

**TEMPLATE:  
SUBMISSION/MOTIVATION FOR SAGE 2026 ANNUAL TAX  
PAYROLL WEBINAR TRAINING**



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**Motivation: Deviations up to R1 000 000****Document Control**Version and Amendment Schedule

Version	Version Date	Author	Description of Amendments
V2	09 February 2024	Johan Oosthuizen	Document Amendments
V3	13 September 2024	Busisiwe Biyela	Document Amendments
V4	09 September 2025	Johan Oosthuizen	Document Amendments

Compliance Schedule

Compliance Type Checked	Compliance Approved by	Responsibility	Date of Compliance Approval
Department Administrator/SHEQ Champion	Nthabiseng Mkhabela	SHEQ Champion	09 September 2025

**Motivation: Deviations up to R1 000 000**

**Table of Contents**

**Document Control** ..... 2

1.PURPOSE.....4

2.BACKGROUND.....4

3.MOTIVATION.....4

4.FINANCIAL IMPLICATIONS.....6

5.RECOMMENDARTION (S).....6

6.APPROVAL.....7

## Motivation: Deviations up to R1 000 000

<b>TO:</b>	Mr. Tokollo Mojapelo – Acting Chief Financial Officer
<b>CC:</b>	Ms. Busisiwe Biyela - Senior Manager Supply Chain Management SCM
<b>FROM:</b>	Mrs. Tumeka Masango – Manager Payroll
<b>SUBJECT:</b>	Approval request for SAGE 2026 Annual Payroll Tax Update Webinar training.
<b>DATE:</b>	19 February 2026

### 1. Purpose

The purpose of the submission is to request the Chief Financial Officer to consider the approval request for appointment of Sage (Pty) Ltd as the service provider for three (3) delegates ( Sithembiso Msweli, Tokollo Mojapelo and Valentia Mongaula) to attend the 2026 Annual Payroll Tax Update Webinar scheduled for 17 March 2026.

### 2. Background

The Payroll Unit is responsible for ensuring that the organisation remains fully compliant with payroll-related legislation including updates issued by SARS, National Treasury, UIF, Employment Equity, and the Compensation Fund.

As per the attached invitation received from Sage, the webinar will cover critical legislative changes effective from 1 March 2026, including:

- Changes to payroll-related tax legislation for the new tax year
- Requirements for the 2026 Final and 2027 Interim tax certificates
- Updates relating to remuneration proxy definitions
- Compliance with requirements regarding refunds
- Budget 2026 implications

Employment Equity, UIF, Compensation Fund and SARS updates

Given that these legislative changes directly affect payroll processing, tax calculations, statutory submissions and compliance reporting, attendance is essential to ensure the organisation remains compliant and avoids penalties, audit findings, and reputational risk.

### 3. Motivation

The training is organised and presented exclusively by Sage, with content developed and delivered by payroll legislation specialist Rob Cooper (Chairman of PAGSA). This is a proprietary training event and is not obtainable from alternative service providers in the same format, content structure, and accreditation.

As such, the service is considered sole source in nature, making it impractical to obtain

## Motivation: Deviations up to R1 000 000

comparative quotations.

The payroll tax changes become effective from 1 March 2026, and the webinar is scheduled for 17 March 2026.

Delaying attendance or following a full competitive bidding process would result in:

The organisation implementing payroll without updated legislative guidance

Increased risk of incorrect PAYE, UIF, SDL calculations

Possible non-compliance with SARS and other statutory bodies

Exposure to penalties and audit findings

Therefore, the deviation is justified due to time-sensitive compliance requirements

### **RATIONALE**

The National Treasury has issued guidelines and instructions or practice notes on various issues relating to procurement, the aim being to ensure uniform minimum norms and standards within government.

Treasury Instruction 16A6.4 as well as Paragraph 4.1 of National Treasury Supply Chain Management instruction note No. 3 of 2021/2022 stipulates that if in a specific case where it is impractical to invite competitive bids, the Accounting Officer or Accounting Authority may procure the required goods or services by other means, provided that the reasons for deviating from inviting competitive bids must be recorded and approved by the Accounting Officer or Accounting Authority.

SAWS Supply Chain Management Policy, 2023, paragraphs 6.21.1 to 6.21.2.

**Limited bidding** means a bidding process reserved for a specific group or category of possible suppliers through procurement by-

- a) **Sole source** where there is no competition in the market and only one supplier is able to provide the goods or services.
- b) **single source** where a thorough analysis of the market and a transparent and equitable pre-selection process is used to decide on one supplier among a few prospective bidders to make a proposal.
- c) **multiple sources** where a thorough analysis of the market indicates that there is limited competition and only a few prospective bidders are requested to make a proposal.

**Urgent case** means cases where early delivery is critical and the invitation of competitive bids is either impossible or impractical, not due to improper planning.

**Emergency procurement** means a serious and unexpected situation that poses an immediate risk to health, life property or environment which calls for urgent action and there is insufficient time to follow a competitive bidding process.

Section 4.9.1 (a) of the SAWS Delegation of Authority allows for deviations from normal bidding processes less than the value of R1000 000.00 to be approved by the Chief Financial Officer.

**Motivation: Deviations up to R1 000 000**



Sage is the sole service provider for 2026 Sage Annual payroll Tax Update Webinar training. Therefore, approval is sought to allow SAWS to procure / acquire the 2026 Annual Tax Payroll Webinar Training.

**4. Financial Implications:**

The estimated cost to cover SAGE 2026 Annual Tax Update Webinar Training.

Item	Budget Account	Cost Centre	Quantity	Estimation Amounts
SAGE 2026Annual Tax Payroll Webinar Training	87 600	630	3Delegates	R7572.75

**5. Recommendation:**

Considering the importance of staying updated with the payroll changes, it is therefore recommended that approval be granted for deviation from normal SCM processes to appoint Sage (Pty) Ltd for three delegates to attend the 2026 Annual Payroll Tax Update Webinar on 17 March 2026.

**Originator:**

<b>Name &amp; Surname:</b>	Ms. Tumeka Masango
<b>Designation:</b>	Payroll Manager
<b>Signature:</b>	
<b>Date:</b>	2026/02/20

**Motivation: Deviations up to R1 000 000**

Recommendation Supported: Supply Chain Management (SCM)		
Supported	Not Supported	Supported with amendments
<i>Provide additional information below where applicable</i>		
<b>Name &amp; Surname:</b>	Busisiwe Biyela	
<b>Designation:</b>	Senior Manager: Supply Chain Management (SCM)	
<b>Signature:</b>	Signed by: <i>Busisiwe Biyela</i>	
<b>Date:</b>	24/2/2026   8:29 PM SAST	

Approval: Chief Financial Officer (CFO)		
Approved	Not Approved	Approved with amendments
<i>Provide additional information below where applicable.</i>		
Approved		
<b>Name &amp; Surname:</b>	Mr. Tokollo Mojapelo	
<b>Designation:</b>	Acting Chief Financial Officer	
<b>Signature:</b>	DocuSigned by: <i>Tokollo Mojapelo</i>	
<b>Date:</b>	2/3/2026   10:12 AM SAST	

Document Reference Assigned:	
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