

Irregular
expenditure

FINANCIAL YEAR	TOTAL	Misappropriation of amounts collected by the Municipality's debt collectors.	Non-compliance with the MFMA & Supply Chain Management regulations	Non-compliance with paragraph 21 of the Division of Revenue Act 2 of 2013	Non-compliance with Remuneration of Office Bearers' Act	Condoned/Written-off	Remaining	Cumulative Balance
2005/2006 & Prior	-						-	-
2006/2007	522 007,00	522 007,00					522 007,00	522 007,00
2007/2008	41 979 974,00	383 426,00	41 596 548,00				41 979 974,00	42 501 981,00
2008/2009	71 726 349,00		69 165 653,00		2 560 696,00		71 726 349,00	114 228 330,00
2009/2010	14 931 539,00		12 043 497,00		2 888 042,00		14 931 539,00	129 159 869,00
2010/2011	152 964 314,93		149 733 322,93		3 230 992,00		152 964 314,93	282 124 183,93
2011/2012	101 167 116,80		98 195 365,80		2 971 751,00		101 167 116,80	383 291 300,73
2012/2013	211 753 099,41		211 753 099,41				211 753 099,41	595 044 400,14
2013/2014	90 164 083,77		83 059 734,77	7 104 349,00			90 164 083,77	685 208 483,91
2014/2015	253 844 593,70		247 820 108,70	6 024 485,00			253 844 593,70	939 053 077,61
2015/2016	309 488 576,84		305 669 954,81		3 818 622,03	819 370 293,71	119 682 783,90	429 171 360,74
2016/2017	323 171 276,36		318 720 464,36		4 450 812,00	413 701 258,18	15 470 102,56	338 641 378,92
2017/18	434 782,61		-19 459 551,39	19 894 334,00		312 211 403,87	26 429 975,05	26 864 757,66
TOTAL	1 572 147 713,42	905 433,00	1 537 757 748,77	13 128 834,00	19 920 915,03	1 233 071 551,89	1 074 205 964,07	338 641 378,92

UNITO CONSTRUCTIVE ENGINEERS	Tender	10111362	PHASE 1 - TENDERS FOR BULK WALC & ROPING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	73 948,51	10 552,18	84 296,29	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked to conduct the investigation	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
GEMAN CONSTRUCTIO N	Tender	10111376	PHASE 1 - TENDERS FOR BULK WALC & ROPING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	564 715,80	51 085,76	615 801,56	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
SOLIFWETS DEVELOPME NTS	Tender	10108062	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	9 331 712,05	586 446,69	1 518 208,76	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
IN PROFESSIONAL	Tender	10110096	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	570 236,17	79 833,06	650 069,23	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
SIP QUANTITY SURVEILLANCE	Tender	10135532	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	475 685,74	66 624,05	542 309,79	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
IN PROFESSIONAL SERVICES	Tender	10135537	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	513 616,90	71 676,79	585 293,69	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
SEPA AFRICA FINANCIALS	Tender	10103595	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	4 268 594,21	900 098,05	4 688 693,26	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
SEPA AFRICA FINANCIALS	Tender	10112355	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	120 692,68	18 132,45	138 825,13	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
GEMAN CONSTRUCTIO N	Tender	10112489	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	595 565,92	89 455,04	685 021,94	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
SOLIFWETS DEVELOPING SAS	Tender	10112484	THYNDING ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	1 072 175,84	900 886,98	1 233 462,22	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
AIRBORNEA CONSTRUCTION	Tender	10108799	CONTRIBUTI ON OF THE REGIONAL ROAD IN THYNDING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	1 366 608,77	177 325,23	1 443 934,00	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
AIRBORNEA CONSTRUCTION	Tender	10108799	CONTRIBUTI ON OF THE REGIONAL ROAD IN THYNDING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	177 325,23	1 266 608,77	1 443 934,00	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
AIRBORNEA FINANCIALS	Tender	10108062	ROADWAY FOR EAST WHL	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	2 879 608,24	403 145,15	3 282 753,39	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet	Investigation not started yet
DOWN TOWN INVESTMENTS	Tender	10108799	CONTRIBUTI ON OF THE REGIONAL ROAD IN THYNDING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	205 193,80	28 886,61	233 230,51	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
TOLA TOWN INVESTMENTS	Tender	10108799	CONTRIBUTI ON OF THE REGIONAL ROAD IN THYNDING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	83 296,80	11 660,15	94 946,95	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes
DOWN TOWN INVESTMENTS (PTY) LTD	Tender	10108799	CONTRIBUTI ON OF THE REGIONAL ROAD IN THYNDING	Inspector Regular Region 2023-17	Non- Compliance with Supply Chain Management Policy	Non- Compliance with Supply Chain Management Policy	966 136,80	139 262,25	1 101 407,10	Accounting Officer	No Expenditure paid as per contractual terms	The contract was reviewed to the municipality	This has been reviewed to ensure that goods and services were procured through the correct processes	The an APAC committee was tasked by Council to investigate	Yes	No	No	Cannot be established with reasonable certainty if the transaction was deliberate or negligent	Write-off as possibility of recovery	Expenditure is well-noted recoverable	Not Applicable	Not Applicable	Yes

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Irregular Expenditure Register 2016/17

								Final Figure 2016-2017			Prior Year identified in 2016/17
No.1	Supplier/Person	Source Document	Document Reference	Transaction Description	Additional Reference	Reason for Incurring Irregualr Expenditure	Classification of Irregular Expenditure	Current Year Expenditure (Excluding VAT)	VAT	Current Year Expenditure (Including VAT)	
586	TURBO TECH TRADING	Deviation	10105453	OPERATING COST OF VEHICLES		Deviation not in terms of the requirements of SCM Policy	Non Compliance with Supply Chain Management Policy	167 247,32	-	167 247,32	
587	TURBO TECH TRADING	Deviation	10105880	OPERATING COST OF EQUIPMENT	Deviation	Deviation not in terms of the requirements of SCM Policy	Non Compliance with Supply Chain Management Policy	781 541,72	-	781 541,72	
588	TURBO TECH TRADING	Deviation	10108305	OPERATING COST OF VEHICLES		Deviation not in terms of the requirements of SCM Policy	Non Compliance with Supply Chain Management Policy	188 592,25		188 592,25	
617	ZYKA MANAGEMENT SERVICES(PTY) LTD	RFQ 7 Days	10108306	BUILDING & INSTALLATION	136/2016-17	>Contract not extended through Council (Note 1) >Service provider operating on Month to Month Contract > Non-compliance with Sec 116(3) of the MFMA	Non Compliance with Supply Chain Management Policy	159 000,00	-	159 000,00	
								323 171 276,36	38 936 141,84	362 107 418,19	

Irregular Expenditure Identified in the 2017/18 Financial Year relating to 2016/17 Financial Year

1	HILL MCHARDY INCMAN IN ONE	10111846	LEGAL COST ADVICE &	Irregular	Principal Contract Expired	Non Compliance with Supply	4 385 964,91	614 035,09	5 000 000,00
2	HILL MCHARDY INC	10112196	LEGAL COST ADVICE & LIT	Irregular	Principal Contract Expired	Non Compliance with Supply	2 608 695,65	391 304,35	3 000 000,00
3	HILL MCHARDY & HERBST INC	10108975	LEGAL COST ADVICE & LIT	Irregular	Principal Contract Expired	Non Compliance with Supply	7 535 806,55	-	7 535 806,55
4	HILL MCHARDY & HERBST INC (MBV SECURITY)	10110972	LEGAL COST ADVICE & LITIGATION	Irregular Expenditure	Principal Contract Expired	Non Compliance with Supply Chain Management Policy	1 500 000,00	-	1 500 000,00
5	HILL MCHARDY INCPHAKAMA	10110951	LEGAL COST ADVICE &	Irregular	Principal Contract Expired	Non Compliance with Supply	2 631 578,95	368 421,05	3 000 000,00
Prior Year Period Error							18 662 046,06	1 373 760,49	20 035 806,55
Grand Total							341 833 322,42	40 309 902,33	382 143 224,74