

## IRREGULAR EXPENDITURE 2021/

| FINANCIAL YEAR         | NAME OF SERVICE PROVIDERS                   |
|------------------------|---|
| <b>Opening Balance</b> |   |
| 2021/2022              | TSHUMISANO TRADING                          |
| 2021/2022              | TSHUMISANO TRADING                          |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | XLP   |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022              | Absa Vehicle Management Solutions (Pty) Ltd |

|           |   |
|-----------|---|
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | XLP   |
| 2021/2022 | XLP   |
| 2021/2022 | XLP   |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |

|           |   |
|-----------|---|
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |
| 2021/2022 | Absa Vehicle Management Solutions (Pty) Ltd |

**Closing Balance**

## 2022

| CAUSES OF IRREGULAR EXPENDITURE                           | PAYMENT NUMBER | CURRENT YEAR EXPENDITURE AMOUNT VAT INCL |
|---|----------------|--|
| Extension of Contract over beyond the recommended period. | EF003134       | R428 184,73                              |
| Extension of Contract over beyond the recommended period. | EF003211       | R420 882,87                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R463 306,66                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R383 952,80                              |
| Extension of Contract over beyond the recommended period. | ACB            | R367 570,87                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |
| Extension of Contract over beyond the recommended period. | ACB            | R490 000,00                              |

|   |     |             |
|---|-----|-------------|
| Extension of Contract over beyond the recommended period. | ACB | R490 000,00 |
| Extension of Contract over beyond the recommended period. | ACB | R490 000,00 |
| Extension of Contract over beyond the recommended period. | ACB | R490 000,00 |
| Extension of Contract over beyond the recommended period. | ACB | R459 418,58 |
| Extension of Contract over beyond the recommended period. | ACB | R459 418,58 |
| Extension of Contract over beyond the recommended period. | ACB | R459 418,58 |
| Extension of Contract over beyond the recommended period. | ACB | R419 338,58 |
| Extension of Contract over beyond the recommended period. | ACB | R164 312,85 |
| Extension of Contract over beyond the recommended period. | ACB | R118 043,35 |
| Extension of Contract over beyond the recommended period. | ACB | R128 546,41 |
| Extension of Contract over beyond the recommended period. | ACB | R126 627,05 |

**R9 172 394,86**

| <b>CURRENT YEAR<br/>EXPENDITURE<br/>AMOUNT VAT<br/>EXCL</b> | <b>EXPENDITURE<br/>WRITTEN OFF</b> | <b>BALANCE</b> | <b>AUTHORITY<br/>WRITTEN OFF</b> |
|---|------------------------------------|----------------|----------------------------------|
|   |                                    | #REF!          |                                  |
| R372 334,55   | R0,00                              | R372 334,55    | none                             |
| R365 985,10   | R0,00                              | R365 985,10    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R402 875,36   | R0,00                              | R402 875,36    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R111 779,49   | R0,00                              | R111 779,49    | none                             |
| R333 872,00   | R0,00                              | R333 872,00    | none                             |
| R319 626,84   | R0,00                              | R319 626,84    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |
| R426 086,96   | R0,00                              | R426 086,96    | none                             |

|             |       |             |      |
|-------------|-------|-------------|------|
| R426 086,96 | R0,00 | R426 086,96 | none |
| R426 086,96 | R0,00 | R426 086,96 | none |
| R426 086,96 | R0,00 | R426 086,96 | none |
| R399 494,42 | R0,00 | R399 494,42 | none |
| R399 494,42 | R0,00 | R399 494,42 | none |
| R399 494,42 | R0,00 | R399 494,42 | none |
| R399 494,42 | R0,00 | R399 494,42 | none |
| R364 642,24 | R0,00 | R364 642,24 | none |
| R142 880,74 | R0,00 | R142 880,74 | none |
| R102 646,39 | R0,00 | R102 646,39 | none |
| R111 779,49 | R0,00 | R0,00       | none |
| R110 110,48 | R0,00 | R0,00       | none |

R7 975 995,53

R0,00

#REF!

| DATE OF CONDONEMENT | GENERAL NOTES  |
|---------------------|--|
|                     |  |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |
| none                | To be Submitted to council for condonment or investigation |











### ***Irregular expenditure***

*Opening balance as previously reported*

*Correction of prior period error- VAT adjustment on opening ba*

#### ***Opening balance as restated***

*Add: Irregular Expenditure - prior period adjustments*

*Add: Irregular Expenditure -current*

*Less: Amount written off - current*

*Closing Balance*

### ***Details of Irregular Expenditure***

Included in the previous year irregular expenditure is an amount 2020/21 financial year of R26 789 563 which relate to contract 2018,2019, 2020 and 2021 financial year.

An amount of **R88 695 706** was written off by Council , in respect where the necessary investigations were completed. MPAC determined the amount is irrecoverable and was written off.

### ***The nature of the irregular expenditure as required by SCM regu***

Extension of Contract over beyond the recommended period.

There is no Accounting officer's due diligent report on why deviating from the BAC recommendations.

Local Production and content. The bid specification did not specify the minimum threshold for local production and content

Possible deliberate split into parts or items of lesser value merely to avoid complying with requirements of the SCM regulations

Advertised without the specification that only local produced goods or local manufactured goods meeting a stipulated minimum threshold for local production and content will be considered.

The bidders evaluated have quoted their bidding prices using different pricing methods and with no basis of comparison, methods used by the bidders

The municipality didn't conduct an analysis to determine whether there are demonstrable discounts or benefits

The variation order exceed the 20% maximum threshold for variation or expansion on construction related goods.



lance

|  | <b>2021</b>            | <b>2020</b>             |
|--|------------------------|-------------------------|
|  | 76 736 933             | 224 631 292             |
|  | -                      | -                       |
|  | <b>76 736 933</b>      | <b>224 631 292</b>      |
|  | -                      | 654 549                 |
|  | 26 563 167             | 36 164 364              |
|  | <b>(76 736 933,60)</b> | <b>(184 713 272,00)</b> |
|  | <b>26 563 167</b>      | <b>76 736 933</b>       |

of R654 549.00 which relate to the 2020 audit outcome. The reported irregular expenditure of the which were found to be in contravention of the municipality's Supply Chain Management Policy during the

t of Irregular Expenditure incurred during the 2018/19 together with part of 2019/2020 financial year mined the amount not to have benefited any individuals. No loss suffered by the municipality, therefore

*relation is as follows:*

|  |                   |                   |
|--|-------------------|-------------------|
|  | 16 057 449        | 17 363 078        |
|  | 6 922 674         | 15 991 033        |
|  | 427 714           | 1 246 964         |
|  |                   | 49 057            |
|  |                   | 579 078           |
|  | 686 721           | -                 |
|  | 2 301 672         | 1 171 133         |
|  | 166 937           | 418 570           |
|  | <b>26 563 167</b> | <b>36 818 913</b> |



**MODIMOLLE-MC  
IRREGULAR EXPENDITURE**

| FINANCIAL YEAR         | NAME OF SERVICE PROVIDERS | CAUSES OF IRREGULAR EXPENDITURE                          | PAYMENT NUMBER |
|------------------------|---------------------------|--|----------------|
| <b>Opening Balance</b> |                           |  |                |
| 2023/24                | Munsoft                   | Extension of Service over beyond the recommended period. |                |
| 2023/24                | Munsoft                   | Extension of Service over beyond the recommended period. |                |
| 2023/24                | Munsoft                   | Extension of Service over beyond the recommended period. |                |

**TOTAL**

**ANNEXURE A  
 OOKGOPHONG LOCAL MUNICIPALITY  
 ENDITURE 2023/2024 FIRST QUARTER**

| CURRENT YEAR EXPENDITURE AMOUNT VAT INCL | CURRENT YEAR EXPENDITURE AMOUNT VAT EXCL | EXPENDITURE WRITTEN OFF | AUTHORITY WRITTEN OFF | DATE OF CONDONEMENT |
|--|--|-------------------------|-----------------------|---------------------|
| R552 121,90                              | R480 106,00                              | R0,00                   | none                  | none                |
| R668 933,15                              | R581 681,00                              | R0,00                   | none                  | none                |
| R398 139,20                              | R346 208,00                              | R0,00                   | none                  | none                |

**R1 619 194,25**