12/2023 13/12/2023 08/02/2024 26/02/2024 25/03/2024	23/10/2023	No	Not submitted
11.	MN04/2023-24	Mbogz Civils (Pty) Ltd	The Upgrading of Plein Street	3 883 882.06	851 769.12 1 386 042.28 169 865.78	13/12/2023 30/01/2024 08/03/2024	07/11/2023	No	Not submitted
12.	MN09/2018-19 (Turnkey)	Afrilectrical Consulting Engineers (Pty) Ltd	Dorothea Electrification Project	6 000 000.00	3 975 275.68 2 024 327.68	18/12/2023 05/03/2024	17/04/2023	No	Not submitted
13.	MN11/2022-23	Loma Business Enterprises (Pty) Ltd	Appointment of Service Provider to Provide Pound Keeper Services for a Period of 36 Months	538 200.00	14 950.00 14 950.00 14 950.00 14 950.00	29/02/2024 29/02/2024 29/02/2024 29/02/2024	17/10/2023	No	Not submitted
14.	MN14/2022-23 (Panel)	FBL Protection Services	Security Services for Emadlangeni Local Municipality for a Period of 12 Months	8 550 971.28	712 580.94 712 580.94 756 349.02 756 349.02	01/12/2023 22/12/2023 01/02/2024 01/03/2024	01/11/2023	No	Not submitted
15.	MN14/2022-23 (Panel)	Double Action Security	Security Services for Emadlangeni Local Municipality for	4 385 916.00	317 820.00 317 820.00 434 355.00 434 355.00	01/12/2023 22/12/2023 01/02/2024 01/03/2024	01/11/2023	No	Not submitted

			a Period of 12 Months							
16.	MN02/2023-24	Lemalwa Trading	The Upgrading of Ward 2 Sportsfield	7 106 846.72	202 901.40 817 143.06	28/02/2024 25/03/2024	02/02/2024	No		Not submitted

12. Risk Management

From the audits done by the Auditor-General and Internal Audit and the Provincial assessment the following issues were noted which requires monitoring before the municipality is exposed.




NO.	ISSUE RAISED	ISSUE RAISED BY	PROPOSED ACTION TO ADDRESS ISSUE	DUE DATE	CURRENT STATUS ON REPORT DATE
1.	<p>Auditor General</p> <p>Some goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by the Regulation 19(a) of the Municipal Supply Chain Regulations (SCM regulations). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM regulation 36(1). Similar non-compliance was reported in the prior year. This non-compliance was identified in the procurement processes for various electrification projects.</p> <p>Some good and services procured under contracts secured by other</p>	Auditor General	<p>Management will ensure strict adherence to the SCM Policy and Regulations by ensuring that:</p> <ul style="list-style-type: none"> - For all bids above R200 000, competitive bidding is implemented. - Cost / benefit analyses will be conducted prior to the appointment of Regulations 32 contracts. - All Regulation 32 appointments will be supported by written consent obtained from the other organ of state, however management has no intention to enter into any regulation 32 contract. 	Ongoing	The municipality has not entered into any Regulation 32 contract.

	<p>organs of state were not procured in accordance with SCM regulation 32, as there were no demonstrable benefits and discounts for participating in these contracts. Some goods or services procured under contracts secured by other organs of state and the provider did not consent to such procurement in writing. This non-compliance was identified in the procurement processes for various electrification projects.</p> <p>Some goods and services procured under the contracts secured by other organs of state were not procured in accordance with SCM regulations 32, as the prices paid were not the same as the original contract. This non-compliance was identified in the procurement process for various electrification projects.</p>				
	<u>INTERNAL AUDIT</u>		<u>Management responses:</u>		

1.	<p>Some goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by the Regulation 19(a) of the Municipal Supply Chain Regulations (SCM regulations). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM regulation 36(1). Similar non-compliance was reported in the prior year. This non-compliance was identified in the procurement processes for various electrification projects.</p>	Internal Audit	<p>All procurement must go through Supply Chain Management office. No procurement should be authorized where procurement processes were not followed. Seek advice from the SCM office on the necessary steps to be followed on procurement processes.</p>	Ongoing	
2.	<ol style="list-style-type: none"> 1. Some good and services procured under contracts secured by other organs of state were not procured in accordance with SCM regulation 32, as there were no demonstrable benefits and discounts for participating in these contracts. 2. Some goods or services procured under contracts secured by other organs of state and the provider did not consent to such procurement in writing. This non-compliance was identified in the procurement processes for various electrification projects. 3. Some goods and services procured under the contracts secured by other organs of state were not procured in accordance 	Internal Audit	<p>SCM regulation 32 should be avoided at all times because of its strict conditions. Proper planning must be done for all procurement and requisitions must be submitted on time to allow all necessary steps for competitive bidding processes to be followed. Seek advice from the SCM office on the necessary steps to be followed on procurement processes.</p>	Ongoing	

	with SCM regulations 32, as the prices paid were not the same as the original contract. This non-compliance was identified in the procurement process for various electrification projects.				
	<u>Risk Management</u>		<u>Action plan to improve the management of the risk:</u>		
1.	<p>Poor implementation of Supply Chain Management processes:</p> <ol style="list-style-type: none"> 1. Increase in Irregular, Unauthorised, Fruitless and Wasteful expenditure. 2. Exceeding threshold for variation orders. 3. Compromised service delivery. <p>-Delays in implementation of projects.</p> <p>-Municipal performance targets might not be achieved</p> <p>-Underspending on allocated budget and subsequent withdrawal of grant funding.</p>	Risk Management	<ol style="list-style-type: none"> 1. To submit inputs for the SCM Clerks position during the review processes of the municipal organogram. 2. To enforce the SCM policy and standard operating procedures, to review all transactions to ensure compliance. 3. To prepare and monitor the Procurement Plan on a quarterly basis and communicate progress to User Departments, and submit to the Provincial treasury. 5. To develop a schedule plan for the for bid committee sittings. 	<ol style="list-style-type: none"> 1. Inputs were submitted and the SCM CLERKS 2. There is an existing SOP which is reviewed annually. 3. Procurement plan was consolidated and submitted to Provincial treasury. 4. Procurements plans are monitored and submitted to PT next quarter will be sent to user departments. 5. Schedule plan is part of the Procurement plan. 6. Contact register is in place and updated. Variations are being authorised by the accounting officer and monitored not to exceed stipulated threshold. 	
2.	<p>Financial Management: Unauthorised, Irregular, Fruitless and Wasteful Expenditure:</p>	Risk Management	<ol style="list-style-type: none"> 1. To develop the unauthorised, irregular or fruitless and wasteful expenditure strategy and procedures. 2. Implementation of the unauthorised, irregular or fruitless and wasteful expenditure strategy and procedures. 	<ol style="list-style-type: none"> 1. SCM unit is continuously monitoring budget for all requisitions. 	

	<p>1. Overspending on allocated budget.</p> <p>2. Financial Loss.</p> <p>. Adverse Audit opinion.</p> <p>3. Non Compliance with the provisions of the Municipal Finance Management Act.</p>		<p>3. Strict Budget monitoring controls</p> <ul style="list-style-type: none"> - UJFWE will be supported by memorandum approved from the Accounting Officer 4. Strict implementation of the updated SCM policy - Procurement Plans - Adherence to provincial and national treasury circulars 5. MDB and MPAC to investigate and Implement consequence management which may include recovery or disciplinary action. 		<p>2. SCM unit ensures that all processes are followed for all requisitions.</p> <p>3. SCM unit ensures that SCM policy is followed and it is up to date and in line with the latest regulations and circulars.</p> <p>4. Invoices are submitted on time for payments.</p>
--	---	--	--	--	--

PREPARED BY SCM Practitioner	S.I Mpanza	REVIEWED BY SCM Manager	T.N.S Madondo	APPROVED BY CFO	P.P Sithole
SIGNATURE		SIGNATURE		SIGNATURE	
DATE	11/04/2024	DATE	11/04/2024	DATE	11/04/2024