



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

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

SCM QUARTER 2 REPORT

October 2024 - December 2024

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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	NT	PT
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.	Six (6) x 15 seater taxi to transport people from various Emadlangeni areas to the Gender Programme,	28/08/2024	Osizweni, Utrecht & Boundaries Taxi Association	R 17 500.00	A taxi is requested from the taxi association to transport people from the various Emadlangeni area and return trip. This is the only recognized taxi association under Amajuba district	

	to take place on the 30th of August 2024.				for the requested routes. It is impractical to follow SCM processes.	
2.	Supply, delivery and installing of a 315kVA, 11kV – 415V Mini-substation with RMU.	08/10/2024	BKM Zone.28 Enterprises (PTY) LTD	R 309 608.75	<p>On Friday the 04th of October 2024, the municipality experienced electrical outage in 315 kVA, 11kV Mini-Substation at White City.</p> <p>The fault is affecting the consumers in the following Streets: Seligna, Pine, Palm, Tambotie, Imbua, Wattle and surrounding households.</p> <p>The artisan conducted the fault investigation with the intent to carry out repairs. The fault is the transformer in the Mini-substation short circuited to beyond repairs.</p> <p>The Municipality does not have 315kVA, 11kV Mini-substation as stores stock item. The urgent authorization instruction from the Municipal Manager is sought to urgently source a service provider which will supply, deliver and install a 315kVA, 11kV – 415V Mini-substation with RMU.</p> <p>This had to be attended as a matter of emergency to restore electricity power</p>	

						supply to the affected customers. Therefore, it was impractical to follow SCM processes.	
3.	Mini Substation White City - Transformer test including low voltage earth fault - Repaired burnt low voltage bushings and top up oil - Supply Scotch 23 X 2 rolls	18/10/2024	Fickelect (Pty) Ltd	R 5 880.00	On Monday 07 October 2024, the Municipality sought services from Fickelect PTY LTD to carry out immediate repairs on 11Kv/415V mini substation in White City. The service provider conducted the following: -Transformer test including low voltage earth fault -Repaired burnt low voltage bushings and top up oil -Supply Scotch 23 X 2 rolls This 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.		
4.	Catering Service for the MSCOA Training Scheduled	09/09/2024	Old Parsonage Museum Utrecht	R 7 300.00	The invite for the MSCOA training was received on the 6th of September 2024 at 14H17 it was scheduled from the 9-10 September 2024. The Old Parsonage		

	from the 9-10 September 2024.				<p>Museum is the lowest bidder, but it is not registered with Central Supplier Database. The Old Parsonage Museum is the nearest venue suitable to host the training as they include also the refreshments and were the lowest amongst other Service providers that we did request quotes from.</p> <p>For the cost containment we had to appoint Old Parsonage Museum as the lowest bidder even though it is not registered with Central Supplier Database.</p>	
5.	One (1) x 15 seater taxi to transport people from various Emadlangeni areas to the Disability Games at Osizweni , that is scheduled to take place on the 10th of October 2024.	08/10/2024	Osizweni, Utrecht & Boundaries Taxi Association	R 1 800.00	<p>One (1) x 15 seater taxi was requested from the taxi association to transport people with disability to the disability games from the various Emadlangeni areas and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	
6.	Media Briefing Arrangements for Emadlangeni Sports & Art Festival.	08/11/2024	Mandayi Holdings (Pty) Ltd	R 104 000.00	<p>The media services were procured from the approved panel of communication services; however, two service providers did not submit a quotation, and the other one pulled out after the</p>	

					<p>purchase order was issued. Mandayi Holdings (Pty) Ltd will source all media arrangements and secure all bookings. It is impractical to follow SCM processes by advertising on the municipal website and notice boards for at least seven (7) days as per SCM policy because this had to be attended as a matter of emergency.</p>	
7.	Supply, delivery and Installing of a 315kVA, 11kV – 415V Mini-substation with RMU.	08/10/2024	BKM Zone.28 Enterprises (PTY) LTD	R 309 608.75	<p>On Friday the 04th of October 2024, the municipality experienced electrical outage in 315 kVA, 11kV Mini-Substation at White City.</p> <p>The fault is affecting the consumers in the following Streets: Seligna, Pine, Palm, Tambotie, Imbua, Wattle and surrounding households.</p> <p>The artisan conducted the fault investigation with the intent to carry out repairs. The fault is the transformer in the Mini-substation short circuited to beyond repairs.</p> <p>The Municipality does not have 315kVA, 11kV Mini-substation as stores stock item. The urgent authorization instruction from the Municipal Manager</p>	

					<p>is sought to urgently source a service provider which will supply, deliver and install a 315kVA, 11kV – 415V Mini-substation with RMU.</p> <p>This 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>	
8.	Six (6) x 15 seater taxi to transport people from various Emadlangeni areas to the Women in Business Workshop, to take place on the 07th of November 2024.	05/11/2024	Osizweni, Utrecht & Boundaries Taxi Association	R 20 100.00	<p>A taxi is requested from the taxi association to transport people from the various Emadlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	
9.	Fifteen (15) x 15 seater taxi to transport people from various Emadlangeni areas to the Sports and Arts Festival, to take place on the 09th of November 2024.	07/11/2024	Osizweni, Utrecht & Boundaries Taxi Association	R 62 000.00	<p>A taxi is requested from the taxi association to transport people from the various Emadlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	

10.	2000 x Confidential laser pay slips.	04/11/2024	Payday Software Systems	R 5 537.07	The Municipality is currently using Payday Software systems. Payday is the sole provider because they are the owners of the software and they design & produce their own pay slips for their software. It is impractical to follow SCM process.	
11.	Embroidery of T-Shirts for the Emadlangeni Sport & Festival for the 09th of November 2024.	08/11/2024	MXM Trading (Pty) Ltd	R 20 000.00	The described items were procured from Two-ival (PTY) Ltd who failed to deliver items on the 07th of November 2024. MXM Trading will be doing the embroidery of the t-shirts of Sport & Art Festival. It is impractical to follow SCM processes by advertising on the municipal website and notice boards for at least seven (7) days as per SCM policy because this had to be attended as a matter of emergency.	
12.	Procuring of 130 Round T-Shirts, 50 Golf T-Shirts and 100 Caps for Sport & Art Festival.	07/11/2024	Goli Group (Pty) Ltd t/a Paper House	R 40 265.00	The described items were procured from Two-ival (PTY) Ltd who failed to deliver the items on the 07th of November 2024. Goli Group t/a Paper House will be supplying the items. It is impractical to follow SCM processes by advertising on the municipal website and notice boards for at least seven (7) days as per SCM policy because this had	

					<p>The Municipal Manager is requested to authorize to approve the procurement of the above-mentioned services through the deviation process due to time constraints.</p> <p>It is therefore impractical to follow SCM processes because Newcastle Community Radio is the sole provider for the requested radio Media Services. It is the only local radio station in the district that has current affairs which covers local municipalities' matters.</p>	
15.	Tyre repairs for NUT 2190 – Fire Truck.	25/11/2024	Utrecht Auto & General (UAG)	R 3 075.00	<p>The Fire Truck had a tyre puncture while conducting essential work. It is necessary that the repairs are done immediately due to that the fire truck is used during fire emergencies/ call outs to all wards of the Municipality and to ensure that the functionality of the unit is not affected. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this has to be attended as an emergency.</p>	
16.	Repairs NP 300 NUT 3732.	25/11/2024	Utrecht Auto & General (UAG)	R 4 630.00	<p>The NP 300 NUT 3732 Disaster responding vehicle needs repairs. The repairs needed to be done urgently to</p>	

					avoid any further possible damages in order for essential work to continue. It was recommended that the vehicle be taken to the nearest local service provider Utrecht Auto & General CC to render the necessary repairs. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this had to be attended as a matter of emergency.	
17.	Repairs on Roller NUT 3951 and conduct a normal 250 hour service.	09/10/2024	Utrecht Auto & General (UAG)	R 15 250.00	The Roller NUT 3951 has been experiencing oil leak. The repairs needed to be done urgently to avoid any further possible damages and conduct 250hour service, it was recommended that the vehicle will be taken to the nearest local service provider to do a strip and quote for the repairs and services. It was impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy.	
18.	Carry out 1000 hour service for Grader BH 22 ZT ZN, ELB HIDROMEK MG460.	08/10/2024	ELB Equipment Holdings (Pty) Ltd	R 55 525.74	All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary	

					parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty & guarantee on the Grader.	
19.	Front passenger door panel beating repairs on NN 34841.	31/10/2024	Grand Auto Panel Beaters	R 8 337.50	An accident was reported that took place at the corner of Loop and Kantoor Street on the 22nd of February 2024. The municipal bakkie NP 200 (NUT 4474) was involved in a collusion with Toyota Etios (NN 34841). It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this had to be attended as a strip and quote method.	
20.	Carry out 4000 hour service for NUT 4074, Bell TLB.	09/10/2024	Bell Equipment	R 31 713.48	All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty & guarantee on the TLB.	

21.	Supply and Fit Cutting edges (blades) for Bell Grader NUT 3952.	08/10/2024	Bell Equipment	R 27 240.90	All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty & guarantee on the Grader.	
22.	Supply and Fit Cutting edges (blades) for ELB Grader BH 22 HT ZN.	09/10/2024	ELB Equipment Holdings (Pty) Ltd	R 26 433.31	All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty & guarantee on the Grader.	
23.	Repairing wiring systems of Colt Bakkie NUT 4974.	22/08/2024	Utrecht Auto & General CC (UAG)	R 16 475.00	The Colt Bakkie NUT 4974 is having problems with the wiring system and needs repairs. When turning on the ignition, the dashboard doesn't display any lights and doesn't start. The battery terminals are fastened and secured tight to the battery, and we couldn't	

					find or identify any loose wires. It was impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this had to be a strip & quote method and a quotation for repairs (Strip and Quote) was sourced from Utrecht Auto & General.	
24.	Repairing of the leaking hydraulic pipe (TLB NUT 4074).	24/10/2024	Utrecht Auto & General CC (UAG)	R 1 650.00	The TLB burst the hydraulic hose while digging graves at the cemetery site and couldn't further proceed with digging. The hydraulic hose needed to be repaired urgently in order to proceed and complete the digging activity. The TLB was sent to a nearby service provider Utrecht Auto and General (UAG) for repairs. It was impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy.	
25.	Towing and repairs on the Municipal Electrical Bakkie NP 300 NUT 1919.	28/06/2024	Utrecht Auto & General CC (UAG)	R 8 370.00	On Monday 3rd of June 2024, the municipality vehicle NP300 NUT1919 experienced a breakdown. The artisan was conducting the fault finding inspection on the Medium Voltage line when the vehicle broke front wheel suspension. The vehicle was towed and	

					<p>taken to the nearest service provider for quotation because it had to be attended as a matter of emergency and in order for essential work to proceed. Therefore, it was impractical to follow SCM Processes.</p>	
<p>26.</p>	<p>Water Radiator Repairs on NUT 3119 Cherry Picker Truck.</p>	<p>18/07/2024</p>	<p>Utrecht Auto & General CC (UAG)</p>	<p>R 9 960.62</p>	<p>The Cherry Picker Truck experienced a break down. On Thursday 11 July 2024, the truck was taken to the nearest local service provider to do a strip and quote and to render all the necessary repairs because the truck is always needed to do essential work such as repairs on Medium Voltage and Low Voltage lines and also on replacing prepaid electrical meters on poles. It was impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this had to be attended as a matter of emergency.</p>	
<p>27.</p>	<p>Carry out 3750 hour service for NUT 3952, Bell Grader.</p>	<p>08/10/2024</p>	<p>Bell Equipment</p>	<p>R 13 911.79</p>	<p>All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of</p>	

					three quotations as per SCM policy because this is done to preserve the warranty & guarantee on the Grader.	
28.	Supply and Fit Back and Front Tooth for Bell TLB NUT 4074.	09/10/2024	Bell Equipment	R 7 724.80	All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty & guarantee on the TLB.	
29.	Procuring 10 x Prepaid Electrical Meters.	21/11/2024	Conlog (Pty) Ltd	R 12 983.50	On Friday the 04th of October 2024, the electrical department has requested to procure single phase electrical meters due to a longer time to deliver from the appointed service provider of six weeks counting from 15 November 2024. Our current electrical infrastructure upgrade project requires immediate procurement of electrical meters to meet the project timeline of the 24th of November 2024. It was recommended that the electrical meters be purchased at Conlog (Pty) Ltd. This had to be attended as a matter of emergency to	

					meet the project timeline. Therefore, it was impractical to follow SCM processes.	
			TOTAL	R 1 207 881.21		

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 DISCIPTION	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 2 x Buses for Umkhosi Womhlanga from 13 - 15 September 2024	07 days	02	Transnat Coach Lines	R 34 000-00
2.	Background Screening & Verification Checks	04	02	Gijima Holdings	R 2 390-00

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 MEC:COGTA	DETAILED EXPLANATION OF THE EXPENDITURE	DEPARTMENT RESPONSIBLE
1.	Irregular expenditure	CCG Systems	R 18 000.00	Yes	Virtual private server - September 2024. The contract has expired and the expansion has exceeded the 15% threshold stipulated in MFMA Circular 62.	Corporate
2.	Irregular expenditure	CCG Systems	R 1 002 215.50	Yes	Annual Maintenance Licence Fee - Year 2024-25. The preference points system was not used for the awarded bidders in the panel for the financial system.	Corporate
3.	Irregular expenditure	FBL Trading Enterprise (Pty) Ltd	R 665 677.50	Yes	Security Services - (01/07/2024 - 31/07/2024). During the audit of supply	Corporate

					<p>chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.</p>	
4.	Irregular expenditure	Double Action Security and Training Academy	R 434 355.00	Yes	<p>Security Services - (01/07/2024 - 31/07/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.</p>	Corporate
5.	Irregular expenditure	Double Action Security and Training Academy	R 434 355.00	Yes	<p>Security Services - (01/08/2024 - 31/08/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point</p>	Corporate

						system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.	
6.	Irregular expenditure		R 689 868.90	Yes		Security Services - (01/08/2024 - 31/08/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.	Corporate
7.	Irregular expenditure	FBL Trading Enterprise (Pty) Ltd	R 17 742.50	Yes		Accommodation; Mileage & Toll Gates - Consultants: Mbuso Ndwalane & Simemisa Mdletshe. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
8.	Irregular expenditure	CCG Systems	R 43 275.00	Yes		Additional Support. Consultants: Mbuso Ndwalane & Simemisa Mdletshe. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
9.	Irregular expenditure	CCG Systems	R 16 900.00	Yes		Remote Assistance - Additional Support. Consultants: Mbuso Ndwalane; Mondli	BTO

						Msimango & Phindile Mzelemu. The preference points system was not used for the awarded bidders in the panel for the financial system.	
10.	Irregular expenditure		R 6 000.00	Yes		Remote Assistance - Additional Support. Consultants: Phindile Mzelemu. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
11.	Irregular expenditure	CCG Systems	R 8 550.00	Yes		Remote Assistance - Additional Support. Consultants: Zoliswa Mantshule. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
12.	Irregular expenditure	CCG Systems	R 3 400.00	Yes		Remote Assistance - Additional Support. Consultants: Mbuso Ndwalane. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
13.	Irregular expenditure	CCG Systems	R 10 450.00	Yes		Remote Assistance - Additional Support. Consultants: Mbuso Ndwalane; Natasha Ramlal & Phindile Mzelemu. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
14.	Irregular expenditure	FBL Trading Enterprise (Pty) Ltd	R 689 868.90	Yes		Security Services - (01/09/2024 - 30/09/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the	Corporate

						other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.	
15.	Irregular expenditure			R 434 355.00	Yes	Security Services - (01/09/2024 - 30/09/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.	Corporate
16.	Irregular expenditure			R 7 200.00	Yes	Remote Assistance - Additional Support. Consultants: Mondli Misimango & Phindile Mzelemu. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
17.	Irregular expenditure			R 18 000.00	Yes	Remote Assistance - Additional Support. Consultants: Phindile Mzelemu. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
18.	Irregular expenditure			R 2 125.00	Yes	Remote Assistance - Additional Support. Consultants: Mbuso Ndwalane. The preference points system was not used for	BTO

					the awarded bidders in the panel for the financial system.	
19.	Irregular expenditure		R 11 782.50	Yes	Accommodation; Mileage & Toll Gates - Consultants: Natasha Ramlal. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
20.	Irregular expenditure	CCG Systems	R 689 868.90	Yes	Security Services - (01/10/2024 - 31/10/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 points system and management did not do it when awarding the tender.	Corporate
21.	Irregular expenditure	FBL Trading Enterprise (Pty) Ltd Double Action Security and Training Academy	R 434 355.00	Yes	Security Services - (01/10/2024 - 31/10/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the	Corporate

22.	Irregular expenditure	Igoda Projects (Pty) Ltd	R 119 371.88	Yes	80/20 points system and management did not do it when awarding the tender. Blue Mountain Phase 3 Electrification Project. 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.	Infrastructure & Planning
23.	Irregular expenditure	Igoda Projects (Pty) Ltd	R 3 380 379.99	Yes	Blue Mountain Phase 3 Electrification Project. 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.	Infrastructure & Planning
24.	Irregular expenditure	Afrilectrical Consulting Engineers (Pty) Ltd	R 296 700.00	Yes	Dorothea Electrification Project. 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.	Infrastructure & Planning
25.	Irregular expenditure	Afrilectrical Consulting Engineers (Pty) Ltd	R 2 477 944.20	Yes	Dorothea Electrification Project. 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.	Infrastructure & Planning
26.	Irregular expenditure	iFix Business Solutions (Pty) Ltd	R 93 955.00	Yes	Support - Debtors Reconciliations. The preference points system was not used for	BTO

						the awarded bidders in the panel for the financial system.	
27.	Irregular expenditure	iFix Business Solutions (Pty) Ltd	R 52 986.25	Yes		Support - Review of mSCOA chart 6.8; Preparations of corrections & Data Cleansing. The preference points system was not used for the awarded bidders in the panel for the financial system.	BTO
28.	Irregular expenditure		R 711 752.94	Yes		Security Services - (01/11/2024 - 30/11/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.	Corporate
29.	Irregular expenditure	FBL Trading Enterprise (Pty) Ltd Double Action Security and Training Academy	R 434 355.00	Yes		Security Services - (01/11/2024 - 30/11/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the	Corporate

					<p>80/20 point system and management did not do it when awarding the tender.</p> <p>The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 4 385 916-00, and the variation order needs to amount to R 657 887-40 which will than add up to a new total contract value of R 5 043 803-40. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.</p>	
<p>30.</p>	<p>Irregular expenditure</p>	<p>FBL Trading Enterprise (Pty) Ltd</p>	<p>R 355 876.47</p>	<p>Yes</p>	<p>Security Services - (01/11/2024 - 30/11/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.</p>	<p>Corporate</p>

31.	Irregular expenditure	R 217 177.50	Yes	<p>Security Services - (01/11/2024 - 30/11/2024). During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.</p> <p>The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 4 385 916-00, and the variation order needs to amount to R 657 887-40 which will than add up to a new total contract value of R 5 043 803-40. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.</p>	Corporate
	TOTAL	R 13 778 843.93			

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

10.1 Bids awarded – Above R 100 000

NO.	SERVICE PROVIDER	DESCRIPTION OF GOODS/SERVICE	CONTRACT AMOUNT
1.	Goli Group (Pty) Ltd t/a Paper House	Uniform for Municipal Employees	R 638 734.50
2.	BKM Zone 28 Enterprise (Pty) Ltd	Supply, delivery and installation of 11kV/415v Mini-Substation with RMU at White City	R 619 217.50
3.	SL and Property Managers (Pty) Ltd	Provision of Microsoft Office 365 Business Standard Licence for A Period Of 12 Months - For 100 Users	R 270 000.00
4.	Goli Group (Pty) Ltd t/a Paper House	Uniform for Fire & Disaster Management Unit and Traffic & Protection Services Unit	R 668 840.00
5.	Toyota South Africa	Purchase of Municipal Vehicle (Toyota Hilux Double Cab)	R 570 929.51
6.	Toyota South Africa	Purchase of Municipal Vehicle (Toyota Hilux Single Cab)	R 400 042.46
7.	Lunehlanhla Business Enterprise (Pty) Ltd	Provision of Goods and Services Provided Through An Event Organiser For The Mayoral Cup Games To Take Place On 09 November 2024 At Bensdorp Sportsfield	R 275 425.00
8.	Komani Projects (Pty) Ltd	Supply & Delivery of Prepaid Meters	R 216 280.05
9.	Yithi Magadledla Holdings	Appointment of Facilitator for The Municipal Strategic Planning Session Scheduled for the 03 to 04 December 2024 in Durban	R 180 000.00

10.	Mandayi Holdings (Pty) Ltd	Media Briefing Arrangements for Emadlangeni Sports & Art Festival	R 130 000.00
11.	Amatawutawu General Trading t/a AGT Guesthouse	Physiotherapy Services for Salga KZN DSAC Games Scheduled to Take Place From 05 December 2024 to 08 December 2024 in Durban X 4 Physiotherapists Including X1 Ambulance	R 130 000.00

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

NO.	SERVICE PROVIDER	AMOUNT	DATE OF PAYMENT
1.	Igoda Projects (Pty) Ltd	R 3 499 751.86	29/11/2024 29/11/2024
2.	Sipho Glad Construction and General Trading CC	R 3 367 218.54	30/10/2024 29/11/2024 19/12/2024 20/12/2024 28/12/2024
3.	Mbogz Civils (Pty) Ltd	R 3 127 459.22	30/10/2024 29/11/2024 19/12/2024
4.	Mlandomude (Pty) Ltd	R 3 015 372.33	18/10/2024 04/12/2024 19/12/2024
5.	Isikhonyana Civils (Pty) Ltd	R 3 012 587.44	30/10/2024 29/11/2024 19/12/2024
6.	Afrilectrical Consulting Engineers (Pty) Ltd	R 2 774 644.20	29/11/2024 29/11/2024
7.	FBL Trading Enterprise	R 2 447 367.21	04/10/2024

			16/10/2024 08/11/2024 15/11/2024 05/12/2024 11/12/2024 27/12/2024
8.	Urban & Rural Construction (Pty) Ltd	R 2 354 620.60	30/10/2024 19/12/2024
9.	Amahlungu Civils (Pty) Ltd	R 1 563 023.81	05/11/2024
10.	Double Action Security and Training Academy CC	R 1 520 242.50	04/10/2024 16/10/2024 08/11/2024 15/11/2024 05/12/2024 11/12/2024 27/12/2024

10.3 Top 10 suppliers by number of orders made

NO.	SERVICE PROVIDER	AMOUNT	NUMBER OF ORDERS
1.	Camelsa Consulting Group (Pty) Ltd	R 147 107.50	10
2.	Utrecht Auto & General CC (UAG)	R 41 615.00	6
3.	Auditor- General	R 3 943 508.75	5
4.	Bell Equipment	R 91 567.44	5
5.	Loma Business Enterprises (Pty) Ltd	R 74 750.00	5
6.	Goli Group (Pty) Ltd t/a Paper House	R 1 351 229.30	5
7.	Double Action Security and Training Academy CC	R 1 737 420.00	4
8.	FBL Trading Enterprise	R 2 803 243.68	4
9.	Redbell (Pty) Ltd t/a Uncle Deli Spar	R 16 848.58	4
10.	Afi Consult (Pty) Ltd	R 242 654.27	3

6.	MN09/2018-19 (Turnkey)	Afrilectrical Consulting Engineers (Pty) Ltd	Emadlangeni Phase 2 Electrification	10 057 000.00	1 383 098.89 2 134 906.70 2 118 670.57 3 169 436.71 433 262.29 866 946.00	20/07/2023 25/07/2023 28/08/2023 30/04/2024 24/05/2024 09/07/2024	17/04/2023		No	Not submitted
7.	MN09/2018-19 (Turnkey)	Igoda Projects (Pty) Ltd	Blue Mountain Phase 2 Electrification	13 925 000.00	45 066.16 2 822 348.03 1 881 811.31 1 962 410.34 226 305.28 753 459.19 1 552 462.05 1 956 072.69 638 866.24 591 980.40 143 172.72 1 100 429.00 230 000.00	31/07/2023 31/07/2023 05/09/2023 19/12/2023 05/03/2024 05/03/2024 12/04/2024 07/05/2024 14/06/2024 10/07/2024 19/07/2024 26/07/2024 16/08/2024	17/04/2023		No	Not submitted
8.	MN09/2022-23	SDM Asset Management and Consulting (Pty) Ltd	Appointment of Service Provider for the Verification of Immovable & Biological Assets (including valuation of Biological Assets) and Updating of Fixed Assets Register for a Period of 3 Years	1 852 389.54	410 385.14 83 724.23 38 674.59 261 498.19 378 774.56 31 564.54 63 129.09	20/09/2023 30/11/2023 03/06/2024 24/07/2024 26/09/2024 04/10/2024 31/10/2024	10/08/2023		No	Not submitted
9.	MN09/2018-19 (Turnkey)	Afrilectrical Consulting Engineers (Pty) Ltd	Dorothea Electrification Project	17 093 682.84	3 975 275.68 2 024 327.68 2 084 986.26	18/12/2023 05/03/2024 15/08/2024	17/04/2023	Yes		Fair

10.	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	2 482 274.08 296 700.00 2 477 944.20 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00 14 950.00	05/09/2024 29/11/2024 29/11/2024 29/02/2024 29/02/2024 29/02/2024 29/02/2024 03/06/2024 03/06/2024 08/08/2024 08/08/2024 11/10/2024 11/10/2024 11/10/2024 11/10/2024 11/12/2024 14/12/2024	17/10/2023	No	Not submitted
11.	MN14/2022-23 (Panel)	FBL Protection Services	Security Services for Emadlangeni Local Municipality for a Period of 12 Months	8 550 971.28	712 580.94 712 580.94 756 349.02 756 349.02 378 174.53 378 174.53 372 703.50 372 703.50 378 174.51 378 174.51 378 174.51 378 174.51 665 677.50 689 868.90 344 934.45 344 934.45 344 934.45 344 934.45 355 876.47 355 876.47	01/12/2023 22/12/2023 01/02/2024 01/03/2024 02/04/2024 05/04/2024 03/05/2024 15/05/2024 11/06/2024 28/06/2024 12/07/2024 16/07/2024 02/08/2024 04/09/2024 04/10/2024 16/10/2024 08/11/2024 15/11/2024 05/12/2024 11/12/2024	01/11/2023	No	Not submitted

16.	MN19/2023-24	Iskhonyane Civils (Pty) Ltd	Construction of Barouw Access Road in Ward 5	4 227 117.68	208 329.98 645 855.53 2 080 132.65 286 599.26	27/09/2024 30/10/2024 29/11/2024 19/12/2024	29/08/2024	Yes	Fair
17.	MN13/2023-24	Amahlungu Civils (Pty) Ltd	Rehabilitation of Keerom Street in Ward 2	2 946 406.71	316 076.65 1 563 023.81	27/09/2024 05/11/2024	23/07/2024	No	Not submitted
18.	MN20/2023-24	Sipho Glad Construction and General Trading CC	Rehabilitation of Naude Street in Ward 2	5 172 103.31	418 773.11 423 305.17 454 950.60 380 316.40 1 500 000.00 608 646.38	27/09/2024 30/10/2024 29/11/2024 19/12/2024 20/12/2024 28/12/2024	29/08/2024	Yes	Fair
19.	MN17/2023-24	PK Financial Consultant CC	Regraveling of Milwane Access Road in Ward 6	2 204 672.36	838 701.90	27/09/2024	23/07/2024	No	Not submitted
20.	MN16/2023-24	Jambo Holdings (Pty) Ltd	Regraveling of Lenz Access Road in Ward 5	2 064 848.91	856 520.98 311 605.13 324 702.20	27/09/2024 01/11/2024 19/12/2024	16/08/2024	Yes	Fair
21.	MN18/2023-24	Mbogz Civils (Pty) Ltd	Construction of Emathangeni Access Road in Ward 3	3 994 506.19	904 387.70 1 408 875.48 853 782.46 864 801.28	27/09/2024 30/10/2024 29/11/2024 19/12/2024	16/08/2024	Yes	Fair
22.	MN15/2023-24	Mlandomude (Pty) Ltd	Regraveling of Reserve Access Road in Ward 4	3 458 262.62	1 107 810.85 1 512 266.24 395 295.24	18/10/2024 04/12/2024 19/12/2024	12/08/2024	Yes	Fair
23.	MN12/2023-24	Urban and Rural Construction (Pty) Ltd	Regraveling of Dorothea Access Road in Ward 1	3 092 615.08	1 795 177.31 559 443.29	30/10/2024 19/12/2024	08/08/2024	Yes	Fair
24.	MN21/2024-25	Siyaroro Trading CC	Balele Game Park Refurbishment Project – Phase 2	2 894 787.60	469 365.72 703 846.00	11/11/2024 29/11/2024	11/09/2024	Yes	Fair

25.	RFQ05/2024-25	Invula ITechnologies (Pty) Ltd	Supply & Install 100 Mbps Wireless Business Internet for 12 months	149 040.00	12 420.00 12 420.00	30/10/2024 14/12/2024	01/09/2024	Yes	Fair
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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>				
<p>INTERNAL AUDIT</p>			<p>Management responses:</p>		

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.</p> <p>No procurement should be authorized where procurement processes were not followed.</p> <p>Seek advice from the SCM office on the necessary steps to be followed on procurement processes.</p>	Ongoing	Currently the municipality has not procured any goods and services of a transaction value above R200 000 without inviting competitive bids, as required by the Regulation 19(a) of the Municipal Supply Chain Regulations (SCM regulations).
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 with SCM regulations 32, as the prices paid were not the same as the original contract. This non- 	Internal Audit	<p>SCM regulation 32 should be avoided at all times because of its strict conditions.</p> <p>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.</p> <p>Seek advice from the SCM office on the necessary steps to be followed on procurement processes.</p>	Ongoing	The municipality has not entered into any Regulation 32 contract.

	<p>compliance was identified in the procurement process for various electrification projects.</p>				
	<p><u>Risk Management</u></p>		<p><u>Action plan to improve the management of the risk:</u></p>		
<p>1.</p>	<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>	<p>Risk Management</p>	<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 in regards of the SCM CLERKS position. SCM clerk position has been filled. 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.
<p>2.</p>	<p>Financial Management: Unauthorised, Irregular, Fruitless and Wasteful Expenditure:</p> <ol style="list-style-type: none"> 1. Overspending on allocated budget. 2. Financial Loss. . Adverse Audit opinion. 3. Non Compliance with the provisions of the Municipal Finance Management Act. 	<p>Risk Management</p>	<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. 3. Strict Budget monitoring controls - UJFWE will be supported by memorandum approved from the Accounting Officer 4. Strict implementation of the updated SCM policy - Procurement Plans 		<ol style="list-style-type: none"> 1. SCM unit is continuously monitoring budget for all requisitions. 2. SCM unit ensures that all processes are followed for all requisitions. 3. SCM unit ensures that SCM policy is followed and it is up to date and in line with the latest regulations and circulars. 4. Invoices are submitted on time for payments.

			- Adherence to provincial and national treasury circulars 5. MDB and MPAC to investigate and Implement consequence management which may include recovery or disciplinary action.		
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PREPARED BY SCM Practitioner	S.I Mpanza	T.N.S Madondo	APPROVED BY CFO	P.P Sithole
SIGNATURE			SIGNATURE	
DATE	14/01/2025	15/01/2025	DATE	15/01/2025

