

A18 UNATHORISED, IRREGULAR. FRUITLESS AND WASTEFUL EXPENDITURE INVESTIGATION REPORT OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE OF GREATER TZANEEN MUNICIPALITY

RESOLUTION

- a) That the Financial Misconduct Disciplinary Board investigate any element of financial misconduct and against any alleged transgressor;
- b) That expenditure be condoned in line with (MFMA Sec 32 (2)(a)) on the basis that it is mainly non-cash items, no loss was incurred by the municipality;
- c) That the municipality adhere to the SCM Policy, Regulations and processes;
- d) That the Budget and Treasury Office (Office of the CFO) conduct awareness workshops regularly on SCM Policy and Regulations to sensitize employees about SCM processes;
- e) That consequence management be implemented on non-compliance;
- f) That unauthorized, irregular or fruitless and wasteful expenditure policy or procedure manual be developed;
- g) That monitoring and evaluation of projects be strengthened;
- h) That Contract management be strengthened, and each municipal department develop its own contract register;
- i) That communication gap between SCM and user departments be strengthened;
- j) That budget practices be strengthened, and availability of budget be monitored to avoid unauthorized expenditure;
- k) That payments to services providers not be effected where user departments cannot produce proper documentation;
- l) That unauthorized, irregular or fruitless and wasteful expenditure be reported to Council on a quarterly basis.
- m) That the progress report on the implementation of these recommendations be tabled in the next council sitting.

Signed by the Speaker.....

Councillor DJ Mmetle