# QUARTERLY REPORT TO THE

# MUNICIPAL COUNCIL

## IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY

## !KHEIS LOCAL MUNICIPALITY

**QUARTER 4**

**APRIL – JUNE 2026**

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

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## 1. Introduction

In terms of clause 6(1)(3) of the Municipal Supply Chain Management Regulations, 2005, which deals with the Oversight role of council of municipality or board of directors of municipal entity:

(1) *The council of a municipality and the board of directors of a municipal entity must maintain oversight over the implementation of its supply chain management policy.*

(3) *The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor of the municipality or the board of directors of the municipal entity, as the case may be.*

## 2. SCM Policy & Procedures

2.1 Adoption of Policy by Council
*Date and Resolution*

2.2 SCM Procedures
*List procedures that are in place (indicate ie. Procedure manual)*

2.3 Delegations
*Are SCM Process Delegations in place?*

2.4 Infrastructure Procurement
*Has Council adopted the Standard for Infrastructure Procurement and Delivery Management?*

## 3. Functioning of the SCM Unit (phrase as questions)

3.1 SCM Structure:
*Is there an approved Structure in place?*

3.2 Declaration of Interest:
*Have all SCM Personnel declared their interests?*

3.3 Code of Conduct for SCM Practitioners:
*Have all SCM Personnel signed the Code of Conduct?*

3.4 Training of SCM Personnel:
*Have all SCM Personnel been trained?*

## 4. Functioning of Bid Committees

4.1 Are Bid Committees constituted in line with Regulations 27, 28 &29?

4.2 Are Infrastructure Committees aligned with Infrastructure Delivery Management System (IDMS)?

4.3 Are Bid Committee Terms of Reference in place?

4.4 Number of Bid Committee Meetings held during the reporting period.

# 5. Reporting Items

## 5.1 Deviations

### 5.1.1 Section 114 of the MFMA (Approval of tenders not recommended)

| Date of Award | Bid No. | Description of Goods/Services/Works | Award Value | BEC Recommendation | BAC Recommendation | Reason for Deviation | Notifications | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | AG | PT | NT |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

### 5.1.2 Regulation 32 (Procurement of goods and services under contracts secured by other organs of State)

| Date of Award | Contract Description | Award Value | Service Provider | Name of Contract Owner (Department / Municipality) | Consent obtained from Organ of State and Service Provider | | Reason for Implementing Reg. 32 |
|---|---|---|---|---|---|---|---|
| | | | | | Yes | No | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

### 5.1.3 Regulation 36 (Deviation from, and ratification of minor breaches of, procurement processes)

| Description of Goods/Services/Works | Date of Award | Awarded To | Award Value | Reason for Deviation | Date reported to Council |
|---|---|---|---|---|---|
| | 15/04/2025 | Andrag Agrico | R 5 236.80 | The sanitation truck could not operate effectively, and delaying the purchase would have caused disruptions to service essentials. | |
| | 20/05/2026 | Onjanja | R26 220.00 | The sewer truck experienced a significant mechanical fault that rendered it inoperable. Following an | |

| | | | | | |
|---|---|---|---|---|---|
| | | | | assessment by our maintenance team, it was determined that the repairs would require several days to be completed. There was a need for this essential service in our communities, thus we request to deviate from the normal SCM procedures. | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | **TOTAL** | **R 31 456.80** | | |

### 5.1.4. Regulation 17 (1)© transactions (obtained less than 3 quotes)

| Description of Goods/Services/Works | Date of Award | Awarded To | Award Value | Reason for Deviation | Date reported to Council |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

## 5.2 Unauthorised, Irregular, Fruitless & Wasteful Expenditure

*i) Template as per MFMA Circular 68 to be utilized*

*ii) Submission of register to PT*

*iii) Report on reducing UIF&W and dealing with prior years*

## 5.3 Central Suppliers Database (CSD)

*i) Access / challenges*

*ii) Uploading payroll information*

## 5.4 Procurement Plan Implementation

*i) Format of Procurement Plan*

*ii) Report on implementation of procurement plans ( bids advertised, evaluated and adjudicated)*

## 5.5 Bids Awarded >R100K

| Bid No. | Bid Description | Award Value | Award Date | Date Contract Signed | Contract Start Date | Contract Duration |
|---|---|---|---|---|---|---|
| NONE | | | | | | |
| | | | | | | |
| | | | | | | |

## 5.6 Municipal Bid Appeals (if applicable)

*i) Bids appealed*

*ii) Appeal status*

## 5.7 Contract Management

### 5.7.1 Contracts Register Statistics

| No. of Current Contracts | No. of contracts awarded to SMMEs within the municipal area (local suppliers) | No. of Contracts about to expire in <6 months | No. of Expired Contracts but still in use |
|---|---|---|---|
| 11 | 0 | 2 | 0 |

### 5.7.2 Variations

**i) Variations within 15% or 20%**

| Contract No. | Contract Description | Contract Value | Reasons for Variation | Amount |
|---|---|---|---|---|
| | | | | |

**ii) Variations above 15% or 20% (*Comply with MFMA S116(3)*)**

| Contract No. & Description | Contract Value | Reasons for Variation | Amount | Date Tabled at Council | Date of Notice to Community |
|---|---|---|---|---|---|
| | | | | | |

### 5.7.3 Supplier Performance Management

| Contract no. & Description | Name of Contractor | Date of Supplier performance assessment | Supplier Performance Assessment Report Compiled | | *Supplier performance assessment / performance rating* |
|---|---|---|---|---|---|
| | | | Yes | No | |
| | | | | ✓ | |
| | | | | | |

## 5.8 Logistics / Inventory Management (where applicable)

*i) Policy*

*ii) Cycle counts*

*iii) Challenges*

*iv) Other activities*

## 5.9 Unsolicited Bids (if any)

| Description of Goods/services | Amount | Date Submitted to Council | Supported | | Date submitted to Provincial Treasury | Supported | |
|---|---|---|---|---|---|---|---|
| | | | Yes | No | | Yes | No |
| | | | | | | | |

## 5.10 E-Tender Portal

*i) Access*

*ii) Bids published during the quarter*

# 6. Risk Management

*Report on the progress of mitigating the risks identified within SCM.*

| Risk description as per the risk register | Action to address the risk | Timeframe | Action owner | Progress to date | Comment |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |

## 7. Fraud Prevention Plan

*Is there a Fraud Prevention Plan in place?*

## 8. Internal Audit Findings

| Finding Raised | Action Plan to address the finding | Due Date | Progress with Action Plan Implementation |
|---|---|---|---|
| | | | |
| | | | |

9. Provincial Treasury Assessment Findings

| Finding Raised | Action Plan to address the finding | Due Date | Progress with Action Plan Implementation |
|---|---|---|---|
| | | | |
| | | | |

10. Auditor General Findings

| Finding Raised | Action Plan to address the finding | Due Date | Progress with Action Plan Implementation |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

11. The total amount of tenders and quotations approved for the 4th Quarter of the financial year 2025/26 are as follows:

| | |
|---|---|
| Tenders | R 0.00 |
| Deviations | R 31 456.80 |
| Strip and quotes | 0 |
| Unauthorised Expenditure | R 0.00 |
| Regulation 32 Organ of state | 0 |
| Reg 17.1 C | R 0.00 |
| RFQ | R 0.00 |
| Fruitless and Wasteful | R 182 967.26 |
| Irregular Expenditure | R 36 548.80 |
| Total Approved | **R** 250 972,86 |

## 12. Conclusion

## Annexures:

**Annexure A** – Deviation Register
**Annexure B** – Register for Unauthorized Expenditure
**Annexure C** – Register for Fruitless and Wasteful Expenditure
**Annexure D** – Register for Irregular Expenditure
**Annexure E** – Contracts Register

# ANNEXURE A

# DEVIATION REGISTER

'DEVIATION REGISTER QUARTER 4 2026

! Kheis
Munisipaliteit
Municipality

| Order Nr | Acb | Supplier number / Nam | Description | Authorisation date | Authorised by Accounting Officer (Yes/No) | Amount (R) | Reason for Deviation | Is the reason valid? (Yes/No) | Singe supplier | Imposible | Impractical | emergency |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26744 | 14000 | Andrag Agrico | Purchace of a hose kannaflex for sanitation truck | 15/04/2025 | yes | R 5 236,80 | The sanitation truck could not operate effectively, and delaying the purchase woulfd have caused disruptions to service essential | Yes | | | | 5326,8 |
| | | Onjanja | Huur van riool trok | 20/05/2026 | yes | R 26 220,00 | The sewer truck experienced a significant mechanical fault that rendered it inoperable. Following an assessment by our maintenance team, it was determined that the repairs would require several days to be completed. There was a need for this essential service in our communities, thus we request to deviate from the normal SCM procedures. | Yes | | | | R26 220,00 |
| | | | | | | R 31 456,80 | | | | | | 31546,8 |

COMPILED BY.....

REVIEW BY.....

APPROVED BY.....

# ANNEXURE B

# REGISTER FOR UNAUTHORIZED EXPENDITURE

**UNAUTHORISED EXPENDITURE REGISTER FOR THE FINANCIAL YEAR ENDING JUNE 2026**

***Name of Municipality: !KHEIS LOCAL Municipality***

**F.Y 2025-2026** **QUARTER 4**

| No | Date Incurred | Date Reported to Accounting Officer | Company name | Payment Number | Amount | VAT @ 15% | Total expenditure | Description of Incident | Remedial action | Person Liable (Official or Political Office Bearer) | Type of Prohibited Expenditure | UI | General comments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |
| | | APRIL | | | | | | | | | | | |
| | | | NONE | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | MAY | | | | | | | | | | | |
| | | | NONE | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | JUNE | | | | | | | | | | | |
| | | | NONE | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | TOTAL | R0,00 | | | | | | |

Legends

| | |
|---|---|
| DP: | Disciplinary process initiated against responsible person |
| CC: | Criminal charges laid with SAPS |
| TR: | Transferred to receivables for recovery |
| P: | Paid or in process of paying in instalments |
| WO: | Written-off by Council as irrecoverable |

# ANNEXURE C

# REGISTER OF FRUITLESS AND WASTEFULL EXPENDITURE

# Register of Fruitless and Wasteful Expenditure

## Name of Municipality: !Kheis Municipality

### Date: APRIL 2026

| No. | Date of Discovery | 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 R | Description of Incident | | | UI | DP | CC | TR | p | WO | COMPANY NAME |
| 1 | 01/04/2026 | 01/04/2026 | 01/04/2026 | REF:7950705121 | 782,34 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 2 | 02/04/2026 | 02/04/2026 | 02/04/2026 | REF:7950705121 | 10,14 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 3 | 08/04/2026 | 08/04/2026 | 08/04/2026 | REF:7950705121 | 266,15 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 4 | 08/04/2026 | 08/04/2026 | 08/04/2026 | REF:7950705121 | 4 641,38 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 5 | 08/04/2026 | 08/04/2026 | 08/04/2026 | REF:7950705121 | 343,31 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 6 | 08/04/2026 | 08/04/2026 | 08/04/2026 | REF:7950705121 | 4 141,42 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 7 | 08/04/2026 | 08/04/2026 | 08/04/2026 | REF:7950705121 | 48 308,31 | Penalty | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| | | | | Total | 58 493,05 | | | | | | | | | | |

### Date: MAY 2026

| No. | Date of Discovery | Date reported to Accounting Officer | Transaction Details | | | | Person Liable (Official or Political Office | Type of Prohibited Expenditure | Status | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Date of Payment | Payment Number | Amount R | Description of Incident | | | UI | DP | CC | TR | p | WO | COMPANY NAME |
| 1 | 22/05/2026 | 22/05/2026 | 22/05/2026 | REF:7950705121 | 6 104,72 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 2 | 08/05/2026 | 08/05/2026 | 08/05/2026 | REF:7950705121 | 47 342,30 | Penalty | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 3 | 22/05/2026 | 22/05/2026 | 22/05/2026 | REF:7950705121 | 1 994,21 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| | | | | Total | 55 441,23 | | | | | | | | | | |

### Date: JUNE 2026

| No. | Date of Discovery | Date reported to Accounting Officer | Transaction Details | | | | Person Liable (Official or Political Office | Type of Prohibited Expenditure | Status | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Date of Payment | Payment Number | Amount R | Description of Incident | | | UI | DP | CC | TR | p | WO | COMPANY NAME |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 08/06/2026 | 08/06/2026 | 08/06/2026 | REF:7950705121 | 8 410,94 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 2 | 08/06/2026 | 08/06/2026 | 08/06/2026 | REF:7950705121 | 4 254,32 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 3 | 26/06/2026 | 26/06/2026 | 26/06/2026 | REF:7950705121 | 10 383,22 | Interest @10,25% | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| 4 | 06/06/2026 | 06/06/2026 | 06/06/2026 | REF:7950705121 | 45 984,50 | Penalty | NONE | Fruitless & wasteful Expenditure | | | | | | | SARS |
| | | | | | | | | | | | | | | | |
| | | | | Total | 69 032,98 | | | | | | | | | | |
| | | | | Grand Total | 182 967,26 | | | | | | | | | | |

**COMPILED BY :** ..... **DATE :** 30 June 2026

**REVIEWED BY :** ..... **DATE :** 30 June 2026

**APPROVED BY :** ..... **DATE :** .....

# ANNEXURE D

# REGISTER OF IRREGULAR EXPENDITURE

## IRREGULAR EXPENDITURE REGISTER FOR THE FINANCIAL YEAR ENDING JUNE 2026

***Name of Municipality: !KHEIS LOCAL Municipality***

**F.Y 2025-2026**

**QUARTER 4**

| No | Date incurred | Date Reported to Accounting Officer | Company name | Payment Number | Amount | VAT @ 15% | Total expenditure | Description of incident | Remedial action | Person Liable (Official or Political office bearer) | Type of Prohibited Expenditure | UI | General comments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |
| | | | **Apr-26** | | | | | | | | | | |
| 1 | | 08/04/2026 | THE HEDGEHOG PADSTAL | 14497 | R1 741,00 | R - | R1 741,00 | PURCHASE OF LUNCH FOR COUNCIL MEETING : 20 MARCH 2026 | NOT REGISTERED FOR CSD | R AFRIKANER | Irregular Expenditure | | NOT CSD REGISTERED |
| 2 | | | | | | | | | | | Irregular Expenditure | | NOT CSD REGISTERED |
| 6 | | | | | | | | | | | | | |
| | | | | **TOTAL APRIL** | R1 741,00 | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | **May-26** | | | | | | | | | | |
| 1 | | 13-May-26 | PARKER SUPERMARKET AND HARDWARE STORE | 14556 | R925,00 | R - | R925,00 | PURCHASE OF CLAMPS EXTRA HIGH DUTY AAND FLUX BRAZ | NOT REGISTERED FOR CSD | N DE BRUYN | Irregular Expenditure | | SCM PROCESS WERE NOT FOLLOWED |
| 2 | | | | | | | | | | | Irregular Expenditure | | SCM PROCESS WERE NOT FOLLOWED |
| | | | | | | | | | | | | | |
| | | | | **TOTAL MAY** | R925,00 | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | **Jun-26** | | | | | | | | | | |
| | | 29-Jun-26 | THE HEDGEHOG PADSTAL | D# 28054 | R1 932,00 | | R1 932,00 | PURCHASE OF LUNCH FOR COUNCIL MEETING ON 29 JUNE 2026 | NOT CSD REGISTERED | R AFRIKANER | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | 23-Jul-26 | PATH CARE | 14649 | R31 950,80 | | R31 950,80 | WATER ANALYSIS - JANUARY 2026 | NOT CSD REGISTERED | A WILLEMSE | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | 23-Jul-26 | PATH CARE | 14648 | R6 577,20 | | R6 577,20 | WATER ANALYSIS - DECEMBER 2025 | NOT CSD REGISTERED | A WILLEMSE | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | 23-Jul-26 | PATH CARE | 14647 | R13 907,70 | | R13 907,70 | WATER ANALYSIS - NOVEMBER 2025 | NOT CSD REGISTERED | A WILLEMSE | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | 23-Jul-26 | PATH CARE | 14646 | R20 484,90 | | R20 484,90 | WATER ANALYSIS - OCTOBER 2025 | NOT CSD REGISTERED | A WILLEMSE | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | 23-Jul-26 | NG KERK | 14658 | R1 000,00 | | R1 000,00 | RENTAL OF CHURCH HALL FOR LGSETA PROGRAMME | PROCEDURE NOT FOLLOWESD | C BITTERBOS | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | 23-Jul-26 | PATH CARE | 14650 | R14 107,20 | | R14 107,20 | WATER ANALYSIS - FEBRUARY 2026 | NOT CSD REGISTERED | A WILLEMSE | Irregular Expenditure | | SCM PROCESSES WERE NOT FOLLOWED |
| | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | TOTAL JUN | [redacted] | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | TOTAL | | R36 548,80 | | | | | | |

Created by:

Checked by:

Authorised by:

Legends

| | |
|---|---|
| DP: | Disciplinary process initiated against responsible person |
| CC: | Criminal charges laid with SAPS |
| TR: | Transferred to receivables for recovery |
| P: | Paid or in process of paying in instalments |
| WO: | Written-off by Council as irrecoverable |

# ANNEXURE E

# CONTRACTS REGISTER

**Contract Management Register**

**IKHEIS LOCAL MUNICIPALITY**

Track & Notify
Automatically send reminders to contacts

Contract Information 0548339500 Date QUARTER 4 2025-2026 Contact Information

| Contract Number | TENDER NAME / DESCRIPTION | Account Nr as on EMS system for referencing | Category Type | Capital / Operational | Revenue / Expenditure | Procurement / Non Procurement | Customer Name / Consultant / Contractor / Service Provider / Other Party Supplier | Contract Start date | Expiration date / Contract End date | WEEKS | Year/Month | Termination Notice - Date when it should go out (3 months before) | Days To Expiration | Financial Value for contract excl VAT Amount | Finacial Value for contract INCL VAT Amount | Per Month Amount as on Contract (excl Vat amount) | Per month Amount - when VAT are incl - where VAT is applicable eg Commonag | Initial Contract Duration or Period / Term Amount of months / years or | Full Contract Description | Physical Contract YES / NO | Is the Contract Fully signed? YES / | Internal Contact/Contract Manager CUSTODIAN (KHM Employee) | If Contracts for procurement of Goods and services - | Any Variations or extensions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | NONE | NONE | NONE | NONE | NONE | NONE | NO | NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

PREPARED BY : N ESOU

CHECKED BY: C LOUW

APPROVED BY: JD BLOCK