

# BUSHBUCKRIDGE LOCAL MUNICIPALITY



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## 1. PURPOSE OF THE REPORT

The main purpose of this report is to recommend to Council the consideration of the 2013/14 Annual report and to adopt an oversight report containing Council's comments on the Annual report in terms of Section 129 (1) of the Local Government : Municipal Finance Management Act, 2003 (Act no.56 of 2003).

## 2. BACKGROUND

### 2.1. Legal Requirements

Section 121 (1), (2) and (3) of the MFMA determines that:-

121 (1) Every Municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The Council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control in accordance with section 129.

### 2.2. Municipal Public Accounts Committee

The Municipal Public Accounts Committee is the mechanism through which Council exercises oversight over the management and expenditure of public funds. Council must provide assurance to the public that public monies and assets are being managed properly and that value for money is being rendered by public sector institutions in their spending of public funds. Municipal Public Accounts Committees are established in terms of section 79 of the Municipal Structures Act to conduct oversight functions.

### 2.3. Purpose of the Annual Report

The purpose of the Annual Report is:-

- a) To provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates;
- b) To provide a report on performance against the budget of the municipality or municipal entity for that financial year; and
- c) To promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.

## 2.4. Annual Report Requirements

The annual report of a municipality must include:-

- a) The annual financial statements of a municipality, and in addition, if section 122 (2) applies, consolidated annual financial statements, as submitted to the Auditor-General for audit in terms of section 126 (1);
- b) The Auditor-General's audit report in terms of section 126 (3) on those financial statements;
- c) The annual performance report of the municipality prepared by the municipality in terms of section 46 of the Municipal Systems Act;
- d) The Auditor-General's audit report in terms of section 45 (b) of the Municipal Systems Act, Act 32 of 2000;
- e) An assessment by the municipality's Accounting Officer of any arrears on municipal taxes and service charges;
- f) An assessment by the municipality's Accounting Officer of the municipality's performance against the measurable performance objectives referred to in section 17 (3) (b) for revenue from each source and for each vote in the municipality's approved budget for the relevant financial year;
- g) Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports referred to in paragraphs (b) (d);
- h) Any recommendation as determined by the municipality

## 2.5. Submission and Tabling of the Annual Report

In terms of section 127 (5) of the MFMA, the Accounting Officer must immediately after the annual report is tabled, make public the annual report, invite the local community to submit the representations in connection with the annual report and submit the annual report to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province.

The annual report of the municipality for the 2013/14 financial year was tabled in the Council at its meeting held on **22<sup>nd</sup> January 2015** in terms of section 127 (2) of the Local Government: Municipal Finance Management Act, 2003.

**In the minutes of the Council meeting held on the 22<sup>nd</sup> January 2015, Council resolved that:**

- Council adopts the Annual Report 2013/2014.
- The Annual report be made public for comments by the community within 30 days after the adoption of the report.
- The Municipal Manager forward the Annual Report 2013/2014 to the MEC: Cooperative Governance and Traditional Affairs, MEC: Finance and Auditor-General South Africa after adoption of the report.
- The Annual Report 2013/2014 be posted on the Municipal website immediately after the adoption.
- Oversight Committee forwards the Oversight Report for adoption by Council within two (2) months after the adoption of the annual Report as required by sections 32 and 129 of the Municipal Finance Management Act.

### **3. PROCESSES FOLLOWED BY MPAC**

***The MPAC adopted the following approach:***

- The Committee considered the Annual Report 2013/2014 of the municipality and noted that the compilation of the report was done according to the legislated requirements.
- Memorandum was forwarded to the Accounting Officer detailing the issues raised by the Auditor-General and requesting written responses, attached as **Annexure A**.

**Public Hearings** – public hearings will be conducted to further engage the Executive on issues raised by the Auditor-General.

#### **SITE VISITS**

**MPAC visited projects as follows:**

- Maviljan Region – the paving of internal streets where the contractors have done quality work.  
- Sewage Treatment Plant which has some challenges and there is no progress. MPAC will engage the Accounting Officer to ensure its completion.

- Thulamahashe internal streets were done very well and the Sewage Treatment Plant is behind schedule due to community protests.

Representatives from the Office of the Auditor-General will be invited to attend hearings to be conducted soon.

#### **4. OF CONCERN TO MPAC ARE THE FOLLOWING:**

- a) While MPAC appreciates the improvement in moving from a disclaimer 2011/12 and 2012/13 to a qualified audit opinion in 2013/2014, the committee is concerned with the continuous use of consultants whereas the municipality has employees who are hired and qualified to do the work. Consultants must be used in critical fields of which the municipal employees lack expertise.
- b) Employees in the Finance Department should be trained adequately to save costs.
- c) **MPAC office needs to be equipped with a Researcher and tools of trade in order to be more effective.**

#### **5. GENERAL COMMENTS ON THE CONTENT OF THE ANNUAL REPORT**

- All Councilors should play an active role in the review of the annual report.
- Efforts should be made to include public participation in the review of the annual report.

#### **6. RECOMMENDATIONS**

##### **MPAC resolves that:-**

- Council having fully considered the 2013/14 financial year's Annual Report of the Bushbuckridge Local Municipality adopts the Oversight Report.
- Council approves the annual report without reservations.
- Council further requires the Accounting Officer to ensure that concerns raised by MPAC on the report receive his full attention.

#### **7. CONCLUSION**

MPAC would like to appreciate the cooperation of the Executive for responding in time to the preliminary questions sent to them.

Author: 

**Cllr R.D Makhubele**

**MPAC Chairperson**

## ANNEXURE A

### PRELIMINARY QUESTIONS TO EXECUTIVE

#### Basis for qualified opinion

1. According to the Auditor-General, sufficient appropriate audit evidence for the accumulated surplus, **was not provided**, as prior year adjustments for 2012/13 disclosed in the statement of changes in net assets differed from the prior year adjustments disclosed in note 32 to the financial statements by **R20 368 973** and **R181 659 776**, respectively. I could not confirm the reasons for these differences by alternative means. Consequently, I was unable to determine whether any adjustments were necessary relating to the accumulated surplus of **R1 754 061 482 (2013: R1 545 224 049)** disclosed in the statement of changes in net assets and the statement of financial position.

#### 1. Accumulated Surplus

- a) **Why did the Accounting Officer fail to provide Auditor-General with sufficient appropriate audit evidence to support accumulated surplus disclosed in the municipality's AFS.**

The Prior year Journals were not submitted mainly because of the filing system of the municipality which was very poor and most documents were not available for audit.

- b) **What corrective measure has been taken to prevent this from recurring?**

The municipality has resolved to ensure that filing of all the adjusting journals relating to prior year is done. Only the CFO and DCFO will have the access to post transactions relating to prior year in the Pastel financial system.

- c) **Please provide proof of a corrective measure taken.**

The filing cabinets were purchased to ensure credible filing of documents for 2014/15 FY. Currently only creditors section got access to the filing room and if documents are been taken out they are been registered.

#### 2. Property, Plant and Equipment

2. Auditor-General was unable to obtain sufficient appropriate audit evidence for property, plant and equipment, as work in progress amounting to **R531 805 648** could not be substantiated. I could not determine whether the municipality had the rights to use land and buildings of **R253 411 996**, as I was not provided with adequate supporting documentation. Consequently, I was also unable to confirm whether the land and buildings recognised in the financial statements were complete.
3. Auditor General was not provided with supporting documentation of , unit costs used to determine the deemed costs for the categories of land, buildings, infrastructure and community assets to the value of **R1 306 444 052**. AG could not confirm this by alternative means. Consequently, He was unable to determine whether any further



adjustments were necessary relating to the property, plant and equipment of R1 853 437 044 (2013: R1 663 066 350) disclosed in note 9 to the financial statements and the statement of financial position as well as the depreciation expense of R68 393 301 (2013: R64 405 255) disclosed in note 23 to the financial statements and the statement of financial performance.

- a) **Why did the Accounting Officer fail to provide sufficient appropriate audit evidence to support work in progress amounting to R531 805 648?**

Proper filling has been an issue hence the requested information could not be provided to the Auditor General on time.

The requested supporting information related to the previous years of 2011/12, 2012/13 and 2013/14.

- b) **Why was Auditor-General not provided with supporting documentation for the right to use land and buildings of R253 411 996?**

There are some properties under the jurisdiction of the Municipality with no title deeds as these properties are still in the ownership of the government though they belong to the municipality. The transfer of ownership from the Department of Public works to the municipality is still pending hence the municipality could not therefore provide proof of title deeds confirming ownership.

- c) **Why was A-G not provided with sufficient audit evidence for unit costs used to determine the deemed costs for the categories of Land, Buildings, Infrastructure and community assets to the value of R1 306 444 052?**

The expert method which was used by the municipality in determining the unit cost was not approved by the Auditor General.

- d) **Are there any measures taken to correct the a) b) and c) above?**

- a) The municipality has revised processes and ensured that all payments vouchers are filed per supplier and sequentially on a month to month basis.
- b) Communication with the Municipal Works directorate to ensure the transfer of ownership is ongoing.
- c) The municipality has come up with a method of determining the unit costs and the Auditor General has been engaged to ensure

the necessary approvals. A meeting was held with the Auditor General on the 3<sup>rd</sup> of March 2015 in order to map the way forward.

- e) **If yes, please provide proof a corrective measure taken, and**  
The municipality still awaiting approval from AG regarding the method of determining unit costs.
- f) **If no, please provide reasons why corrective measures cannot be taken to correct the situation.**

#### Receivables from exchange transactions

4. During the 2012/13 financial year, the Auditor-General was unable to obtain sufficient appropriate audit evidence to support the receivables from exchange transactions. Consequently, A-G was unable to determine whether any adjustments were necessary to the receivables from exchange transactions amounting to **R154 419 350** disclosed in note 6 to the financial statements, respectively. A-G audit opinion on the financial statements for the period ended **30 June 2013** was modified accordingly. A-G's opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

- a) **Why did the Accounting Officer fail to provide the A-G with sufficient appropriate audit evidence to support receivables from exchange transactions as disclosed on note 6 to the AFS?**

The municipality could not ascertain the existence of the aforesaid receivables from exchange transactions as these emanated from the previous Promise financial system and were take on balances in the current financial system which is Pastel. The opening balances were captured manually on the new financial system without the supporting documents.

- b) **Please provide proof of action taken in addressing the above challenge.**  
The municipality is adjusting the debtor's balances retrospectively and ensure the take on balances are correct for the whole population.

#### Receivables from non-exchange transactions

5. An adjustment of **R42 518 356** was made to receivables from non-exchange transactions in the current year, for which no supporting documents were provided. Consequently, I was unable to determine whether any further adjustments were necessary to the receivables from non-exchange transactions of **R159 795 354 (2013: R170 048 858)** disclosed in note 4 to the financial statements.

- a) Why did the Accounting Officer fail to provide A-G with sufficient appropriate audit evidence to support adjustment of R42 518 356 made to receivables from non-exchange transactions?

An adjustment of the R42 518 365 was due to the rebilling exercise which was done due to incorrect tariffs having being applied on the financial system.

- b) Are there any corrective measures taken to ensure that documentation supporting an adjustment of R42 518 356 made to receivables from non-exchange transactions is available?

The adjusting journal relating to the adjustment is available for auditing.

- c) If yes, please provide proof

The adjusting journal is hereto attached for your perusal.

- d) If not, provide reasons for making this information available.

**Payables from exchange transactions**

6. Auditor-General was unable to obtain sufficient appropriate audit evidence for payables from exchange transactions, as they were not provided with documentation to support sundry creditors of **R176 348 568**. Furthermore, sundry creditors were overstated by **R30 541 767**. Consequently, I could not determine whether adjustments were necessary to the payables from exchange transactions amounting to **R596 799 613** disclosed in note 11 to the financial statements.

**a) Why did the Accounting Officer fail to provide A-G with sufficient appropriate audit evidence for payables from exchange transactions to support sundry creditors of R176 348 568?**

This was due to the failure to have a proper filing system hence payment documents could not be retrieved in time to support the balances.

**b) Why were sundry creditors overstated by R30 541 767?**

This was an extrapolated figure which resulted because of creditors posted in an incorrect period on the financial system.

**c) Is there any action taken to prevent a) and b) from recurring.**

- a. The municipality has revised processes and ensured that all payments vouchers are filed per supplier and sequentially on a month to month basis
- b. The municipality has adopted a concept of paying its creditors within 30 days to adhere with the MFMA. This will help to reduce the incorrect posting of transactions in wrong periods. Cut –off dates are being adhered to for expenditure items.

**d) If yes, please provide us with the proof.**

The process designed by the municipality can be monitored by MPAC.

**e) If not, please state reasons why an action cannot be taken to prevent (a) and (b) from recurring.**

**Irregular expenditure**

7. A-G was unable to obtain sufficient appropriate audit evidence to satisfy the completeness of irregular expenditure amounting to **R702 717 040 (2013: R592 750 854)** disclosed in note 37 to the financial statements, as internal controls had not been established to identify irregular expenditure. In addition, limitation was placed on the A-G on the audit of procurement due to supporting documentation that could not be submitted.

**a) Why did the Accounting Officer fail to provide AG with sufficient appropriate audit evidence for the irregular expenditure amounting to R702 717 040 (2013: R592 750 854) disclosed in note 37 to the financial statements?**

The municipality provided the required documents to the disclosure of irregular expenditure but could not get beyond what the Auditor General has picked up as irregular expenditure.

- b) **Does the municipality have Irregular Expenditure Register?**  
Yes
- c) **If yes, please submit a copy.**  
Irregular expenditure copy is hereto attached for the six months up to December 2014.
- d) **If not, provide reasons in this regard.**
- e) **Did the municipality comply with section 32 of MFMA with regard to irregular expenditure disclosed in note 37 of the AFS?**  
No, the report is currently tabled in council for noting.
- f) **If municipality complied with MFMA section 32 please provide copies of communication to MEC and Auditor-General.**  
None
- g) **If not, give reasons for non-compliance.**

#### Comparison of Budget and Actual amounts

- 8. According to A-G, in terms of GRAP 24 *Presentation of budget information in financial statements*, an entity must present a comparison of the budget amounts for which it is held publicly accountable and actual amounts either as a separate additional financial statement or as additional budget columns in the financial statements. Contrary to this requirement, the municipality did not disclose the comparison of budget and actual for the statement of financial position and the cash flow statement.

- a) **Why did the Accounting Officer fail to comply with GRAP 24?**

The technicality of disclosing the balance sheet, income statement and cash flow statement under the budget note was not adhered by the municipality mainly due to the interpretation of GRAP 24.

- b) **Please provide assurance that in future the municipality will ensure compliance with GRAP 24.**

The Municipality will ensure compliance with GRAP 24 in the 2014/15 AFS.

#### Property Rates

- 9. During 2012/13 audit, A-G was unable to obtain sufficient appropriate audit evidence to support the accuracy of property rates and to confirm the revenue by alternative means. Consequently, A-G was unable to determine whether any adjustment was necessary to property rates disclosed at **R106 519 032** in note 15 to the financial statements. His audit opinion on the financial statements for the period ended **30 June 2013** was modified accordingly. His opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

- a) **Why did Accounting Officer fail to provide sufficient appropriate audit evidence to support the accuracy of property rates disclosed at R106 519 032 in note 15 to the financial statements?**

The adjustments related mainly to the rebilling exercise which was done in order to ensure that all billable properties under the municipality are billed. The exercise was completed during the audit time and there was no time for the auditors to perform their processes.

- b) **Has the municipality obtained the information to support the property rates as disclosed in note 15?**  
Yes
- c) **Is there any action taken to gather this information for future audits.**  
Yes
- d) **If yes, please give proof of action taken, and**  
Rebiling schedule attached
- e) **If not, give reasons why an action cannot be taken.**

### Commitments

10. During 2012/13 audit, A-G was unable to obtain sufficient appropriate audit evidence to support the commitments of **R450 065 266** disclosed in note 31 to the financial statements and to confirm the disclosure note by alternative means. My audit opinion on the financial statements for the period ended 30 June 2013 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

- a) **Why did Accounting Officer fail to provide sufficient appropriate audit evidence to support the commitments of R450 065 266 disclosed in note 31 to the financials?**

The commitments information could not be completely be made available to the auditors due to the filing and the non-acceptance of copies of documents by the auditors. This information for 2012/13 was available mainly in copies as the original documents could not be made available to auditors.

- b) **Is there any action taken to ensure availability of supporting documents for municipality's commitments in question?**

The original documents for the respective commitments could not be made available for auditing, hence AG was supposed to use the alternative testing.

- c) **Please provide proof of action taken so far.**

The availability of the 2013/14 documents bears testimony as to the processes being put in place by the municipality to ensure all supporting documents be made available.

### Cash flow statement

11. AG was unable to obtain sufficient appropriate audit evidence to support an amount of R93 365 975 (2013: R524 825 942) relating to receipts from customers and an amount of R156 660 719 (2013: R425 029 719) relating to other property, plant and equipment

adjustments disclosed in the cash flow statement and which were included in the statement of cash flow. He was further unable to confirm these adjustments by alternative means. As a result of the possible effect of these adjustments, I could not satisfy myself that the cash flow statement was fairly stated.

- a) **Why did the Accounting Officer fail to provide sufficient appropriate audit evidence to support an amount of R93 365 975 (2013: R524 825 942) relating to receipts from customers and an amount of R156 660 719 (2013: R425 029 719) relating to other property, plant and equipment adjustments disclosed in the cash flow statement?**

Due to the time constraints and the finalisation of the audit the respective information could not be made available as this would mean the re-performance of audit processes.

- b) **Is there any action taken to ensure availability of this information?**

The respective information will be shown as restated balances in the 2014/15 financial statements.

- c) **Please send proof of action taken.**

The rested cash flow statement is hereby attached.

#### Material Losses

12. According to A-G, disclosed in note 3 to the financial statements, material losses of **R58 272 164 (2013: R45 124 831)** were incurred as a result of water distribution losses, which represented 38% (2012/13: 37%) of the total water purchased.

- a) **Why is Accounting Officer failing to curb water distribution losses?**

The municipality is in a rural set up and much of the respective losses emanates from free basic water which is being supplied to the community. The municipality has communal taps which are not metered as they are to provide a service to the community. Water being a constitutional right to citizens cannot be denied to the fellow South African citizens. Processes to curb illegal water connections are being put in place to reduce the percentage loss.

The water tankers also draw water from our municipal pipeline, and provide through to the communities free of charge.

- b) **Is there any Water Distribution Losses Plan in place?**

No

If yes, Please provide a copy of the plan

#### Material Impairments

13. According to A-G, disclosed in notes 4 and 6 to the financial statements, the receivables balance was significantly impaired. The total impairment of consumer debtors amounted

to R473 131 239 (2013: R321 239 511), which represented 60% (2013: 50%) of the total consumer debtors. The contribution to the provision for debt impairment was R23 860 818 (2013: R22 966 344).

a) **Why did the Accounting Officer significantly impair the receivables balance?**

The municipality is in a rural set up and only government's debtors honour their obligations. A significant population are indigents and cannot afford to pay for the services provided to them by the municipality. The municipality also does not implement the Debt Collection and Credit Control Policies to the affected consumers.

b) **Is there any action taken to ensure accurate impairment of receivables at any reporting period?**

The impairment policy has been approved by the Auditor General and takes into account the payment patterns of each individual debtor.

c) **If yes, please provide proof.**

The impairment policy is hereto attached for perusal

d) **If no, provide reasons why remedial action cannot be taken to ensure accurate calculation of impairment.**

The calculations are correct, the challenge is on the impairment percentage which is significant due the significant debtors who are unable to pay their municipal accounts. 10% of the debtors pay their municipal accounts.

## Budgets

14. Expenditure was incurred in excess of the limits of the amounts provided for in the votes of the approved budget, in contravention of section 15 of the MFMA.

a) **Why did the Accounting Officer allow excess expenditure of the approved budget?**

- Most of the over-expenditures incurred, were mostly related to the provision of basic services to the communities, such as the following:
  - Bulk water purchase from Rand Water: to ensure constant supply of water to the communities;
  - Maintenance of Boreholes in the areas where they were not working, to ensure that the communities have access to supply of water.
  - Payments for salaries, due to the salaries adjustments that were done during the financial year.

b) **Does the municipality have a policy to prevent this from recurring?**

No, but the Budget Policy and Virement Policy can also be used as a guideline.



- c) **If yes, please submit the policy.**  
Budget Policy & Virement Policy attached

### Procurement and Contract Management

15. Sufficient appropriate audit evidence could not be obtained that all contracts and quotations had been awarded in accordance with the legislative requirements and a procurement process that was fair, equitable, transparent and competitive, as documents were not provided.
16. Sufficient appropriate audit evidence could not be obtained that goods and services with a transaction value below R200 000 had been procured by means of obtaining the required price quotations, as required by supply chain management (SCM) regulation 17(a) and (c).
17. Sufficient appropriate audit evidence could not be obtained that bids had been evaluated by bid evaluation committees composed of officials from the departments requiring the goods or services and at least one SCM practitioner of the municipality, as required by SCM regulation 28(2).
18. Sufficient appropriate audit evidence could not be obtained that contracts had been awarded to bidders based on points given for criteria stipulated in the original invitation for bidding, as required by SCM regulation 21(b) and the *Preferential procurement regulations*.
19. Sufficient appropriate audit evidence could not be obtained that bid adjudication was always done by committees composed in accordance with SCM regulation 29(2).
20. Construction projects were not always registered with the Construction Industry Development Board (CIDB), as required by section 22 of the CIDB Act of South Africa, 2000 (Act No. 38 of 2000) and CIDB regulation 18.
21. Awards were made to providers who are in the service of other state institutions or whose directors or principal shareholders are in the service of other state institutions, in contravention of section 112(j) of the MFMA and SCM regulation 44. Similar awards were identified in the prior year and no effective steps had been taken to prevent or combat the abuse of the SCM process, in accordance with SCM regulation 38(1).
22. Persons in the service of the municipality who had a private or business interest in contracts awarded by the municipality failed to disclose such interest, as required by SCM regulation 46(2)(e).
23. Contracts and quotations were awarded to providers listed on the National Treasury's database as persons prohibited from doing business with the public sector, in contravention of SCM regulation 38(1)(c).
24. Sufficient appropriate audit evidence could not be obtained that contracts and quotations were only awarded to providers whose tax matters had been declared by the South African Revenue Service to be in order, as required by SCM regulation 43.
25. The prospective provider list for procuring goods and services through quotations was not updated at least quarterly to include new suppliers that qualify for listing, and prospective providers were not invited to apply for such listing at least once a year, as per the requirements of SCM regulation 14(1)(a)(ii) and 14(2).

- a) **Why did the Accounting Officer fail to comply with SCM Regulations and guidelines?**

Lack of capacity and personnel to execute the task was the main obstacle. However, all officials within the SCM Division are undergoing Municipal Finance Management Programme

**b) Does the municipality have Contract Management Unit?**

Yes, however, at the time of auditing the unit was not effective.

**c) If yes, please submit copy of Organogram incorporating Contract Management Unit.**

Attached

**d) If not, why is there no Contract Management Unit?**

**e) Please provide a plan demonstrating how all concerns from 15 to 25 are going to be addressed.**

15. Improving on filing and record keeping. Proposal for bigger stored has been submitted, approved, pending the implementation.

16. Transaction above R30 000 and below R200 000 are advertised on the Notice Board and the Municipal Website to attract bidders in order to promote Competition.

17. The situation has been improved in that the end-user forms part of the evaluation committee as outlined by SCM Regulation and the SCM Policy.

18. Ensure that the SCM Manager and CFO are always involved directly on all bid processes to ensure compliance before contract(s) can be awarded to bidder(s)

19. Ensure that standing Adjudication Committee members are appointed as per the SCM Regulation and the SCM Policy. Any deviation to be reported according in order to avoid irregular expenditure.

20. The municipality does not have access to the Board website, however, the matter has been reported to the Board and there is commitment from the Board to assist the municipality on that aspect and training. Dates were recently set, however, due to other commitment from the Board, it was postponed till further notice.

21. At the moment the municipality does not have a tool to detect these providers. The municipality relays on the MBD 4 forms and Declaration on Interest forms signed by municipal officials and political office bears. The previously identified providers could not be prevented due to lack of stability within the SCM Division. However, the Division has appointed an SCM Manager who among others is responsible of ensuring that these providers are prevented from doing business with the municipality.

22. The process of ensuring that all Officials and Political Office Bearers declare their interest has been initiated and is facilitated through the Office of the Municipal Manager.

23. The SCM Manager among others has been tasked with the responsibility of continue checking updated list from the National Treasury for persons prohibited from doing business with the public sector and advice accordingly before an contract is awarded to the winning bidder(s)

24. Improving on filing and record keeping. However, a checklist has been developed for the purpose of detecting this short coming.
25. The above short coming has been sorted. The current database is based on following the above-mentioned regulation and moving forward.

### Human Resource Management and Compensation

26. An acting Chief Financial Officer was appointed for a period of more than three months without the approval of the member of the executive council for Local Government, in contravention of section 56(1)(c) of the Municipal Systems Act of South Africa, 2000 (Act No. 32 of 2000) (MSA).
27. Sufficient appropriate audit evidence could not be obtained that job descriptions had been established for all posts in which appointments were made in the current year, as required by section 66(1)(b) of the MSA.
28. Sufficient appropriate audit evidence could not be obtained those newly appointed Managers directly accountable to the Municipal Manager had disclosed their financial interests prior to appointment, as per the requirements of regulation 4 of GNR 805.
29. The annual report of the municipality did not reflect information on compliance with prescribed minimum competencies, as required by minimum competency levels regulation 14(2)(b).
  - a) **Why did the Accounting Officer fail to comply with section 56(1)(c) of the Municipal Systems Act of South Africa, 2000 (Act No. 32 of 2000) (MSA)?**  
xxxxxxxxxxxx
  - b) **Please provide progress report on addressing concerns from 26 to 29.**  
xxxxxxxxxxxx

### Expenditure Management

30. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
31. An effective system of expenditure control was not in place, as required by section 65(2)(a) of the MFMA.
32. Reasonable steps were not taken to prevent Unauthorised, Irregular as well as Fruitless and Wasteful expenditure, as required by section 62(1)(d) of the MFMA.
  - a) **Why did the Accounting Officer fail to comply with sections 62 and 65 of MFMA?**  
Failure to pay within 30 days is due to various reasons which is not necessarily to do with cashflow. It could be due to the following;
    - a. Failure to submit the invoice within reasonable time
    - b. The time the invoice takes to reach the municipality
    - c. The non-submission of supporting documentation relating to the invoice thus taking time to complete the whole process.
    - d. The process flow of the invoice submission, eg, from PMU - Municipal Works – Finance ( Budget, Projects, CFO) – MM - Payment
  - b) **Are there any plans in place to correct the above situation?**

The municipality has an invoice register whereby the invoice get stamped on the day they are received by the finance office.

**c) If yes, please submit a copy.**

Copy of the invoice register is hereto attached.

### **Revenue management**

33. An adequate management, accounting and information system was not in place to account for revenue, debtors and receipts of revenue, as required by section 64(2)(e) of the MFMA.
34. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.
35. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.
36. Accounts for municipal tax and municipal service charges were not sent out on a monthly basis, as required by section 64(2)(c) of the MFMA.

**a) Why did the Accounting Officer fail to comply with section 64 of the MFMA?**

Non / late capturing of information on the financial system due to lack of network connectivity by the regions, traffic stations, & DLTC's.

**b) Is there a plan in place to address the above situation?**

Capturing of information is been monitored on regular basis by the head office to ensure that all the manual receipt are been captured on the system.

**Please provide proof.**

Manual receipts are available for inspection

**Asset Management and Liability Management**

37. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.
- a) **Why did the Accounting Officer fail to comply with section 63 of the MFMA?**  
The unit was not fully capacitated, and only one official was responsible for the whole unit.
  - b) **Is there a plan in place to address the above situation?**  
The unit is fully capacitated now and the manager has been appointed to manage the unit
  - c) **Please provide proof.**  
The unit is available for inspection

**Consequence Management**

38. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a)(ii) of the MFMA.
39. The council certified unauthorised expenditure as irrecoverable without having conducted an investigation to determine the recoverability of the expenditure, in contravention of section 32(2)(a)(ii) of the MFMA.
40. Unauthorised expenditure was not authorised through an adjustment budget, as required by section 32(2)(a)(i) of the MFMA.
- a) **Why did the municipality fail to comply with section 32 of the MFMA?**  
Unauthorised expenditure should be investigated by the MPAC, to ensure that all the expenditure incurred were in line with the provision of services as approved by council

*Bad Debts Provisioning*

*Consumer Debtors have been tested for impairment*

**PROVISION FOR BAD DEBTS BASIS FOR CALCULATION OF THE AMOUNT**

*Debtors have been Graded based on the individual debtors payments history*

*Should a debtors' account show signs of non payment through accumulation of arrear balances, the debtor will be considered as a delinquent debtor. Such debtors are provided for as they are considered to be impaired due to uncertainty surrounding the recoverability of these amounts*

*The provisions will be provided on the specific debtors' balance that are considered impaired*

*Government debtors are excluded from the provision calculation -on the basis that they meet their obligations.*

**The Grading has been done based on the following Basis**

- A *Customer accounts with up to date payments with no arrear balances outstanding*
  - B *With respect to Accounts in arrears but with a payment history, balances in excess of 90 days are provided in full.*
  - C *For customers with no history of payment (accounts have been considered delinquent) the balance will be provided for in full (100% of the amount outstanding).*
- 
- A *0% no provision*
  - B *100% of balance outstanding over 90 days*
  - C *100% of total balance outstanding on account*

## Excel Billing 2014

Account Number	Account Name		Annual Billed		
00532319		#N/A	1396800		1 396 800,00 Cr
00485299	MO MATHEBULA		66000	380	65 620,00 Cr
00109914		#N/A	63700		63 700,00 Cr
00535969	GOVERNMENT OF LEBOWA		118320	59160	59 160,00 Cr
00110067		#N/A	37700		37 700,00 Cr
00533721	BH GREEN		22110	2310	19 800,00 Cr
00486711	T.B.A.		99000	81000	18 000,00 Cr
00534732		#N/A	16540		16 540,00 Cr
00534281	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA		16415	1715	14 700,00 Cr
00534179	REPUBLIC OF SOUTH AFRICA		14070	1470	12 600,00 Cr
00532492	GOVERNMENT OF LEBOWA		11557,5	1207,5	10 350,00 Cr
00006034		#N/A	9700		9 700,00 Cr
00537998	REPUBLIC OF SOUTH AFICA		10050	1050	9 000,00 Cr
00108163	MASHEGO E T		12050	3439,96	8 610,04 Cr
00539530	LN MASHIGO		8710	909,96	7 800,04 Cr
00071756	CHILOANE		11550	4383,37	7 166,63 Cr
00072291	SEDIBE		6550	545,83	6 004,17 Cr
00533418	GOVERNMENT OF LEBOWA		4690	490	4 200,00 Cr
00533457	REPUBLIC OF SOUTH AFRICA		4690	490	4 200,00 Cr
00532527	GOVERNMENT OF LEBOWA		4355	455	3 900,00 Cr
00533432	REPUBLIC OF SOUTH AFRICA		4020	420	3 600,00 Cr
00111198	RM MOBIE		3050	254,17	2 795,83 Cr
00040451	CN MABASO		3050	391,67	2 658,33 Cr
00045266		#N/A	2400		2 400,00 Cr
00533707	GOVERNMENT OF LEBOWA		2345	245	2 100,00 Cr
00004767	MC NYALUNGU		3200	1149,96	2 050,04 Cr
00109375	LM MATHEBULA		3150	1100,04	2 049,96 Cr
00047383	P.V. NKOSI		2750	753,33	1 996,67 Cr
00118404		#N/A	1900		1 900,00 Cr
00533288	GOVERNMENT OF LEBOWA		3080	1240	1 840,00 Cr
00111342		#N/A	1700		1 700,00 Cr
00117087		#N/A	1700		1 700,00 Cr
00111913	GT MKHABELA		2350	668,3	1 681,70 Cr
00533513	GOVERNMENT OF LEBOWA		1842,5	192,5	1 650,00 Cr
00533560	GOVERNMENT OF LEBOWA		1842,5	192,5	1 650,00 Cr
00533545	GOVERNMENT OF LEBOWA		1675	175	1 500,00 Cr
00283616	BA MASHIGO		1550	53,32	1 496,68 Cr
00109456	R M MAKARINGE		1550	129,17	1 420,83 Cr
00109551	J P MGIBA		1550	129,17	1 420,83 Cr
00042890	CT MKABE		3050	1675,04	1 374,96 Cr
00045548	T.E. MSEMANGO		1350	0	1 350,00 Cr
00482330	JE NYALUNGU		1550	220	1 330,00 Cr
00083381	RR MAPIYEYE		1450	120,83	1 329,17 Cr
00044671	ALEX.P.SIBUYI		2350	1066,7	1 283,30 Cr
00047087	MHLANGA		1350	112,5	1 237,50 Cr
00050724	A.E NYATHI		2350	1149,96	1 200,04 Cr
00051206	MATSEA		1350	204,13	1 145,87 Cr
00014564	NJ NTULI		2200	1054,2	1 145,80 Cr
00288710	LN MASHIGO		1150	95,83	1 054,17 Cr
00007729	BS SILUBANA		2450	1441,67	1 008,33 Cr
00109382	P KHOSA		1550	553,33	996,67 Cr
00078504	K MABUNDA		950	0	950,00 Cr
00050717	DH KHOSA		1850	950,04	899,96 Cr
00109174	M G NDLOVU		2350	1570,83	779,17 Cr
00017043	L.D KHOZA		850	70,83	779,17 Cr
00051164	P.V. MAKHOSAZANE		1350	570,87	779,13 Cr
00045361	KHOZA K.		1350	616,63	733,37 Cr
00020399	S.S. VILAKAZI		2150	1416,67	733,33 Cr
00111977	HLEBELA M.A.		1350	650,04	699,96 Cr
00539096		#N/A	650		650,00 Cr
00000561	M.S NDLOVU		1150	599,96	550,04 Cr
00120001	SW MATHEBULA		550	0	550,00 Cr
00108981	MS BALOYI		1500	995,87	504,13 Cr
00286977		#N/A	500		500,00 Cr
00068873	VM MAKHUBEDU		950	489,96	460,04 Cr
00013994	J KUBAYI		1450	991,7	458,30 Cr

00531957	GOVERNMENT OF LEBOWA	135	324	(189,00)
00531876	GOVERNMENT OF LEBOWA	137,5	330	(192,50)
00531820	GOVERNMENT OF LEBOWA	140	336	(196,00)
00002946	D SILINDA	2000	2199,96	(199,96)
00533873	WAS NEL	147,5	354	(206,50)
00069034	KC SETLATJILE	150	356,63	(206,63)
00111720	MORUPANE T.	6200	6406,68	(206,68)
00111744	EMERON BAR LOUNGE	6200	6406,68	(206,68)
00111871	BEER HALL	6200	6406,68	(206,68)
00112875	BE MTHOMBENI	6300	6510	(210,00)
00534404	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	150	360	(210,00)
00533344	GOVERNMENT OF LEBOWA	157,5	378	(220,50)
00534436	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	157,5	378	(220,50)
00528320	REPUBLIC OF SOUTH AFRICA	2220	2442	(222,00)
00536176	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	160	384	(224,00)
00536289	REPUBLIC OF SOUTH AFRICA	162,5	390	(227,50)
00538007	TRANSNET LTD	163,75	393	(229,25)
00534235	REPUBLIC OF SOUTH AFRICA	165	396	(231,00)
00534429	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	165	396	(231,00)
00527164	REPUBLIC OF SOUTH AFRICA	166,25	399	(232,75)
00534394	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	166,25	399	(232,75)
00111889	P MASTANE	7000	7233,32	(233,32)
00388136	LN MASHIGO	7000	7233,32	(233,32)
00499380	LN MASHIGO	7200	7440	(240,00)
00531717	GOVERNMENT OF LEBOWA	172,5	414	(241,50)
00532125	GOVERNMENT OF LEBOWA	175	420	(245,00)
00536095	NATIONAL GOVERNMENT REPUBLIC OF SA	180	432	(252,00)
00536105	NATIONAL GOVERNMENT REPUBLIC OF SA	180	432	(252,00)
00536112	NATIONAL GOVERNMENT REPUBLIC OF SA	180	432	(252,00)
00536120	NATIONAL GOVERNMENT REPUBLIC OF SA	180	432	(252,00)
00536137	NATIONAL GOVERNMENT REPUBLIC OF SA	180	432	(252,00)
00536144	NATIONAL GOVERNMENT REPUBLIC OF SA	180	432	(252,00)
00537910	REPUBLIC OF SOUTH AFICA	183,75	441	(257,25)
00533778	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	187,5	450	(262,50)
00534605	GOVERNMENT OF LEBOWA	187,5	450	(262,50)
00538656	LN MASHIGO	8000	8266,68	(266,68)
00531964	GOVERNMENT OF LEBOWA	192,5	462	(269,50)
00533320	REPUBLIEK VAN SUID-AFRIKA	192,5	462	(269,50)
00539385	LN MASHIGO	192,5	462	(269,50)
00536602	REPUBLIC OF SOUTH AFRICA	2700	2970	(270,00)
00351658	THE OCCUPANT	8200	8473,32	(273,32)
00534517	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	197,5	474	(276,50)
00141121	NL MDLULI	8600	8886,68	(286,68)
00532196	GOVERNMENT OF LEBOWA	205	492	(287,00)
00111864	TSEPANG BUTCHERY	8800	9093,32	(293,32)
00125426	L MANZINI	8800	9093,32	(293,32)
00531932	GOVERNMENT OF LEBOWA	210	504	(294,00)
00532164	GOVERNMENT OF LEBOWA	212,5	510	(297,50)
00280238	VD NKUNA	15100	15399,96	(299,96)
00487458	ME KHUVUTLU	15100	15399,96	(299,96)
00489864	M SITHOLE	39700	39999,96	(299,96)
00117344	OT MASHILE	1600	1899,96	(299,96)
00141555	MA NDLOVU	1900	2199,96	(299,96)
00291141	LN MASHIGO	4300	4599,96	(299,96)
00003851	G.D. CHURCH	3300	3600	(300,00)
00053757	NDLOVU	29700	30000	(300,00)
00071876	SHAKOANE	3300	3600	(300,00)
00111173	G MAKHUBELA	8700	9000	(300,00)
00117810	R CONGLIN	9900	10200	(300,00)
00118468	J MAABOI	3300	3600	(300,00)
00280301	SR SILAULE	600	900	(300,00)
00285910	ME MATHEBULA	8700	9000	(300,00)
00363558	LN MASHIGO	300	600	(300,00)
00388680	LN MASHIGO	1500	1800	(300,00)
00470849	LN MASHIGO	9000	9300	(300,00)
00481569	SP NDLOVU	15700	16000	(300,00)
00487105	T.B.A.	2100	2400	(300,00)
00487553	LN MASHIGO	8100	8400	(300,00)
00487850	LN MASHIGO	2100	2400	(300,00)



00489896	JB SILINDA	8100	8400	(300,00)
00508098	ME NGOMANE	11700	12000	(300,00)
00527277	GOVERNMENT OF GAZANKULU	17360	17660	(300,00)
00527703	REPUBLIC OF SOUTH AFRICA	11770	12070	(300,00)
00528062	REPUBLIC OF SOUTH AFRICA	103080	103380	(300,00)
00528376	SETHLARE TRIBE	29880	30180	(300,00)
00528930	GOVERNMENT OF GAZANKULU	15970	16270	(300,00)
00529041	GOVERNMENT OF GAZANKULU	1480	1780	(300,00)
00530640	GOVERNMENT OF GAZANKULU	49900	50200	(300,00)
00530801	GOVERNMENT OF GAZANKULU	3480	3780	(300,00)
00531393	REPUBLIC OF SOUTH AFRICA	118130	118430	(300,00)
00531562	REPUBLIC OF SOUTH AFRICA	46000	46300	(300,00)
00532446	GOVERNMENT OF LEBOWA	112220	112520	(300,00)
00534884	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	7220	7520	(300,00)
00537934	GOVERNMENT OF GAZANKULU	44420	44720	(300,00)
00538960	LN MASHIGO	300	600	(300,00)
00116319	KGOEDI BUTCHERY	1700	2000,04	(300,04)
00123299	R MHANGANA	1700	2000,04	(300,04)
00123958	ME NXUMALO	2900	3200,04	(300,04)
00388048	LN MASHIGO	7700	8000,04	(300,04)
00496364	ST KHOZA	1700	2000,04	(300,04)
00068908	L THULARE	8300	8600,04	(300,04)
00108935	MJ PILANE	19700	20000,04	(300,04)
00388249	LN MASHIGO	37700	38000,04	(300,04)
00500726	LN MASHIGO	11300	11600,04	(300,04)
00533785	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	217,5	522	(304,50)
00537204	REPUBLIC OF SOUTH AFRICA	218,75	525	(306,25)
00537317	REPUBLIC OF SOUTH AFRICA	218,75	525	(306,25)
00531918	GOVERNMENT OF LEBOWA	225	540	(315,00)
00532171	GOVERNMENT OF LEBOWA	225	540	(315,00)
00532206	GOVERNMENT OF LEBOWA	227,5	546	(318,50)
00534362	MACVIL TIMBERS PTY LTD	227,5	546	(318,50)
00002174	M.M. MKANSI	3200	3519,96	(319,96)
00534443	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	232,5	558	(325,50)
00532943	GOVERNMENT OF GAZANKULU	3290	3619	(329,00)
00533908	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	235	564	(329,00)
00534740	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	235	564	(329,00)
00531851	GOVERNMENT OF LEBOWA	240	576	(336,00)
00534098	REPUBLIC OF SOUTH AFRICA	247,5	594	(346,50)
00351665	T.B.A.	11000	11366,68	(366,68)
00351753	THE OCCUPANT	11000	11366,68	(366,68)
00535101	GOVERNMENT OF GAZANKULU	3700	4070	(370,00)
00531812	GOVERNMENT OF LEBOWA	270	648	(378,00)
00532157	GOVERNMENT OF LEBOWA	275	660	(385,00)
00534108	REPUBLIC OF SOUTH AFRICA	275	660	(385,00)
00534147	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	275	660	(385,00)
00119359	J MBEWE	11600	11986,68	(386,68)
00111818	NARISHE PRIMARY SCHOOL	12000	12400	(400,00)
00534531	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	300	720	(420,00)
00531756	GOVERNMENT OF LEBOWA	315	756	(441,00)
00123732	ME SITHOLE	13400	13846,68	(446,68)
00536507	REPUBLIC OF SOUTH AFRICA	375	825	(450,00)
00119310	DR MKANSI SURGERY	13600	14053,32	(453,32)
00480815	LN MASHIGO	13600	14053,32	(453,32)
00534468	GOVERNMENT OF LEBOWA	325	780	(455,00)
00537701	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	325	780	(455,00)
00537733	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	325	780	(455,00)
00279754	TS GANANCIO	13800	14260	(460,00)
00111991	SHABANGU O.E.	14000	14466,68	(466,68)
00119214	KHUVUTLU REST	14000	14466,68	(466,68)
00539138	LN MASHIGO	14000	14466,68	(466,68)
00531837	GOVERNMENT OF LEBOWA	337,5	810	(472,50)
00126772	R MNISI	14400	14880	(480,00)
00532118	GOVERNMENT OF LEBOWA	350	840	(490,00)
00534130	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	350	840	(490,00)
00537853	REPUBLIC OF SOUTH AFRICA	4980	5478	(498,00)
00533714	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	375	900	(525,00)
00533295	REPUBLIC OF SOUTH AFRICA	390	936	(546,00)
00533753	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	400	960	(560,00)

00538014	TRANSNET LTD		502,5	52,44	450,06	Cr
00534267	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA		502,5	52,5	450,00	Cr
00485002	JM SEKATANE		850	400,04	449,96	Cr
00132582	HJ MASHILE		750	346,63	403,37	Cr
00109223	S MNISI		850	450	400,00	Cr
00534228	REPUBLIC OF SOUTH AFRICA		418,75	43,75	375,00	Cr
00538039	GOVERNMENT OF GAZANKULU		418,75	43,8	374,95	Cr
00019788	PF CHILOANE		1550	1183,3	366,70	Cr
00052658	SHABANGU		1850	1483,3	366,70	Cr
00041751	JAMESON MOKOENA		1350	983,37	366,63	Cr
00068993	PM MASHALE		1050	683,37	366,63	Cr
00132303	ET MSOMI		1150	816,67	333,33	Cr
00006725	P MASHELE		1500	1179,13	320,87	Cr
00009395	I. NHUBUNGA		500	179,17	320,83	Cr
00039174	NT ZUNGU		750	475	275,00	Cr
00077966		#N/A	200		200,00	Cr
00530576		#N/A	192,5		192,50	Cr
00285853		#N/A	190		190,00	Cr
00019065	J.P. NXUMALO		450	266,63	183,37	Cr
00041448	H.R. MAYAMUYE		2550	2366,63	183,37	Cr
00047305	MALUKA		1350	1166,63	183,37	Cr
00109030	NZ KHOSA		400	234,96	165,04	Cr
00044512	S MMOLA		1650	1512,5	137,50	Cr
00073506	A M PHOSA		450	333,37	116,63	Cr
00021667	B. SILINDA		1250	1158,3	91,70	Cr
00485852	MR MASHEGO		650	558,3	91,70	Cr
00040934	R MYAKAYAKA		250	158,33	91,67	Cr
00534242	REPUBLIC OF SOUTH AFRICA		83,75	8,75	75,00	Cr
00534193	REPUBLIC OF SOUTH AFICA		25,125	2,62	22,51	Cr
00139764	R MASHEGO		20	20,68	(0,68)	Dr
00279289	JM MALUKA		20	20,68	(0,68)	
00351601	THE OCCUPANT		20	20,68	(0,68)	
00351633	THE OCCUPANT		20	20,68	(0,68)	
00470581	LN MASHIGO		20	20,68	(0,68)	
00470599	LN MASHIGO		20	20,68	(0,68)	
00471264	COMMUNITY PROP CO PTY LTD		20	20,68	(0,68)	
00471271	QE MAZIBUKO		20	20,68	(0,68)	
00498925	MR NGWENYA		20	20,68	(0,68)	
00527083	PROTEA KRUGER GATE PROP PTY LTD		20	20,68	(0,68)	
00527118	PROTEA KRUGER GATE PROP PTY LTD		20	20,68	(0,68)	
00527132	PROTEA KRUGER GATE PROP PTY LTD		20	20,68	(0,68)	
00532365	GOVERNMENT OF LEBOWA		20	20,68	(0,68)	
00365403	THE OCCUPANT		400	413,32	(13,32)	
00527622	EMPLOYMENT BUREAU OF AFRICA LTD		12,5	30	(17,50)	
00533175	REPUBLIC OF SOUTH AFRICA		12,5	30	(17,50)	
00532372	GOVERNMENT OF LEBOWA		180	198	(18,00)	
00037787	MOTAUNG		600	620	(20,00)	
00530216	REPUBLIC OF SOUTH AFRICA		234,6	258,06	(23,46)	
00530209	REPUBLIC OF SOUTH AFRICA		240	264	(24,00)	
00530079	GOVERNMENT OF LEBOWA		310	341	(31,00)	
00535704	GOVERNMENT OF LEBOWA		330	363	(33,00)	
00502272	LN MASHIGO		1000	1033,32	(33,32)	
00530223	REPUBLIC OF SOUTH AFRICA		337,6	371,36	(33,76)	
00533986	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA		25	60	(35,00)	
00531330	REPUBLIC OF SOUTH AFRICA		390	429	(39,00)	
00139901	M SIWELANE		1200	1240	(40,00)	
00539459	LN MASHIGO		1200	1240	(40,00)	
00139877	K THELEDI		1400	1446,68	(46,68)	
00487899	LN MASHIGO		1400	1446,68	(46,68)	
00530061	GOVERNMENT OF LEBOWA		480	528	(48,00)	
00529852	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA		35	84	(49,00)	
00533337	GOVERNMENT OF LEBOWA		37,5	90	(52,50)	
00040081	CHRISTOPHE NYATHIR		1600	1653,32	(53,32)	
00111737	SHATALE POST OFFICE		1600	1653,32	(53,32)	
00139926	GOVERNMENT PROPERTY		1600	1653,32	(53,32)	
00388094	LN MASHIGO		1600	1653,32	(53,32)	
00489230	T.B.A.		1600	1653,32	(53,32)	
00528224	REPUBLIC OF SOUTH AFRICA		540	594	(54,00)	
00527774	GOVERNMENT OF GAZANKULU		570	627	(57,00)	

00082170	KHOSA	1800	1860	(60,00)
00111769	MAPHANGA S EMORON	2000	2066,68	(66,68)
00142044	NJ MABASO	2000	2066,68	(66,68)
00290395	LN MASHIGO	2000	2066,68	(66,68)
00470479	LN MASHIGO	2000	2066,68	(66,68)
00495804	SC NGOBENI	2000	2066,68	(66,68)
00533633	REPUBLIC OF SOUTH AFRICA	700	770	(70,00)
00534387	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	50	120	(70,00)
00528305	REPUBLIC OF SOUTH AFRICA	780	858	(78,00)
00119239	MATYEKA DRY CLEANER	2400	2480	(80,00)
00388111	T.B.A.	2400	2480	(80,00)
00499534	UR WALDO	2400	2480	(80,00)
00534203	REPUBLIC OF SOUTH AFRICA	60	144	(84,00)
00534475	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	60	144	(84,00)
00532870	GOVERNMENT OF GAZANKULU	61,25	147	(85,75)
00537042	NHLANGWINI TRUST	61,25	147	(85,75)
00139732	TE NYATHI	2600	2686,68	(86,68)
00537194	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	62,5	150	(87,50)
00141964	Z HLATSHWAYO	2800	2893,32	(93,32)
00537476	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	67,5	162	(94,50)
00539226	LN MASHIGO	3100	3203,32	(103,32)
00533979	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	75	180	(105,00)
00004774	D MANZINI	3200	3306,68	(106,68)
00534482	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	82,5	198	(115,50)
00487666	LN MASHIGO	3600	3720	(120,00)
00500814	LN MASHIGO	3600	3720	(120,00)
00539113	LN MASHIGO	3600	3720	(120,00)
00537300	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	87,5	210	(122,50)
00078649	S MLAMBO	3780	3906	(126,00)
00533922	MINISTER VAN STREEK- & GRONDSAKE VAN DIE RSA	90	216	(126,00)
00049398	SHADRACK VERWOERD MNISI	3800	3926,68	(126,68)
00111695	SEKATANE M	3800	3926,68	(126,68)
00112787	OM MATYEKE	3800	3926,68	(126,68)
00119341	MIKE STUDIO	3800	3926,68	(126,68)
00500317	THE OCCUPANT	3800	3926,68	(126,68)
00005506	P.D. MATHEBULA	3840	3968	(128,00)
00113893	SEGAGE		129,17	(129,17)
00531925	GOVERNMENT OF LEBOWA	97,5	234	(136,50)
00533552	GOVERNMENT OF LEBOWA	97,5	234	(136,50)
00534764	SOUTH AFRICAN DEVELOPMENT TRUST	97,5	234	(136,50)
00002150	SIWELE SIZIE ETHEL	4200	4340	(140,00)
00048732	TABU TOMSY MKANSI	4200	4340	(140,00)
00539106	MATHEBULA	4200	4340	(140,00)
00533577	GOVERNMENT OF LEBOWA	105	252	(147,00)
00533200	REPUBLIC OF SOUTH AFRICA	107,5	258	(150,50)
00119246	IJZ MOTORSPARES	4600	4753,32	(153,32)
00531731	GOVERNMENT OF LEBOWA	112,5	270	(157,50)
00533425	REPUBLIC OF SOUTH AFRICA	112,5	270	(157,50)
00532238	GOVERNMENT OF LEBOWA	113,75	273	(159,25)
00534644	GOVERNMENT OF LEBOWA	113,75	273	(159,25)
00538952	LN MASHIGO		159,96	(159,96)
00119334	NYONI BUTCHERY	4800	4960	(160,00)
00141139	SD BALOYI	4800	4960	(160,00)
00281619	PROVINCIAL GOVERNMENT	1600	1760	(160,00)
00488331	GAZANKULU SOC ON ALCOHOLISM GASA	5000	5166,68	(166,68)
00531682	GOVERNMENT OF LEBOWA	120	288	(168,00)
00537765	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	120	288	(168,00)
00119327	KHOZENI SUPERMARKET	5200	5373,32	(173,32)
00351714	THE OCCUPANT	5200	5373,32	(173,32)
00531869	GOVERNMENT OF LEBOWA	125	300	(175,00)
00531795	GOVERNMENT OF LEBOWA	127,5	306	(178,50)
00534524	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	127,5	306	(178,50)
00279514	AM MATSOMBE	5400	5580	(180,00)
00537282	REPUBLIC OF SOUTH AFRICA	131,25	315	(183,75)
00531844	GOVERNMENT OF LEBOWA	132,5	318	(185,50)
00486542	J.P de WET	5600	5786,68	(186,68)
00505795	MG MASHEGO	5600	5786,68	(186,68)
00531700	GOVERNMENT OF LEBOWA	135	324	(189,00)
00531883	GOVERNMENT OF LEBOWA	135	324	(189,00)

00534027	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	400	960	(560,00)
00537719	REPUBLIC OF SOUTH AFRICA	400	960	(560,00)
00537772	REPUBLIC OF SOUTH AFRICA	423,75	1017	(593,25)
00533464	GOVERNMENT OF LEBOWA	425	1020	(595,00)
00534066	MINISTER VAN STREEK- & GRONDSAKE VAN DIE RSA	425	1020	(595,00)
00530953	GOVERNMENT OF GAZANKULU	450	1080	(630,00)
00534549	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	450	1080	(630,00)
00539498	LN MASHIGO	450	1080	(630,00)
00023135	A. MALOMANE	19200	19840	(640,00)
00499478	LN MASHIGO	19200	19840	(640,00)
00533104	GOVERNMENT OF GAZANKULU	6480	7128	(648,00)
00119292	D KHOZA	19600	20253,32	(653,32)
00499414	LN MASHIGO	19600	20253,32	(653,32)
00533249	GOVERNMENT OF LEBOWA	467,5	1122	(654,50)
00279761	LN MASHIGO	19800	20460	(660,00)
00533256	GOVERNMENT OF LEBOWA	472,5	1134	(661,50)
00023142	J.L NGOBENI	20000	20666,68	(666,68)
00533866	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	485	1164	(679,00)
00533792	MAHLANGANI COMMUNAL PROPERTY ASSOC	495	1188	(693,00)
00486077	MA HLEBELA	21200	21906,68	(706,68)
00480646	T.B.A.	22000	22733,32	(733,32)
00534563	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	525	1260	(735,00)
00534669	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	525	1260	(735,00)
00534073	REPUBLIC OF SOUTH AFRICA	550	1320	(770,00)
00112748	OM MATYEKE	24000	24800	(800,00)
00529588	GOVERNMENT OF GAZANKULU	575	1380	(805,00)
00532044	GOVERNMENT OF LEBOWA	575	1380	(805,00)
00533440	REPUBLIC OF SOUTH AFRICA	575	1380	(805,00)
00534115	REPUBLIC OF SOUTH AFRICA	575	1380	(805,00)
00534355	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	575	1380	(805,00)
00499037	JL NXUMALO	25000	25833,32	(833,32)
00527615	TRANSNET LTD	600	1440	(840,00)
00533538	GOVERNEMENT OF LEBOWA	600	1440	(840,00)
00351746	THE OCCUPANT	25400	26246,68	(846,68)
00536151	NATIONAL GOVERNMENT REPUBLIC OF SA	625	1500	(875,00)
00531499	REPUBLIC OF SOUTH AFRICA AND 1 OTHER	8800	9680	(880,00)
00534034	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	635	1524	(889,00)
00351538	THE OCCUPANT	26800	27693,32	(893,32)
00533930	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	647,5	1554	(906,50)
00529404	GOVERNMENT OF GAZANKULU	650	1560	(910,00)
00532189	GOVERNMENT OF LEBOWA	650	1560	(910,00)
00534122	REPUBLIC OF SOUTH AFRICA	650	1560	(910,00)
00539427	LN MASHIGO	650	1560	(910,00)
00536899	GOVERNMENT OF GAZANKULU	675	1620	(945,00)
00536923	GOVERNMENT OF GAZANKULU	675	1620	(945,00)
00279730	SO MATHEBULA	28800	29760	(960,00)
00534490	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	700	1680	(980,00)
00534595	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	700	1680	(980,00)
00534059	REPUBLIC OF SOUTH AFRICA	725	1740	(1 015,00)
00527510	GOVERNMENT OF GAZANKULU	750	1800	(1 050,00)
00534588	SOUTH AFRICAN DEVELOPMENT TRUST	750	1800	(1 050,00)
00535060	GOVERNMENT OF GAZANKULU	10600	11660	(1 060,00)
00489254	LN MASHIGO	32000	33066,68	(1 066,68)
00508965	CLIFTHA TRUST	32400	33480	(1 080,00)
00532076	GOVERNMENT OF LEBOWA	775	1860	(1 085,00)
00480477	T.B.A.	11200	12320,04	(1 120,04)
00090438	SIWONDHLANA M.L.	34000	35133,32	(1 133,32)
00533827	REPUBLIEK VAN SUID-AFRIKA	825	1980	(1 155,00)
00533915	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	832,5	1998	(1 165,50)
00498918	LN MASHIGO	35200	36373,32	(1 173,32)
00532020	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	850	2040	(1 190,00)
00533190	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	850	2040	(1 190,00)
00279296	PS KHOZA	36000	37200	(1 200,00)
00528841	GOVERNMENT OF GAZANKULU	12160	13376	(1 216,00)
00532069	GOVERNMENT OF LEBOWA	875	2100	(1 225,00)
00533263	REPUBLIC OF SOUTH AFRICA	875	2100	(1 225,00)
00532051	GOVERNMENT OF LEBOWA	900	2160	(1 260,00)
00532132	GOVERNMENT OF LEBOWA	925	2220	(1 295,00)
00537684	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	925	2220	(1 295,00)

00531428	REPUBLIC OF SOUTH AFRICA	13200	14520	(1 320,00)
00537236	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	950	2280	(1 330,00)
00488042	LN MASHIGO	40000	41333,32	(1 333,32)
00091167	MASHEGO	300	1650	(1 350,00)
00534041	REPUBLIC OF SOUTH AFRICA	972,5	2334	(1 361,50)
00534651	GOVERNMENT OF LEBOWA	975	2340	(1 365,00)
00480445	LN MASHIGO	14000	15399,96	(1 399,96)
00529517	GOVERNMENT OF GAZANKULU	1000	2400	(1 400,00)
00531971	GOVERNMENT OF LEBOWA	1000	2400	(1 400,00)
00531996	GOVERNMENT OF LEBOWA	1000	2400	(1 400,00)
00499397	LN MASHIGO	44000	45466,68	(1 466,68)
00529806	GOVERNMENT OF GAZANKULU	14790	16269	(1 479,00)
00480452	T.B.A.	15200	16719,96	(1 519,96)
00533947	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1100	2640	(1 540,00)
00534250	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	1100	2640	(1 540,00)
00534274	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	1100	2640	(1 540,00)
00537691	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1100	2640	(1 540,00)
00535849	GOVERNMENT OF LEBOWA	1125	2700	(1 575,00)
00537081	VERNAL PTY LTD	1125	2700	(1 575,00)
00537099	VERNAL PTY LTD	1125	2700	(1 575,00)
00537109	GOVERNMENT OF GAZANKULU	1125	2700	(1 575,00)
00537116	GOVERNMENT OF GAZANKULU	1125	2700	(1 575,00)
00537123	GOVERNMENT OF GAZANKULU	1125	2700	(1 575,00)
00537148	GOVERNMENT OF GAZANKULU	1125	2700	(1 575,00)
00537162	REPUBLIC OF SOUTH AFRICA	1125	2700	(1 575,00)
00112057	RM MATHEBULA	48000	49600	(1 600,00)
00351626	THE OCCUPANT	51200	52906,68	(1 706,68)
00528626	GOVERNMENT OF LEBOWA	17330	19063	(1 733,00)
00532083	GOVERNMENT OF LEBOWA	1250	3000	(1 750,00)
00480808	LN MASHIGO	17600	19359,96	(1 759,96)
00527598	GOVERNMENT OF LEBOWA	1275	3060	(1 785,00)
00351619	THE OCCUPANT	54400	56213,32	(1 813,32)
00499333	LN MASHIGO	55000	56833,32	(1 833,32)
00480710	T.B.A.	18400	20240,04	(1 840,04)
00351552	THE OCCUPANT	55400	57246,68	(1 846,68)
00534299	GOVERNMENT OF GAZANKULU	1350	3240	(1 890,00)
00534620	SOUTH AFRICAN DEVELOPMENT TRUST	1350	3240	(1 890,00)
00537229	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1350	3240	(1 890,00)
00119197	MDS BUTCHERY	58000	59933,32	(1 933,32)
00489335	LN MASHIGO	58000	59933,32	(1 933,32)
00532037	GOVERNMENT OF LEBOWA	1400	3360	(1 960,00)
00533217	GOVERNMENT OF LEBOWA	1400	3360	(1 960,00)
00534010	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1425	3420	(1 995,00)
00536183	NATIONAL GOVERNMENT REPUBLIC OF SOUTH AFRICA	1450	3480	(2 030,00)
00279747	RW MATHEBULA	62400	64480	(2 080,00)
00534612	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	1500	3600	(2 100,00)
00539508	LN MASHIGO	1525	3660	(2 135,00)
00534725	GOVERNMENT OF LEBOWA	1550	3720	(2 170,00)
00533739	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1567,5	3762	(2 194,50)
00528016	REPUBLIC OF SOUTH AFRICA	22000	24200	(2 200,00)
00480188	T.B.A.	22000	24200,04	(2 200,04)
00531989	GOVERNMENT OF LEBOWA	1600	3840	(2 240,00)
00480163	LN MASHIGO	24000	26400	(2 400,00)
00529556	GOVERNMENT OF GAZANKULU	1725	4140	(2 415,00)
00536232	MONDI SOUTH AFRICA LTD	1725	4140	(2 415,00)
00536987	GOVERNMENT OF GAZANKULU	1725	4140	(2 415,00)
00528023	REPUBLIC OF SOUTH AFRICA	24330	26763	(2 433,00)
00537243	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1775	4260	(2 485,00)
00480364	LN MASHIGO	25000	27500,04	(2 500,04)
00528425	SETHLARE TRIBE	1850	4440	(2 590,00)
00480205	T.B.A.	26000	28599,96	(2 599,96)
00537437	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	1875	4500	(2 625,00)
00535790	GOVERNMENT OF LEBOWA	26620	29282	(2 662,00)
00499365	LN MASHIGO	80000	82666,68	(2 666,68)
00531675	GOVERNMENT OF LEBOWA	1925	4620	(2 695,00)
00539346	LN MASHIGO	1925	4620	(2 695,00)
00535623	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	27980	30778	(2 798,00)
00281601	PROVINCIAL GOVERNMENT	28000	30800	(2 800,00)
00528055	REPUBLIC OF SOUTH AFRICA	28260	31086	(2 826,00)

00528560	GOVERNMENT OF LEBOWA	2025	4860	(2 835,00)
00351577	THE OCCUPANT	85200	88040	(2 840,00)
00351591	THE OCCUPANT	86400	89280	(2 880,00)
00532140	GOVERNMENT OF LEBOWA	2087,5	5010	(2 922,50)
00532566	GOVERNMENT OF GAZANKULU	2100	5040	(2 940,00)
00530093	REPUBLIC OF SOUTH AFRICA	2150	5160	(3 010,00)
00534789	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	2150	5160	(3 010,00)
00536063	REPUBLIC OF SOUTH AFRICA	2250	5400	(3 150,00)
00536088	NATIONAL GOVERNMENT REPUBLIC OF SA	2250	5400	(3 150,00)
00538127	LN MASHEGO	2250	5400	(3 150,00)
00480371	LN MASHIGO	32000	35199,96	(3 199,96)
00530671	GOVERNMENT OF GAZANKULU	2307,5	5538	(3 230,50)
00351785	LN MASHIGO	100000	103333,32	(3 333,32)
00480237	T.B.A.	34000	37400,04	(3 400,04)
00351545	THE OCCUPANT	104000	107466,68	(3 466,68)
00536225	MONDI SOUTH AFRICA LTD	2500	6000	(3 500,00)
00480822	T.B.A.	35200	38720,04	(3 520,04)
00480928	T.B.A.	35200	38720,04	(3 520,04)
00536803	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	2550	6120	(3 570,00)
00536867	GOVERNMENT OF GAZANKULU	2550	6120	(3 570,00)
00480149	LN MASHIGO	36000	39600	(3 600,00)
00480156	LN MASHIGO	36000	39600	(3 600,00)
00532245	GOVERNMENT OF LEBOWA	2575	6180	(3 605,00)
00533898	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	2582,5	6198	(3 615,50)
00533697	GOVERNMENT OF LEBOWA	2600	6240	(3 640,00)
00533591	REPUBLIC OF SOUTH AFRICA	2625	6300	(3 675,00)
00530696	GOVERNMENT OF GAZANKULU	36820	40502	(3 682,00)
00537268	F & J MANAGEMENT SERVICES CC	2675	6420	(3 745,00)
00539547	BRIDGEWAY WHOLESALERS	2700	6480	(3 780,00)
00351721	THE OCCUPANT	114000	117800	(3 800,00)
00536257	FERNBROOKE TRUST	2850	6840	(3 990,00)
00527157	GOVERNMENT OF LEBOWA	120000	124000	(4 000,00)
00480389	T.B.A.	40000	44000,04	(4 000,04)
00480741	LN MASHIGO	40000	44000,04	(4 000,04)
00531065	GOVERNMENT OF GAZANKULU	2875	6900	(4 025,00)
00351778	THE OCCUPANT	124000	128133,32	(4 133,32)
00537902	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	3075	7380	(4 305,00)
00527478	GOVERNMENT OF GAZANKULU	3125	7500	(4 375,00)
00535694	GOVERNMENT OF LEBOWA	3202,5	7686	(4 483,50)
00534370	H M GARDEE PTY LTD	3275	7860	(4 585,00)
00532975	GOVERNMENT OF GAZANKULU	3325	7980	(4 655,00)
00486486	PROVINCIAL GOV. OF NORTHERN PROVINCE	48000	52800	(4 800,00)
00534637	REPUBLIC OF SOUTH AFRICA	3475	8340	(4 865,00)
00351739	THE OCCUPANT	147200	152106,68	(4 906,68)
00527397	GOVERNMENT OF GAZANKULU	3550	8520	(4 970,00)
00531555	REPUBLIC OF SOUTH AFRICA	3550	8520	(4 970,00)
00480332	T.B.A.	50000	54999,96	(4 999,96)
00537003	GOVERNMENT OF GAZANKULU	3875	9300	(5 425,00)
00532929	GOVERNMENT OF GAZANKULU	3900	9360	(5 460,00)
00531516	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	3925	9420	(5 495,00)
00527196	GOVERNMENT OF GAZANKULU	4000	9600	(5 600,00)
00536218	MONDI SOUTH AFRICA LTD	4050	9720	(5 670,00)
00527904	GOVERNMENT OF GAZANKULU	59150	65065	(5 915,00)
00531259	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	60780	66858	(6 078,00)
00529443	GOVERNMENT OF GAZANKULU	4550	10920	(6 370,00)
00537444	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	4587,5	11010	(6 422,50)
00530713	GOVERNMENT OF LEBOWA	4650	11160	(6 510,00)
00533810	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	4725	11340	(6 615,00)
00529884	REPUBLIC OF SOUTH AFRICA	5000	12000	(7 000,00)
00528104	REPUBLIC OF SOUTH AFRICA	70260	77286	(7 026,00)
00532541	GOVERNMENT OF LEBOWA	5025	12060	(7 035,00)
00537451	REPUBLIC OF SOUTH AFRICA	5200	12480	(7 280,00)
00537525	REPUBLIC OF SOUTH AFRICA	5200	12480	(7 280,00)
00539515	LN MASHIGO	5250	12600	(7 350,00)
00537927	GOVERNMENT OF GAZANKULU	76000	83600	(7 600,00)
00533665	GOVERNMENT OF LEBOWA	5500	13200	(7 700,00)
00537726	REPUBLIEK VAN SUID-AFRIKA	5500	13200	(7 700,00)
00480759	T.B.A.	80000	87999,96	(7 999,96)
00531668	GOVERNMENT OF LEBOWA	5825	13980	(8 155,00)

00527767	GOVERNMENT OF GAZANKULU	6075	14580	(8 505,00)
00527735	REPUBLIC OF SOUTH AFRICA	87200	95920	(8 720,00)
00529605	GOVERNMENT OF GAZANKULU	6250	15000	(8 750,00)
00529475	GOVERNMENT OF GAZANKULU	6325	15180	(8 855,00)
00537155	GOVERNMENT OF GAZANKULU	6325	15180	(8 855,00)
00536169	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	6425	15420	(8 995,00)
00480357	LN MASHIGO	90000	99000	(9 000,00)
00531442	REPUBLIC OF SOUTH AFRICA AND 1 OTHER	6575	15780	(9 205,00)
00486528	PROVINCIAL GOV. OF NORTHERN PROVINCE	280000	289333,32	(9 333,32)
00529002	GOVERNMENT OF GAZANKULU	6725	16140	(9 415,00)
00530456	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	6925	16620	(9 695,00)
00537187	REPUBLIEK VAN SUID-AFRIKA	6975	16740	(9 765,00)
00528070	REPUBLIC OF SOUTH AFRICA	98000	107800	(9 800,00)
00529108	GOVERNMENT OF GAZANKULU	7050	16920	(9 870,00)
00536264	GADD INV HOLDINGS PTY LTD	7050	16920	(9 870,00)
00529274	GOVERNMENT OF GAZANKULU	7325	17580	(10 255,00)
00537758	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	7425	17820	(10 395,00)
00529250	GOVERNMENT OF GAZANKULU	7450	17880	(10 430,00)
00537074	VERNAL PTY LTD	7500	18000	(10 500,00)
00529764	GOVERNMENT OF GAZANKULU	7525	18060	(10 535,00)
00529186	GOVERNMENT OF GAZANKULU	7825	18780	(10 955,00)
00529228	GOVERNMENT OF GAZANKULU	8050	19320	(11 270,00)
00536271	LEN SMITH INV HOLDINGS CC	8275	19860	(11 585,00)
00068898	A CALVERA	380000	392666,68	(12 666,68)
00529490	GOVERNMENT OF GAZANKULU	9300	22320	(13 020,00)
00527929	REPUBLIC OF SOUTH AFRICA	9325	22380	(13 055,00)
00537211	REPUBLIEK VAN SUID-AFRIKA	9525	22860	(13 335,00)
00527446	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	9900	23760	(13 860,00)
00537469	REPUBLIEK VAN SUID-AFRIKA	9900	23760	(13 860,00)
00532277	REPUBLIEK VAN SUID-AFRIKA	10425	25020	(14 595,00)
00537170	REPUBLIEK VAN SUID-AFRIKA	11475	27540	(16 065,00)
00528457	SETHLARE TRIBE	11518,75	27645	(16 126,25)
00537677	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	11775	28260	(16 485,00)
00530625	GOVERNMENT OF GAZANKULU	12075	28980	(16 905,00)
00530030	GOVERNMENT OF LEBOWA	12225	29340	(17 115,00)
00536793	GOVERNMENT OF GAZANKULU	12250	29400	(17 150,00)
00529066	GOVERNMENT OF GAZANKULU	12575	30180	(17 605,00)
00528182	REPUBLIC OF SOUTH AFRICA	12875	30900	(18 025,00)
00532816	GOVERNMENT OF LEBOWA	13050	31320	(18 270,00)
00537483	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	13250	31800	(18 550,00)
00537275	RHW REITZ	13425	32220	(18 795,00)
00110331	N SHABANGU	580000	599333,32	(19 333,32)
00527125	PROTEA KRUGER GATE PROP PTY LTD	580000	599333,32	(19 333,32)
00536786	REPUBLIC OF SOUTH AFRICA	13850	33240	(19 390,00)
00530343	REPUBLIC OF SOUTH AFRICA	13975	33540	(19 565,00)
00532774	GOVERNMENT OF GAZANKULU	14450	34680	(20 230,00)
00537290	A & H MNF & DISTRIBUTORS PTY LTD	14825	35580	(20 755,00)
00532510	GOVERNMENT OF LEBOWA	15575	37380	(21 805,00)
00531643	GOVERNMENT OF LEBOWA	15775	37860	(22 085,00)
00535430	GOVERNMENT OF GAZANKULU	16425	39420	(22 995,00)
00530255	GOVERNMENT OF GAZANKULU	16475	39540	(23 065,00)
00537660	REPUBLIC OF SOUTH AFRICA	16725	40140	(23 415,00)
00527171	GOVERNMENT OF GAZANKULU	16775	40260	(23 485,00)
00537067	GOVERNMENT OF GAZANKULU	17100	41040	(23 940,00)
00480220	LN MASHIGO	240000	264000	(24 000,00)
00537885	REPUBLIC OF SOUTH AFRICA	17325	41580	(24 255,00)
00535486	GOVERNMENT OF GAZANKULU	17550	42120	(24 570,00)
00537892	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	17875	42900	(25 025,00)
00528344	SETHLARE TRIBE	18900	45360	(26 460,00)
00537420	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	19625	47100	(27 475,00)
00536722	GOVERNMENT OF GAZANKULU	19650	47160	(27 510,00)
00529838	GOVERNMENT OF GAZANKULU	20475	49140	(28 665,00)
00536056	REPUBLIC OF SOUTH AFRICA	21050	50520	(29 470,00)
00533070	GOVERNMENT OF GAZANKULU	21100	50640	(29 540,00)
00535292	GOVERNMENT OF GAZANKULU	21275	51060	(29 785,00)
00536472	LN MASHIGO	21475	51540	(30 065,00)
00535373	GOVERNMENT OF GAZANKULU	21675	52020	(30 345,00)
00535542	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	22825	54780	(31 955,00)
00528866	GOVERNMENT OF GAZANKULU	23375	56100	(32 725,00)

00537412	REPUBLIC OF SOUTH AFRICA	23425	56220	(32 795,00)
00531121	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	23825	57180	(33 355,00)
00535126	GOVERNMENT OF GAZANKULU	23900	57360	(33 460,00)
00536240	MBAYIYANA COMMUNITY PROP ASSOC	23900	57360	(33 460,00)
00530777	GOVERNMENT OF GAZANKULU	24500	58800	(34 300,00)
00528680	GOVERNMENT OF GAZANKULU	24550	58920	(34 370,00)
00530865	GOVERNMENT OF GAZANKULU	24850	59640	(34 790,00)
00529683	PROVINCIAL GOVERNMENT OF THE NATIONAL PROVINCE	24950	59880	(34 930,00)
00537589	REPUBLIC OF SOUTH AFRICA	25250	60600	(35 350,00)
00531019	GOVERNMENT OF GAZANKULU	25350	60840	(35 490,00)
00531315	REPUBLIC OF SOUTH AFRICA	25425	61020	(35 595,00)
00530537	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	25475	61140	(35 665,00)
00535824	NATIONAL GOVERNMENT REPUBLIC OF SA	25500	61200	(35 700,00)
00531210	NATIONAL GOVERNMENT OF THE REPUBLIC OF SA	26325	63180	(36 855,00)
00528954	LN MASHIGO	26400	63360	(36 960,00)
00532622	GOVERNMENT OF GAZANKULU	26800	64320	(37 520,00)
00535670	GOVERNMENT OF LEBOWA	27275	65460	(38 185,00)
00531058	GOVERNMENT OF GAZANKULU	27450	65880	(38 430,00)
00533129	GOVERNMENT OF LEBOWA	27925	67020	(39 095,00)
00528778	GOVERNMENT OF GAZANKULU	27975	67140	(39 165,00)
00534323	SUID-AFRIKAANSE ONTWIKKELINGS TRUST	28250	67800	(39 550,00)
00530939	UTHLA LODGE PTY LTD	28450	68280	(39 830,00)
00534933	GOVERNMENT OF GAZANKULU	28750	69000	(40 250,00)
00534309	SUID-AFRIKAANSE ONTWIKKELINGSTRUST	29275	70260	(40 985,00)
00532728	GOVERNMENT OF GAZANKULU	29425	70620	(41 195,00)
00527291	GOVERNMENT OF GAZANKULU	30625	73500	(42 875,00)
00529147	GOVERNMENT OF GAZANKULU	31025	74460	(43 435,00)
00527333	GOVERNMENT OF GAZANKULU	31675	76020	(44 345,00)
00528506	GOVERNMENT OF GAZANKULU	33425	80220	(46 795,00)
00527975	REPUBLIC OF SOUTH AFRICA	468000	514800	(46 800,00)
00527189	GOVERNMENT OF GAZANKULU	35250	84600	(49 350,00)
00529115	GOVERNMENT OF GAZANKULU	35525	85260	(49 735,00)
00527206	GOVERNMENT OF GAZANKULU	39075	93780	(54 705,00)
00536000	GOVERNMENT OF LEBOWA		59160	(59 160,00)
00537050	GOVERNMENT OF GAZANKULU	44125	105900	(61 775,00)
00529926	REPUBLIC OF SOUTH AFRICA	46050	110520	(64 470,00)
00108452	COMMUNITY PROPERTY PTY(LTD)		78202,68	(78 202,68)
00113558	MC SITHOLE		82749,32	(82 749,32)
00108477	N W ZEMBE	830000	913000	(83 000,00)
00532358	TWIN CITY BOSBOKRAND PTY LTD	857600	943360	(85 760,00)
00527326	GOVERNMENT OF GAZANKULU	300575	721380	(420 805,00)
00076360	KUBAYI P.ROBERT		1536480	(1 536 480,00)



**IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY  
SECOND QUARTERLY REPORT (OCTOBER TO DECEMBER 2014)**

1. CONTRACTS AWARDED FOR PROCUREMENT OF GOODS, SERVICES AND WORKS WITH A THRESHOLD RAND VALUE EQUALS TO R0.01 AND ABOVE, UP TO R30 000 (INCLUSIVE OF ALL APPLICABLE TAXES)

1	REMOVAL OF HOUSE HOLD FURNITURE	2014/12/05	BLM006915	MICHELLERS REMOVAL	3 500.00	2 500.00	2 500.00	0	QUOTATION	NONE
2	ACCOMMODATION	2014/12/14	BLM006918	SANIBONANI RESORT HOTEL	25 650.00	25 650.00	25 650.00	0	QUOTATION	NONE
3	PLUMBING MATERIALS	2014/12/05	BLM006919	LENTIFORCE (PTY)LTD	19 337.54	19 337.54	19 337.54	0	QUOTATION	NONE
4	ADVERTISING	2014/12/09	BLM006930	TMG MEDIA	14 446.08	14 446.08	14 446.08	0	QUOTATION	NONE
5	ADVERTISEMENT	2014/12/09	BLM006931	LOWWELD MEDIA	9 333.36	9 333.36	9 333.36	0	QUOTATION	NONE
6	RENTAL OF PHOTOCOPIING MACHINE	2014/12/10	BLM006937	LOWWELD OFFICE AUTOMATION PTY LTD	2 552.84	2 552.84	2 552.84	0	QUOTATION	NONE
7	CONFERENCE HALL	2014/12/10	BLM006938	PROTEA HOTEL KRUGER GATE	20 150.00	20 150.00	20 150.00	0	QUOTATION	NONE
8	ACCOMMODATION	2014/12/02	BLM00883	MERTCOURT	2 690.00	2 690.00	2 690.00	0	QUOTATION	NONE
9	ACCOMMODATION	2014/11/05	BLM006753	STAY EASY EMALAHLENI	1 147.89	1 147.89	1 147.89	0	QUOTATION	NONE
10	ACCOMMODATION	2014/11/13	BLM006902	PROTEA HOTEL OR TAMBO	2 982.05	2 982.05	2 982.05	0	QUOTATION	NONE
<b>TOTAL</b>					<b>101 789.76</b>	<b>100 789.76</b>	<b>100 789.76</b>			

**IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY  
SECOND QUARTERLY REPORT (OCTOBER TO DECEMBER 2014)**

2. CONTRACTS AWARDED FOR PROCUREMENT OF GOODS, SERVICES AND WORKS WITH A THRESHOLD RAND VALUE EQUALS TO R30 000 UP TO R200 000 (INCLUSIVE OF ALL APPLICABLE TAXES)

1	SECURITY SERVICES	2014/12/01	BLM008878	VIDO SECURITY SERVICES CC	145 600.00	145 600.00	145 600.00	0	CONTRACT	PART PAYMENT
2	SERVICE RENTAL OF PHOTOCOPY MACHINE	2014/12/05	BLM006921	MODISANG TECHNOLOGIES	37 850.59	37 850.59	37 850.59	0	CONTRACT	PART PAYMENT
3	SERVICE FOR DMJ 754 MP	2014/12/09	BLM006934	PRODUKTA MOTORS	34 202.58	34 202.58	34 202.58	0	QUOTATION	NONE
4	FIXING OF MKHUHLU TRAFFIC INTERSECTION - COMPLEX	2014/12/11	BLM006950	MAFIQO TRADING	152 154.00	152 154.00	152 154.00	3	OPEN TENDER	NONE
5	CONNECTION OF KILDARE BOREHOLE TO PUMP	2014/12/15	BLM006958	NXU JOU MECHANICAL	198 736.00	198 736.00	198 736.00	3	OPEN TENDER	NONE
6	SECURITY SERVICES	2014/12/01	BLM007574	MATHATA SECURITY	176 900.00	176 900.00	176 900.00	0	CONTRACT	PART PAYMENT
<b>TOTAL</b>					<b>745 443.17</b>	<b>745 443.17</b>	<b>745 443.17</b>			

**IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY  
SECOND QUARTERLY REPORT (OCTOBER TO DECEMBER 2014)**

**CONTRACTS AWARDED FOR PROCUREMENT OF GOODS, SERVICES AND WORKS WITH A THRESHOLD RAND VALUE EQUALS TO R200 000 AND ABOVE  
(INCLUSIVE OF ALL APPLICABLE TAXES)**

1	SECURITY SERVICES	2014/12/05	BLM006881	AFRICAN RENAISSANCE SECURITY	409 900.00	409 900.00	409 900.00	0	CONTRACT	PART PAYMENT
2	SECURITY SERVICES	2014/1/28	BLM006885	JUSLO SECURITY	320 400.00	320 400.00	320 400.00	0	CONTRACT	PART PAYMENT
3	SECURITY SERVICES	2014/12/01	BLM006886	CES SECURITY SERVICES	333 400.00	333 400.00	333 400.00	0	CONTRACT	PART PAYMENT
4	ASSETS COUNT, AUDITING AND VERIFICATION	2014/12/10	BLM006939	I-CHAIN FIXED ASSETS	533 092.92	533 092.92	533 092.92	0	CONTRACT	PART PAYMENT
<b>TOTAL</b>					<b>1 596 792.92</b>	<b>1 596 792.92</b>	<b>1 596 792.92</b>			

**IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY  
SECOND QUARTERLY REPORT (OCTOBER TO DECEMBER 2014)**

**IRREGULAR EXPENDITURE**

1	HIRING SOUND SYSTEM	2014/10/20	BLM006417	STRICKLY KREW ENTERTAINMENT	2 500.00	2 500.00	2 500.00	2 500.00	0	IRREGULAR EXPENDITURE	MBD4 NOT ATTACHED, ORDER NOT FULLY SIGNED
2	CATERING FOR LED IMPELENTATION PROJECT	2014/10/02	BLM006534	MASIYALISE TRADING CC	1 950.00	1 950.00	1 950.00	0	IRREGULAR EXPENDITURE	MBD4 NOT ATTACHED, ORDER NOT FULLY SIGNED	
3	REGRAVELLING OF ROADS	2014/11/10	BLM006537	RISHAKWA TRADING AND PROJECTS	168 884.73	168 884.73	168 884.73	0	IRREGULAR EXPENDITURE	TAX CLEARANCE NOT ORIGINAL, ORDER NOT FULLY SIGNED	
4	TYRE REPLACEMENT	2014/10/20	BLM006652	THOMAS TYRE	2 767.91	2 767.91	2 767.91	0	IRREGULAR EXPENDITURE	ONE QUOTATION INSTEAD OF THREE ATTACHED	
5	CATERING	2014/10/20	BLM006664	BLUE TRAIN TRADING	3 750.00	3 750.00	3 750.00	0	IRREGULAR EXPENDITURE	CONDONING EXPENDITURE FOR THE PREVIOUS YEARS	
6	CATERING FOR MARKETING AT MALELE TRADITIONAL AUTHORITY	2014/10/29	BLM006716	MOKOENA WP	5 250.00	5 250.00	5 250.00	0	IRREGULAR EXPENDITURE	PROCUREMENT OUTSIDE SCM UNIT, ORDER NOT FULLY SIGNED	

7	CATERING	2014/12/02	BLM006730	RADIA TRADING ENTERPRISE	9 900.00	9 900.00	9 900.00	9 900.00	0	IRREGULAR EXPENDITURE	CONDONING EXPENDITURE FOR THE PREVIOUS YEARS
8	CATERING	2014/12/02	BLM006731	LESHAPO LA MOTSOMI ENTERPRISE	3 000.00	3 000.00	3 000.00	3 000.00	0	IRREGULAR EXPENDITURE	CONDONING EXPENDITURE FOR THE PREVIOUS YEARS
9	PURCHASE OF TWO P200 UNIT PUMPS FOR BELFAST BOREHOLD	2014/11/06	BLM006791	FIX TRADE	55 679.99	52 896.00	55 679.99	55 679.99	0	IRREGULAR EXPENDITURE	LOWEST QUOTATION NOT APPOINTED (NO MOTIVATION), ORDER NOT FULLY SIGNED
10	SERVICEING AND REPAIRING OF AIR-CONDITIONERS	2014/11/14	BLM006824	MADZHAKA NDILA CONSTRUCTION	61 750.00	44 736.30	61 750.00	61 750.00	3	IRREGULAR EXPENDITURE	LOWEST QUOTATION NOT APPOINTED (NO MOTIVATION), ORDER NOT FULLY SIGNED
11	TRANSPORT	2014/11/18	BLM006829	THULAMASHHE MKHULU TAX ASSOCIATION	30 000.00	30 000.00	30 000.00	30 000.00	0	IRREGULAR EXPENDITURE	THE LOWEST BIDDER NOT APPOINTED (NO MOTIVATION)
12	ADVERTISING	2014/11/19	BLM006831	BUSHBUCKRIDGE NEWS	9 500.00	9 500.00	9 500.00	9 500.00	0	IRREGULAR EXPENDITURE	ONE QUOTATION INSTEAD OF THREE ATTACHED
13	ADVERTISING	2014/11/19	BLM006832	LOWVELD MEDIA	6 586.35	6 586.35	6 586.35	6 586.35	0	IRREGULAR EXPENDITURE	ONE QUOTATION INSTEAD OF THREE ATTACHED
14	CATERING	2014/12/01	BLM006889	WISANI TRAVEL AGENCY & SAAFARIS	2 750.00	2 750.00	2 750.00	2 750.00	0	IRREGULAR EXPENDITURE	CONDONING EXPENDITURE FOR THE

15	RECONSTRUCTION OF KILDARE STORAGE TANKS	2014/12/15	BLM006962	TBK BUILDING CONSTRUCTION	433 884.00	433 884.00	433 884.00	0	IRREGULAR EXPENDITURE	PREVIOUS YEARS OUTSOURCED OUTSIDE SCM UNIT
					798 152.98	778 355.29	798 152.98			

DEVIATIONS

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY  
SECOND QUARTERLY REPORT (OCTOBER TO DECEMBER 2014)

1	DELIVERY OF PLUMBING MATERIAL AT MARITI REGION	2014/10/21	BLM006257	INCLEDON	26 344.00	26 344.00	26 344.00	0	DEVIATION	EMERGENCY
2	METRIC OIL SEALS FOR SEWERAGE PLANT	2014/10/06	BLM006553	SNF SUPPLIERS	10 875.60	10 875.60	10 875.60	0	DEVIATION	SOLE PROVIDER
3	CATERING	2014/10/08	BLM006570	MAVELE MAMBHIRH TRADING	2 200.00	2 200.00	2 200.00	0	DEVIATION	PROCUREMENT OUTSIDE SCM UNIT
4	REPAIRING AND TREPACING OF SEWERE BLOCKAGE AT THULMAHAHE	2014/10/31	BLM006738	WINNERS CATERING	145 420.00	145 420.00	145 420.00	0	DEVIATION	EMERGENCY
5	MEDICAL ASSESSMENT	2014/11/05	BLM006760	DR. ZWANE	248 400.00	248 400.00	248 400.00	0	DEVIATION	EMERGENCY
6	REPLACE SEWER COLLECTOR	2014/11/17	BLM006787	THANDAMAZWE TRADING	195 600.00	195 600.00	195 600.00	0	DEVIATION	EMERGENCY
7	MAINTAINING, BACK FILLING AND RE-GRAVELLING OF INTERNAL STREET AT ACORNHOEK	2014/11/06	BLM006793	KEBEDI TRADING	144 000.00	144 000.00	144 000.00	3	DEVIATION	EMERGENCY
8	HIRING OF GENERATORS AT MARITE, MAVILJAN AND MADRAS	2014/11/25	BLM006853	MECHCIV CONSTRUCTION CC	193 374.44	193 374.44	193 374.44	0	DEVIATION	EMERGENCY
9	SUPPLY OF ADDITIONAL PIPES FOR MALUBANE RETICULATION	2014/12/09	BLM006932	ALTRAFIX MAINTANANCE PTY (LTD)	64 550.00	64 550.00	64 550.00	0	DEVIATION	EMERGENCY

10	PLANT HIRE WATER TANKER	2015/12/15	BLM006941	MUKHONJWANA TRADING ENTERPRISE	63 000.00	63 000.00	63 000.00	0	DEVIATION	EMERGENCY
11	PLANT HIRE WATER TANKER	2015/12/15	BLM006942	MKHONTOMALLUMI HOLDINGS	63 000.00	63 000.00	63 000.00	0	DEVIATION	EMERGENCY
12	PLANT HIRE WATER TANKER	2015/12/15	BLM006943	MUNGONI TRADING	63 000.00	63 000.00	63 000.00	0	DEVIATION	EMERGENCY
13	PLANT HIRE WATER TANKER	2015/12/15	BLM006945	YELLOW TRAIN TRADING	63 000.00	63 000.00	63 000.00	0	DEVIATION	EMERGENCY
14	HIRING OF WATER TANKERS	2014/11/17	BLM006946	SENNY TRADING CC	126 000.00	126 000.00	126 000.00	0	DEVIATION	EMERGENCY
15	PLANT HIRE WATER TANKER	2015/12/15	BLM006947	LUNGHISA TRADING	63 000.00	63 000.00	63 000.00	0	DEVIATION	EMERGENCY
16	PLANT HIRE WATER TANKER	2015/12/15	BLM006948	WISENELLY TRADING SERVICES	63 000.00	63 000.00	63 000.00	0	DEVIATION	EMERGENCY
17	SUPPLY OF GENERATORS FOR MARITE AND MAVILJAN BOREHOLES	2015/12/15	BLM006960	MECHICV CONSTRUCTION	206 220.20	206 220.20	206 220.20	0	DEVIATION	EMERGENCY
18	SKIP COLLECTION AT REGIONAL OFFICES	2014/12/17	BLM006963	RISIMA TOWING SERVICES	184 300.00	184 300.00	184 300.00	0	DEVIATION	EMERGENCY
19	HIRING OF TLB AT ACORNHOEK REGION	2014/12/17	BLM006964	CHELENI TRADING	52 000.00	52 000.00	52 000.00	3	DEVIATION	EMERGENCY
TOTAL					1 977 284.24	1 977 284.24	1 977 284.24			



**IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY  
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**TENDERS AWARDED**

1	CONSTRUCTION OF TAKENI TO MOSES CULVERT BRIDGE	BLM016/038/0615/AC-B1	DAKALO INVESTMENT	575 954.00	575 964.00	0	3	TENDER	NONE
2	REHABILITATION OF TITSWALO ROAD TO ACORNHOEK	BLM016/038/0615/AC-M1	BIG O ENGINEERING	691 465.01	652 272.00	39 193.01	3	TENDER	IRREGULAR EXPENDITURE - RECOMMENDATION OF BID EVALUATION OVER RULED WITHOUT RESUBMITTING FOR RECONSIDERATION BEFORE AWARDDING
3	CONSTRUCTION OF JONGLANGA CULVERT BRIDGE AT JONGLANG PRIMARY SCHOOL	BLM016/038/0615/AC-B1	MHONYINI TRADING ENTERPRISE	858 000.00	686 896.00	172 104.00	3	TENDER	NONE
<b>TOTAL</b>				<b>2 125 419.01</b>	<b>2 125 419.01</b>	<b>2 125 419.01</b>			