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MUNICIPAL COUNCIL OF SWAKOPMUND



STANDARD OPERATING PROCEDURES (SOP) WITH REGARDS TO PURCHASES, PAYMENTS, FUEL ISSUES AND INSURANCE PROCESS

Reviewed March 2026

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PURPOSE

- To establish a standardized process for purchasing goods/ services and processing payments to ensure:
 - Proper authorization
 - Budget control
 - Transparency
 - Accurate financial record
 - Compliance with internal policies and regulations

- To establish a controlled and transparent system for issuing fuel to vehicles, generators, and equipment.

USERS

- This Standard Operating Procedure applies to:
 - All departments
 - All employees involved in procurement and payment processing
 - All vendors and service providers
 - All drivers/ operators & stores officials/ fleet supervisors

INTRODUCTION

The purpose of these procedures is to ensure that Councils approved Financial Rules are always adhered to, thus ensuring the completeness, accuracy and unpretentiousness of all expenditure paid or to be paid. It will furthermore ensure that all payments voucher for expenditure paid are complete and file for annoyance free audit.

1.PROCUREMENT

1.1 PROCUREMENT THRESHOLD FOR PROCUREMENT METHODS

(Section 30(a), 31(1) (b), 32(1), 35(2) and 38(1)) of the Act) (Regulation 3)

Section	Amount (N\$)	Choice of procurement method
Section 38 (1)	Not exceeding N\$15 000.00	Small Value Procurement on goods, works, consultancy service and non-consultancy service
Section 31 (1)(b)	Not exceeding 3 000 000	Restricted bidding for goods and works
Section 31 (1)(b)	Not exceeding 2 000 000	Restricted bidding for non-consultancy service
Section 32 (1)	Not exceeding 2 000 000	Sealed quotations for goods, works and non-consultancy services
Section 30 (a)	Above N\$ 25 000 000	Open international bidding for goods
Section 30 (a)	Above N\$ 40 000 000	Open international bidding for works
Section 35 (2)	Above N\$ 5 000 000	Request for proposals

1.2 STANDARD RATES FOR THE PURCHASE OF BIDDING DOCUMENTS (REG 33 A)

Section	Amount (N\$)
<i>Procurement contracts with an estimated value not exceeding N\$ 1 000 000</i>	<i>N\$ 100.00</i>
<i>Procurement contracts with an estimated value not above N\$ 1 000 000 and not exceeding N\$20 000 000</i>	<i>N\$ 300.00</i>
<i>Procurement contracts with an estimated value above N\$ 20 000 000 and not exceeding N\$100 000 000</i>	<i>N\$ 600.00</i>
<i>Procurement contracts with an estimated value above N\$ 100 000 000 and not exceeding N\$500 000 000</i>	<i>N\$ 1 000.00</i>
<i>Procurement contracts with an estimated value above N\$ 500 000 000 and not exceeding N\$ 2 000 000 000</i>	<i>N\$ 3 000.00</i>
<i>Procurement contracts with an estimated value above N\$ 2 000 000 000</i>	<i>N\$ 6 000.00</i>

1.3 AUTHORITY POWERS

1.3.1 Financial control delegated powers for [authorization of requisitions](#) of goods and services [on financial system](#):

	AUTHORISATION LEVELS (N\$)
<i>Supervisors</i>	<i>Below N\$ 15 000.00</i>
<i>General Managers / Managers</i>	<i>N\$15 000 - N\$ 500,000.00</i>
<i>General Manager Finance (Financial Advisor)</i>	<i>Above N\$500 000</i>
<i>Chief Executive Officer (Accounting Officer)</i>	<i>Above N\$ 2,000,000.00</i>

1.3.2 Procurement delegated powers

- 1.3.2.1 The Chief Executive Officer, as Accounting Officer, may authorise payment of expenditure only where such expenditure constitutes a lawful obligation of the Council and is incurred in full compliance with the applicable procurement laws, regulations, and approved procurement processes.
- 1.3.2.2 No procurement shall be authorised unless it has been duly approved by the Accounting Officer, based on the recommendation of the Procurement Committee, in accordance with the Public Procurement Act, 2015 (Act no 15 of 2015) read together with the Public Procurement Regulations. Subject to such approval, a Head of Department may authorise purchases or withdrawals from stock up to a maximum value of N\$150,000.00, and the Chief Executive Officer up to N\$500,000.00, provided that such authorisation does not override or bypass the prescribed procurement methods and thresholds.
- 1.3.2.3 Procurement methods shall strictly comply with the prescribed thresholds, namely that procurement below N\$15,000.00 shall be conducted as small value procurement without formal competition but with adequate record keeping, justification and the approval of the Accounting officer, while procurement above N\$15,000.00 up to N\$2,000,000.00 shall be conducted through Request for Sealed Quotations in accordance with the Public Procurement Act 15 of 2015 Namibia and its Regulations, and any splitting of procurement requirements to circumvent the applicable procurement method is strictly prohibited.
- 1.3.2.4 For procurements below N\$15,000.00, small value procurement shall be applied in accordance with the Public Procurement Act 15 of 2015 Namibia and applicable guidelines, and shall not require mandatory formal quotations; however, where deemed necessary to ensure value for money, informal quotations may be obtained, and all such procurements must be authorized by the relevant General Manager, verified by the Procurement Management Unit, assigned a procurement reference number, approved by the Accounting Officer/Chief Executive Officer, and processed through Stores for order generation following an approved requisition, provided that no procurement shall be artificially split to circumvent prescribed procurement thresholds.

1.4 APPROVALS OF EXPENDITURE: SMALL VALUE PROCUREMENT PROCESS:

Approval of expenditure from relevant General Managers, PMU and the Chief Executive Officer:

1.4.1 User department after obtaining three (3) quotations for procurement, such user department obtain approval of their respective General Manager's.

1.4.2 Issuing of Procurement Reference number (Procurement Management Unit)
User department forward the approval of expenditure with the approved quotation to Procurement Management Unit requesting for Procurement Reference number. Procurement Management Unit shall not issue a Procurement Reference number to user department without approval of expenditure from the General Manager.

1.4.3 The relevant user department forward the approval of expenditure from the General Manager and Procurement Reference number from Procurement Management Unit to Stores to create an order.

1.4.4 No Purchase Order will be processed by stores officials without the required documents from the user department.

1.4.5 Processing of payments (Creditors). The invoice must be accompanied by:

- a. The approval of the expenditure from their relevant General Managers, PMU and the CEO.
- b. Procurement Reference number from Procurement Management Unit.
- c. Certified invoice by their relevant General Manager's.
- d. Quotations and Purchase Order.

1.4.6 Finance – Expenditure

No payment will be processed for non-compliance; the documents will be referred by Finance to the user department.

1.5 PROCEDURES FOR SEALED QUOTATION:

1.5.1 Applicable for sealed quotations above N\$15 000. 00 – not exceeding N\$ 2 million

1.5.2 The relevant department prepares quotation documents and forwards to Head Procurement for approval

1.5.3 The relevant department obtain procurement / quotation number from PMU Administration

1.5.4 Finalize documentation with closing date:

- Bidders to be allowed minimum 7 days to submit sealed quotations no longer than 30 days

1.5.5 Closing dates for sealed quotations will be Wednesday 11h00

1.5.7 Submit signed notice and master copy of sealed quotation invitation document to PMU Administration to arrange placement on the notice board and schedule opening

1.5.8 Submit to PMU Head to verify documentation and sign invitation letter.

Sealed quotation close, evaluation and prepare bid evaluation report to Procurement Committee for consideration.

1.5.10 PMU submits procurement committee recommendations to Accounting Officer for award.

1.5.11 Mark out of procurement minutes for executions

- Departments collect sealed quotations/ bid documents from PMU administration for execution
- Award / non award letters issued to the initiator and signed off by relevant General Manager / Manager

5.12 Create a requisition and issue order.

5.13 Return all sealed quotation/ bid documents to PMU Administration for archive.

1.6 PROCUREMENT FROM SOLE SUPPLIER / DIRECT SUPPLIER

Requirement for Direct Procurement as per Public Procurement Act, 2015 (36)

- (1) A direct procurement method allows a public entity to procure goods or services from a single source without competition
- (2) A direct procurement is permitted –
 - (a) Where only one supplier has the exclusive right to manufacture the goods or to supply the goods, work or services to be provided, and no suitable alternative is available
 - (b) Within the prescribed limits for additional deliveries of goods by the original supplier which are intended either as partial replacement or extension for existing goods, services or installations and where a change of supplier would compel the public entity to procure equipment or services not meeting requirements of interchangeability with already existing equipment or service.

1.7 REQUIREMENT FOR DIRECT PROCUREMENT:

- 1.7.1 The relevant department obtains approval from the relevant General Manager and Accounting Officer
- 1.7.2 A motivated written request by the relevant User Department Head of Department or relevant Manager needs to be submitted to the Accounting Officer (the PMU to be copied in) and the relevant department must ascertain that the goods to be procured cannot be procured using other procurement methods as contemplated in section 27 of the Act.
- 1.7.3 In the written motivation the relevant User department HOD or Manager needs to confirm that the Supplier/Bidder can perform in terms of the procurement contract and that the quality and technical aspect of the proposal of the supplier/bidder meets the requirements of Council and that the price to be paid to the supplier/bidder is fair and reasonable.
- 1.7.4 Create a requisition and issue order
- 1.7.5 After close of and evaluation by the relevant User department, a motivated written report with the recommendation made to the Procurement Committee at its next meeting to condone the selected award for direct procurement / in compliance with the guidance from the procurement management unit.

1.8 EMERGENCY PROCUREMENT

Requirement for Emergency procurement as per Public Procurement Act, 2015 (33)

- (1) A Public entity may procure goods, works or services using direct procurement method in case of emergency.
- (2) The scope of emergency procurement is as far as possible limited to the period of the emergency, so that appropriate competitive procurement methods may be utilized after the conclusion of the emergency period.
- (3) For the purposes of this section “emergency” includes a situation where
 - (a) The country is either seriously threatened by or confronted with a natural disaster, catastrophe, or war
 - (b) Life or the quality of life or environment may be seriously compromised or
 - (c) The condition or quality of goods, equipment, building or publicly owned capital goods may seriously deteriorate, unless action is urgently and necessarily taken to maintain them in their actual value or usefulness.

1.9 INTERNAL PROCUREMENT PROCESS:

- The relevant User Department obtains approval from the Accounting Officer
- A motivated written request by the relevant User Department Head of Department or relevant Manager needs to be submitted to the Accounting Officer (the PMU to be copied in) and the relevant department must ascertain that the goods to be procured cannot be procured using other procurement methods as contemplated in section 27 of the Act.
- In the written motivation the relevant User department HOD or Manager needs to confirm that the Supplier/Bidder can perform in terms of the procurement contract and that the quality and technical aspect of the proposal of the supplier/bidder meets the requirements of Council and that the price to be paid to the supplier/bidder is fair and reasonable.

- Create a requisition and issue orders
- After close of and evaluation by the relevant User department, a motivated written report with the recommendation be made to the Procurement Committee at its next meeting to condone the selected award for the emergency.

2.STORES

2.1 STORES ITEMS PROCUREMENT PROCESS

2.1.1 WITHDRAWAL OF STORES ITEM/S

The relevant department initiates a requisition, which is submitted to the Manager or General Manager responsible for approval. Upon authorization, the Manager or General Manager forwards the approved requisition number to the Stores Section.

Stores will then issue the requested stock items to the designated staff member(s) strictly in accordance with the approved requisition.

A Stock Issue Document, generated from the Solar system, must be signed by both the receiving staff member and the Stores official issuing the goods. The signatures serve as formal acknowledgment that the items were issued and received in good order and condition

Solar process:

HI 615 - user department create a requisition.

HI 620 - GM/Manager approves requisition.

Forward emails to stores.

HI 630 - issue and authorize requisition (to update system).

2.2 ISSUING OF STOCK ITEMS WHEN SYSTEM IS OFFLINE

If the Solar system is offline, the relevant staff member, with prior approval from his/her Manager or General Manager, shall inform the Stores Controller, General Manager: Finance or Manager: Finance via email of the items required.

Upon approval from General Manager: Finance or Manager: Finance, a manual requisition form from the official requisition book must then be completed and duly signed and/or stamped by the relevant Manager or General Manager as formal authorization.

Upon issuance of the goods, both the Stores Official and the staff member collecting the items must sign the manual requisition form to confirm that the goods were issued and received.

Once the Solar system is restored, the approved requisition must immediately be captured on Solar to ensure proper system reconciliation, audit trail integrity, and accurate stock control records.

2.3 PURCHASING STORE STOCK ITEMS

All procurement of stock items must be conducted in accordance with the prescribed public procurement regulations and internal policies.

- **Small Value Procurement** shall be applied when procuring goods with a value below **N\$ 15,000.00**, in line with the applicable threshold requirements.
- **Request for Sealed Quotations** shall be invited for the procurement of goods valued at less than **N\$ 2,000,000.00**, ensuring competitive bidding and compliance with transparency principles.
- **Direct Procurement** may be applied where the supplier is the sole manufacturer or exclusive distributor of the required goods, subject to proper motivation and approval in accordance with regulatory provisions.
- **Procurement from a Public Entity** shall be followed where goods are procured directly from another public entity, in accordance with the applicable inter-governmental procurement provisions.

All procurement processes must be properly documented to ensure compliance, auditability, value for money, fairness, transparency, and accountability.

Solar Process:

Creating an Order for Stock Items

1. **HK 505 (Create Requisition)** - Stores creates a requisition for the required stock item on the system.
2. **HK 520 (Authorization)**- The General Manager / Manager reviews and authorizes the requisition.
3. **HI 110 (Create Purchase Order)** - Upon approval, a purchase order is generated in the system.
4. **Print and Dispatch Order** - The approved purchase order is printed and forwarded to the relevant supplier for fulfilment.

Booking in Stock (Goods Receipt Process)

1. **HI 210 – Capture Goods Received Note (GRN)**

Upon delivery of the stock items at Stores. Stores Controller verifies the quantity and condition of goods against the purchase order and supplier delivery note.

2. **Authorise delivery- HI 220**

The supplier's invoice together with all supporting documents for the procurement of the stock items are submitted to the Manager / General Manager: Finance for certification.

Once certified, the invoice is forwarded to the Creditors Section for processing and payment in accordance with the entity's financial policies and payment terms.

2.4.1 GOODS RECEIVED NOTE CAPTURE

The Stores Controller, in consultation with the user departments, shall establish **minimum and maximum stock levels** for each stock item in the Solar system. These levels must be based on historical usage patterns, lead times, and operational requirements to ensure sufficient stock is available while avoiding overstocking.

Periodic reviews should be conducted to adjust stock levels in line with changes in demand or operational priorities. HR 440 Stores transactions per period.

2.4.2 RETURN TO STOCK

Return to Stock occurs when items previously issued from Stores are returned and added back into inventory.

This may happen in the following instances:

- Excess materials issued
- Wrong items issued
- Unused materials after completion of work

Before items are returned to Stores, the Stores Official must inspect the returned items to ensure that they are **unused, undamaged, and still suitable for re-stocking**.

The **HI650 function on Solar** must be used to process the return. The following information will be required:

- Requisition number used when the goods were originally issued
- Reason for the return

Once the return has been processed, **Solar will generate a Goods Returned Note.** The Goods Returned Note must be signed by both the person returning the goods and the Stores Official receiving the goods.

All Goods Returned Notes must be **properly filed and kept for audit purposes.**

2.4.3 RETURN TO SUPPLIER

Return to Supplier is processed in the following circumstances:

- Stock was incorrectly booked into Solar
- Incorrect items were delivered by the supplier
- Damaged or defective goods were received

Solar Process:

2.4.3.1 Capture Credit Note

- A credit note must be created using **HI420 (Capture Credit Note).**
- The reason for the credit note must be selected as **“Return to Supplier.”**

2.4.3.2 Capture Invoice

- Capture the invoice using **HI310 (Capture Invoice).**
- Ensure the invoice is correctly linked to the relevant **GRN and Purchase Order.**

2.4.3.3 Authorize Invoice

- The captured invoice must be authorised using **HI320 (Authorise Invoice).**

2.4.3.4 Process Invoice for Payment

- Process the authorised invoice using **HI340 (Process Invoice for Payment).**

2.4.3.5 Authorise Credit Note

- Authorise the credit note using **HI430 (Authorise Credit Note).**

2.4.3.6 Retrieve Voucher Number

- Run the **IF570 (Vouchers Not Processed for Payment)** report.
- Identify and record the relevant **voucher number.**

2.4.3.7 Process Zero Voucher

- Use IF078 (Process Zero Voucher).
- Enter the voucher number obtained from the IF570 report to complete the process
- **Responsible Official:** Stores Controller

2.4.4 REDUNDANT/OBSOLETE STOCK

The Stores Controller shall regularly monitor stock items to identify **redundant or obsolete stock**—items with little or no movement, or no longer in use.

Identified redundant or obsolete items must be:

1. Documented and reviewed for write-off approval in accordance with internal financial and asset management policies.
2. Disposed of through appropriate means, such as **public auction**, in compliance with applicable public sector regulations.
3. Recorded on Solar and/or the asset register to ensure proper stock reconciliation and audit trail.

2.5 STOCK CONTROL ACCOUNT RECONCILIATION

2.5.1 Stores controller will perform monthly stock reconciliation and annual stock reconciliation at year end.

3. PURCHASE ORDER CYCLE

3.1 NEW SUPPLIERS

The Stores and expenditures shall create the new suppliers **record on Solar** only after receiving and verifying all mandatory documentation.

The following documents must be submitted and verified prior to supplier creation:

1. **Letter from Financial Institution** confirming valid banking details.
2. **Business Registration Certificate** (Company Registration with Ministry of Industrialisation, Trade, and SME Development).
3. **VAT Registration Certificate**, if applicable.
4. **Valid Good Standing Certificate** from NAMRA.
5. **Contact Details** of the supplier (physical address, telephone, and email).

3.2 CREATING REQUISITIONS

3.2.1 DESCRIPTION AND QUANTITY

- Description and quantity (units, goods/ service) should be reflected in the requisition as it is on the quotation.
- No combination of quantities and prices of different products/goods.
- Requisitions should be made as per quotation.

3.2.2 VAT (value added tax) INCLUSIVE / EXCLUSIVE REQUISITION:

- The user department is creating the requisition to be vigilant and ensure that VAT is considered where applicable.
- Ignoring VAT portion will result in the order amount less than the invoice, no VAT Input claimed in which case the payment will not be processed. That means that the purchase and payment cycle from the requisition stage needs to be restarted.
- **Stores should verify VAT before printing Purchase Order**
- **VAT Procedure on Solar system:**

HK110-Direct Requisition - Details

Tick (in the block) where applicable inclusive or exclusive.



Select	Item No	UOM	Item Category	Requested Quantity	Estimated Price per Unit		
Option ▾	DIR 117058	EACH	GENERAL	1.000	10.00000	G ▾	☐
Mrk Desc: ☐	general			Cancel: ☐	Vote: 102510212100		C
Fleet/Job:	EI/Act:	Asset: Room:			Mrk Alloc: ☐		
Option ▾	DIR112453	EACH	GENERAL	1.000	100.00000	G ▾	☐
Mrk Desc: ☐	BUTTERED BROTCHEMS			Cancel: ☐	Vote: 102510212100		C

After or together with the delivery of goods or rendering of services, the supplier will then issue an invoice which will be forwarded to Stores Immediately to speed payment process to avoid interest and benefit discount. Stores will then forward the invoice together with the order and other attachments (if applicable) to the relevant Division for certification. The certified invoice is sent back to Stores, which will in turn forward such invoice to Creditors section for the preparation of payment.

3.3 PURCHASE ORDER:

3.3.1 All procurement of goods or services must be supported by a valid purchase order before the service is rendered or goods are supplied. Payment of any invoice is only processed against a valid purchase order.

3.3.2 The purchase order date must precede the invoice date, except in exceptional circumstances such as emergencies occurring over weekends or public holidays. In such instances the orders for the emergency purchase are to be obtained as soon as possible afterwards clearly marked as "emergency" with the reason.

3.4 ADJUSTMENTS ON PURCHASE ORDER FOR PAYMENT

3.4.1 Instances where contract value increases by not more than 15%

- For deliveries where the invoice amount differs from the purchase order (PO) by less than 15% of the contract value, the Stores Controller is authorized to **adjust the PO in Solar** to reflect the correct amount.
- The Stores Controller must **sign off** on the adjustment to confirm accuracy.

3.4.2 Purchase order adjustments which increase contract value by more than 15%

- An amendment to the contract that increases the contract value by more than 15 per cent requires fresh procurement proceedings, except where the amendment is affected for a reason specified in section 36(2)(b) or (c).

Section 36.

- **(1) A direct procurement method allows a public entity to procure goods or services from a single source without competition.**
- **(2) A direct procurement is permitted -**
 - (a) where only one supplier has the exclusive right to manufacture the goods or to supply the goods, works or services to be procured, and no suitable alternative is available;

(b) within the prescribed limits, for additional deliveries of goods by the original supplier which are intended either as partial replacement or extension for existing goods, services, or installations and where a change of supplier would compel the public entity to procure equipment or services not meeting requirements of interchangeability with already existing equipment or service.

(c) within the prescribed limits, where additional works which were not included in the initial contract have, through unforeseeable circumstances, become necessary and the separation of the additional works from the initial contract would be difficult for technical or economic reasons.

3.4.3 Invoice less than Purchase Order

- If the invoice amount is less than the approved Purchase Order, the Stores Controller may directly adjust the Purchase Order in Solar without additional approvals.

Solar Process:

HI 130 - Authorize.

HI 110 - amend and authorize

HI 140 - cancellation of orders

3.4.4 Adjustment on fuel purchase order

The quantity of fuel ordered on the Purchase Order may differ from the actual quantity delivered and reflected on the Delivery Note. This variation may occur due to the following factors:

- Tanker compartment capacities
- Fuel expansion or contraction caused by temperature changes during transportation
- Minor calibration tolerances of loading and dispensing meters

For recording and stock control purposes, the quantity indicated on the **Delivery Note** shall be regarded as the actual quantity received.

Further confirmation of the quantity received must be performed through **tank dip readings**. The difference between the dip reading taken **before fuel delivery** and the dip reading taken **after fuel delivery** should correspond with the quantity reflected on the Delivery Note, allowing for normal measurement tolerances.

3.4.4.1 Adjustment Procedure in Solar System

Where the quantity delivered differs from the original Purchase Order quantity, the following procedure must be followed:

1. The **Stores Controller** must seek approval from the **Manager / General Manager: Finance** to adjust the Purchase Order.
2. Once approval is obtained, the Stores Controller must unauthorize the original Purchase Order issued to the supplier in the Solar System (Transaction: HI130).
3. The Stores Controller must then re-issue the Purchase Order with the actual quantity delivered as reflected on the Delivery Note (Transaction: HI110).
4. The adjusted Purchase Order must correspond with the Delivery Note and Goods Received Note (GRN) for proper financial recording and audit purposes

3.5 PROCESS OF CANCELLED PURCHASE ORDER

3.5.1 Print pending orders and follow up monthly with departments. Store controller must attach the cancelled order to the source documents with the new (duplicate) purchase order sent to Creditors for payment.

3.5.2 The Manager Finance will forward a report of all outstanding orders to departments to follow up on pending invoices monthly.

3.5.3 All orders will be deleted being outstanding or not outstanding at year end by the Accountant Expenditure

Solar Process:

HI 140 - cancel purchase order.

3.6 THE CERTIFICATION OF TAX INVOICES

3.6.1 A valid Tax invoice as prescribed under Value Added Tax Act, 2000 Schedule VI (Section 21 and 22) shall contain the following particulars:

- The word "tax invoice" in a prominent place
- The name, address and VAT registration number of the registered person making the supply
- The name and address of the recipient of the supply
- The individualized serial number and the date on which the tax invoice is issued

- A description of the goods or services supplied
- The quantity or volume of the goods or services supplied
- The total amount of the tax charged is the consideration for the supply and the consideration including tax

3.6.2 All invoices must be certified by the respective General Managers or Managers before payment is made. If invoices are received by Creditors section that is not certified, they are to be returned to Stores clearly indicating that the non-certification is the issue in question. Stores will also henceforth send all non-certified invoices back to the relevant departments for their action

4. FUEL MANAGEMENT

4.1 MATERIAL AND EQUIPMENT REQUIRED

- 4.1.1 Diesel underground tank
- 4.1.2 Petrol underground tank
- 4.1.3 Diesel pump
- 4.1.4 Petrol pump
- 4.1.5 Dip sticks

4.2 FORMS USED

- Diesel manual requisition book
- Petrol manual requisition book
- Petrol dip reading form
- Diesel dip reading form

4.3 ORDERING OF FUEL REQUISITION BOOKS AND SAFEKEEPING THEREOF

Fuel Requisition books are ordered as a normal stock item using the same supplier to avoid inconsistency in numbering. Books are printed in numerical sequence. Books are normally booked out by the Manager Finance who keeps a register of the issuing and return of the books. The books issued are kept in a safe at the Head Office. Books are issued using the normal process of issuing stock items. The Stores Controller keeps a maximum of four books in office to avoid running out of stock. The books are printed in triplicate, one copy is issued to the driver of the vehicle that was fueled, another copy kept at Stores, and one is forwarded to the Manager Finance with the monthly fuel report. Once the books are completed in full, stored in Safe at Stores.

4.4 COMPLETENESS OF FUEL REQUISITION BOOKS

The driver of the vehicle should fill in the information below in the fuel requisition books:

- Full Name
- Employee number
- Position/Title:
- Department and Section he is employed in
- Identification number/ Driving license number (He is expected to present license before fuel is dispensed)
- Vehicle Make, and license number
- Fleet Number of Vehicle
- Current odometer reading
- His/her contact number
- He is expected to sign to confirm that he provided above information

The Fuel attendant is responsible for the following:

- Confirm Fleet number
- Confirm, current kilometer reading on vehicle
- Fill in the pump reading before issuing fuel
- Fill in pump reading after issuing fuel
- Ensure that driver is licensed
- Fill in liters issued in the vehicle
- He is expected to sign to confirm that he provided above information

4.5 ORDERING AND PROCUREMENT OF FUEL

Fuel is ordered when the **reorder level** of fuel stock is reached to ensure that sufficient fuel is always available for municipal operations. In certain instances, fuel may also be ordered earlier than the reorder level when there is an official directive or public announcement of an **impending fuel price increase**, in order to allow Council to procure fuel at the most favourable price before the increase takes effect.

Fuel is procured through the **normal municipal procurement process** in accordance with applicable procurement regulations and policies.

The supply of fuel is normally secured through a **three-year contract awarded through an Open National Bidding process**.

4.5.1 Brief Overview of the Procurement Process

The procurement process for fuel supply generally follows the steps below:

1. **Bid Invitation**
The Municipality prepares bid documents outlining the scope of supply, specifications, contractual conditions, and evaluation criteria. The bid is then advertised publicly through appropriate platforms inviting interested suppliers to submit bids.
2. **Bid Closing and Opening**
Bids must be submitted before the specified closing date and time. Upon closing, all bids received are formally recorded and opened in accordance with procurement procedures.
3. **Administrative Compliance Evaluation**
Submitted bids are first evaluated to ensure that all mandatory documentation and requirements have been submitted, such as tax compliance certificates, company registration documents, and other required forms.
4. **Technical and Financial Evaluation**
Compliant bids are evaluated based on technical capability, experience, compliance with specifications, and pricing.
5. **Bid Evaluation Committee Review**
The Bid Evaluation Committee reviews the evaluation results and prepares a recommendation for the appointment of a suitable supplier.
6. **Bid Adjudication and Award**
The Bid Adjudication Committee reviews the recommendation and approves the award of the contract to the successful bidder.
7. **Contract Award and Appointment**
The successful bidder is formally appointed, and a **three-year contract** for the supply and delivery of fuel is concluded between the Municipality and the supplier.

4.1.2 PROCESSING OF FUEL PURCHASE REQUISITIONS

After receiving the quotation from the appointed supplier, the **Stores Controller** must create a fuel purchase requisition in the financial system.

Before capturing the requisition, the Stores Controller must verify that the **price charged corresponds with the current regulated fuel price less the discount offered in the tender or contract agreement.**

Once captured, the requisition must be submitted for **authorisation by the Manager: Finance or the General Manager: Finance.**

4.1.3 Solar System Process – Capturing a Requisition

To capture the fuel requisition in the Solar Financial System, the following procedure must be followed:

9. Access transaction **HK505 – Capture Requisition**
9. Select **Add**
9. Select the appropriate **Store Number (Diesel / Petrol)**
9. Click **OK**
9. Select the appropriate **Contact Number (Supplier)**
9. Select the **Receiving Person**
9. Select the **Order Address Code**
9. Confirm that the **Order Address Code is the same as the Departmental Address Code**
9. Select the **Item Number (Active Item ID)**

Fuel item codes:

- **0637211 – Diesel**
- **0637017 – Petrol**

10. Select **Item – Oil**
11. Select **UOM Description – Litres**
12. Capture the **quantity required in litres**

NB: Fuel tank capacity: **23,000 litres**

4.1.4 Fuel Tank Dip Measurement

Before capturing the final order quantity, the **Stores Controller must perform a fuel tank dip reading** to determine the current fuel level in the tank.

The quantity to be ordered must be calculated as the **difference between the tank capacity and the current fuel level.**

The requisition number generated by the system must be recorded for reference purposes.

4.1.5 Authorisation of the Requisition

The captured requisition must be authorised by the **Manager: Finance or the General Manager: Finance** using the following process:

Transaction: **HK520 – Authorise Requisition**

Procedure:

1. Select **Change**
2. Capture the **Requisition Number**
3. Review the requisition details
4. Approve the requisition

4.1.6 Creation of the Purchase Order

After the requisition has been authorised, the **Stores Controller must create the Purchase Order**.

Transaction: **HI110 – Capture Order**

Procedure:

1. Open **HI110 – Capture Order**
2. Press **F6** to capture the **Requisition Number**
3. The system will populate the order details from the requisition
4. Verify all order details
5. Record the **Purchase Order Number**

4.2 DELIVERY OF FUEL (PETROL, DIESEL AND OIL) FROM SUPPLIER TO STORES

4.2.1 Inspections

- The following inspections shall be conducted upon delivery:
- Dip readings must be taken and recorded **before and after delivery** to verify the quantities received.

4.2.2 Petrol and Diesel

- a. The supplier shall deliver fuel in a sealed tanker, accompanied by a delivery note clearly indicating the description of goods, seal number, and quantity delivered.
- b. Upon arrival, the Stores Controller shall verify and break the seal on the tanker.

c. The Stores Controller shall conduct tank dip readings before and after offloading to confirm the quantity received. Any discrepancies identified shall be recorded on the delivery note and reported in writing to the service provider's representative and the Manager/General Manager: Finance.

d. The supplier shall offload petrol or diesel into the designated underground storage tanks corresponding to the fuel type ordered.

e. Upon completion of the inspection and offloading process, the delivery note shall be signed by both the supplier and the Stores Controller. The original delivery note shall be retained by the Stores Controller, while the supplier shall keep a copy. A copy shall also be filed for record-keeping purposes.

4.2.3 Updating of Fuel received on Solar

Upon receipt on the fuel invoice after delivery, the Stores Controller should immediately update the Solar system with the quantities received. The Solar function used in this instance is HI230 and the following information should be captured:

- Invoice Number
- Order Number
- Fuel Type (Item Number)
- Dipp Reading Before delivery
- Dipp Reading After delivery
- Quantity Received

HI230-Fuel Delivery Note

Allocations Authorise

Supplier No: N00148
 Supplier Name: NAMCOR PETROLEUM TRADING & DISTRIBUTION(PTY)LTD
 GRN No: 00191189 Company:
 GRN Date: 20260407 Fin Period: 202604
 Supplier's Own Ref:
 Order No: Order Date:
 Despatch Date: 20260407

Contract No:
 Tank No:
 Item No:
 UOM Code:
 Bin No:
 Qty Ordered:
 Qty Received:
 Dipstick Before:
 Dipstick After:
 Invoice No:
 Cancel Reason Code:

Qty Received To Date:
 Qty Returned To Date:
 Calc Received:
 Nett Amt:
 Capture User:
 Authorise User:
 Authorise Date:
 Cancel User:

- After verification of the delivery note and invoice, the fuel delivery must be authorised by the Manager: Finance using the HI230 function on the Solar system.

4.4 FUEL CONTROL- DAILY ACTIVITIES

4.4.1 Recording of Daily Fuel Pump Readings

To ensure proper fuel control and monitoring of fuel usage, the following procedures must be followed daily:

1. The Stores Controller or Assistant: Stores Controller must record the fuel pump meter readings for both petrol and diesel twice daily:
 - Morning reading – before fuel is issued to vehicles.
 - Afternoon reading – at the close of business.
2. The Fuel Caddy must be present when the pump readings are taken to ensure transparency and accountability.
3. The readings must be recorded in the Fuel Pump Reading Register or the approved control sheet indicating:
 - Date
 - Opening (morning) reading
 - Closing (afternoon) reading
 - Fuel type (Petrol/Diesel)
 - Name and signature of the official recording the reading
 - Name and signature of the Fuel Caddy as witness
4. Tank dip readings must also be taken daily to verify the actual fuel level in the storage tanks. The dip readings must be recorded in the Fuel Tank Dip Register and reconciled with pump meter readings where necessary.
5. Any *significant discrepancies* between pump readings, dip readings, and fuel issued must immediately be reported to the Manager: Finance for investigation.

4.4.2 Opening of Fuel Pumps

1. After the morning pump readings have been recorded, the Fuel Caddy must unlock and open the fuel pumps to allow fuel issuing for the day.
2. No fuel may be issued before the morning readings have been recorded.
3. The Fuel Caddy is responsible for ensuring that:
 - The pumps are functioning properly.
 - The fuel issuing area is safe and orderly.

- Only authorised municipal vehicles are fuelled.

4.4.3 Closing of Fuel Pumps

1. At the end of the working day, the Stores Controller or Assistant: Stores Controller must record the afternoon pump readings.
2. Once the readings have been completed, the Fuel Caddy must lock the fuel pumps to prevent any unauthorised access or fuel issuing after hours.
3. The Fuel Caddy must ensure that:
 - All pumps are properly switched off.
 - The fuel issuing area is secured.

4.4.4 Control and Storage of Pump Keys

1. After the fuel pumps have been locked, the pump keys must be returned to the Stores Controller.
2. The keys must be securely stored in the Stores Controller's office at the end of each working day.
3. Access to the pump keys must be restricted to authorised personnel only, namely:
 - Stores Controller
 - Assistant: Stores Controller (where applicable)
 - Fuel Caddy during operating hours
4. Any loss of keys or suspected tampering must immediately be reported to the Manager: Finance and recorded in the incident register.

4.5 FUEL OF PETROL AND DIESEL ON MACHINERY

- 4.5.1 The machine is carried in a vehicle to stores for fuelling.
- 4.5.2 The machine must have a fleet number and a logbook.
- 4.5.3 The fuel attendant verifies the fleet number and the logbook of the machine.
- 4.5.4 The fuel attendant fuel the machine.

4.5.5 DOCUMENTATION TO BE COMPLETED UPON FUELING

To ensure proper control and accountability of fuel issued to municipal vehicles, the following documentation must be completed for every fuelling transaction.

A. Fuel Requisition Forms

1. An approved fuel requisition form must be completed for every fuelling transaction.
2. The requisition form must be completed and signed by:
 - The Fuel Caddy (Fuel Attendant), and
 - The Driver of the vehicle being fuelled.
3. Fuel requisition forms are contained in Petrol/Diesel Requisition Books which must be controlled as follows:
 - Requisition books must be printed and issued in numerical order.
 - All unused books must be kept by the Manager: Finance for safekeeping.
 - Books are issued to the Stores Controller upon request.
 - The Stores Controller must maintain a minimum of four (4) requisition books for operational purposes.
 - The Fuel Caddy must return a completed requisition book before a new book is issued.
 - The Stores Controller must issue the new requisition book once the previous book has been returned.
4. A Fuel Requisition Book Register must be maintained by both:
 - The Manager: Finance, and
 - The Stores Controller,
to track the issuing and return of requisition books.

B. Vehicle Logbooks

1. The Vehicle Logbook must also be completed at the time of fuelling.
2. The logbook entry must be completed and signed by:
 - The Driver, and
 - The Fuel Caddy.
3. Vehicle logbooks are issued to drivers by the Supervisors within their respective departments.
4. Supervisors must ensure that drivers maintain proper and accurate logbook records for all fuel issued.

C. Minimum Information Required on the Fuel Requisition Form

The following information must be recorded on the fuel requisition form:

- Full name of the driver
- Pay number and job title
- Department where the driver is employed
- Vehicle details (registration number and make/model)
- Fleet number
- Fuel type (Petrol/Diesel)
- Quantity of fuel issued
- Odometer reading (kilometres) or hour meter reading at the time of fuelling
- Pump reading before fuelling
- Pump reading after fuelling
- Date of fuelling
- Driver identification (full name)
- Signature of the driver
- Signature of the Fuel Caddy

All required information must be clearly recorded and verified before the vehicle leaves the fuelling point.

Solar System Capturing Process

1. The Assistant: Stores Controller must capture all manual fuel requisitions in the Solar System using Transaction HI 635 on a daily basis.
2. The Stores Controller must review and authorise all captured requisitions in the Solar System using Transaction HI 640.
3. Before authorising transactions, the Stores Controller must ensure that:
 - All captured entries are complete and accurate.
 - The information corresponds with the manual fuel requisition forms.
 - The requisition forms are properly completed and signed by both the driver and Fuel Caddy.
4. All authorised requisition forms must be filed and kept for record purposes

C Driver's license verification during at the time of fueling

The Fuel attendant or Stores authorized personnel must verify the license before fuel is issued to any Council fleet vehicle to ensure compliance and proper authorization

4.6 FUELING IN JERRY CANS

Fuelling in jerry cans is considered an exceptional request and must only be permitted where operationally necessary. The following procedures must be followed to ensure proper control and accountability.

4.6.1 Request for Fuel

1. The user department requiring fuel in jerry cans must submit a formal request via email to the relevant General Manager.
2. The request must clearly indicate the following information:
 - Type of fuel required (Petrol or Diesel)
 - Quantity of fuel required (litres)
 - Purpose or reason for the fuel request
 - Department requesting the fuel
3. The relevant General Manager must review and approve the request before fuel can be issued.

4.6.2 Authorisation for Fuel Issuing

1. The Municipal Stores shall only issue fuel in jerry cans after:
 - Written approval from the relevant General Manager, and
 - Instruction from the General Manager: Finance / Manager Finance authorising Stores to issue the fuel.
2. No fuel may be issued without the required authorisation and supporting documentation.

4.6.3 Completion of Fuel Documentation

1. A Fuel Requisition Form from the Petrol/Diesel Requisition Book must be completed for every jerry can fuelling transaction.
2. The requisition form must be completed and signed by:
 - The Driver or authorised employee collecting the fuel, and
 - The Fuel Caddy (Fuel Attendant) issuing the fuel.

4.6.4 Control Measures

1. Fuel issued in jerry cans must be strictly limited to the quantity approved.
2. The Stores Controller must ensure that the approved email authorisation is attached to the fuel requisition form for record purposes.
3. All documentation must be filed and captured in the Solar System in accordance with the fuel requisition procedure.

4.7 EQUIPMENT FUELING (e.g. generators)

- ✓ The relevant General Manager seeks permission via email from the General Manager: Finance on behalf of the User department.
- ✓ General Manager: Finance grants approval and copied in Stores.
- ✓ The relevant logbook, fleet no, approval of both General Managers presented at Stores for issuing fuel.
- ✓ The fuel attendant keeps a copy of the logbook and attach it to the requisition.

4.8 MONTHEND

4.8.1 FUEL RECONCILIATION REPORT

The Stores Controller shall prepare a **Fuel Reconciliation Report** monthly and submit it to the General Manager: Finance.

The reconciliation report must include:

- Opening fuel balance
- Total fuel received
- Total fuel issued
- Closing fuel balance
- Variance analysis (if any)
- Explanation for discrepancies

4.8.2 VERIFICATION OF FUEL REQUISITIONS

All fuel requisitions captured on Solar (**KR080 report**) must be verified against the corresponding **manual fuel requisition forms by Manager: Finance**.

This verification process must confirm:

- Vehicle registration details
- Fuel quantity issued
- Odometer reading (kilometres)
- Date of issue
- Signatures of both Fuel Attendant and Driver

4.8.3 Submission of monthly dip readings to Manager Finance for verification with HR 450

4.8.4 Any identified variances must be reported to the Manager Finance in writing for further investigation.

5. FLEET MANAGEMENT CONTROL

- 5.1 The Co-Ordinator Assistant at Works division allocates fleet numbers on vehicles and machinery
- 5.2 The Mechanic at Vehicle Workshop Section issues diesel to fleet vehicles and machinery and record keeping of issuing transactions
- 5.3 Traffic officers randomly inspect vehicle logbooks, vehicle roadworthiness, validity of drivers' licenses and validity of vehicle license discs.
- 5.4 Stores Controller to record dip readings daily in the morning and end of day signed by the Fuel attendant and Stores Controller and submits to Manager Finance for record keeping
- 5.5 Submission of fuel reconciliation report monthly to General Manager Finance
- 5.6 Stores Controller to verify all vehicle fuel issues requisitions captured on Solar production
- 5.7 CCTV camera daily recording of fleet vehicles fueled at Stores.

6. STOCK TAKING

- 6.1 Perform stock counting twice a year on 31 January and 30 June.
- 6.2 Manager: Finance informs the office of the Auditor General of the stock taking.
- 6.3 **Manager: Finance** print the stock on hand list as of 31 January / 30 June for Petrol 93 A, Diesel B and stock on hand on Solar – HR450.
- 6.4 Stock taking reports availed to Stores and Auditors for fuel dip readings and performance of stock taking.
- 6.5 Any discrepancies be investigated by the Manager: Finance with the Stores Controller and reports to the General Manager: Finance for further actions, if any.
- 6.6 Manager: Finance and Auditors with the Stores Controllers certify the list after stock taking.
- 6.7 Dip reading of engine oil SAE 10, SAE 30, SAE 90 and BF fluid at Vehicle Works Workshop Department and certify of engine oil reports prepared by Vehicle Workshop Mechanic / **Fleet coordinator**.

7. PAYMENT CYCLE: CREDITORS

- Payment process will take 30 working days after the statement date **upon receipt of all invoices complying with procurement process.**
- Only payment for work/services done / goods received will be paid for, therefore no payment is processed before delivery.

7.1 SUPPORTING DOCUMENTS

It is imperative that all supporting documents should accompany the invoice as listed below:

7.2 ORDER PAYMENTS:

7.2.1 Original yellow purchase order.

7.2.2 Certified **tax** invoice

7.2.3 Statement

7.2.4 Quotation documents for Procurement minutes for all purchases **below N\$ 15 000.00**

7.2.5 **PMU resolution, minutes, evaluation report for all purchases above N\$15 000.00**

7.2.6 Proof of submission to pmu for condonation (all emergency procurement)

7.2.7 Credit note (Where applicable)

7.2.8 Council resolution

7.3 SUNDRY PAYMENTS:

7.3.1 Council resolution

7.3.2 Certified tax invoices

7.3.3 Internal memorandum (where applicable) with official stamp

7.3.4 Procurement minutes for all purchases above N\$ 15 000

7.3.5 Contracts (Approved stamped payment certificate, bill of quantity) stamped internal memorandum, invoice approved, internal memo, procurement minutes, and variation order (when required.)

7.3.6 Rental agreement Statements

7.3.7 Quotation documents

7.3.8 Emergency procurement proof of condonation and approval from accounting officer

7.3.9 Credit note where applicable

7.3.10 Vote number where the expense should be defrayed from etc.

7.3.11 An internal memorandum with banking details should accompany sundry payments for S &T claims, refunds etc.

7.3.12 No sundry refund payable to private individuals will be processed without an official bank details confirmation letter.

7.4 SUBSISTENCE AND TRAVELLING ALLOWANCES

7.4.1 AUTHORIZATION TO ATTEND SEMINARS AND MEETINGS (M/C 2013/01/17)

- a. That General Managers scrutinize all applications in respect of seminars and meetings for staff members in their respective departments to be submitted to the Chief Executive Officer for final approval with report back to Management Committee.
- b. That the Chairperson of the Management Committee scrutinizes all applications of the Chief Executive Officer for approval with report back to Management Committee.
- c. That meeting invitation to Councilors be consulted amongst others on their availability to attend meetings and to inform the Chief Executive Officer accordingly.

- d. That the following rates regarding travelling, accommodation and subsistence be implemented with effect from 1 January 2023:

7.4.2 APPROVED OUT OF TOWN ALLOWANCES (M/C 2011/10/13) (M/C 2013/05/16)

Description	Current tariff	New Amount (N\$)
Overnight allowance (within Namibia)	N\$ 750.00	1000.00
Overnight allowance (SADC)	N\$ 800.00	1000.00
Overnight allowance (Beyond SADC)	N\$ 1 500.00	2100.00
Accommodation (Self arrangement)	N\$ 750.00	1000.00
Lunch tariff (Applicable to day trip only)	N\$ 350.00	400.00
Transport costs – own vehicle	N\$ 3.80 / km	5.00

7.5 PAYMENT OF SUBSISTENCE AND TRAVELLING ALLOWANCES

The following should accompany the payments:

- ✓ Completed application form signed by the applicant and approved
- ✓ Council resolution **if applicable**
- ✓ Written approval by the relevant General Manager and the CEO

7.6 PROCESSING OF PAYMENTS ON SOLAR AND BANKING

7.6.1 SUNDRY PAYMENTS

- ✓ Creditors section verifies the validity of the supporting documents
- ✓ **Assistant Accountant** capture payments on solar and **import** online banking (EFT).
- ✓ **Accountant Expenditure** approves **Sundry payment on solar**
- ✓ **Assistant Accountant** import online banking

7.6.2 ORDER PAYMENT

- ✓ **Expenditure section** verifies the validity of the supporting documents
- ✓ **Expenditure Assistant** capture payments on solar
- ✓ **Expenditure Controller** authorizes payments on solar and import online banking

7.7 AUTHORISATION OF PAYMENTS

- ✓ Accountants verify payment vouchers.
- ✓ Manager Finance authorizes payment vouchers.

7.8 ONLINE BANKING AUTHORISATIONS (EFT)

General Manager Finance and General Manager Corporate & Human Resource authorize EFT. In their absence the Manager Finance with Manager Corporate or Manager Human Resource.

7.9 GENERAL LEDGER JOURNAL ADJUSTMENTS

Expenditure staff of Council, who attend any adjustment on payment accounts, should scrutinize such adjustment, and the proof of why such adjustment must be done to a general or ledger account should be attached and signed by the designated official.

All adjustments should be processed immediately after the approval by the official responsible. Attach supporting documents to the journal and file for audit purposes.

7.9.1. Authorisation of journals on Solar system shall be affected with reason for adjustments as follows:

- All Accountants should authorise journals captured on Solar by their subordinate
- The Manager Finance should authorise journals captured by the Accountants on Solar system.
- Year-end journals prepared by the General Manager Finance shall be captured on Solar by the **Cost Management Accountant** / Accountant Expenditures and authorised by the Manager Finance on Solar.
- The General Manager Finance shall authorise journals prepared by the Manager Finance In the absence of the accountants.
- In the absence of the designated officials, the acting officer is authorised to approve

7.10 FILLING

Payment vouchers are filed in chronic orders as per EFT payment number.

- All printed orders are kept at stores and filled in chronic order (yellow and green copies)
- White copy (suppliers copy) is given to the relevant supplier/department.
- When invoices are received it's attached to the yellow (payment) copy, printed emails and requisition paperwork.
- All paperwork mentioned above is forwarded to relevant department to certify invoices.
- After certification is done, paperwork is forwarded to creditors for payment.
- Green copy (stores copy) is kept in separate files at stores the invoice number and the date of handling paperwork need to be written on Stores copy.

8. INSURANCE PROCEDURES

8.1 It is the responsibility of each department to inform Finance department in writing of items that must be added unto Councils Insurance Portfolio.

8.2 All Assets procured with a value of more than N\$1500.00 must be insured.

8.3 For procurement purposes each Department shall on a yearly basis in March scrutinize Councils Insurance Policy to ensure that all relevant items are insured. Finance department must also be informed if all items that must be removed.

8.4 Each department shall be responsible to ensure that the values of all items insured are correct.

8.5 Engineering department shall be responsible to ensure that all Councils Buildings and property are insured with the correct replacement values.

8.6 Each department shall be responsible to inform Finance department in writing of any losses such as Break in's, theft, and damages to any Council owned property by any person, accidental or by nature within three (3) working days.

8.7 Any employees who received a cell phone from Council shall be responsible to ensure that the cell phone is covered on Councils Insurance policy. In case of

any cell phone claim, the excess and any other costs will be paid by the employee and not Council.

8.8 It is the responsibility of each department to submit three (3) quotations and a detailed Statement in case of any loss suffered to Finance department as soon as possible.

8.9 Traffic department / **Fleet coordinator** shall be responsible to ensure that all Councils vehicles are insured with the correct values.

8.10 All traffic accidents and equipment damages must be immediately reports to the immediate Supervisor, Traffic Officer(s), Health & Safety officer, Finance department, and the police.

8.11 Management of each department must ensure that all drivers licences are checked at least every six months to ensure validity in case of any Insurance claim.

9. REPORTING AND DOCUMENTATION

All incidents must be documented to the General Manager: Finance, maintain records of the nature of violation, actions taken and outcome of investigations.

10. FINANCIAL RECOVERY

Any losses incurred must be recovered from the responsible party by salary deductions (where lawful) or disciplinary action

11. NON-ADHERENCE TO STANDARD OPERATING PROCEDURES

Any failure to comply with the established financial policy and regulations, shall be treated seriously and addressed through appropriate corrective and disciplinary measures

12. MAINTENANCE:

The General Manager Finance shall be responsible for updating this Standard operating procedure when necessary.

The Policy was reviewed and approved accordingly by Council on March 2026.