

21 October 2022

TO: MMM Executive Mayor

**MEC: Cooperative Governance and Traditional Affairs and Human Settlements
Auditor-General of South Africa in the Free State**

**REPORT TO COUNCIL ON IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE
IN TERMS OF THE MUNICIPAL FINANCIAL MANAGEMENT ACT SECTION 32 (4)**

OBJECTIVE OF THE REPORT

The purpose of the report is to inform the Executive Mayor, the Free State MEC: Cooperative Governance and Traditional Affairs and Human Settlements and the Auditor-General of South Africa in the Free State in respect of Irregular and Fruitless and Wasteful Expenditure incurred by the municipality in respect of the 2021/22 financial year and first quarter of the 2022/23 financial year.

RELEVANT LEGISLATION

The following definitions are indicated in the Municipal Finance Management Act (hereafter referred to as the "MFMA"):

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised.

"irregular expenditure", in relation to a municipality or municipal entity, means—

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;

(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

Section 32 of the MFMA on Unauthorised, irregular or fruitless and wasteful expenditure stipulates the following:

"32. (1) Without limiting liability in terms of the common law or other legislation—

(a) a political office-bearer of a municipality is liable for unauthorised expenditure if that office-Bearer knowingly or after having been advised by the accounting officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur the expenditure;

(b) the accounting officer is liable for unauthorised expenditure deliberately or negligently incurred by the accounting officer, subject to subsection (3);

(c) any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure, is liable for that expenditure; or

(d) any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

(2) A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure—

(a) in the case of unauthorised expenditure, is—

(i) authorised in an adjustments budget; or

(ii) certified by the municipal council, after investigation by a council committee, as irrecoverable and written off by the council; and

(b) in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.

(3) If the accounting officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the accounting officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the accounting officer has informed the council, the mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure.

(4) The accounting officer must promptly inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of—

(a) any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;

(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and

(c) the steps that have been taken—

(i) to recover or rectify such expenditure; and

- (ii) to prevent a recurrence of such expenditure.
- (5) The writing off in terms of subsection (2) of any unauthorised, irregular or fruitless and wasteful expenditure as irrecoverable, is no excuse in criminal or disciplinary proceedings against a person charged with the commission of an offence or a breach of this Act relating to such unauthorised, irregular or fruitless and wasteful expenditure.
- (6) The accounting officer must report to the South African Police Service all cases of alleged—
- (a) irregular expenditure that constitute a criminal offence; and
- (b) theft and fraud that occurred in the municipality.
- (7) The council of a municipality must take all reasonable steps to ensure that all cases referred to in subsection (6) are reported to the South African Police Service if
- (a) the charge is against the accounting officer; or
- (b) the accounting officer fails to comply with that subsection.
- (8) The Minister, acting with the concurrence of the Cabinet member responsible for local government, may regulate the application of this section by regulation in terms of section 168.”

DISCUSSION

As per the prescripts of MFMA Section 32 (4), the following Irregular and Fruitless and Wasteful Expenditure have been incurred during the 2021/22 financial year as summarised below:

Irregular Expenditure:

Cases identified in the 2021/22 financial year include those listed below:

DESCRIPTION	AMOUNT
Non-compliance with SCM processes	R 60 655 287
Overpayment of Councillors	R 24 228
Contracts declared as irregular expenditure in the prior year	R 19 439 770
Total Irregular Expenditure	R 80 119 285

Please refer to Annexure A for a full list of Irregular Expenditure incurred during the financial year.

Fruitless and Wasteful Expenditure:

Cases identified in the 2021/22 financial year include those listed below:

DESCRIPTION	AMOUNT
Interest paid to The Auditor General due to late payments	R 135 167
Interest paid to Eskom SOC Ltd due to late payments	R 114 783
Interest paid to the Provincial Department of Police, Roads and Transport due to late Payment	R 66 001
Interest paid to Modderivier Kalkveld WGV due to late payments	R 36 868
Interest paid to Telkom SA Ltd due to late payments	R 225 747

Interest paid to the SABC due to late payments	R 636
Expenditure incurred relating to the Mangaung Metro Police Department	R 4 543 030
Interest due to various court orders	R 1 609 439
Overpayment of councillors' allowances	R 24 228
Total Fruitless and Wasteful Expenditure	R 6 755 899

No steps have been taken to investigate any person or to recover the expenditure yet. The information will be submitted to MPAC as soon as the Auditor-General have completed their audit for the 2021/22 financial year for their consideration and possible investigation.

As per the prescripts of MFMA Section 32 (4), the following Irregular and Fruitless and Wasteful Expenditure have been incurred during the first quarter of 2022/23 financial year as summarised below:

Irregular Expenditure:

Cases identified in the first quarter of 2022/23 financial year include those listed below:

DESCRIPTION	AMOUNT
Non-compliance with SCM processes	R 88 022 335
Total Irregular Expenditure	R 88 022 335

Please refer to Annexure B for a full list of Irregular Expenditure incurred during the first quarter of the 2022/23 financial year.

Fruitless and Wasteful Expenditure:

Cases identified in the first quarter of 2022/23 financial year include those listed below:

DESCRIPTION	AMOUNT
Interest paid to Eskom SOC Ltd due to late payments	R 4 255
Interest paid to the Provincial Department of Police, Roads and Transport due to late Payment	R 89 498
Interest paid to Modderivier Kalkveld WGV due to late payments	R 1 976
Interest paid to Telkom SA Ltd due to late payments	R 117
Interest due to various court orders	R 581 848
Total Fruitless and Wasteful Expenditure	R 677 694

No steps have been taken to investigate any person or to recover the expenditure yet. The information will be submitted to MPAC as soon as possible.

FINANCIAL IMPLICATIONS

The total expenditure noted as fruitless and wasteful and irregular amounts to R 175 575 213 in terms of MFMA section 32.

RECOMMENDATION

It is recommended that:

- (a) The irregular expenditure and fruitless and wasteful expenditure incurred as indicated in the report is noted as required in terms of MFMA section 32 (4).
- (b) The total irregular and fruitless and wasteful expenditure reported amounts to R 175 575 213.
- (c) All irregular expenditure and fruitless and wasteful expenditure be submitted to MPAC as soon as the Auditor-General of South Africa have finalised the audit for the 2021/22 financial year.

Submitted by:



T Sediti
Acting Chief Financial Officer

Recommended by:



T Motlashuping
Acting City Manager

25/10/2022

Ratified by:



P Maseko
National Cabinet Representative

26/10/22

Approved by:



Cllr. M. Siyonzana
Executive Mayor



S. Mearall - NCR - Finance Management Specialist.

ANNEXURE A – IRREGULAR EXPENDITURE

No	Date of discovery	Reported to Accounting Officer	Transaction details					User Directorate	Payment approved by
			Date of Payment	Cheque number	Amount Inclusive VAT	Amount Exclusive VAT	Payee		
1	30/06/2022	No	20210707	157268	936,801.50		UMVEZI CONTRACTORS CC		
2	30/06/2022	No	20210707	157270	1,542,901.56		CEDARWOOD TRADING CC	Waste and Fleet Management	
3	30/06/2022	No	20210708	157304	48,507.00		BUSINESS CONNEXION (PTY)		
4	30/06/2022	No	20210708	157306	50,071.00		DYNAMIC INCLUSIONS PTY LTD	MJN Phaladi Human Resources	
5	30/06/2022	No	20210713	157340	6,708.31		DDP VALUERS PTY LTD		
6	30/06/2022	No	20210713	157390	16,719.85		WORKING ON FIRE		
7	30/06/2022	No	20210713	157391	949.90		WORKING ON FIRE		
8	30/06/2022	No	20210713	157392	2,352.90		WORKING ON FIRE		
9	30/06/2022	No	20210721	157603	51,749.81		DDP VALUERS PTY LTD		
10	30/06/2022	No	20210721	157604	207,958.07		DDP VALUERS PTY LTD		
11	30/06/2022	No	20210721	157605	13,416.62		DDP VALUERS PTY LTD		
12	30/06/2022	No	20210721	157606	81,458.29		DDP VALUERS PTY LTD		
13	30/06/2022	No	20210721	157629	16,678.25		WORKING ON FIRE		
14	30/06/2022	No	20210721	157630	5,586.80		WORKING ON FIRE		
15	30/06/2022	No	20210728	157858	1,376,723.36		CEDARWOOD TRADING CC	Waste and Fleet Management	
16	30/06/2022	No	20210727	157898	52,252.08		IPSOSYS PTY LTD T/A STARK GROUP	Waste and Fleet Management	

ANNEXURE A – IRREGULAR EXPENDITURE

17	30/06/2022	No	20210720	158009	1,119,453.70	CONSOLIDATED AFRICAN TECHNOLOGIES(PTY)LTD	Finance	S.E Mofokeng
18	30/06/2022	No	20210804	158010	4,772.50	COBRA TOWING	Waste and Fleet Management	Sello More
19	30/06/2022	No	20210803	158011	48,622.00	DYNAMIC INCLUSIONS PTY LTD	Human Settlements	MJN Phaladi
20	30/06/2022	No	20210803	158051	20,309.00	WALTONS(PTY)LTD	Finance	S.E Mofokeng
21	30/06/2022	No	20210804	158052	46,652.79	WELTEL	Corporate Services	D. Nkaiseng
22	30/06/2022	No	20210804	158053	50,783.92	WELTEL	Corporate Services	D. Nkaiseng
23	30/06/2022	No	20210804	158054	56,662.92	WELTEL	Corporate Services	D. Nkaiseng
24	30/06/2022	No	20210804	158055	9,172.40	WORKING ON FIRE	Emergency	C. Lampprecht
25	30/06/2022	No	20210804	158056	8,722.75	WORKING ON FIRE	Emergency	C. Lampprecht
26	30/06/2022	No	20210804	158057	28,625.80	WORKING ON FIRE	Emergency	C. Lampprecht
27	30/06/2022	No	20210804	158058	9,449.55	WORKING ON FIRE	Emergency	C. Lampprecht
28	30/06/2022	No	20210811	158099	116,759.88	OTIS (PTY) LTD	Corporate Services	D. Nkaiseng
29	30/06/2022	No	20210817	158152	1,064,391.16	CEDARWOOD TRADING CC	Waste and Fleet Management	Sello More
30	30/06/2022	No	20210817	158153	7,789.48	OTIS (PTY) LTD	Corporate Services	D. Nkaiseng
31	30/06/2022	No	20210817	158155	740,693.17	UMVEZI CONTRACTORS CC		
32	30/06/2022	No	20210818	158223	257,347.00	BUSINESS CONNEXION (PTY)		
33	30/06/2022	No	20210818	158224	135,608.00	BUSINESS CONNEXION (PTY)		
34	30/06/2022	No	20210816	158227	1,916.66	DDP VALUERS PTY LTD		
35	30/06/2022	No	20210818	158271	79,446.63	WORKING ON FIRE	Emergency	C. Lampprecht
36	30/06/2022	No	20210813	158281	11,499.96	DDP VALUERS PTY LTD		

ANNEXURE A – IRREGULAR EXPENDITURE

37	30/06/2022	No	20210803	158284	87,360.00	LIPHULO AND SON GENERAL TRADING	Emergency	C. Lampprecht
38	30/06/2022	No	20210817	158293	29,147.90	WORKING ON FIRE	Emergency	C. Lampprecht
39	30/06/2022	No	20210823	158439	19,166.60	DDP VALUERS PTY LTD		
40	30/06/2022	No	20210901	158501	1,299,492.16	CEDARWOOD TRADING CC	Waste and Fleet Management	Sello More
41	30/06/2022	No	20210826	158510	48,029.04	WELTEL	Corporate Services	D. Nkaiseng
42	30/06/2022	No	20210915	158914	527,231.10	ORAMOK PTY LTD		
43	30/06/2022	No	20210922	159068	1,266,941.70	CEDARWOOD TRADING CC	Waste and Fleet Management	Sello More
44	30/06/2022	No	20210906	159215	13,564.25	WORKING ON FIRE		
45	30/06/2022	No	20210913	159246	4,540.20	WORKING ON FIRE		
46	30/06/2022	No	20211005	159352	16,142.78	TD MOTHEBE TRADING T/A MOTHEBE WHEELS PTY LTD	Waste and Fleet Management	Sello More
47	30/06/2022	No	20211008	159381	61,110.14	OTIS (PTY) LTD	Corporate Services	D. Nkaiseng
48	30/06/2022	No	20211013	159523	1,017,000.00	CEDARWOOD TRADING CC	Waste and Fleet Management	Sello More
49	30/06/2022	No	20211013	159530	278,986.08	HAMBA NATHI TRAVEL PTY LTD	Finance	S.E Mofokeng
50	30/06/2022	No	20211013	159531	10,698.94	HERTZ RENT A CAR	Finance	S.E Mofokeng
51	30/06/2022	No	20211019	159579	15,277.97	WELTEL	Corporate Services	D. Nkaiseng
52	30/06/2022	No	20211019	159580	50,894.91	WELTEL	Corporate Services	D. Nkaiseng
53	30/06/2022	No	20211026	159595	18,371.79	SCHINDLER LIFTS	Corporate Services	D. Nkaiseng
54	30/06/2022	No	20210927	159601	1,872,177.30	KWANZA COMMUNICATIONS	ERD	T. Maine
55	30/06/2022	No	20211027	159983	18,513.85	WORKING ON FIRE		

ANNEXURE A – IRREGULAR EXPENDITURE

56	30/06/2022	No	20211112	160025	1,128,592.97		CEDARWOOD TRADING CC	Waste and Fleet Management	Sello More
57	30/06/2022	No	20211019	160476	4,025.00		IPSOSYS PTY LTD T/A STARK GROUP	Waste and Fleet Management	Sello More
58	30/06/2022	No	20211116	160477	45,237.10		IPSOSYS PTY LTD T/A STARK GROUP	Waste and Fleet Management	Sello More
59	30/06/2022	No	20211202	160500	48,218.96		WELTEL	Corporate Services	D. Nkaiseng
60	30/06/2022	No	20211203	160526	116,759.88		OTIS (PTY) LTD	Corporate Services	D. Nkaiseng
61	30/06/2022	No	20211207	160556	7,811.04		OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
62	30/06/2022	No	20211123	160564	9,583.30		DDP VALUERS PTY LTD		
63	30/06/2022	No	20211123	160565	1,554,300.00		DDP VALUERS PTY LTD		
64	30/06/2022	No	20211123	160566	44,083.20		DDP VALUERS PTY LTD		
65	30/06/2022	No	20211123	160567	224,250.00		DDP VALUERS PTY LTD		
66	30/06/2022	No	20211123	160568	16,291.61		DDP VALUERS PTY LTD		
67	30/06/2022	No	20211201	160692	49,919.05		ASTRA TRAVEL	Finance	S.E Mofokeng
68	30/06/2022	No	20211012	160717	3,662.19		WORKING ON FIRE	M.A Mafise	Social Services
69	30/06/2022	No	20211012	160718	5,768.43		WORKING ON FIRE	M.A Mafise	Social Services
70	30/06/2022	No	20211026	160719	5,540.72		WORKING ON FIRE	M.A Mafise	Social Services
71	30/06/2022	No	20211221	161013	5,787.41		WORKING ON FIRE		
72	30/06/2022	No	20211223	161022	7,666.64		DDP VALUERS PTY LTD		
73	30/06/2022	No	20211228	161070	6,000.00		MOTHEBE SHUTTLE T-A TD MOTHEBE TRADING		
74	30/06/2022	No	20211228	161073	6,123.93		SCHINDLER LIFTS	Corporate Services	D. Nkaiseng
75	30/06/2022	No	20220107	161276	16,500.00		AUYANNA SOLUTIONS	R.S Shibambu	Social Services
76	30/06/2022	No	20220107	161277	11,000.00		AUYANNA SOLUTIONS	R Hulani	Social Services
77	30/06/2022	No	20211230	161305	5,639.62		WORKING ON FIRE	M.A Mafise	Social Services

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78	30/06/2022	No	20220125	161372	19,800.00	TSHIMO E TENG FARMING	M.A Mafise	Social Services
79	30/06/2022	No	20220125	161374	52,428.44	WELTEL	D. Nkaiseng	Corporate Services
80	30/06/2022	No	20220125	161375	52,561.36	WELTEL	D. Nkaiseng	Corporate Services
81	30/06/2022	No	20211014	161386	189,111.75	CONSOLIDATED AFRICAN TECHNOLOGIES(PTY)LTD	S.E Mofokeng	Finance
82	30/06/2022	No	20220208	161540	122,220.27	OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
83	30/06/2022	No	20211228	161705	149,500.00	DDP VALUERS PTY LTD		
84	30/06/2022	No	20220208	161725	40,698.06	WELTEL	D. Nkaiseng	Corporate Services
85	30/06/2022	No	20211228	161726	3,013,244.98	DDP VALUERS PTY LTD		
86	30/06/2022	No	20220301	162131	54,014.97	WELTEL	N. Mpangane	Social Services
87	30/06/2022	No	20220308	162152	140,301.30	UMVEZI CONTRACTORS CC		
88	30/06/2022	No	20220308	162153	70,150.66	UMVEZI CONTRACTORS CC		
89	30/06/2022	No	20211228	162168	19,166.60	DDP VALUERS PTY LTD		
90	30/06/2022	No	20211228	162169	9,583.30	DDP VALUERS PTY LTD		
91	30/06/2022	No	20220201	162170	3,345,018.13	DDP VALUERS PTY LTD		
92	30/06/2022	No	20211029	162428	1,003,575.84	BUSINESS CONNEXION (PTY)		
93	30/06/2022	No	20211014	162429	431,635.25	BUSINESS CONNEXION (PTY)		
94	30/06/2022	No	20211109	162430	677,747.67	BUSINESS CONNEXION (PTY)		
95	30/06/2022	No	20211130	162431	1,674,291.74	BUSINESS CONNEXION (PTY)		
96	30/06/2022	No	20211130	162432	1,674,291.74	BUSINESS CONNEXION (PTY)		

ANNEXURE A – IRREGULAR EXPENDITURE

97	30/06/2022	No	20211118	162452	198,347.40		THE ZONE CAR WASH PTY LTD	M. Nkungwana	Social Services
98	30/06/2022	No	20220222	162574	351,486.00		BUSINESS CONNEXION (PTY)		
99	30/06/2022	No	20220201	162578	74,750.00		DDP VALUERS PTY LTD		
100	30/06/2022	No	20220201	162579	4,791.65		DDP VALUERS PTY LTD		
101	30/06/2022	No	20220304	162584	50,071.00		DYNAMIC INCLUSIONS PTY LTD	MJN Phaladi	Human Resources
102	30/06/2022	No	20220304	162585	48,622.00		DYNAMIC INCLUSIONS PTY LTD	MJN Phaladi	Human Resources
103	30/06/2022	No	20220315	162820	3,415.52		WORKING ON FIRE	M.A Mafise	Social Services
104	30/06/2022	No	20220408	162828	185,681.05		OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
105	30/06/2022	No	20220408	162830	12,707.15		SCHINDLER LIFTS	D. Nkaiseng	Corporate Services
106	30/06/2022	No	20220408	162879	1,805,911.59		DDP VALUERS PTY LTD		
107	30/06/2022	No	20220408	162880	149,500.00		DDP VALUERS PTY LTD		
108	30/06/2022	No	20220408	162881	5,749.98		DDP VALUERS PTY LTD		
109	30/06/2022	No	20220408	162882	3,833.90		DDP VALUERS PTY LTD		
110	30/06/2022	No	20220408	162883	22,041.58		DDP VALUERS PTY LTD		
111	30/06/2022	No	20220411	162884	454,836.89		DDP VALUERS PTY LTD		
112	30/06/2022	No	20220413	163110	19,400.00		TRIPROD	M.A Mafise	Social Services
113	30/06/2022	No	20220511	163296	100,304.25		WORKING ON FIRE	M.A Mafise	Social Services
114	30/06/2022	No	20220526	163326	31,538.25		SCHINDLER LIFTS	D. Nkaiseng	Corporate Services
115	30/06/2022	No	20220617	163675	864,794.63		MAFOKO SECURITY PATROLS	I.K Kgamanyane	Social Services
116	30/06/2022	No	20220617	163676	2,218,497.43		PHIRIPHIRI SECURITY SERVICES	I.K Kgamanyane	Social Services

ANNEXURE A – IRREGULAR EXPENDITURE

117	30/06/2022	No	20220617	163677	1,220,849.78	ZELPY 2550 T-A SA TIGER SECURITY SERVICES	I.K Kgamanyane	Social Services
118	30/06/2022	No	20220617	163678	673,987.86	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
119	30/06/2022	No	20220617	163679	56,165.66	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
120	30/06/2022	No	20220617	163680	1,260,328.24	SINOLIN SECURITY SERVICES	I.K Kgamanyane	Social Services
121	30/06/2022	No	20220617	163681	945,294.25	UNCOMMON FAVOUR CONSULTANT AND TRADING PTY LTD	I.K Kgamanyane	Social Services
122	30/06/2022	No	20220617	163682	1,488,200.12	VEMISANI SECURITY SERVICES CC	I.K Kgamanyane	Social Services
123	30/06/2022	No	20220620	163696	19,875.65	TRIPROD	M.A Mafise	Social Services
124	30/06/2022	No	20220630	163843	51,375.69	WELTEL	N. Mpangane	Social Services
125	30/06/2022	No	20220630	163844	48,520.27	WELTEL	N. Mpangane	Social Services
126	30/06/2022	No	20220630	163845	53,689.13	WELTEL	N. Mpangane	Social Services
127	30/06/2022	No	20220707	164074	61,110.14	OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
128	30/06/2022	No	20220707	164075	61,110.14	OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
129	30/06/2022	No	20220707	164076	58,723.93	OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
130	30/06/2022	No	20220707	164078	63,822.04	OTIS (PTY) LTD	D. Nkaiseng	Corporate Services
131	30/06/2022	No	20220714	164331	53,282.52	WELTEL	N. Mpangane	Social Services
132	30/06/2022	No	20220608	164332	3,757.08	WORKING ON FIRE	M.A Mafise	Social Services
133	30/06/2022	No	20220712	164333	7,855.67	WORKING ON FIRE	M.A Mafise	Social Services
134	30/06/2022	No	20220524	164358	368,212.55	XHIBITIT	I.K Kgamanyane	Social Services
135	30/06/2022	No	20220707	164461	1,311,000.00	ZAKHELE TECHNOLOGIES T/A MOITSE BOUWER PTY LTD		

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136	30/06/2022	No	20220623	164636	5,825.36	WORKING ON FIRE		
137	30/06/2022	No	20220713	164637	796.96	WORKING ON FIRE		
138	30/06/2022	No	20220713	164638	2,106.23	WORKING ON FIRE		
139	30/06/2022	No	20220713	164639	6,223.82	WORKING ON FIRE		
140	30/06/2022	No	20220711	164678	334,841.65	DDP VALUERS PTY LTD		
141	30/06/2022	No	20220720	165489	5,388.91	WORKING ON FIRE		
142	30/06/2022	No	20220725	165490	1,309.28	WORKING ON FIRE		
143	30/06/2022	No	20220705	Deviatio ns	498,772.00	President Hotel & Conference Venue		
144	30/06/2022	No	20220705	Deviatio ns	683,712.00	President Hotel & Conference Venue		
145	30/06/2022	No	20220707	Deviatio ns	428,445.15	President Hotel & Conference Venue		
146	30/06/2022	No	20220725	Sundry DIRA019 972	945,294.25	UNCOMMON FAVOUR CONSULTANT AND TRADING PTY LTD	I.K Kgamanyane	Social Services
147	30/06/2022	No	20220725	Sundry DIRA019 973	945,294.25	UNCOMMON FAVOUR CONSULTANT AND TRADING PTY LTD	I.K Kgamanyane	Social Services
148	30/06/2022	No	20220725	Sundry DIRA019 974	1,260,328.24	SINOLIN SECURITY SERVICES	I.K Kgamanyane	Social Services
149	30/06/2022	No	20220725	Sundry DIRA019 975	1,260,328.24	SINOLIN SECURITY SERVICES	I.K Kgamanyane	Social Services
150	30/06/2022	No	20220725	Sundry DIRA019 976	673,987.86	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services

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151	30/06/2022	No	20220725	Sundry DIRA019 987	56,165.66	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
152	30/06/2022	No	20220727	Sundry DIRA019 989	2,218,497.43	PHIRIPHIRI SECURITY SERVICES	I.K Kgamanyane	Social Services
153	30/06/2022	No	20220727	Sundry DIRA019 990	673,987.86	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
154	30/06/2022	No	20220727	Sundry DIRA019 991	56,165.66	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
155	30/06/2022	No	20220727	Sundry DIRA019 996	1,495,042.62	VEMISANI SECURITY SERVICES CC	I.K Kgamanyane	Social Services
156	30/06/2022	No	20220725	Sundry DIRA019 998	1,488,200.12	VEMISANI SECURITY SERVICES CC	I.K Kgamanyane	Social Services
157	30/06/2022	No	20220727	Sundry DIRA020 002	864,794.63	MAFOKO SECURITY PATROLS	I.K Kgamanyane	Social Services
158	30/06/2022	No	20220727	Sundry DIRA020 003	864,794.63	MAFOKO SECURITY PATROLS	I.K Kgamanyane	Social Services
159	30/06/2022	No	20220727	Sundry DIRA020 057	1,220,849.78	ZELPY 2550 T-A SA TIGER SECURITY SERVICES	I.K Kgamanyane	Social Services
160	30/06/2022	No	20220727	Sundry DIRA020 058	1,220,849.78	ZELPY 2550 T-A SA TIGER SECURITY SERVICES	I.K Kgamanyane	Social Services

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161	30/06/2022	No	20220727	Sundry DIRA020 072	945,294.25	UNCOMMON FAVOUR CONSULTANT AND TRADING PTY LTD	I.K Kgamanyane	Social Services
162	30/06/2022	No	20220727	Sundry DIRA020 074	945,294.25	UNCOMMON FAVOUR CONSULTANT AND TRADING PTY LTD	I.K Kgamanyane	Social Services
163	30/06/2022	No	20220727	Sundry DIRA020 075	673,987.86	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
164	30/06/2022	No	20220727	Sundry DIRA020 076	56,165.66	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
165	30/06/2022	No	20220727	Sundry DIRA020 077	673,987.86	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
166	30/06/2022	No	20220727	Sundry DIRA020 078	56,165.66	SIDAS SECURITY SERVICES PTY LTD	I.K Kgamanyane	Social Services
167	30/06/2022	No	20220727	Sundry DIRA020 079	1,260,328.24	SINOLIN SECURITY SERVICES	I.K Kgamanyane	Social Services
168	30/06/2022	No	20220727	Sundry DIRA020 080	1,260,328.24	SINOLIN SECURITY SERVICES	I.K Kgamanyane	Social Services
169	30/06/2022	No	20220727	Sundry DIRA020 081	864,794.63	MAFOKO SECURITY PATROLS	I.K Kgamanyane	Social Services
170	30/06/2022	No	20220727	Sundry DIRA020 082	864,794.63	MAFOKO SECURITY PATROLS	I.K Kgamanyane	Social Services

ANNEXURE A – IRREGULAR EXPENDITURE

171	30/06/2022	No	20220727	Sundry DIRA020 083	2,218,497.43		PHIRIPHIRI SECURITY SERVICES	I.K Kgamanyane	Social Services
172	30/06/2022	No	20220727	Sundry DIRA020 084	2,218,497.43		PHIRIPHIRI SECURITY SERVICES	I.K Kgamanyane	Social Services
173	30/06/2022	No	20220727	Sundry DIRA020 085	1,526,793.89		VEMISANI SECURITY SERVICES CC	I.K Kgamanyane	Social Services
174	30/06/2022	No	20220727	Sundry DIRA020 086	1,516,720.12		VEMISANI SECURITY SERVICES CC	I.K Kgamanyane	Social Services
175	30/06/2022	No	20220727	Sundry DIRA020 087	1,220,849.78		ZELPY 2550 T-A SA TIGER SECURITY SERVICES	I.K Kgamanyane	Social Services
176	30/06/2022	No	20220727	Sundry DIRA020 088	1,220,849.78		ZELPY 2550 T-A SA TIGER SECURITY SERVICES	I.K Kgamanyane	Social Services

ANNEXURE B – IRREGULAR EXPENDITURE

No	Date of discovery	Reported to Accounting Officer	Transaction details					User Directorate	Payment approved by
			Date of Payment	Cheque number	Amount Inclusive VAT	Amount Exclusive VAT	Payee		
1	30/09/2022	No	20220706	163880	1,126,902.08		PZR PENNYVILLE ZAMIIMPHILO RELOCATION PTY LTD	Human Settlements	Ngaka Dumalisile
2	30/09/2022	No	20220712	164163	38,378,987.98		PZR PENNYVILLE ZAMIIMPHILO RELOCATION PTY LTD	Human Settlements	Ngaka Dumalisile
3	30/09/2022	No	20220712	164164	8,153,144.98		PZR PENNYVILLE ZAMIIMPHILO RELOCATION PTY LTD	Human Settlements	Ngaka Dumalisile
4	30/09/2022	No	20220712	164165	40,363,299.79		PZR PENNYVILLE ZAMIIMPHILO RELOCATION PTY LTD	Human Settlements	Ngaka Dumalisile