



SIU SA
STRIKING AGAINST CORRUPTION

ANNUAL REPORT 2023/24



**YEARS
OF STRIKING
AGAINST
CORRUPTION**





**YEARS
OF STRIKING
AGAINST
CORRUPTION**

South Africa's efforts to combat corruption, clean up maladministration and recover misspent funds and assets, requires concerted actions from law enforcement agencies. The terrain is laid out like an intricate puzzle with a critical piece provided by the Special Investigating Unit.

For more than 26 years the SIU has served as the nexus that binds together the battle against corruption and malfeasance in the public sector. Its accomplishments are well-documented. Its value to the state and its successes in the recovery of public money are recorded.

Its main achievement has, however, been its ability to restore public trust and confidence in the capacity of state institutions to combat corruption and bring perpetrators to book. This makes the Special Investigating Unit the keystone piece of the puzzle that is being completed to bring an end to corruption.



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PART A
GENERAL INFORMATION

ACRONYMS

ACTT	Anti-corruption Task Team
AGSA	Auditor-General of South Africa
APP	Annual Performance Plan
B-BBEE	Broad-Based Black Economic Empowerment
CCMA	Commission for Conciliation, Mediation and Arbitration
CoGTA	National Department of Cooperative Governance and Traditional Affairs
CoGHSTA	Department of Cooperative Governance, Human Settlements and Traditional Affairs (Limpopo)
CSSL	Community, Safety, Security and Liaison
DBE	Department of Basic Education
DCS	Department of Correctional Services
DEFS	Department of Education Free State
DoH	Department of Health
DoJ&CD	Department of Justice and Constitutional Development
DoJ&CD: OSA	Department of Justice and Constitutional Development: Office of the State Attorney
DoJ&CS	Department of Justice and Correctional Services
DoT	Department of Transport
DPWI	Department of Public Works and Infrastructure
DRDLR	Department of Rural Development and Land Reform
DSD	Department of Social Development
EMLM	Elias Motsoaledi Local Municipality
eNaTIS	Electronic National Traffic Information System
ERM	Enterprise risk management
EXCO	Executive Committee
GRAP	Generally Recognised Accounting Principles
GSDM	Greater Sekhukhune District Municipality
HoU	Head of Unit
HPCSA	Health Professionals Council of South Africa
HSACF	Health Sector Anti-Corruption Forum

IAU	Internal Audit Unit
IBACF	Infrastructure Built Anti-Corruption Forum
ICT	Information and communications technology
IDT	Independent Development Trust
IFRS	International Financial Reporting Standards
JCPS	Justice, Crime Prevention and Security
LGACF	Local Government Anti-Corruption Forum
MTEF	Medium-Term Expenditure Framework
NHLS	National Health Laboratory Services
NPA	National Prosecuting Authority
PFMA	Public Finance Management Act
PPE	Personal protective equipment
PRASA	Passenger Rail Agency of South Africa
SABC	South African Broadcasting Corporation
SADC	Southern African Development Community
SAHPRA	South African Health Products Regulatory Authority
SALGA	South African Local Government Association
SAMA	South African Medical Association
SANDF	South African National Defence Force
SAPS	South African Police Service
SARS	South African Revenue Service
SASSA	South African Social Security Agency
SCOPA	Standing Committee on Public Accounts
SITA	State Information Technology Agency
SIU	Special Investigating Unit
SOE	State-owned entity
SSA	State Security Agency
UIF	Unemployment Insurance Fund
VAT	Value-added tax

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FOREWORD BY MINISTER OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT



Thembi Simelane
*Minister of Justice and Constitutional
Development*

I am pleased to present the annual report for the Special Investigating Unit (SIU) for the financial year 2023/24. This report highlights the remarkable strides made by the SIU in safeguarding state assets, combating corruption, and enhancing public trust in our governance systems.

As South Africa celebrates 30 years since the dawn of democracy, we reflect on our freedom gained through the struggle and sacrifices of the masses of our people. The 30 years of freedom and democracy we are celebrating today is a product of the spirit of “none surrender” by our forebears. We must now harness that same spirit to conquer the scourge of corruption.

We have witnessed high levels of corruption, fraud, maladministration, and malfeasance, which have stripped our state entities and government departments bare, hindering their duty to provide service delivery. The State Capture Commission has unveiled our vulnerability to corruption. Even during the COVID-19 pandemic, the vultures of corruption circled, preying on the public purse.

However, corruption has reached its zenith, and the sun is now setting for the corrupt. The dark days of impunity are over. Even from the distance of the horizon, we are beginning to witness blue skies of accountability. This is evident in the SIU’s performance in the 2023/2024 financial year. The SIU recovered over R2,2 billion in cash and assets and prevented the state from losing R2,3 billion, with R1,6 billion of potential cash and assets to be recovered. These figures indicate that the SIU is on the right track in implementing the National Anti-Corruption Strategy.

One of the key outcomes for the SIU is the protection of state assets and cash resources from maladministration, fraud, and corruption. Through the Special Tribunal, the SIU has achieved these outcomes much quicker. In the 2023/2024 financial year, the SIU enrolled 43 civil cases at the Tribunal, setting aside contracts worth R2,1 billion, and referring matters for civil proceedings worth R4,8 billion.

The sun cannot set on corruption unless those who enable it are weeded out of our government and state entities. Consequence management is crucial in restoring and maintaining faith in government. In efforts to clean up our government departments and state institutions, the SIU made 297 disciplinary referrals against government officials and 190 referrals for administrative action.

To ensure that corruption is dealt with effectively, the SIU conducted comprehensive lifestyle audits of several state institutions, including PRASA, the Northern Cape Office of the Premier, the Gauteng Office of the Premier, and the Free State Department of Community Safety, Roads, and Transport.

As the SIU continues to build public confidence in law enforcement agencies, 952 allegations were registered and tracked electronically, and 1 353 allegations were assessed by the Assessment Committee.

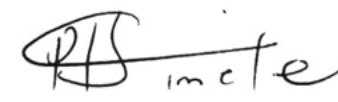
The SIU does not work in isolation. It contributes greatly to the justice ecosystem and collaborates with other law enforcement agencies where its powers are limited. During the 2023/2024 financial year, the SIU made 583 criminal referrals to the relevant prosecuting authorities.

Investigating is at the core of the SIU's work. During the aforementioned financial year, the SIU concluded 1 919 investigations and submitted 26 reports to the presidency.

The SIU has been proactive in deterring corruption, maladministration, and fraud through various mechanisms, specifically the development of anti-corruption forums targeted at closing in on corruption in vulnerable sectors. The SIU continues to lead the Health Sector Anti-Corruption Forum, the Infrastructure Built Anti-Corruption Forum, and the Local Government Anti-Corruption Forum.

The SIU's success in the 2023/24 fiscal year reflects its commitment to justice, accountability, and transparency. I extend my deepest gratitude to the SIU team for its unwavering dedication and to all stakeholders for their continued support. Together, we are making significant strides in building a just and corruption-free South Africa.

As we commence in earnest with the work of the 7th administration, ours is to ensure that we play our oversight role, provide strategic leadership and support all our law enforcement agencies in their fight against crime, corruption and maladministration.



Thembi Simelane
Minister of Justice and Constitutional Development

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REPORT OF THE ACCOUNTING AUTHORITY



Adv. Andy Mothibi
Head of the SIU

As we conclude the 2023/2024 financial year, I present this annual report with great pride, reflecting on a year of significant progress, strategic achievement, and financial resilience for the Special Investigating Unit (SIU).

All the achievements are to be credited to all SIU members as a team. We have journeyed this far as a result of excellent Teamwork.

There is an African Proverb that states: "If you want to go fast, go alone. If you want to go far, go together."

This report marks a pivotal moment on how teamwork has delivered the results of our five-year strategy, which has been instrumental in positioning the SIU as a formidable force in the fight against corruption, maladministration and malpractices within the public sector.

The 2023 / 2024 Financial Year was the penultimate year of the SIU Five Year Strategy. Over the past years, the SIU have delivered success in the core business which is the investigations, civil litigation and market data analytics divisions. The SIU has also seen improvement in the governance of the organisation.

I am pleased to present the Annual Report for the 2023 / 2024 Financial Year.

OVERVIEW OF THE PUBLIC ENTITY PERFORMANCE AND FINANCIAL STATUS

Organisational Performance Highlights

One of the Strategic Outcome for the SIU is to be a High-Performing organisation.. This strategic objective was supported by a strategic resourcing and recruitment plan. Appropriate skilled and talented individuals were recruited to enhance capacity and organisational performance of the SIU.

Over the past MTEF period, the SIU has maintained an above-average performance amidst a volatile environment. The 2023/24 financial year's overall performance against the Annual Performance Plan (APP) targets increased to 95%, compared to 88% in the 2022/23 financial year.

One of the highlights is the recovery of state funds of over R2bn and the setting aside of invalid contracts to the value of R2,1 billion. The SIU also prides itself on retaining its staff, as evidenced by the 2% employee turnover rate achievement. Staff retention was enabled by a strategic talent retention plan.

The full details of the Unit's performance are reflected in Part B: Performance Information of the annual report.

REPORT OF THE ACCOUNTING AUTHORITY

General Financial Overview

The SIU has over the MTEF period maintained sound financial management. This has, amongst other business focus areas, enabled the SIU to achieve an unqualified audit outcome for the 2023 / 2024 Financial Year.

To fund its operations, the SIU is partially funded by a government grant allocated by the National Treasury and partially by the SIU invoicing for its services and recovering the funds from the various State Institutions.

Whilst not an ideal funding model in certain systemic respects (conflict of interest as institutions that are investigated are also invoiced), the funding model allows the SIU to 'balance its budget' in years where more funds need to be employed in its operations due to a high workload, and to build up some cash reserves based on best practices, aligned to how private sector businesses operate.

Although the SIU has a high debt burden, the entity is still in a solid financial position, with accumulated surpluses of R834 million and cash reserves at year-end of R627 million.

The accounting methodology is a 'full accrual' accounting system in terms of Generally Recognised Accounting Principles (GRAP), which is based on International Financial Reporting Standards (IFRS).

Excess funds are invested in the Corporation for Public Deposits (CPD) account at the South African Reserve Bank (SARB) as regulated by Treasury Regulations.

Operation Khokhela

As debt recovery remains a challenge in the SIU, the SIU has introduced a debt recovery program named "Operation Khokhela", the term Khokhela is a Zulu word meaning pay. Project Khokhekla is a targeted project initiated in September 2022 to recover outstanding debt. The outstanding invoiced debt on 31 March 2024 amounts to R1,047 billion.

The National Treasury assisted with sending letters to the state institutions and various Provincial Treasury Departments to assist in the debt recovery process. The impact of Operation Khokhela will be assessed in the new financial year to assess whether there has been an increased trajectory in payments received. The next steps will include escalating to the Executive Authorities and invoking the Inter-Governmental Relations Framework Act (IGRA).

Spending Trends

During the year under review, the SIU realised a deficit of R146 million and a surplus of R64 million (2023), as restated. As mentioned, despite challenges with debt recovery, the SIU is still in a solid position to continue as a going concern.

The 6% increase in total revenue from the 2022/23 financial year to the 2023/24 financial year is due to the revenue recognised for recovering legal fees and specialists. At the end of March 2024, the SIU received invoices for the prior periods. This resulted in the restatement of prior-year figures in the Annual Financial Statements.

The 31% increase in total expenditure from 2022/23 to 2023/24 financial year is due to the rise in debt impairment in the 2023/24 financial year, the increase in the utilisation of a panel of attorneys on internal and external legal matters and an increase in security costs because of the security threat and risk assessments conducted. These assessments concluded that there is an increased need to provide both physical security in the various offices and close protection security for SIU members, whose lives are being threatened.

STAKEHOLDER AND PUBLIC TRUST

The SIU's Communications strategy seeks to influence the positive behaviour of public servants, SA citizens, and civil society through improved communication and engagement to achieve advocacy for the SIU. One vehicle used to accomplish this objective is the use of the following hashtags on social media platforms.

#KnowYourSIU to provide information to the public on the SIU's mandate and processes.

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REPORT OF THE ACCOUNTING AUTHORITY

#SIUWorkingForYou to communicate the investigation outcomes/successes of the SIU.

#SIUStrongerWithYou to work with the public and whistleblowers to report quality allegations

The strength of the SIU brand is due to the increased number of allegations being received, which is a sign of increased public trust. In response to the increased public trust, the SIU has developed a whistleblower checklist and made it available in all 11 official languages of South Africa. This is a significant step towards improving the quality relevance of allegations received as well as ensuring that the public is more familiar with the mandate of the SIU.

To increase our reach, we have partnered with the Government Communication and Information System (GCIS) as part of the Thusong Service Centre and the provincial departments. We carry out a three-pronged approach to stakeholder engagement with the offices of the Premier, community outreach, and a two-way conversation between the SIU and the public in a simulcast across community radio stations in various languages.

PREVENTION AND AWARENESS AS TOOLS IN FIGHTING CORRUPTION

The SIU has prioritised Corruption Prevention as key focus area of the implementation of the National Anti-Corruption Strategy (NACS).

The SIU is mandated to develop a National Corruption Prevention and Corruption Risk Management Framework. This framework aims to minimize opportunities for maladministration, malpractices, fraud, and corruption, and to protect public money and property through both active and passive methodologies, including risk detection through data analytics.

The SIU continues to conduct targeted awareness campaigns, resulting in systemic improvement plans that which the SIU assists the relevant state institutions in implementing, if necessary. In the period under review, 26 targeted awareness campaigns were conducted with various state institutions. The implementation of the systemic improvement plans contributes to the improvement of the control environment and improvement of the administration of the state institutions.

Data Analytics

One of the critical aspects of the National Corruption Prevention Framework is Data Analytics.

Through data analytics the SIU contributes to direct strategic decision-making processes and driving prevention activities in state institutions. Additionally, the SIU has signed (and is in the process of signing) Memorandums of Understanding (MoUs) with both public and private sectors to gain access to sources of big data for its data analytics program.

Data analytics include predictive data modelling which will enable the SIU to determine corruption vulnerable areas in the public sector, identify controls required to prevent corruption, maladministration and malpractices.

Involvement of Whole of Society and Whole of Government

The NACS provides for the involvement of Whole of Society and Whole of Government in the fight against corruption. To this end, SIU has led the initiative to involve the Whole of Society and Whole of Government in the fight against corruption, maladministration and malpractices.

The corruption Vulnerable Sector (CVS) approach was adopted where the SIU conducted CVS risk assessment which involved all members of the Anti-Corruption Task Team (ACTT). The members include representatives from Government Departments, Law Enforcement Agencies, Regulators, Trade Unions and Civil Society Organisations.

REPORT OF THE ACCOUNTING AUTHORITY

Sector Anti-Corruption Forums were established and include all the stated members.

One of the critical objectives of the Anti-Corruption Forum is to implement prevention measures to mitigate fraud and corruption risks in identified vulnerable sectors. The health and local government sectors were among the first identified vulnerable sectors, with the Health Sector Anti-Corruption Forum (HSACF) and Local Government Anti-Corruption Forum (LGACF) being established in the 2019 / 2021 and 2021 / 2022 financial years respectively.

In the pursuit of continuous improvement, the SIU has commissioned an evaluation of the Health Sector Anti-Corruption Forum and Local Government Anti-Corruption Forums as a strategic intervention. The evaluation will focus on the design and effectiveness of the above anti-corruption forums.

PROTECTION OF WHISTLEBLOWERS AND INVESTIGATORS

The fight against corruption, maladministration and malpractices requires, amongst others, effective measures to protect whistleblowers and investigators. The SIU has implemented measures to protect whistleblowers and investigators.

The SIU as the Convener of the Anti-Corruption Task Team (ACTT), now known as the National Priority Crime Operational Committee (NPCOC) Program 4, has initiated and implemented advocacy programmes to raise public awareness and education about the protection of whistleblowers. It has recognised that threats, intimidation, and perceived poor protection of whistleblowers are major setbacks in the fight against corruption.

The SIU is supporting the initiative led by the Ministry and Department of Justice and Constitutional Development to review the legislative framework for the protection of whistleblowers.

IMPLEMENTATION OF SIU RECOMMENDATIONS

The SIU investigations result in various recommendations to state institutions and, to other state entities and regulators. The implementation of the SIU recommendations is a critical part of the SIU Business Value Chain to ensure that there is consequence management measures.

The Presidency has committed to the ongoing effort to strengthen oversight and accountability by implementing the recommendations of the SIU. This effort has been strengthened by the cooperation between the SIU, the Presidency, DPSA, COGTA, National Treasury, and affected departments to implement SIU

recommendations relating to taking disciplinary action against implicated officials and sharing information between different government spheres. This has informed innovative measures such as establishing a single public sector register to record and monitor dismissals and resignations.

SIU AS EMPLOYER OF CHOICE

It's widely acknowledged that employees are most productive when their working environment reflects a caring, supportive, and collaborative management culture. SIU's human capital strategic priorities are translated into action.

The SIU is an investigation organisation dependent on its human capital to deliver its mandate. Continuous workforce optimisation helps the organisation align its goals and objectives with those of its workforce.

The success of the SIU's strategy depends on its ability to retain, motivate, develop, and continue to attract employees with the skills, competencies, and experience needed for the organisation to achieve its goals and mandate. The SIU continues to focus on practical ways to attract, shortlist, select, appoint and retain suitable candidates with the right skills, knowledge, competencies, and attributes. The achievement of the SIU to date, is a demonstration of an effective, capacitated organisation with skilled members.

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The SIU puts a premium on the development of SIU members. In the Learning and Development area, a flagship programme was the establishment of the SIU Anti-Corruption and Cyber Academy. The Academy was fully accredited. It will deliver courses to other Law Enforcement Agencies and Anti-Corruption Authorities in the Region and in the African Continent.

Employee Performance Management Framework

The SIU promotes a high-performance, quality, and excellence culture, providing a forward-looking focus that permeates all levels of the organisation. Its performance management and development framework encourage communication and good people management practices, and dialogue between management and staff. It also assists employees in achieving their individual and organisational goals.

A comprehensive performance management system plays a strategic role in attracting and retaining talent. The SIU recognises, reinforces, and rewards good performance. Performance management is more than just an annual review. It is a continuous process of setting objectives, assessing progress, and providing

ongoing coaching and feedback to ensure that employees are meeting their objectives and career goals.

Employee Wellness Programme

Improving employees' health and well-being is critical to improving their work/life balance and creating a more motivated, engaged, and higher-performing workforce for tremendous organisational success. The human capital division receives an annual wellness budget to cover the physical, mental, and emotional aspects of staff well-being, meaningfully and equitably supporting each person's wellness journey. A dedicated health provider offers free counselling to employees and their families through the employee assistance program.

GOOD GOVERNANCE

The SIU Governance Framework was revised to strengthen corporate governance within the organisation to enable the business to achieve the mandate, strategic focus areas and the Annual Performance Plan. The effort is to improve governance outcomes in line with King IV's Report on Corporate Governance in South Africa: An Ethical Culture, Performance and Value creation, Effective control and Legitimacy

In the 2023/24 financial year, the organisation's resilience and agility were tested; several lessons were learnt, including the need to continuously innovate and refocus our operational model to improve service output. There is a growing need to explore various approaches to offering quicker and quality investigative services by improving turn-around times on the investigation of cases.

DIGITISATION OF BUSINESS PROCESSES

Digitisation of SIU business processes remain a critical enablement. In this regard the Information Communication and Technology (ICT) Division has developed an ICT Strategy with a plan that is currently being executed with a high focus on the implementation of the Data Analytics solution with a Data Warehouse which enables Data Mining Capabilities.

The SIU has Implemented a Case Management Solution for Civil Litigation enhancing its capability to manage cases end to end. The **Investigation Case Management System** is next on the implementation plan to effectively digitise the value chain and improve the speed of investigations. The significance of putting in place robust Cybersecurity measures a top priority for us, with a focus on safeguarding

REPORT OF THE ACCOUNTING AUTHORITY

sensitive data, enhancing network and data security, and implementing proactive measures to prevent cyber threats. The implementation of the integrated **Enterprise Resource Planning Solution (ERP)** – This continues to ensure adequate resources are channelled towards acquiring a solution that will enable data driven decisions.

STAKEHOLDER RELATIONS AND COMMUNICATIONS

Working closely with all stakeholders and partners in the Anti-Corruption Ecosystem cannot be over-emphasized, especially with the Department of Justice and Constitutional Development, Parliament's Portfolio Committees, Parliament's Standing Committee on Public Accounts (SCOPA) and regional and international partners. Through these relationships, the SIU will continuously combat corruption in South Africa and beyond South African borders.

These efforts are supported by a strategic communication strategy a plan which has enabled effective communication, internally and externally.

IMPLEMENTATION OF ANTI-CORRUPTION CONVENTIONS AND PROTOCOLS

The SIU contributes together with other Law Enforcement Agencies and other State Institutions to implement the requirements and obligations on the United Nations Convention Against Corruption (UNCAC), African Union Convention Against Corruption and SADC Anti-Corruption Protocol.

The SIU participates in the International Association of Anti-Corruption Authorities (IAACA) as Vice President coordinating participation of African Anti-Corruption Authorities assisted by Kenya, Mauritius, Senegal and Morocco Anti-Corruption Authorities.

The SIU also participates in the African Association of Anti-Corruption Authorities and at the SADC Anti-Corruption Committee.

ACKNOWLEDGEMENTS

I greatly appreciate the leadership and support of the Presidency, Minister and Deputy Minister of Constitutional Development, the oversight role played by the Portfolio Committee on Justice and Correctional Services, Standing Committee on Public Accounts, and other Parliamentary committees responsible for monitoring state institutions which the SIU is investigating.

A word of gratitude goes to all SIU members who diligently showed up whenever they were called to fight corruption and to the SIU management, who steered the organisation through difficult times and responded to government priorities with vigour and determination.

I would like to extend a heartfelt appreciation to external committee members who serve in different governance structures of SIU for always keeping us focused on our mission and mandate of fighting and combating corruption in the county. Through your guidance and oversight, we will go from strength to strength.

I particularly extend my deepest gratitude to all SIU members for their unwavering dedication, integrity, and professionalism. Your efforts have been instrumental in the SIU successes this year and in previous years. As we move forward, I am confident that we will go far together as we continue to make a significant impact in the fight against corruption, maladministration and malpractices.



Adv. Andy Mothibi
Head of the Special Investigating Unit

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STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

TO THE BEST OF MY KNOWLEDGE AND BELIEF, I CONFIRM THE FOLLOWING:

All information and amounts disclosed throughout the Annual Report are consistent. The Annual Report is complete, accurate and free from any omissions.

The Annual Report was prepared in accordance with the guidelines on the Annual Report as issued by the National Treasury.

The Annual Financial Statements (Part F) were prepared in accordance with the Generally Recognised Accounting Practice and the relevant frameworks and guidelines issued by the National Treasury.

The Accounting Authority is responsible for the preparation of the Annual Financial Statements and for the judgments made in this information.

The Accounting Authority is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the HR information and the Annual Financial Statements. The external auditors are engaged to express an independent opinion on the Annual Financial Statements.

In my opinion, the Annual Report fairly reflects the operations, the performance information, the HR information and the financial affairs of the entity for the financial year ended on 31 March 2024.

Yours faithfully



Adv JL Mothibi
Accounting Authority

5 YEAR PERFORMANCE OVERVIEW

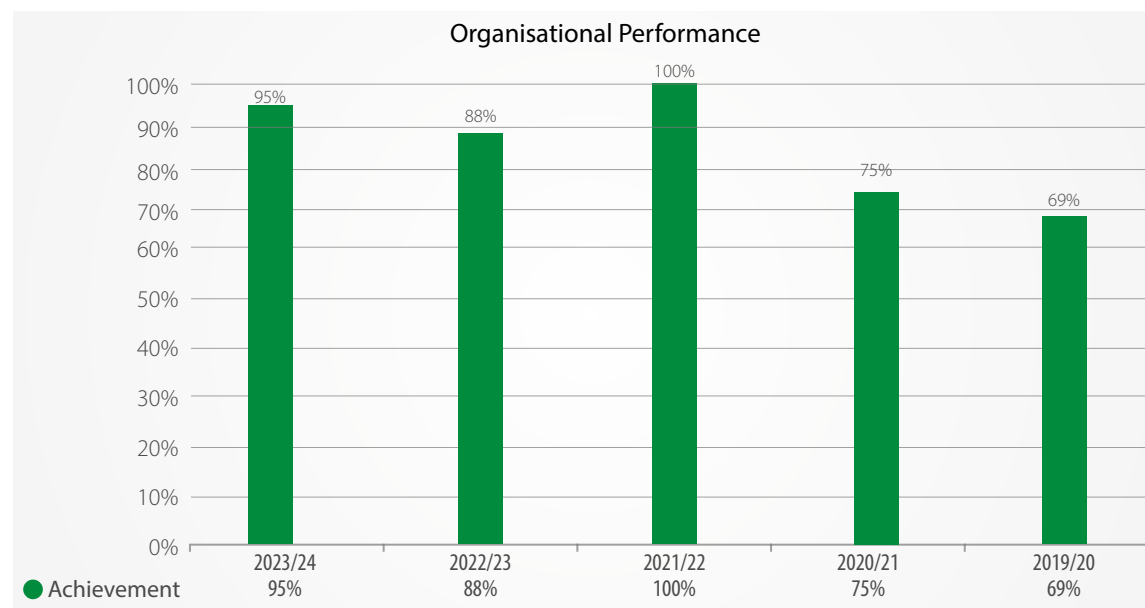
CIVIL LITIGATION

**VALUE OF
RECOVERIES FROM
CIVIL LITIGATION:
2019/20-2023/24**

**RAND VALUE:
R4.9 BILLION**

AUDIT OUTCOME

	2023/24	2022/23	2021/22	2020/21	2019/20
Type of Opinion	Unqualified with material findings on compliance	Qualified	Unqualified, Clean Audit	Unqualified, Clean Audit	Unqualified, Clean Audit
No. of emphasis of matters	2	1	0		0



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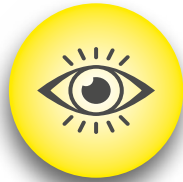
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STRATEGIC OVERVIEW



Vision

The state's preferred and trusted anti-corruption, forensic investigation and litigation agency.



Mission

We provide forensic investigation and civil litigation services to combat corruption, serious malpractices and maladministration to protect the interest of the state and the public.

Integrity



Doing the right thing even when no one is watching

Cooperation



Supporting and enabling all stakeholders in the fight against corruption

Teamwork



Fostering synergy in a multidisciplinary and diverse environment

Professionalism



Developing and maintaining the highest standards

Efficiency



Doing the right thing in a timely and cost-effective manner

Independence



Acting without fear, favour or prejudice

Drive and passion



Ensuring that all tasks are performed with the requisite drive and passion

LEGISLATIVE MANDATE AND OTHER MANDATES

CONSTITUTIONAL MANDATE

The SIU carries out its work with regard to the fundamental rights contained in the Constitution of the Republic of South Africa. The Unit has a specific and direct impact on sections 32, 33 and 34 of the Constitution, under the Bill of Rights section.



SECTION 32 ACCESS TO INFORMATION

- (1) Everyone has the right of access to
 - a) any information held by the State; and
 - b) any information that is held by another person and that is required for the exercise or protection of any rights.
- (2) National legislation must be enacted to give effect to this right and may provide for reasonable measures to alleviate the administrative and financial burden on the State.



SECTION 33 JUST ADMINISTRATIVE ACTION

- (1) Everyone has the right to administrative action that is lawful, reasonable and procedurally fair.
- (2) Everyone whose rights have been adversely affected by administrative action has the right to be given written reasons.
- (3) National legislation must be enacted to give effect to these rights, and must
 - a) provide for the review of administrative action by a court, or, where appropriate, an independent and impartial tribunal;
 - b) impose a duty on the State to give effect to the rights in subsections (1) and (2); and
 - c) promote an efficient administration.



SECTION 34 ACCESS TO COURTS

Everyone has the right to have any dispute that can be managed and adjudicated by the application of law decided in a fair public hearing before a court; or where appropriate, another independent and impartial tribunal or forum.

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LEGISLATIVE MANDATE

In terms of the Public Finance Management Act (PFMA) (Act 29 of 1999), as amended, the SIU falls under Schedule 3A Public Entities, and its work is governed by the legislative framework set out below:

Name of Act	Purpose
Special Investigating Units and Special Tribunals Act 1996 (Act 74 of 1996)	To provide for the establishment of Special Investigating Units for the purpose of investigating serious malpractices or maladministration in connection with the administration of State institutions, State assets and public money, as well as any conduct which may seriously harm the interests of the public and of instituting and conducting civil proceedings in any court of law or a Special Tribunal in its own name or on behalf of State institutions; to provide for the revenue and expenditure of Special Investigating Units; to provide for the establishment of Special Tribunals so as to adjudicate upon civil matters emanating from investigations by Special Investigating Units; and to provide for matters incidental thereto.
Criminal Procedure Act (Act 51 of 1977)	To make provision for procedures and related matters in criminal proceedings.
Prevention and Combating of Corrupt Activities (Act 12 of 2004)	To provide for the strengthening of measures to prevent and combat corruption and corrupt activities; to provide for investigative measures in respect of corruption and related corrupt activities; to provide for the establishment and endorsement of a register in order to place certain restrictions on persons and enterprises convicted of corrupt activities relating to tenders and contracts; to place duty on certain persons holding a position of authority to report certain corrupt transactions; to provide for extraterritorial jurisdiction in respect of the offence of corruption and offences relating to corrupt activities; and to provide for matters connected therewith.

The SIU derives its mandate from Act 74 of 1996, in particular Section 4 of the Special Investigating Units and Special Tribunals Act (SIU Act) and in accordance with the imperatives of the Constitution and the Promotion of Administrative Justice Act (Act 3 of 2000) (PAJA).

Below are the functions of the SIU that are within the framework of its terms of reference as set out in the Proclamation referred to in Section 2(1) of the SIU Act.

- (a) To investigate all allegations regarding the matter concerned.
- (b) To collect evidence regarding acts or omissions which are relevant to its investigation.
- (c) To institute and conduct civil proceedings in a Special Tribunal or any court of law for-
 - i) any relief to which the State institution concerned is entitled, including the recovery of any damages or losses and the prevention of potential damages or losses which may be suffered by such a state institution;
 - ii) any relief relevant to any investigation; or
 - iii) any relief relevant to the interests of a Special Investigating Unit.

- iv) To refer evidence regarding, or which points to, the commission of an offence to the relevant prosecuting authority.
- v) To perform such functions which are not in conflict with the provisions of this Act, as the President may from time-to-time request.
- vi) From time to time as directed by the President to report on the progress made in the investigation and matters brought before the Special Tribunal concerned or any court of law;
- vii) Upon the conclusion of the investigation, to submit a final report to the President.
- viii) To at least twice a year submit a report to Parliament on the investigations by, and the activities, composition and expenditure of such Unit.

A Special Investigating Unit must, as soon as practicable after it has obtained evidence referred to in sub-section (1)(d), inform the relevant prosecuting authority thereof, whereupon such evidence must be dealt with in a manner which best serves the interests of the public.

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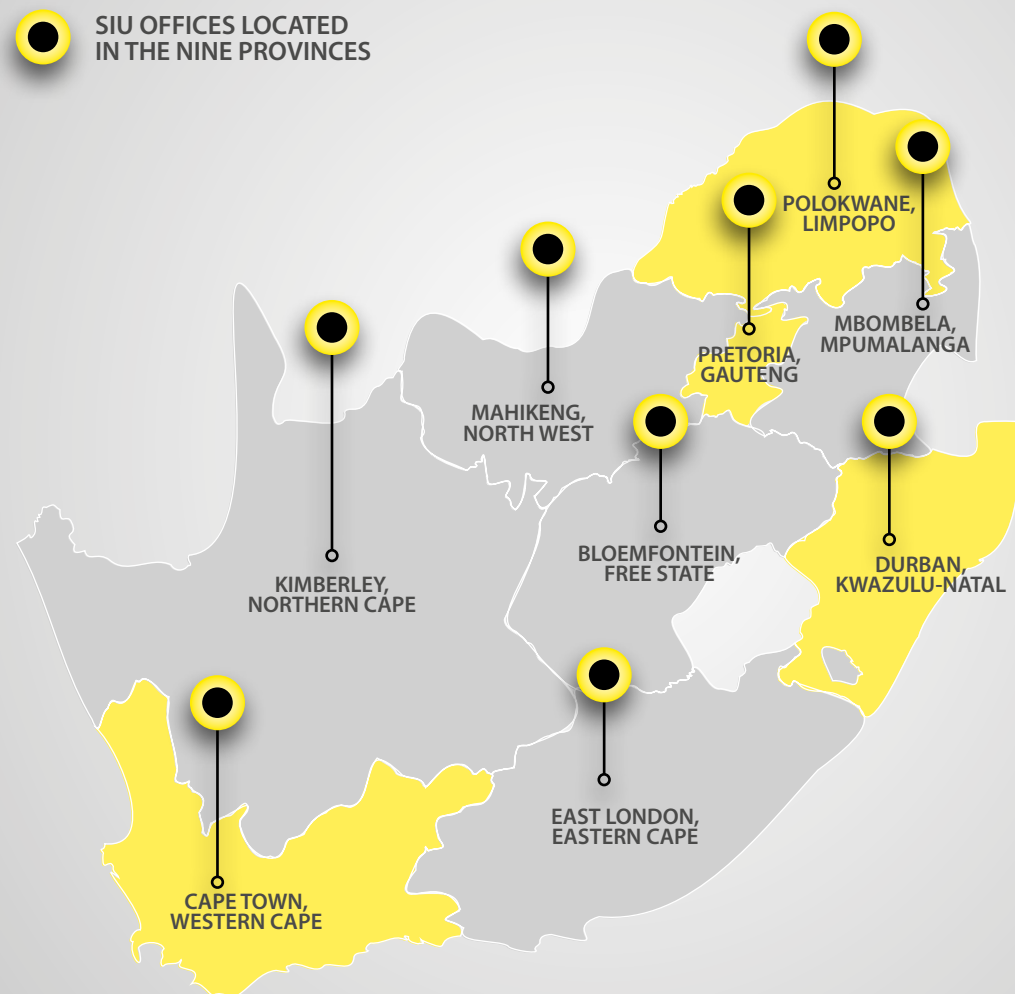
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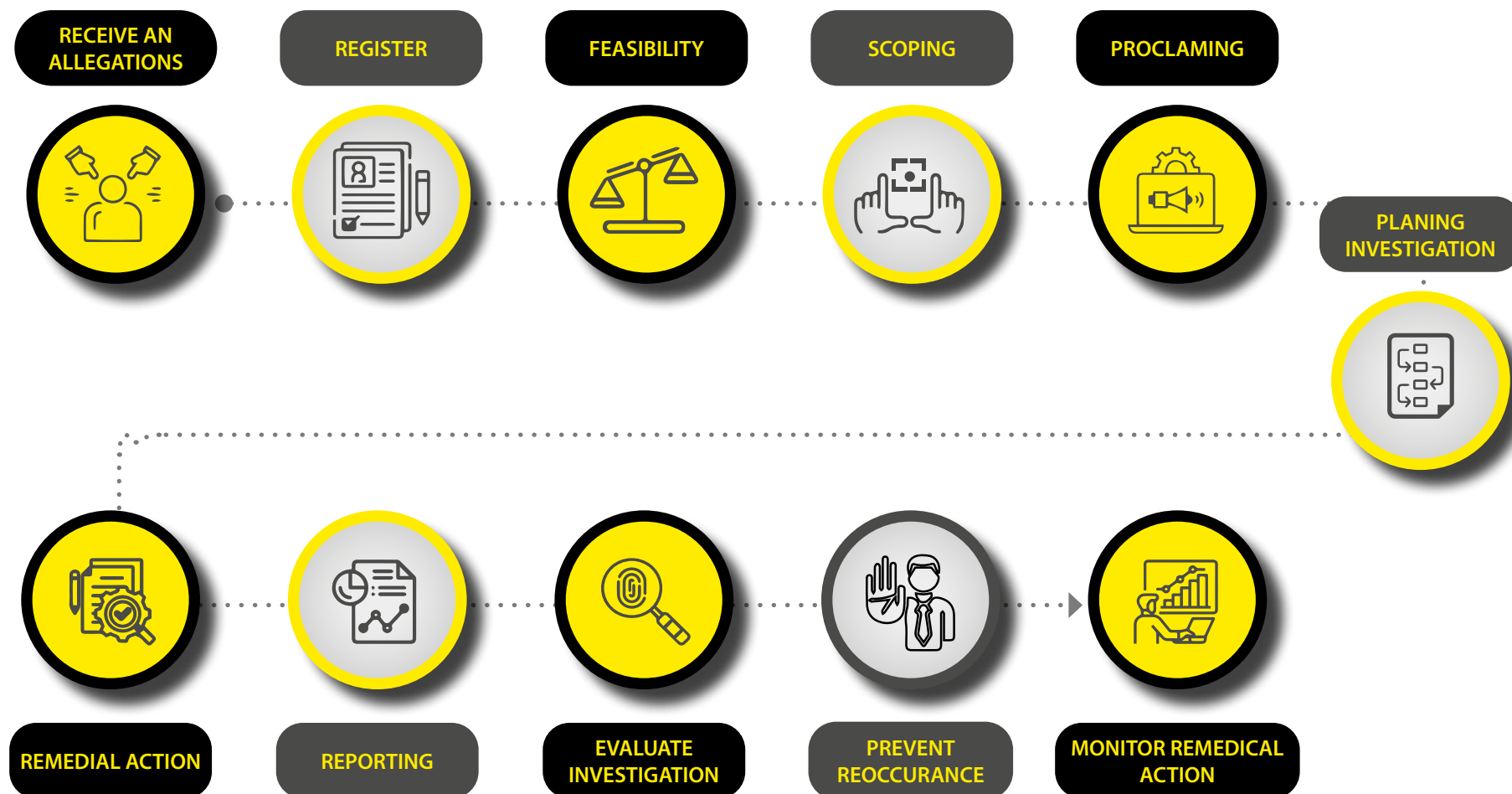
SIU FOOTPRINT DIGITALLY AND GEOGRAPHICALLY

An active presence is maintained on the social media platforms Twitter, Facebook and Instagram to increase awareness through the provision of consistent, real-time content and to provide channels for communication with citizens. The Unit continues to also advertise career opportunities through its LinkedIn account.

Through these channels and using hashtags, such as [#KnowYourSIU](#), the Communications team educates the public on the mandate and activities of the SIU, and on how to access its services. Under the hashtag [#SIUWorkingForYou](#), the social media pages inform the public of real-time SIU developments such as new proclamations issued, legal actions and the outcomes and impact of investigations.



SIU VALUE CHAIN



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ORGANISATIONAL STRUCTURE

EXECUTIVE COMMITTEE (EXCO) MEMBERS



Adv Andy Mothibi
Head of the Unit



Andre Gernandt
Chief Financial Officer



Adv Ntuthuzelo Vanara
Chief Legal Counsel



Pranesh Maharaj
*Chief Programme
Portfolio Officer*



Leonard Lekgetho
Chief Operations Officer



Tumelo Zwane
Chief Information Officer



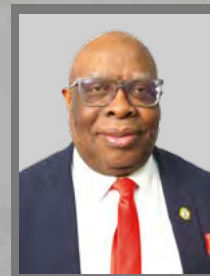
Neptune Masombuka
Chief Human Capital Officer



Thulani Mkhungo
Chief Risk Officer



Boaratwa Leshope
Chief Audit Executive



Kaizer Kganyago
*Chief Stakeholder Relations
and Communications*



Thenjiwe Dlamini
*Head of Strategy,
Monitoring and Reporting*



Millicent Ntsobe Fatlane
Chief Governance Officer

PROVINCIAL HEADS



Mr. Sagren Reddy
Provincial Head:
Gauteng



Ms. Zodwa Xesibe
Provincial Head:
Eastern Cape



Mr. Ashish Gosai
Provincial Head:
KZN



Mr. Andrew Kgasago
Provincial Head:
Mpumalanga



Mr. Israel Ndou
Provincial Head:
North West



Mr. Fagmee Rajap
Provincial Head:
Northern Cape



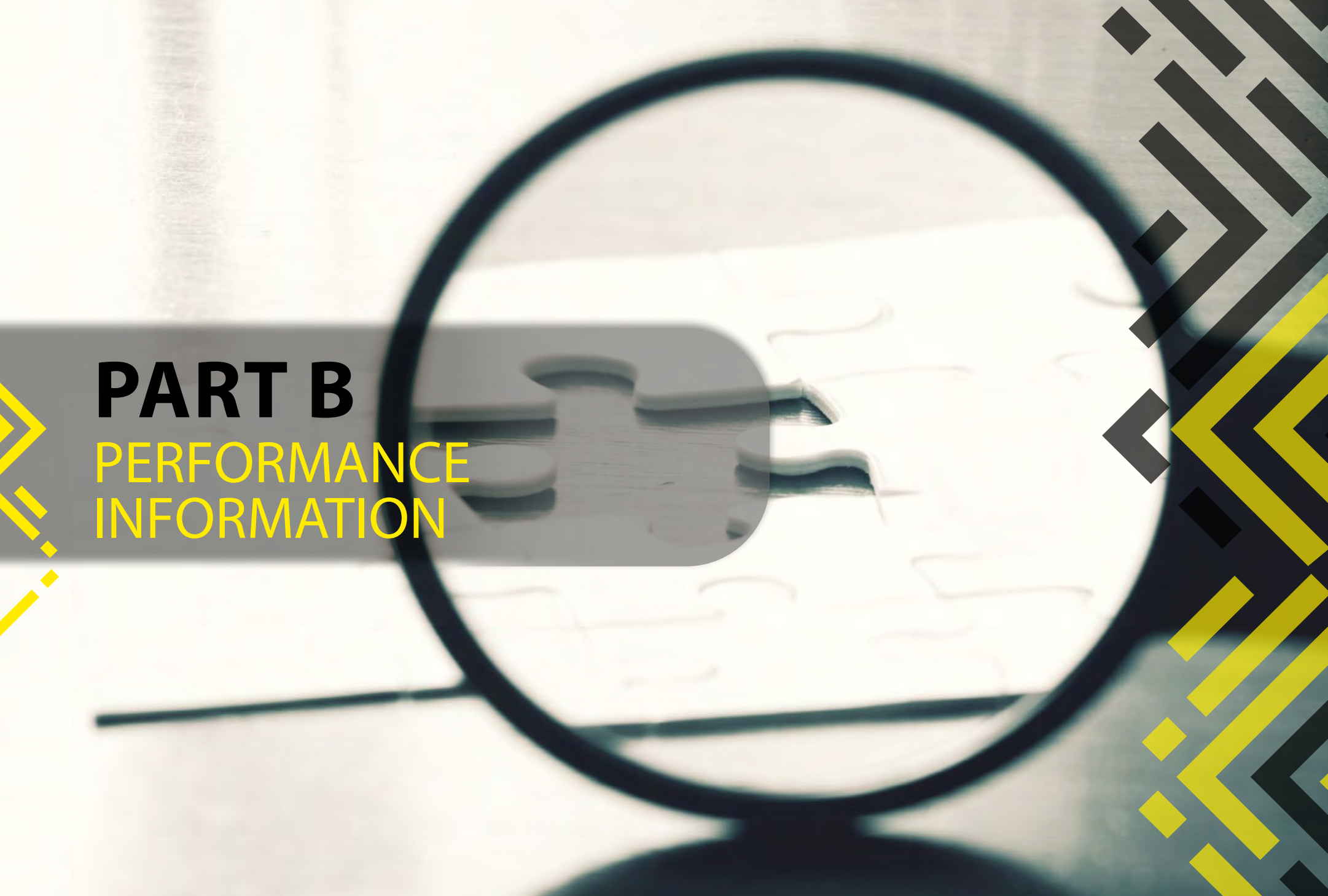
Ms. Smangele Tshabalala
Provincial Head:
Free State



Mr. Michael Leaser
Provincial Head:
Western Cape



Mr. Seth Msimang
Provincial Head:
Limpopo



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PERFORMANCE INFORMATION

OVERVIEW OF PERFORMANCE ENVIRONMENT

THE SIU'S OVERALL PERFORMANCE

The SIU is tasked with an enormous responsibility and a pressing obligation to continue fighting corruption, maladministration and malpractice. It achieves this by every effort that will realise the NDP goal under outcome 3: All people in SA are, and feel safe. However, the SIU is faced with the reality of socio-economic and political instability which creates a serious challenge that, at times, undermines the SIU efforts to fight corruption. Lack of resources and the limitations within the SIU act still create challenges for the SIU to make a great impact and hold accountable those who are involved in corrupt activities.

The service delivery environment in which the SIU operates is characterised by external dependencies over which it has no control and this, at times, affect its performance. However, it reflects the independence of the SIU and the stakeholders it works with within its value chain/operating model for the delivery of its objectives.

Over the past MTEF period, the SIU's performance improved gradually. This was achieved within a volatile environment. In 2023/24, it achieved 18 out of its 19 planned targets, which translates to a 95% overall performance, an increase from the 2022/23

financial year. This reflects an outstanding performance achieved through the commitment of staff to realise the organisation's vision of being 'the state's preferred and trusted anti-corruption, forensic investigation and litigation agency'.

CONTRIBUTION TOWARDS THE 2019-2024 MEDIUM -TERM STRATEGIC FRAMEWORK (MTSF)

The revised Medium-Term Strategic Framework 2019 to 2024 reflects Government's plan of action for the remaining term of the sixth administration and prioritises commitments outlined in the President's State of the Nation Address. The SIU contributes to Priority 6: Social Cohesion and Safer Communities, under the outcome 'Improvement in corruption perception index rating' through its mandate on recoveries of monies related to corruption offences. The SIU recovered R4,9 billion over the 2019/20 to 2023/24 period.

PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL OUTCOMES

The SIU adopted four outcomes in its 2020/21 to 2024/25 Strategic Plan. These outcomes define the interventions and initiatives crafted, based primarily on the areas that the SIU has prioritised, and which are consistent with its mandate. The outcomes are aligned to outputs measured in the annual performance plan (APP) and operational plans, which provide a way to commit resources and allocate accountabilities to actions. Collectively, these serve as a catalyst to realise the SIU's impact to rid society of fraud and corruption.

The four outcomes are:

- A compliant, high-performing SIU that is well-capacitated to rid society of corruption, maladministration and fraud in state institutions.
- State assets and cash resources are protected from maladministration, fraud and corruption for the realisation of full value for money for state programmes.
- Confidence in the governance systems, structures and policies of the state is restored and maintained.
- Corruption, maladministration and fraud are deterred through proactive preventive mechanisms and effective enforcement of consequence management measures.

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The following table outlines the alignment between the outcomes, outputs and responsible budget programmes and sub-programmes.

RIDDING SOCIETY OF FRAUD AND CORRUPTION IN STATE INSTITUTIONS		
IMPACT STATEMENT		
Outcomes	Outputs	Budget programme
A compliant, high-performance SIU that is well capacitated to rid society of corruption, maladministration and fraud in state institutions	• Good governance and controls environment for positive audit outcomes • Risk management measures to achieve high levels of risk maturity • Prescribed SIU annual plans to provide strategic support and ensure compliance • Filled vacancies of funded key SIU positions • Standard performance management system in place • SIU stakeholders managed through outcomes of biennial stakeholder perception surveys • Develop and deploy a plan to leverage technology to create a globally competitive high-performance organisation	Programme 1: Administration • Financial Management • Human Capital • Information and Communication Technology • Stakeholder Relations and Communications • Strategy Planning, Monitoring and Reporting • Corporate Governance, Corporate Legal • Office of the Head of Unit • Assurance: Internal Audit, Risk Management and Internal Integrity Services
State assets and cash resources are protected from maladministration, fraud and corruption for the realisation of full value for money for state programmes	Civil and other legal proceedings to recover cash and assets and set aside contracts and administrative actions that are deemed to be invalid	Programme 2: Investigations and Legal Counsel • Case Management and Investigations • Forensic Legal and Civil Litigation
Confidence in the governance systems, structures and policies of the state is restored and maintained	Legal proceedings and other due processes to conclude investigations, refer investigations for necessary action and submit mandatory status reports to the President	

IMPACT STATEMENT	RIDDING SOCIETY OF FRAUD AND CORRUPTION IN STATE INSTITUTIONS	
Outcomes	Outputs	Budget programme
Corruption, maladministration and fraud deterred through proactive preventive mechanisms and effective enforcement of consequence management measures	• Awareness campaigns targeted at specific audiences • Insights into corruption and maladministration generated from surveys (trend analysis reports) • Data from concluded matters to develop improvement plans (for clients) • Recorded allegations received electronically in a central location to facilitate ease of tracking • Assessment of all centrally registered allegations by Assessment Committee • Develop and implement a comprehensive strategy on data analytics. • Conduct lifestyle audits for state institutions • Convene anti-corruption forums for vulnerable sectors • Develop a Corruption Prevention Framework	Programme 3: Market Data Analytics and Prevention • Market Data Analytics • Prevention and Advisory • Awareness • Central Case Registration and Monitoring • Case Assessment

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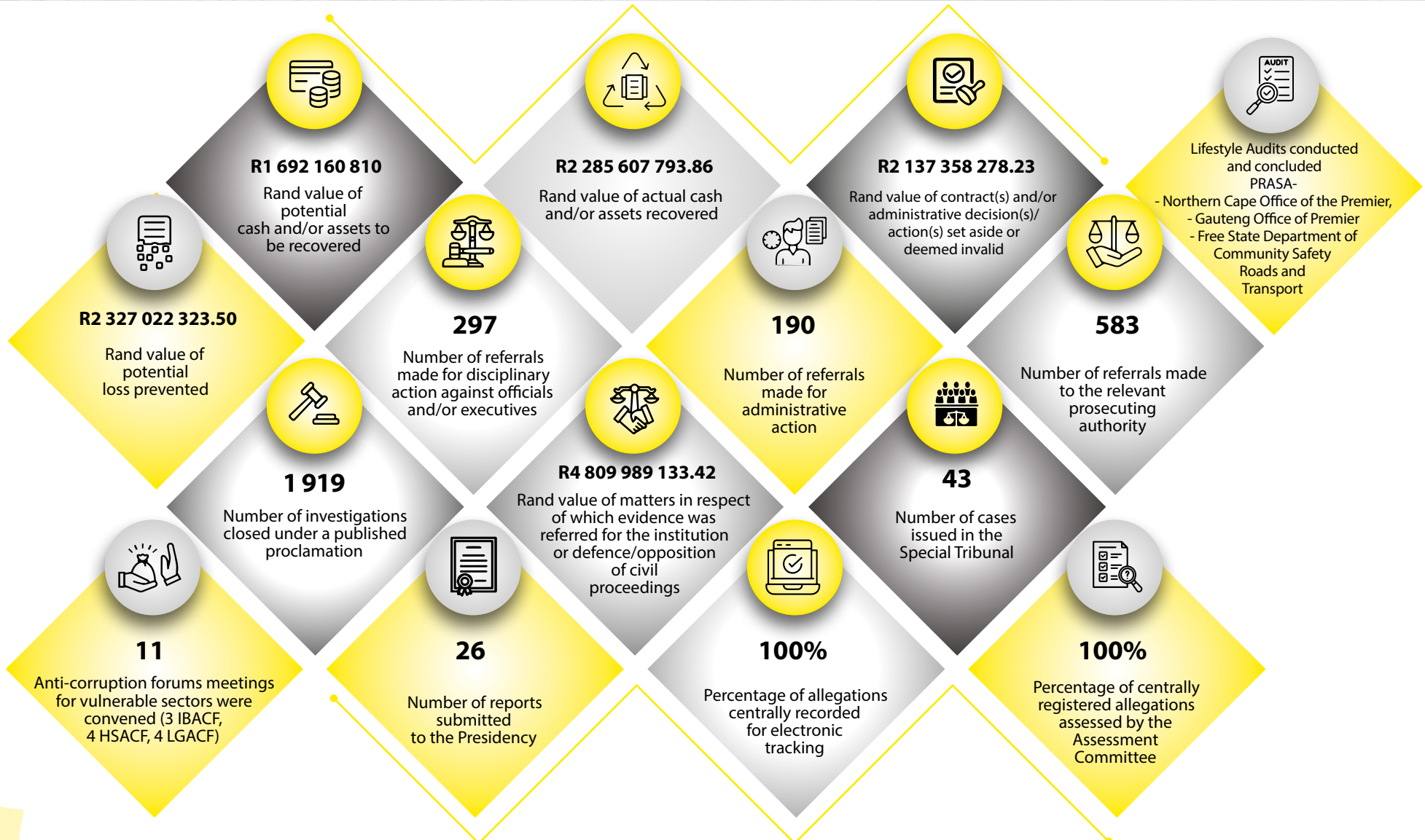
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CORE BUSINESS 2023/24 PERFORMANCE HIGHLIGHTS AT A GLANCE



PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Programme 1: Administration

Purpose: To provide business oversight and enablement services to the core business units of the SIU

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
Outcome 1: A compliant, high-performance SIU that is well-capacitated to rid society of corruption, maladministration and fraud in State institutions	Good governance and controls environment for positive audit outcomes	1.1 Maintain an unqualified overall AG audit outcome on previous year's financial performance	Outcome of the 2020/21 external audit is a clean and unqualified audit opinion.	Target not achieved. The 2022/23 outcome was a qualified audit 2021/22 Audit opinion was a Clean Audit	Unqualified audit opinion	Target achieved The 2023/24 audit outcome is an unqualified audit opinion.	N/A	N/A
	Low employee turnover rate maintained.	1.2 Employee turnover rate.	3,6%	4%	4%	Target achieved 2%	2%	The over-achievement of 2% is as a result of 14 voluntary terminations out of an average of 651 employees during the period under review.
	SIU stakeholder engagement and awareness initiatives.	1.3 Number of stakeholder engagements and awareness campaign initiatives conducted.	5	Six stakeholder engagement and awareness campaign conducted.	8	Target achieved 13 Stakeholder engagements and awareness campaigns were conducted.	5	Due to the heightened awareness and implementation of the Communications strategy, this resulted in an increase in number of requests received from State institutions for awareness campaigns and stakeholder engagements.

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PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Programme 2: Investigations and Legal Counsel

Purpose: To ensure the adequate execution of the mandated service delivery of the SIU.

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
Outcome 2: State assets and cash resources are protected from maladministration, fraud and corruption for the realisation of full value-for-money for State programmes	Civil and other legal proceedings to recover cash assets and set aside contracts and administrative actions that are deemed to be invalid	2.1 Rand value of potential cash and/or assets to be recovered	R5 960 575 800	R846 025 537	R400m	Target achieved R1 692 160 810 ¹	R1 292 160 810	The Transnet investigations (R710 104 826,03) & NSFAS investigation (R191 027 281,50) were the biggest contributors to the over-achievement

¹ out of the reported amounts that were counted under "potential recoveries", R570m was subsequently paid on the 27th March 2024 and has been reported under "actual recoveries"

PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
		2.2 Rand value of actual cash and /or assets recovered	R436 416 719	R388 890 373	R300m	Target achieved R2 285 607 793.86	R1 985 607 793	The Transnet investigations (R742 844 744,11) & NSFAS investigation (R852 012 839,66) were the biggest contributors to the over-achievement.
		2.3 Rand value of contract and/or administrative decisions and or actions set aside or deemed invalid	R5 541 897 317	R300 643 935	R1,9bn	Target achieved R2 137 358 278.23	R237 358 278	The ESKOM investigation with the contract value of R1 206 984 667,56 was the biggest contributor to the over-achievement
		2.4 Rand value of potential loss prevented	R6 263 013 767	R2 166 813 533	R700m	Target achieved R2 327 022 323.50	R1 627 022 323	The Medico- Legal investigation (R1 978 422 323,50) was the biggest contributor to the over-achievement.
Outcome 3: Confidence in the governance systems, structures and policies of the State is restored and maintained	Legal proceedings and other due processes to conclude investigations, refer investigations for necessary action and submit mandatory status reports to the President	3.1 Number of referrals made for disciplinary action against officials and or executives	469	376	185	Target achieved 297	112	The UIF investigation with 51 referrals was the biggest contributor to the over-achievement
		3.2 Number of referrals made for administrative action	24 786	67 087	125	Target achieved 190	65	The Department of Transport investigations with 41 referrals for administrative action were the biggest contributors to the over-achievement
		3.3 Number of referrals made to the relevant Prosecuting Authority	570	680	260	Target achieved 583	323	The UIF investigation with a total of 108 was the biggest contributor to the over-achievement

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PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
		3.4 Number of investigations closed under a published proclamation	28 135	70 537	1550	Target achieved 1919	369	There were 956 investigations closed under the UIF Proclamation which contributed significantly to the over-achievement.
		3.5 Rand value of matters in respect of which evidence was referred for the institution or defence/opposition of civil proceedings	R3 366 014 645	R2 471 139 165	2.3bn	Target achieved R4 809 989 133.42	R2 509 989 133	The ESKOM investigation with the contract value of R2bn was the biggest contributor for the over-achievement
		3.6 Number of cases issued in the Special Tribunal	54	35	45	Target not achieved 43	-2	The AGSA's finding on the appointment of the SIU's Legal Panel resulted in the non-usage of the Panel to avoid incurring irregular expenditure. The non-usage of the Legal Panel contributed to the under-achievement of the target.
		3.7 Number of reports submitted to the Presidency	19	21	25	Target achieved 26	1	The over-achievement is due to the fast tracking and prioritisation for the finalisation of the presidential reports resulting from the investigations (proclamations) that were finalised during the financial year.

PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Programme 3: Market Data Analytics and Prevention

PURPOSE: The implementation of relevant and proactive initiatives to prevent the reoccurrence of fraud and corruption cases as a result of systematic weaknesses in the public sector and to positively influence the behaviour of South African citizens.

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
Outcome 4: Corruption, maladministration and fraud deterred through proactive preventative mechanisms and effective enforcement of consequence management measures	Recorded allegations received electronically in a central location to facilitate ease of tracking	4.1 Percentage of allegations received from the SIU Whistleblower hotline centrally recorded for electronic tracking	100%	100%	100%	Target achieved 100%	N/A	N/A
	Access for the Assessment Committee to duly assess all centrally registered allegations	4.2 Percentage of centrally registered allegations assessed by the Assessment Committee	100%	100%	100%	Target achieved 100%	N/A	N/A
Outcome 4: Corruption, maladministration and fraud deterred through proactive preventative mechanisms and effective enforcement of consequence management measures	Multi-sectoral-stakeholder engagement on anti-corruption initiative	4.3 Number of anti-corruption forum meeting convened for vulnerable sectors	-	-	Six anti-corruption forum meetings convened by 31 March 2024 (2 per sector: Health sector, Infrastructure sector and Local Government sector).	Target achieved. 11 anti-corruption forums 3 IBACF 4 HSACF 4 LGACF	5	N/A

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PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
	Lifestyle audits	4.4 Lifestyle audits conducted as per request received from state institutions	-	-	Lifestyle audits conducted as per request received from state institutions	Target achieved Lifestyle audits were conducted in the following Entities: -PRASA, -Northern Cape Office of the Premier, -Gauteng Office of the Premier -Free State Department of Community Safety Roads and Transport	N/A	N/A

PERFORMANCE INFORMATION BY BUDGET PROGRAMME

Outcome	Output	Output Indicator	Previous financial years actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2021/22	2022/23	Planned Target 2023/24	Actual Achievement 2023/24		
	Develop and deploy plan to leverage data analytics to create globally competitive data-driven high-performance organisation	4.5 Implementation of data analytics capability phases	Document on market data analytics and conceptual architecture developed. A readiness assessment exercise for the implementation of Phase 1 data analytics was conducted.	Target not achieved. However, the following activities were undertaken: the organisation partnered with the Council for Scientific and Industrial Research through a memorandum of understanding to assist with its expertise in the implementation of data analytics. An independent fixed-term contractor was appointed as a dedicated resource, and it is conducting a needs analysis and project prioritisation assessment.	Implementation of phase 3 Data analytics milestone planned	Target achieved: Phase 3 milestone completed -Procurement of Licenses and tools for enabling Data Analytics Capability completed. -Procured and Issued Power BI Pro Licenses, -Procured and Deployed Aqua Data Studio Ultimate Licenses. -Procured and Deployed Neo4J Licenses. -SAS Licenses. -Data Centralisation online for Provincial PMO Document Library developed.	N/A	N/A

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PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

Programme 2: Investigation and Legal Counsel: Details of performance information

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
Rand value of potential cash and/or assets to be recovered	Target	R400 million	R43 640 475	R37 of 2017	National Department Transport (NDoT)
	Actual	R1,69 billion	R98 847 610	R29 of 2017	South African Broadcasting Corporation (SABC)
				R19 of 2018	
				R570 000 000	Eskom
				R11 of 2018	
				R3 of 2020	
				R97 of 2022	
				R700 976 610	Transnet
				R11 of 2018	
				R3 of 2020	
				R97 of 2022	
				R18 865 808	National Department of Public Works and Infrastructure (NDPWI)
				R10 242 290	Lepelle Northern Water (Lepelle)
				R1 054 561	South African Social Security Agency (SASSA)
				R78 of 2022	
				R6 016 690	Department of Justice and Constitutional Development in the Masters Office and the Office of the Chief Master (Masters Office)
				R2 049 000	NDoT
				R9 128 216	Transnet
				R1 295 194	Mpumalanga Provincial Department of Health (MPUDoH)
				R3 127 613	National Lotteries Commission (NLC)
Rand value of actual cash and/or assets recovered	Target	R300 million	R1 223 611 958		SIU AOD Department
	Actual	R2,28 billion	R4 683 000	R24 of 2017	National Department of Rural Development and Land Reform (NDRDLR)
				R4 of 2018	Agriculture Sector Education and Training Authority (AGRISETA)

PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
			R705 200 138	R11 of 2018 R3 of 2020 R97 of 2022	Transnet
			R400 028	R23 of 2020	Matzikama Local Municipality (Matzikama)
			R275 975	R23 of 2020	Mpumalanga Department of Social Development (MPUDSD)
			R37 644 606	R23 of 2020	Transnet
			R311 892 089	R88 of 2022	NSFAS
Rand value of contract(s) and/or administrative decision(s)/action(s) set aside or deemed invalid	Target	R1,9 billion	R608 605 418	R20 of 2016	National Department of Correctional Services (NDCS)
	Actual	R2,13 billion	R3 037 647	R24 of 2017	NDRDLR
			R190 019 426	R29 of 2017 R19 of 2018	SABC
			R1 206 984 668	R11 of 2018 R3 of 2020 R97 of 2022	Eskom
			R400 028	R23 of 2020	Matzikama
			R5 121 093	R23 of 2020	KwaZulu-Natal Department of Social Development (KZNDSD)
			R113 250 000	R23 of 2020	Gauteng Provincial Department of Health (GDoH)
			R500 000	R23 of 2020	MPUDoH
			R9 440 000	R23 of 2020	NDoT
Rand value of potential loss prevented	Target	R700 million	R348 600 000	R20 of 2016	NDCS
	Actual	R2,32 billion	R113 868 824	R74 of 2022	Eastern Cape Provincial Department of Health (ECPDoH)
			R1 864 553 500	R74 of 2022	KwaZulu-Natal Provincial Department of Health (KZNDDoH)
Number of referrals made for disciplinary action against officials and/or executives	Target	185	22	R37 of 2017	NDoT
	Actual	297	32	R11 of 2018 R3 of 2020 R97 of 2022	Eskom
			13	R11 of 2018 R3 of 2020 R97 of 2022	Transnet
			8	R12 of 2018 R179 of 2021	Roads Agency Limpopo Limited (LIMRAL)

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PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure	2023/24	Value	Proclamation number	Proclamation name	
			7	R20 of 2018	NDPWI
			1	R27 of 2019	Lepelle
			4	R29 of 2019	Council for Medical Schemes (CMS)
			2	R32 of 2019 R57 of 2019	Denel
			4	R37 of 2019 R78 of 2022	SASSA
			6	R42 of 2019	Free State Provincial Department of Health (FSPDoH)
			7	R42 of 2019	North West Provincial Department of Health (NWPDoH)
			1	R51 of 2019	Passenger Rail Agency of South Africa (PRASA)
			2	R54 of 2019	South African Health Products Regulatory Authority (SAHPRA)
			2	R2 of 2020	South African Airways (SAA)
			5	R4 of 2020 R40 of 2020	National Treasury (NT)
			3	R7 of 2020	Masters Office
			2	R23 of 2020	Housing Development Agency (HDA)
			46	R23 of 2020	KZNDoh
			5	R23 of 2020	Mpumalanga Department of Education (MPUDoE)
			2	R23 of 2020	Mogalakwena Local Municipality (Mogalakwena)
			1	R23 of 2020	Northern Cape Department of Education (NCPDoE)
			7	R23 of 2020	Renosterberg Local Municipality (Renosterberg)
			9	R32 of 2020	NLC
			1	R7 of 2021	Gauteng Enterprise Propeller (GEP)
			51	R8 of 2021	UIF
			15	R33 of 2021	National Department of Water and Sanitation (NDWAS)
			1	R180 of 2021	Mogalakwena
			2	R50 of 2022	MPUDoH
			2	R72 of 2022	Midvaal Local Municipality (Midvaal)
			15	R75 of 2022	Newcastle Local Municipality (Newcastle)
			9	R76 of 2022	KZNDOT

PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
Number of referrals made for administrative action			8	R39 of 2020 R95 of 2022	Saldanha Bay Municipality (Saldanha)
			2	R122 of 2023	Umgeni Water Board (Umgeni Water)
	Target	125	7	R29 of 2017 R19 of 2018	SABC
	Actual	190	22	R37 of 2017	NDoT
			9	R11 of 2018 R3 of 2020 R97 of 2022	Eskom
			5	R20 of 2018	NDPWI
			4	R21 of 2018 R33 of 2019	Department of Justice and Constitutional Development (Office of the State Attorney)
			4	R4 of 2020 R40 of 2020	National Treasury (NT)
			10	R7 of 2020	Masters Office
			1	R23 of 2020	GDoH
			24	R23 of 2020	KZNDoh
			1	R32 of 2020	NLC
			2	R8 of 2021	UIF
			2	R15 of 2021	Gauteng Department of Agriculture and Rural Development (GDARD) and Ekurhuleni Metropolitan Municipality (Ekurhuleni)
			21	R33 of 2021	NDWAS
			30	R74 of 2022	ECPDoH
			17	R75 of 2022	Newcastle
			19	R76 of 2022	KZNDOT
			2	R39 of 2020 R95 of 2022	Saldanha
			10	R122 of 2023	Umgeni Water

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PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
Number of referrals made to the relevant Prosecuting Authority	Target	260	12	R37 of 2017	NDoT
	Actual	583	60	R11 of 2018 R3 of 2020 R97 of 2022	Eskom
			57	R11 of 2018 R3 of 2020 R97 of 2022	Transnet
			2	R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality (Mopani)
			21	R20 of 2018	NDPWI
			4	R21 of 2018 R33 of 2019	Office of the State Attorney
			2	R18 of 2019	National Health Laboratory Service (NHLS)
			2	R30 of 2019	North West Development Corporation (NWDC)
			9	R32 of 2019 R57 of 2019	Denel
			49	R37 of 2019 R78 of 2022	SASSA
			4	R38 of 2019	South African Heritage Resources Agency (SAHRA)
			13	R41 of 2019	Department of Defence and Military Veterans (DoDMV)
			17	R42 of 2019	FSPDoH
			1	R54 of 2019	SAHPRA
			2	R2 of 2020	SAA
			7	R4 of 2020 R40 of 2020	NT
			39	R7 of 2020	Masters Office
			2	R23 of 2020	Eastern Cape Department of Human Settlements (ECPDHS)
			17	R23 of 2020	KZNDoh
			1	R23 of 2020	Ngaka Modiri Molema Municipality (Ngaka Modiri Molema)

PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure	2023/24	Value	Proclamation number	Proclamation name	
		1	R23 of 2020	MPUDoE	
		7	R23 of 2020	Mogalakwena	
		2	R23 of 2020	NCPDoE	
		8	R27 of 2020	Maluti-a-Phofung Local Municipality (Maluti-a-Phofung)	
		13	R32 of 2020	NLC	
		2	R7 of 2021	GEP	
		108	R8 of 2021	UIF	
		1	R13 of 2021	Central Johannesburg Technical and Vocational Education and Training College (CJTVET)	
		2	R180 of 2021	Mogalakwena	
		2	R50 of 2022	MPUDoH	
		30	R74 of 2022	ECPDoH	
		28	R75 of 2022	Newcastle	
		16	R76 of 2022	KZNDoT	
		2	R80 of 2022	OR Tambo District Municipality (OR Tambo)	
		20	R84 of 2022	UFH	
		4	R88 of 2022	NSFAS	
		1	R130 of 2023	KZN Office of the Premier (KZNOTP)	
		15	R122 of 2023	Umgeni Water	

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PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
Number of investigations closed out under a published proclamation	Target	1 550	1	R7 of 2007	National Department of Human Settlements (NDHS)
	Actual	1 919	79	R37 of 2017	NDoT
			4	R2 of 2018 R31 of 2019	North West Department of Public Works, Roads and Transport (NWPDPWRT)
			32	R11 of 2018 R3 of 2020 R97 of 2022	Eskom
			150	R11 of 2018 R3 of 2020 R97 of 2022	Transnet
			32	R8 of 2017 R15 of 2018 R16 of 2019	Mopani
			100	R20 of 2018	NDPWI
			8	R21 of 2018 R33 of 2019	Office of the State Attorney
			1	R17 of 2019 R12 of 2020	City of Johannesburg
			1	R18 of 2019	NHLS
			1	R29 of 2019	CMS
			3	R30 of 2019	NWDC
			1	R32 of 2019 R57 of 2019	Denel
			4	R36 of 2019 R114 of 2023	Former National Department of Agriculture, Forestry and Fisheries
			21	R37 of 2019 R78 of 2022	SASSA
			1	R42 of 2019	FSPDoH
			20	R51 of 2019	PRASA
			11	R7 of 2020	Masters Office
			1	R23 of 2020	GDoH

PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure	2023/24	Value	Proclamation number	Proclamation name	
		4	R23 of 2020	Mogalakwena	
		7	R23 of 2020	Umdoni Local Municipality (Umdoni)	
		1	R23 of 2020	KZNDoh	
		9	R23 of 2020	Renosterberg	
		1	R23 of 2020	HDA	
		2	R27 of 2020	Maluti-a-Phofung	
		1	R32 of 2020	NLC	
		956	R8 of 2021	UIF	
		1	R15 of 2021	GDARD and Ekurhuleni	
		6	R20 of 2021	East London Industrial Development Zone (ELIDZ)	
		9	R180 of 2021	Mogalakwena	
		2	R50 of 2022	MPUDoh	
		1	R55 of 2022	Limpopo Provincial Department of Health (LIMDoH)	
		1	R71 of 2022	ECPDoH	
		19	R74 of 2022	FSPDoH	
		26	R74 of 2022	GDoH	
		10	R74 of 2022	NWPDoh	
		1	R74 of 2022	Western Cape Provincial Department of Health (WCPDoH)	
		63	R74 of 2022	KZNDoh	
		11	R74 of 2022	LIMDoH	
		14	R75 of 2022	Newcastle	
		27	R76 of 2022	KZNDoh	
		35	R82 of 2022	Amatola Water Board (AWB)	
		21	R84 of 2022	UFH	
		208	R88 of 2022	NSFAS	
		2	R122 of 2023	Umgeni Water	
		1	R130 of 2023	KZNOTP	
		9	R136 of 2023	GDoH	

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PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
Rand value of matters in respect of which evidence was referred for the institution or defence/opposition of civil proceedings	Target	R2,3 billion	R2 000 000 000	R11 of 2018 R3 of 2020 R97 of 2022	Eskom
	Actual	R4,8 billion	R834 571 681	R11 of 2018 R3 of 2020 R97 of 2022	Transnet
			R787 864 106	R42 of 2019	FSPDoH
			R3 055 749	R27 of 2019	Lepelle
			R429 291 313	R28 of 2019	NDWAS
			R47 295 883	R23 of 2020	ECP SASSA
			R2 780 400	R23 of 2020	KZNDoe
			R257 418 300	R23 of 2020	GDoH
			R78 955 315	R23 of 2020	MPUDoH
			R48 438 903	R23 of 2020	City of Cape Town
			R67 353 436	R23 of 2020	Transnet
			R139 476 173	R23 of 2020	HDA
			R84 346 498	R16 of 2021	KZNDOT
			R29 141 376	R9 of 2021	Ethekwini Metropolitan Municipality (Ethekwini)

PROGRAMME 2: DETAILS OF PERFORMANCE INFORMATION

SIU annual performance information from 1 April 2023 to 31 March 2024					
Performance measure		2023/24	Value	Proclamation number	Proclamation name
Number of reports submitted to the Presidency	Target	25	1	R7 of 2007	NDHS
	Actual	26	1	R4 of 2019	Umgeni Water
			1	R32 of 2017	Deeds Office
			1	R7 of 2020	Masters Office
			1	R27 of 2020	Maluti-a-Phofung
			1	R29 of 2019	CMS
			1	R41 of 2019	DoDMV
			1	R51 of 2019	PRASA
			1	R7 of 2021	GEP
			1	R15 of 2021	GDARD and EMM
			1	R71 of 2022	ECPDoH
			1	R72 of 2022	Midvaal
			1	R75 of 2022	Newcastle
			1	R76 of 2022	KZNDOT
			1	R77 of 2022	South African Council for Educators (SACE)
				R18 of 2019	NHLS
			1	R88 of 2022	NSFAS
			1	R74 of 2022	KZNDoh
			1	R50 of 2022	MPUDoh
			1	R26 of 2019	Department of Justice and Constitutional Development and the Independent Development Trust (DoJ&IDT)
			1	R33 of 2021	NDWAS
			1	R28 of 2018 R5 of 2019	Ekurhuleni
			1	R16 of 2018 R25 of 2018	Media, Information and Communications Technologies Sector Education and Training Authority (MICT SETA)
			1	R180 of 2021	Mogalakwena
			1	R32 of 2020	NLC
			1	R11 of 2018 R3 of 2020 R97 of 2022	Transnet

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PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R122 of 2023
Dated:	2 June 2023
Government Gazette No:	48693
Name of institution: Umgeni Water Board	

1. The procurement of and contracting for goods, works or services by or on behalf of the UWB and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the UWB in relation to aa) contracts concluded by the UWB for the provision of security and guarding services on 26/11/2018 and 25/01/2019; and bb) tender number 2020/030 for Social Facilitation and Community Engagement for the UWB Infrastructure Projects for a period of 5 years.
2. Any improper or unlawful conduct by officials or employees of the UWB or the State, the applicable services providers or any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No:	R123 of 2023
Dated:	9 June 2023
Government Gazette No:	48754
Name of institution: Office of the Premier: Free State Province	

1. Serious maladministration in the affairs of the Office of the Premier as identified by the AGSA in reports which are titled "Report of the Auditor-general to the Free State legislature on vote no. 1: Department of the Premier" dated 31 July 2019 and 27 October 2020, respectively, and the Office of the Premier's annual report for the 2017/2018 financial year in relation to a) the approval, allocation or payment of bursaries, including travel, accommodation and stipends to persons i) who were not entitled thereto; or ii) contrary to applicable manuals, policies, procedures, prescripts, instructions or practices of, or applicable to, the Office of the Premier; and b) payments made in respect of student accommodation, including the causes of such maladministration and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Office of the Premier or losses suffered by the Office of the Premier or the State.
2. Any irregular, improper or unlawful conduct by a) officials or employees of the Office of the Premier; or b) any other person or entity, relating to the allegations referred to in paragraph 1 of the Schedule.

PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R3618 of 2023
Dated:	30 June 2023
Government Gazette No:	48862
Name of institution: Chris Hani District Municipality	

1. Serious maladministration in the affairs of the Municipality in relation to the appointment of the Chris Hani Co-operative Development Centre NPC for the conversion of the Community Service Providers and Operators into functional co-operatives, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State.
2. Any improper, unlawful or irregular conduct by a) officials or employees of the Municipality; b) suppliers or service providers of the Municipality; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No:	R130 of 2023
Dated:	28 July 2023
Government Gazette No:	49029
Name of institution: Office of the Premier: KwaZulu-Natal	

1. Serious maladministration in the affairs of the OTP: KZN in respect of the appointment of a consultant to support six provincial priority programmes including the Luwamba Wellness Centre Project, and Operation Sukuma Sakhe Projects, including the causes of such maladministration.
2. Unauthorised, irregular or fruitless and wasteful expenditure incurred by the OTP: KZN or losses suffered by the OTP: KZN or the State in relation to the allegation set out in paragraph 1 of this Schedule.
3. Any irregular, improper or unlawful conduct by a) contractors, employees or officials of the OTP: KZN; or b) suppliers, service providers or any other person or entity, relating to the allegations set out in paragraphs 1 and 2 of this Schedule.

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PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No: R136 of 2023

Dated: 1 September 2023

Government Gazette No: 49217

Name of institution: Gauteng Department of Health - Tembisa Hospital

1. The procurement of contracting for goods and services by or on behalf of the Department for the Tembisa Hospital, or by Tembisa Hospital, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the Tembisa Hospital or the State or losses suffered by the aforementioned parties.
2. Any unlawful or improper conduct by officials or employees of the Department or the Tembisa Hospital, the applicable suppliers or service providers or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No: R137 of 2023

Dated: 11 September 2023

Government Gazette No: 49296

Name of institution: Amajuba District Municipality

1. The procurement of or contracting for the construction of a reinforced concrete reservoir and associated infrastructure in terms of Bid No T2019/14 and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State.
2. Any improper or unlawful conduct by the officials or employees of the Municipality or the service provider in question or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R138 of 2023
Dated:	22 September 2023
Government Gazette No:	49328
Name of institution: Tshwane Metropolitan Municipality	

1. The procurement of, or contracting for goods, works or services by or on behalf of the Municipality and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State in respect of tender number USD WS 30-2017/18 for the Construction of Phase 1 upgrades and urgent refurbishment at the Rooiwal Waste Water Treatment Works.
2. Any unlawful or irregular conduct a) employees of the Municipality; or b) any other person or entity, relating to the allegations referred to in paragraph 1 of this Schedule.

Proclamation No:	R144 of 2023
Dated:	1 December 2023
Government Gazette No:	49792
Name of institution: Gert Sibande Technical and Vocational Education and Training College	

1. Serious maladministration in connection with the affairs of the College, including the causes of such maladministration, arising from the procurement of, or contracting for goods, works or services in relation to a) the development and implementation of an online learning and assessment system and a human resource management, recruitment and record keeping system in terms of a Memorandum of Agreement dated 1 July 2020; b) the rendering of programme and project management services aligned to innovation and special projects in terms of a Service Level Agreement dated 12 May 2021; c) the acquisition of fraud and risk management software and additional services in 2019; d) the acquisition of an encrypted communications solution in 2019; e) the acquisition of the Head Office main server in 2020; and f) the development of a business continuity process and an information technology strategy in 2020, by or on behalf of the College and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the College.
2. Any irregular, improper or unlawful conduct by a) employees or officials of the College; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

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PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R147 of 2024
Dated:	26 January 2024
Government Gazette No:	50045
Name of institution: Eastern Cape Rural Development Agency	

1. Serious maladministration in connection with the affairs of the ECRDA, including the causes of such maladministration, arising from the procurement of, or contracting for goods, works or services in relation to tender number SCMU01-2020/2021 for the planning and design of the Marine Tilapia Industry Incubator Project within the Mbhashe Local Municipality, by or on behalf of the ECRDA and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the ECRDA.
2. Any irregular, improper or unlawful conduct by a) employees or officials of the ECRDA; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No:	R151 of 2024
Dated:	9 February 2024
Government Gazette No:	50106
Name of institution: Northern Cape Economic Development, Trade and Investment Promotion Agency	

1. The procurement of, or contracting for a) legal services; b) event organising and management services; c) consultancy services; d) security services; e) services relating to the Riemvasmaak Tourism Master Plan; f) catering services; and g) an audiovisual system; by the Agency and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Agency or the State
2. Serious maladministration in connection with the affairs of the Agency in respect of salary adjustments that were not duly authorised.
3. Any irregular, improper or unlawful conduct by officials or employees of the Agency or any other person or entity, in relation to the allegations set out in paragraph 1 and 2 of this Schedule.

PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R153 of 2024
Dated:	16 February 2024
Government Gazette No:	50129
Name of institution: Passenger Rail Agency of South Africa (PRASA)	

1. Offences referred to in Part 1 to 4, or section 17, 20 or 21 (in so far as it relates to the aforementioned offences) of Chapter 2 of the Prevention and Combatting of Corrupt Activities Act, 2004, and which offences were committed in connection with the affairs of PRASA in relation to 1.1 the award of a tender for the supply of various train locomotives to Swifambo Rail Leasing Pty Limited; and 1.2 the award of a tender for the supply and maintenance of an integrated security access management system at various train stations to Siyangena Technologies Pty Limited.
2. Serious maladministration in connection with the affairs of PRASA relating to: 2.1 Fraudulent liability claims processed and paid by PRASA's Group Insurance Department, including such claims paid as one time vendor payments; and 2.2 The employment of "ghost" employees identified by PRASA's Project Zivese in August 2021.
3. Any irregular, unlawful or improper conduct by officials or employees of PRASA, the applicable suppliers or service providers, or any other person or entity, in relation to the allegations set out in paragraph 1 and 2 of this Schedule.

Proclamation No:	R154 of 2024
Dated:	16 February 2024
Government Gazette No:	50129
Name of institution: Department of Home Affairs	

1. Serious maladministration in connection with the affairs of the Department relating to the issuance of a) permanent residence permits; b) corporate visas; c) business visas; d) critical/ exceptional skills work visas; e) study visas; f) retired persons' visas; g) work visas; and h) citizenship by naturalisation, contrary to i) the Immigration Act, 2002 (Act No 13 of 2002); ii) the South African Citizenship Act, 1995 (Act No 88 of 1995); iii) manuals, guidelines, circulars, practice notes or instructions applicable to the Department; or iv) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the Department.
2. Improper or unlawful conduct by officials or employees of the Department in relation to the installation of T200 firewalls.
3. Any irregular, unlawful or improper conduct by a) officials or employees of the Department; or b) any other person or entity, in relation to the allegations set out in paragraph 1 and 2 of this Schedule.

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PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No: R155 of 2024

Dated: 23 February 2024

Government Gazette No: 50163

Name of institution: Department of Public Works and Infrastructure and Human Settlements and the Free State Provincial Legislature

1. The procurement of, or contracting for goods, works and services in relation to the Ramkraal Project by or on behalf of the Department and the Provincial Legislature, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department and the Provincial Legislature.
2. Any irregular, unlawful or improper conduct by a) officials or employees of the Department and the Provincial Legislature; b) applicable service providers of the Department and the Provincial Legislature; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No: R156 of 2024

Dated: 23 February 2024

Government Gazette No: 50163

Name of institution: KwaZulu-Natal Department of Transport

1. The procurement of, or contracting for goods, works or services by or on behalf of the Department in relation to the a) construction of Mngwenya River Bridge on D385 in terms of tender number ZNT3748/15T; b) construction of Umlalazi River Bridge No 3782 on D1551 in terms of tender number ZNT3617/15T; c) construction of Mhlathuze Bridge No 3837 on D2238 in terms of tender number ZNT3901/16T; and d) construction of Phethu River Bridge No 3526 in terms of tender number ZNT3506/18T, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department.
2. Any unlawful or irregular conduct by a) employees of the Department or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 and 2 of this Schedule.

PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R4539 of 2024
Dated:	22 March 2024
Government Gazette No:	50317

Name of institution: KwaZulu-Natal Film Commission

1. The procurement of and contracting for suitably qualified companies to partner and invest with the Film Commission in the development and operation of the KwaZulu-Natal Studios in terms of KZN Bid/RFP T32/2018/19, including the Film Commission's investment in KZN Studios (Pty) Limited, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Film Commission or losses suffered by the Film Commission or the State.
2. Any unlawful or irregular conduct by a) the applicable service providers of the Film Commission; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 of this Schedule.

Proclamation No:	R160 of 2024
Dated:	28 March 2024
Government Gazette No:	50381

Name of institution: KwaZulu-Natal Department of Sports, Arts and Culture

1. Serious maladministration including the causes of such maladministration, in the affairs of the Department in relation to a) the construction of the i) Dukuduku Library; ii) Nibela Modular Library; iii) Kwankosi Khumalo Modular Library; iv) Kwakhetha Modular Library; v) Mpembeni Modular Library; vi) Ntunjambili Modular Library; vii) Donny Dalton Modular Library; viii) Mfekayo Modular Library; ix) Kwanzimakwe Modular Library; and b) the procurement of and contracting for the appointment of a panel of suppliers for the supply of library books as required, for a period of 36 months in terms of Tender Number DAC007/2122, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department.. 2. Any unlawful or irregular conduct by a) employees of the Department; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 of this Schedule.

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PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
1	R7 of 2007 R35 of 2010 R15 of 2012	NDHS	Loss of State funds that were allocated to low-cost housing schemes as a result of: 1. financial mismanagement and misappropriation. 2. fraudulent applications for housing benefits. 3. payments of fraudulent claims in respect of work done, services rendered, or material supplied. 4. utilization of defective materials in the construction of houses or professional services not rendered or materials not supplied. Mismanagement and misuse of the State's low-cost housing scheme in that: 5. sites and/or constructed house were allocated to non-qualifying persons. 6. officials and municipal councillors profited from development contracts awarded. 7. development contracts were awarded contrary to prescribed tender processes. 8. the National Housing Manual, National Housing Code and applicable laws governing the State's low-cost housing scheme were not complied with, inadequately planned and insufficiently supervised	Final	28/06/2023
2	R4 of 2019	Umgeni Water	1. The procurement of, or contracting, including subcontracting, for goods, works or services by or on behalf of Umgeni and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Umgeni or the State or any resulting losses suffered by Umgeni or the State in related to the aa) Contract Participation Goal Programme of Umgeni (CPGPU); bb) provisioning or upgrading of emergency boreholes in the uMkhanyakude District; cc) repair or refurbishment of the Nagle Aqueducts; dd) replacement of filter slabs, pipelines and nozzles in terms of the CPGPU; ee) provisioning or upgrading of chlorine distribution equipment, the distribution of chlorine and the upgrading of shaft pumps and lifts at the Durban Heights Plant; ff) provisioning of emergency pipelines in the area of the Ugu District Municipality; gg) purchase and installation of control valves in terms of the CPGPU; and hh) installation of Nungwane pipelines in the area of Amanzimtoti. 2. Maladministration in respect of the implementation of the CPGPU and any losses, damage or actual or potential prejudice suffered by Umgeni, or the State, including the causes of such maladministration. 3. Any unlawful or improper conduct by a) board members, officials or employees of Umgeni; b) contractors, supplier or service provider of Umgeni or their subcontractors; or c) any other person or entity, in relation to the allegations set out in para 1 and 2 of this Schedule.	Final	28/06/2023

PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
3	R7 of 2014 R599 of 2015 R32 of 2017	Deeds Office	Any reference to (a) “contracting” includes but is not limited to, any negotiation processes involving a contract, the conclusion and signing of a contract and any novation, renewal, extension or amendment of the contract; (b) “the ICT systems/projects” means (i) the e-Cadastre project and the e-Cadastre system for the DRDLR; (ii) the Deeds Registries System for the DRDLR; (iii) the Enterprise Architecture product for the DRDLR; (iv) the Regularity Impact Assessment for the DRDLR; (v) a BPR project for the DRDLR; and (vi) the back scanning of records of the DRDLR into microfilm images for the DRDLR database individually or collectively, as the context may require or as may be applicable; (c) “the institutions” means the DRDLR and the SITA, individually or collectively, as the context may required or as may be applicable; and (d) “the institutions’ suppliers and service providers” includes any consultants, contractors, subcontractors, suppliers or service providers of the institutions. 1. Theft, fraud, corruption or maladministration in the affairs of the DRDLR in relation to the lodging and processing of deeds on the Deeds Registration System of the Pretoria, Johannesburg, Cape Town, Vryburg and Bloemfontein Deeds Registries or in the processes of requesting for or the giving-out of deeds information, in a manner that was contrary to applicable (a) legislation; or (b) manuals, guidelines, policies, procedures, practice notes, instructions, prescripts or practices of or applicable to the DRDLR including the causes of such fraud, corruption or maladministration and any loss, damage or prejudice actually or potentially suffered by the DRDLR or the State. 2. The procurement of and contracting for the ICT systems/projects or any goods, works or services in respect of the ICT systems/projects by or on behalf of the Institutions and payments made in relation thereto, in a manner that was (a) not fair, equitable, transparent, competitive or cost-effective; or (b) contrary to applicable (i) legislation; (ii) manuals, guidelines, practice notes or instructions issued by the National Treasury or the applicable Provincial Treasuries; or (iii) manuals, guidelines, codes, policies, procedures, instructions or practices of, or applicable to the Institutions; 3. Losses or prejudice actually or potentially suffered by the Institutions as a result of the mismanagement of the assets, finances or other resources in respect of the ICT systems/projects, including any (a) overspending, mismanagement, misspending or misappropriation of funds; (b) payments which were made to agents of the Institutions or the Institutions’ suppliers and service providers (i) prematurely; (ii) despite non-performance, uncertified, incomplete or poor quality performance or defective performance; (iii) despite late performance; or (iv) in excess of amounts agreed or tendered or at rates disproportionate to the value, nature or scope of goods, works or services supplied or rendered; (c) payments made for goods not supplied or works or services not rendered; or (d) duplication of payments.	Final	22/09/2023

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PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
		4. Losses or prejudice actually or potentially suffered by the Institutions as a result of unlawful conduct or irregular practices of the personnel or agents of the Institutions, the Institutions' suppliers and service providers or third parties in respect of the ICT systems/projects, including any premature, false or inflated claims for payment. 5. The incurrence of unauthorised expenditure, irregular expenditure, fruitless and wasteful expenditure or expenditure not due, owing and payable, as a result of payments which were made by the Institutions to the agents of the Institutions, the Institutions' suppliers and service providers or third parties for or in respect of the ICT systems/projects. 6. Fraud, corruption or maladministration regarding the affairs of the Institutions in respect of the ICT systems/projects in respect of (a) budget preparations, the allocation, implementation or use of the applicable budgets or budget items, including but not limited to any overspending or misappropriation of the applicable budgets or budgeted items; (b) supply chain management policies; (c) procurement processes; (d) contract management, including but not limited to (i) contracting for the ICT systems/projects or any goods, works or services in respect of the ICT systems/projects; (ii) the monitoring, management or verification of goods delivery, services rendered or works performed or any failure in this regard; (iii) the monitoring, management or verification of the quality and /or quantity of goods delivered, services rendered or works performed or any failure in this regard; (iv) any breach of contract, late performance, enforcement of contracts or cancellation of contracts; or (e) logistics management, including the causes of such fraud, corruption or maladministration and any loss, damage or prejudice actually or potentially suffered by the Institutions or the State. 7. The failure of the Institutions to (a) recover premature or excessive payments made to agents of the Institutions or the Institutions' suppliers and service providers; or (b) collect monies due, owing and payable to the Institutions, for or in respect of the ICT systems/projects. 8. Unlawful or irregular conduct by agents of the Institutions, the Institutions' personnel, suppliers and service providers or third parties relating to any one or more of the allegations set out above, and any loss, damage or prejudice actually or potentially suffered by the State or Institutions as a result thereof.		

PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
4	R7 of 2020	Masters' Offices	1. Maladministration in connection with the affairs of the Masters' offices, in relation to the following functions of the Masters' offices as set out in the Administration of Estates Act, No 66 of 1965, the Insolvency Act, No 24 of 1936 and the Companies Act, No 71 of 2008: a) The administration of estates of deceased persons; b) The winding up of estates of insolvent persons; c) The protection and administration of the funds of minors, contractually incapacitated and undetermined and absent heirs, which have been paid into the Guardian's Fund; d) The supervision of the administration of companies and close corporations in liquidation; e) The safeguarding of all documentary material in respect of estates, insolvencies and liquidations; f) The processing of enquiries by executors, attorneys, beneficiaries and other interested parties; and g) The appointment of executors, trustees, curators and liquidators. 2. Any losses or prejudice suffered by the Masters' offices or the State as a result of such maladministration. 3. The incurring of unauthorised, irregular or fruitless and wasteful expenditure in respect of travel, subsistence and accommodation costs for officials who perform work at Masters' offices other than the office at which they are or were appointed in terms of their employment contract. 4. The appointment of officials or employees at the Masters' offices in a manner that was contrary to applicable a) legislation; b) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury; or c) manuals, policies, procedures, prescripts, instructions or practices of, or, applicable to the Masters' offices. 5. Interference by certain senior officials of the Masters' offices in pending disciplinary proceedings against officials or employees of the Masters' offices or the failure of certain senior officials in the Masters' offices to institute well-founded disciplinary or other appropriate proceedings against such officials or employees. 6. The procurement of, or contracting for cleaning services by or on behalf of the Masters' offices and payments made in respect thereof and any related losses or irregular or fruitless and wasteful expenditure incurred by the Masters' offices as a result thereof. 7. The remuneration of fictitious officials or employees at the Masters' offices. 8. Any irregular, improper or unlawful conduct by a) employees or officials of the Masters' offices; or b) any other person or entity, in relation to the allegations set out in paragraphs 1 to 7 of this Schedule.	Final	22/09/2023

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	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
5	R27 of 2020	Maluti-a-Phofung	1. The procurement of, or contracting for services by or on behalf of the Municipality and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality in respect of the following bids aa) SCM/BID27/2014/15 for events management services; and bb) SCM/BID42/2016/17 for the compilation of a Register of Indigents. 2. Maladministration in connection with the affairs of the Municipality in respect of the incurrence by the Municipality of fruitless and wasteful expenditure during the periods 2012 to 2014 and 2016 to 2017. 3. Any unlawful or improper conduct by a) officials or employees of the Municipality; b) the applicable service providers of the Municipality; or c) any other person or entity, in relation to the allegations set out in paragraphs 1 and 2 of this Schedule.	Final	22/09/2023
6	R29 of 2019	CMS	1. Maladministration in connection with the affairs of the Council in relation to regulatory interventions which were conducted by the Council in terms of the Medical Schemes Act, 1998 (Act No 131 of 1998), including the causes of such maladministration. 2. Any irregular, improper or unlawful conduct by a) the employees or officials of the Council; or b) any other person or entity, in relation to the allegations set out in paragraph 1 above.	Final	07/12/2023
7	R41 of 2019	DoDMV	1. The procurement of or contracting for Microsoft software licences by or on behalf of the Department and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any unlawful or improper conduct by the employees or officials of the Dept or applicable service providers, or any other person or entity in relation to the allegations set out in paragraph 1 above.	Final	07/12/2023
8	R51 of 2019	PRASA	1. The procurement of or contracting for a) security services; b) general overhaul and upgrade services; c) works or services in respect of systems overhauling, repair of rails and infrastructure, or maintenance through the implementation of the Supplier Development Programme; d) an advanced early detection cable theft solution in the Bonteheuwel-Phillipi Corridor in the WC; e) travel management services; f) supply of mobile transporters; and g) forensic services, by or on behalf of PRASA and payments which were made in respect thereof and any related or unauthorised, irregular or fruitless and wasteful expenditure incurred by PRASA or the State. 2. Any unlawful or improper conduct by the employees or officials of PRASA or the applicable service providers, or any other person or entity in relation to the allegations set out in paragraph 1 above.	Final	07/12/2023

PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
9	R7 of 2021	GEP	1. The procurement of, or contracting for goods, works or services by or on behalf of the Agency and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Agency, or the State or losses suffered in relation to aa) Tender number GEP02/MRK - Township Entrepreneur Awards during 2017; and bb) Project Management Services for the Pitching Booster initiative in Sedibeng during 2018. 2. Any unlawful or improper conduct by a) officials or employees of the Agency; b) suppliers or service providers of the Agency; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.	Final	07/12/2023
10	R15 of 2021	GDARD and Ekurhuleni	1. The procurement of or contracting for the supply of 200 portable three-wheel motorised waste collection vehicles by or on behalf of the Institutions in relation to tender number GT/GDARD/030/2017 and payments made in respect thereof and any related losses or irregular or fruitless and wasteful expenditure incurred by the Institutions or losses suffered by the Institutions or the State. 2. Any irregular, improper or unlawful conduct by a) contractors, employees or officials of the Institutions; or b) the suppliers, service providers or any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.	Final	07/12/2023
11	R71 of 2022	ECPDoH	1. The procurement of or contracting for health care risk waste management services by, or on behalf of, the Department in terms of bid number SCMU3-18/19-1461-HO and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any irregular, improper or unlawful conduct by a) employees or officials of the Department or b) any other person or entity, in relation to the allegations referred to in paragraph 1 of this Schedule.	Final	07/12/2023
12	R72 of 2022	Midvaal	1. The procurement of or contracting for the rental of a vehicle tracking system, including the installation, monitoring and maintenance of a web based live tracking system by or on behalf of the Municipality in terms of Tender Number 8/2/2/307 payments made in respect thereof and any related unauthorised, irregular, or fruitless and wasteful expenditure incurred by the Municipality or the State. 2. Any improper or unlawful conduct by the officials or employees of the municipality or service provider in question, or any other person or entity, in relation to the allegations referred to in paragraph 1 of this Schedule.	Final	07/12/2023

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	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
13	R75 of 2022	Newcastle	1. The procurement of or contracting for goods, works or services by or on behalf of the Municipality and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality in relation to aa) The refurbishment of DN 700 PC Pipelines and 4No Cross Connections to Parallel DN 600 Steel Pipeline; bb) Bid numbers B002-2018/19; B012-2018/19; B015-2018/19; B018-2018/19; B007-2018/19; B013-2018/19 and B010-2018/19; cc) A Professional service provider for assistance with Revenue Management and SCM Solutions (System) for the period of 3 financial years on or about 26 April 2019; dd) Supply and delivery of batteries and battery chargers on or about 31 August 2018; and ee) Bid number A015-2019-2020 for the construction of a 2km, 160mm diameter upvc pipeline connection to Soul City. L2132. 2. Maladministration in the affairs of the Municipality in relation to: a) contracts awarded to persons in the Service of the State, contrary to the provisions of Regulation 44 of the Municipal SCM Regulations dated 30 May 2005; b) payments made to fictitious employees; c) Fruitless and wasteful expenditure as a result of late payments to Eskom; d) Fruitless and wasteful expenditure incurred as a result of late VAT and PAYE payments to SARS; e) Salary payments made to former employees after they had left the employ of the Municipality, including the causes of such maladministration. 3. Any irregular, improper or unlawful conduct by a) employees or officials of the municipality b) applicable suppliers or service providers; or c) any other person or entity, in relation to the allegations referred to in paragraphs 1 and 2 of this Schedule.	Final	07/12/2023
14	R76 of 2022	KZNDot	1. Serious maladministration in connection with the affairs of the Department, including the causes of such maladministration, which has led to the Department incurring irregular expenditure and fruitless and wasteful expenditure, as identified by the AGSA in a) the AGSA Final Management Report dated 31 March 2019; and b) the AGSA Final Management report dated 31 March 2021. 2. The procurement of and contracting for a fibre data link to the Department's IT server room at Inkosi Mhlabunzima Maphumulo House and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department. 3. Any unlawful or irregular conduct by a) employees of the Department or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 and 2 of this Schedule.	Interim	07/12/2023

PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
15	R77 of 2022	SACE	1. The procurement for and acquisition of the commercial property described as Erf 638, situated at 33 Beacon Bay Drive, East London, by the SACE and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the SACE or the State. 2. Any improper or unlawful conduct by the officials or employees of the SACE or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.	Interim	07/12/2023
16	R18 of 2019	NHLS	1. The procurement of or contracting of goods, works or services by or on behalf of the NHLS and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the NHLS or the State in relation to aa) the provision of end user computer hardware and related maintenance and support services for a period of 3 years in terms of Tender RFB 027/15-16; bb) the provision of multi-protocol label switching wide area network (MPLS WAN) service to the NHLS for a period of 3 years in terms of Tender RFB 030/15-16; cc) the leasing of motor vehicles for the NHLS for a period of 5 years in terms of Tender RFP 001/15-16; dd) the replacement of water, sewer and drainage pipes in terms of Tender RFP1455602; ee) the renovation of the library at the National Institute of Occupational Health in Braamfontein in terms of Tender RFQ 1438906; ff) the renovation of the virology laboratory at Charlotte Maxeke Academic Hospital in terms of Tender RFQ 1481824; gg) the renovation of toilets at the National Institute for Communicable Diseases in terms of Tender RFQ 0695750; hh) professional services for the construction of a refectory at the National Institute for Communicable Diseases in terms of Tender RFQ 1409815; ii) professional services for the design, project management and the certification of renovations and structural changes to the Ermelo Laboratory in terms of Tender RFQ 706002; jj) the replacement of the waterproofing at the Centre for Enteric Diseases in terms of Tender RFQ 0961241; kk) the renovation of the Centre for Respiratory Diseases and Meningitis in terms of Tender RFQ 1486702; ll) professional services for the design, project management and the certification of renovations and structural changes to the Diagnostic Media Products Building in terms of Tender RFQ 1351823; and mm) the construction of a kitchen and function area in terms of Tender RFB031/16-17, which was re-advertised as Tender RFB062/15-16. 2. Any unlawful or improper conduct by the employees or officials of the NHLS or applicable service providers, or any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.	Final	09/02/2024

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	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
17	R88 of 2022	NSFAS	1. Maladministration in the affairs of the NSFAS in relation to a) management of the finances of the NSFAS; and b) the allocation of loans, bursaries and any other funding payable to students in terms of the provisions of the National Student Financial Aid Scheme Act, 1999, Act No 56 of 1999, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the NSFAS or the State including the causes of such maladministration. 2. Any unlawful or improper conduct by employees or officials of the NSFAS or the service providers in question, their employees or any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.	Interim	09/02/2024
18	R11 of 2018	Transnet	1. The appointment of McKinsey, Trillian and Regiment Capital to render services to Eskom and Transnet and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Eskom, Transnet or the State. 2. The contracting for or procurement of goods and services by Transnet and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Eskom, Transnet or the State. 3. Any undisclosed or unauthorised interests which employees, officials or agents of Transnet may have had in contractors, suppliers or service providers bidding for work or doing business with Eskom or to whom contracts were awarded by Eskom and the extent of any actual or potential benefits derived directly or indirectly by such employees, officials or agents from such undisclosed or unauthorised interests. 4. Any unlawful or improper conduct by any person or entity, in relation to the allegations in the Schedule.	Interim	25/03/2024
19	R16 of 2018 R25 of 2018	MICT SETA	1. Maladministration in the affairs of the MICT SETA in relation to the allocation of discretionary grant funding to Lylacorp (Pty) Ltd, Network Infraco (Pty) Ltd, Bandwith Technologies, Inforcomm (Pty) Ltd, Hallmark Technologies CC, SPL Communications CC, Centretech Broadcasting CC, Northern Lights Trading, Nashua (Pty) Ltd and Broadband College of Technology and any losses or prejudice suffered by the MICT SETA or the State as a result of such maladministration. 2. Any undisclosed or unauthorised interests which officials or employees of the MICT SETA may have had in the companies in paragraph 1 and the extent of any benefit so derived by such officials or employees of the MICT SETA. 3. Any unlawful or irregular conduct by (a) officials or employees of the MICT SETA; or (b) any other person or entity, relating to the allegations referred to in the Schedule.	Final	25/03/2024

PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
20	R28 of 2018 R5 of 2019	Ekurhuleni	1. The procurement of, or contracting for, goods or services by or on behalf of the Municipality and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State in relation to aa) Contract No PT 01-2014 (Construction of a new Vosloorus Hospital Public Transport Facility), or any other contract or the appointment of the same or any other contractor or service provider, to complete or to render the remaining services in order to complete the project; and bb) Contract No. PT 03-2015 (Construction of the Bluegum View Public Transport Facility) or any other contract or the appointment of the same or any other contractor or service provider, to complete or to render the remaining services in order to complete the project. 2. Any improper or unlawful conduct by the councillors, officials or employees of the Municipality or the contractors or any other person or entity, in relation to the allegations set out in para 1 above, including the causes of such improper or unlawful conduct and any losses, damage or actual or potential prejudice suffered by the Municipality or the State.	Final	25/03/2024

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	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
21	R26 of 2019	DOJ & ID	1. Maladministration and/or irregular, improper or unlawful conduct in connection with the affairs of the Department or the IDT in relation to a) the construction of the Limpopo High Court, Mpumalanga High Court, the Plettenberg Bay Magistrate's Court, the Booysens Magistrate's Court, the Richards Bay Magistrate's Court, the Goodwood Magistrate's Court, the Simunye Magistrate's Court and the Tsineng Periodical Court; b) the acquisition of land for the Mpumalanga High Court; c) the number of court rooms which were built during the construction of the Plettenberg Bay Magistrate's Court; d) the procurement and provision of i) court room furniture; or ii) goods or services; or e) contract and performance management, including any failure to act or to act timeously against any professional consultants, agents, contractors, suppliers or service providers for any non-performance, poor performance, defective performance or late performance in respect of goods, works or services delivered, performed or rendered in terms of para a), b), or c). in terms of the "Construction of New Courts Programme" of the Department and any related, unauthorised, irregular or fruitless and wasteful expenditure which the Department or the State incurred or may incur as a result thereof, including the causes of such i) maladministration and/or irregular, improper or unlawful conduct; and ii) unauthorised, irregular or fruitless and wasteful expenditure. 2. Any non-performance, poor performance, defective performance or late performance by the IDT, or professional consultants, agents, contracts, suppliers or service providers appointed by the IDT, in respect of goods, works or services delivered, performed or rendered in terms of paragraph 1a,b,c or d above and any losses or damages which the Department or the State suffered or may suffer as a result thereof. 3. The acquisition of land for the Mpumalanga High Court and any related unauthorised, irregular or fruitless and wasteful expenditure which the Department or the State incurred as a result thereof. 4. Any unlawful, improper or irregular conduct by a) the Department, the IDT, their officials, employees or agents or any other person relating to the allegations set out in paragraphs 1-3 above; or b) the contractors, suppliers or service providers, their directors, employees, contractors, sub-contractors or agents appointed by the IDT relating to the allegations set out in paragraph 2 above.	Final	25/03/2024

PRESIDENTIAL REPORTS SUBMITTED IN 2023/24

	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
22	R32 of 2020	NLC	1. Maladministration in the affairs of the NLC in relation to the a) investment of funds in the National Lottery Distribution Trust Fund, established in terms of section 21 of the Lotteries Act, 1997 (Act No. 57 of 1997), contrary to the provisions of the said Act; and b) allocation of money in the Fund referred to in paragraph (a) to beneficiaries who were not entitled thereto in terms of the Lotteries Act, 1997, including the causes of such maladministration. 2. Any improper or unlawful conduct by the officials or employees of the NLC, or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule, including the causes of such improper or unlawful conduct and any losses, damage or actual or potential prejudice suffered by the NLC or the State.	Interim	25/03/2024
23	R33 of 2021	NDWAS	1. The procurement of, and contracting and implementation of Information Technology in respect of contract numbers - a) WP 05538; b) 1/2/4/233/2014/15 FINANCE/MANAHANO; C) 1/2/4/36/2016/17 SUPPLY CHAIN MANAGEMENT/MIHLOTI, by the Department and any related losses or irregular or fruitless and wasteful expenditure incurred by the Department. 2. Any unlawful or improper conduct by a) officials or employees of the Department; b) directors, employees or agents of applicable service providers; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.	Final	25/03/2024
24	R180 of 2021	Mogalakwena	1. The procurement of, or contracting for goods, works or services by or on behalf of the Municipality and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the State or the Municipality in relation to aa) Tender number 04-2017/2018 (Bulk Masterplan: Phase 2A bulk water supply zone 1-WF2A and WF8 infrastructure (boreholes and pipelines; bb) Tender number 05-2017/2018 (Bulk Masterplan: Phase 2A bulk water supply zone 1-Gravity bulk connection to reservoirs); cc) Tender number 06-2017/2018 (Bulk Masterplan: Phase 2A bulk water supply zone 1-WF2 raising mains, storage and bulk supply); dd) Tender number 25-2016/2017 (Construction of VIP toilets); ee) Waste removal and collection services; ff) landfill services and the hiring of equipment; gg) bush clearing and grass cutting services; and hh) legal services. 2. The recruitment, selection and appointment of personnel of the Municipality a) in a manner that was contrary to i) applicable legislation; ii) policies, procedures, prescripts, instructions or practices of, or applicable to, the Municipality; or iii) the applicable post structures, minimum post requirements and remuneration structures; and b) for positions that they are not qualified for. 3. Any unlawful or improper conduct by a) officials or employees of the Municipality; b) contractors, suppliers or service providers of the Municipality; or c) any other person or entity, in relation to the allegations set out in paragraphs 1 and 2 of this Schedule.	Final	25/03/2024

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	Proclamation number	Department/ state institution	Scope	Type of report	Date report submitted
25	R50 of 2022	MPUDoH	1. The procurement of or contracting for a) ICT infrastructure required to operationalise the Bethal Hospital; b) the installation and commissioning of an ICT network for the Middelburg Hospital; c) a fleet management solution for the Department; d) a citizen engagement platform for the Department; e) the connection of community health centres and clinics to a virtual private network; and f) the digitisation of queue management processes at Themba Hospital, by or on behalf of the Department, and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any unlawful or improper conduct by the employees or officials of the Department or applicable service providers, or any other person or entity, in relation to the allegations referred to in paragraph 1 of this Schedule.	Interim	25/03/2024
26	R74 of 2022	KZNDDoH	1. The unlawful or improper conduct by claimants or applicants or their agents in the institution of civil action or civil application proceedings for relief against the Institutions in respect of medical negligence claims in a manner that was a) fraudulent; or b) conducted by or facilitated through the improper or unlawful conduct of i) employees or officials of the Institutions; or ii) any other person or entity, to corruptly or unduly benefit themselves or any other person, and any related losses or irregular or fruitless and wasteful expenditure incurred by the Institutions or the State as a result thereof.	Interim	25/03/2024

ONGOING PROCLAMATIONS

NATIONAL

Ongoing proclamations		
Proclamation number	Department/state institution	Government Gazette date and number
R154 of 2024	National Department of Home Affairs	Government Gazette 50129; 16 February 2024
R96 of 2022	National DWAS	Government Gazette 47634; 2 December 2022
R88 of 2022	NSFAS	Government Gazette 46789; 26 August 2022
R74 of 2022	National Department of Health and provincial departments of health	Government Gazette 47055; 22 July 2022
R44 of 2021	RAF	Government Gazette 45617; 10 December 2021
R33 of 2021	National DWS	Government Gazette 44899; 30 July 2021
R8 of 2021	UIF	Government Gazette 44384; 1 April 2021
R32 of 2020	NLC	Government Gazette 43885; 6 November 2020
R23 of 2020	State institutions – Covid-19 procurement	Government Gazette 43546; 23 July 2020
R7 of 2020	DoJ Masters Office	Government Gazette 42992; 3 February 2020
R4 of 2020	National Treasury	Government Gazette 42979; 31 January 2020
R40 of 2020		Government Gazette 44029; 24 December 2020
R54 of 2019	SAHPRA	Government Gazette 42773; 18 October 2019
R41 of 2019	DoDMV	Government Gazette 42577; 12 July 2019
R38 of 2019	SAHRA	Government Gazette 42577; 12 July 2019
R37 of 2019	SASSA	Government Gazette 42577; 12 July 2019
R78 of 2022		Government Gazette 47055; 22 July 2022
R36 of 2019	National DAFF	Government Gazette 42577; 12 July 2019
R114 of 2023		Government Gazette 48067; 17 February 2023
R29 of 2019	CMS	Government Gazette 42562; 5 July 2019
R26 of 2019	DCS and IDT	Government Gazette 42562; 5 July 2019

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Proclamation number	Department/state institution	Government Gazette date and number
R18 of 2019	NHLS	Government Gazette 42338; 29 March 2019
R21 of 2018	DoJ: OSA	Government Gazette 41771; 13 July 2018
R33 of 2019		Government Gazette 42577; 12 July 2019
R20 of 2018	National DPWI	Government Gazette 41771; 13 July 2015
R37 of 2017	National DoT	Government Gazette 41271; 24 November 2017
R22 of 2016	DHS and Lepelle Northern Water Board	Government Gazette 39935; 15 April 2016
R27 of 2019		Government Gazette 42562; 5 July 2019
R7 of 2014	DRDLR and State Information Technology Agency (Deeds Office)	Government Gazette: 37346; 14 February 2014
R599 of 2015		Government Gazette 38985; 10 July 2015
R32 of 2017		Government Gazette 41165; 6 October 2017

ONGOING PROCLAMATIONS

PROVINCIAL

Ongoing proclamations		
Proclamation number	Department/state institution	Government Gazette date and number
R160 of 2024	KwaZulu-Natal Department of Sports, Arts and Culture	Government Gazette 50381; 28 March 2024
R4539 of 2024	KwaZulu-Natal Film Commission	Government Gazette 50317; 22 March 2024
R156 of 2024	KZNDOT	Government Gazette 50163; 23 February 2024
R155 of 2024	Department of Public Works and Infrastructure and Human Settlements and the Free State Provincial Legislature	Government Gazette 50163; 23 February 2024
R151 of 2024	Northern Cape Economic Development, Trade and Investment Promotion Agency	Government Gazette 50106; 9 February 2024
R147 of 2024	Eastern Cape Rural Development Agency	Government Gazette 50045; 26 January 2024
R144 of 2023	Gert Sibande Technical and Vocational Education and Training College	Government Gazette 49792; 1 December 2023
R136 of 2023	GDOH: Tembisa Hospital	Government Gazette 49217; 1 September 2023
R130 of 2023	KZNOTP	Government Gazette 49029; 28 July 2023
R123 of 2023	FSPOTP	Government Gazette 48754; 9 June 2023
R122 of 2023	Umgeni Water	Government Gazette 48693; 2 June 2023
R84 of 2022	UFH	Government Gazette 47199; 5 August 2022
R83 of 2022	DPWI – Prestige project	Government Gazette 47199; 5 August 2022
R82 of 2022	LNW and AWB	Government Gazette 47197; 5 August 2022
R77 of 2022	SACE	Government Gazette 47055; 22 July 2022
R76 of 2022	KZNDOT	Government Gazette 47055; 22 July 2022
R71 of 2022	ECPDoH	Government Gazette 46681; 8 July 2022
R55 of 2022	LIMDoH	Government Gazette 46055; 17 March 2022
R50 of 2022	MPUDoH	Government Gazette 45818; 28 January 2022
R20 of 2021	ELIDZ	Government Gazette 44573; 14 May 2021
R15 of 2021	GDARD and Ekurhuleni	Government Gazette 44473; 23 April 2021

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Ongoing proclamations		
Proclamation number	Department/state institution	Government Gazette date and number
R13 of 2021	Central Johannesburg TVET College	Government Gazette 44454; 16 April 2021
R7 of 2021	GEP	Government Gazette 44384; 1 April 2021
R45 of 2019	KwaZulu-Natal Provincial Treasury	Government Gazette 42577; 12 July 2019
R42 of 2019	FSPDoH and NWPDoh	Government Gazette 42577; 12 July 2019
R29 of 2020		Government Gazette 43681; 3 September 2020
R34 of 2019	Free State DoH	Government Gazette 42577; 12 July 2019
R30 of 2019	NWDC	Government Gazette 42562; 5 July 2019
R4 of 2019	Umgeni Water	Government Gazette 42204; 1 February 2019
R16 of 2018	MICT SETA	Government Gazette 41650; 25 May 2018
R25 of 2018		Government Gazette 41915; 21 September 2018
R12 of 2018	LIMRAL	Government Gazette 41581; 20 April 2018
R179 of 2021		Government Gazette 44230; 5 March 2021
R2 of 2018	North West DPWRT	Government Gazette 41387; 19 January 2018
R31 of 2019		Government Gazette 42562; 5 July 2019

ONGOING PROCLAMATIONS

LOCAL GOVERNMENT

Ongoing proclamations		
Proclamation number	Department/state institution	Government Gazette date and number
R138 of 2023	Tshwane	Government Gazette 49328; 22 September 2023
R137 of 2023	Amajuba	Government Gazette 49296; 11 September 2023
R3618 of 2023	Chris Hani	Government Gazette 48862; 30 June 2023
R85 of 2022	Mogale City Local Municipality - Gauteng Province	Government Gazette 46700; 12 August 2022
R80 of 2022	OR Tambo	Government Gazette 47107; 29 July 2022
R75 of 2022	Newcastle	Government Gazette 47055; 22 July 2022
R72 of 2022	Midvaal	Government Gazette 46681; 8 July 2022
R43 of 2021	Overstrand	Government Gazette 45617; 10 December 2021
R180 of 2021	Mogalakwena	Government Gazette 44230; 5 March 2021
R39 of 2020	Saldanha	Government Gazette 44029; 24 December 2020
R95 of 2022		Government Gazette 47634; 2 December 2022
R27 of 2020	Maluti-a-Phofung	Government Gazette 43633; 21 August 2020
R43 of 2019	Thabazimbi Local Municipality	Government Gazette 42577; 12 July 2019
R17 of 2019	City of Johannesburg	Government Gazette 42338; 29 March 2019
R12 of 2020		Government Gazette 43074; 6 March 2020
R28 of 2018	Ekurhuleni	Government Gazette 41915; 21 September 2018
R5 of 2019		Government Gazette 42204; 1 February 2019
R8 of 2017	Mopani	Government Gazette 40594; 3 February 2017
R15 of 2018		Government Gazette 41650; 25 May 2018
R16 of 2019		Government Gazette 42338; 29 March 2019

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ONGOING PROCLAMATIONS

STATE-OWNED ENTITIES

Ongoing proclamations		
Proclamation number	Department/state institution	Government Gazette date and number
R153 of 2024	PRASA	Government Gazette 50129; 16 February 2024
R49 of 2022	Telkom	Government Gazette 45809; 25 January 2022
R45 of 2021	Alexkor	Government Gazette 45617; 10 December 2021
R2 of 2020	SAA	Government Gazette 42979; 31 January 2020
R51 of 2019	PRASA	Government Gazette 42670; 30 August 2019
R32 of 2019	Denel	Government Gazette 42562; 5 July 2019
R57 of 2019		Government Gazette 42828; 8 November 2019
R11 of 2018	Eskom and Transnet	Government Gazette 41561; 6 April 2018
R3 of 2020		Government Gazette 42979; 31 January 2020
R97 of 2022		Government Gazette 47634; 2 December 2022
R29 of 2017	SABC	Government Gazette 41086; 1 September 2017
R19 of 2018		Government Gazette 41754; 6 July 2018

SUMMARY OF CIVIL LITIGATION

The Special Investigating Units and Special Tribunals Act, Act 74 of 1996 (the SIU Act) provides for the institution and conducting of civil proceedings emanating from the SIU's investigations in any court of law or a Special Tribunal in its own name, or on behalf of state institutions, to recover losses suffered by state Institutions because of malpractices or maladministration or corruption.

In terms of Section 4(1)(c) of the SIU Act, the SIU may claim any relief to which the state institution concerned is entitled, including the recovery of any damages or losses and the prevention of potential damages or losses that may be suffered by such a state institution. Other legal remedies under Section 8(2) of the SIU Act include applications for suspension orders, interlocutory orders, interdicts, and preservation and forfeiture orders.

Depending on the evidence obtained during the investigation, the SIU will determine whether to institute civil proceedings by way of application or action proceedings and before a judge will be assigned to case manage all opposed/defended matters. Once the parties have filed all pleadings, the matter will be enrolled for hearing. Upon receipt of the judgment, the

SIU will execute the judgment and retrieve the losses suffered by the state institution. In some cases, the SIU will interdict respondents from dealing with their assets in a way that risks the satisfaction of a favourable judgment obtained by the SIU.

With the establishment of the Special Tribunal in 2019, as a dedicated forum for instituting SIU civil cases, the SIU's use of civil courts has been significantly reduced to instances where it is only necessary to do so. The SIU's litigation in the Special Tribunal has significantly reduced the turnaround time taken to recover state assets, thus altering public perceptions about the slowness of the wheels of justice.

Based on the jurisprudence evolving from various judgments dispensed by the Special Tribunal, the SIU initiated a review of the provisions of its founding legislation. The exercise revealed that the impact of both the Special Investigating Unit and Special Tribunal can be enhanced through several legislative amendments. The SIU is in consultation with the Department of Justice and Constitutional Development regarding its proposals.

One of the highlights of our many civil litigation recoveries outcomes relates to the matter of Special Investigating Unit vs Eskom Holdings SOC Limited and Systems Applications Products (South Africa) (PTY) LTD (SAP) which was issued in the Special Tribunal under Case Number: GP/11/2022 wherein the SIU reached a settlement agreement with Eskom and SAP, which settlement was made an order of the Special Tribunal. In terms of this SAP paid back to the SIU, an amount of R578 million (VAT inclusive) emanating from a software licence agreement between Eskom and SAP. A contract between Eskom and SAP to the value of R1,2 billion was reviewed and set aside by the Special Tribunal.

The following table details matters instituted before the Special Tribunal from 1 April 2023 to 31 March 2024 as well as ongoing matters instituted in the Special Tribunal and in the High court.

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MATTERS INSTITUTED IN THE SPECIAL TRIBUNAL IN THE PERIOD UNDER REVIEW

Nr	Proclamation number	Department/institution/parties	Case number	Contract value
1	R23 of 2020	SIU v Nkhane Projects and Supply & 1 Other (26/05/2023)	GP04/2023	R257 418 300.00
2	11 of 2018 as amended by R.3 of 2020 and R.97 of 2022	SIU v Liquid télécommunications SA (29/05/2023)	GP06/2023	R834 571 681.00
3	R32 of 2020	SIU v Sbonelo Vilakazi & 7 others. (31/05/2023)	KN01/2023	R26 000 000.00
4	R42 of 2019	SIU v Helicopter & airplane logistical operations & 2 others (09/06/2023)	GP07/2023	R115 240 813.45
5	R32 of 2020	William (30/05/2023)	GP05/2023	R23 000 000.00
6	R23 of 2020 dated 23 July 2020	SIU V TEE TEE i5 TRADING & 8 others (03/08/2023)	GP09/2023	R3 742 372.50
7	R23 of 2020 dated 23 July 2020	SIU v Silver falls Scientific solutions (03/08/2023)	GP11/2023	R13 225 000.00
8	R23 of 2020	SIU v Nkabo water technologies & 8 others (03/08/2023)	GP10/2023	R10 806 880.00
9	R23 of 2020	SIU v Uhuruwankha Primary & 9 others (10/08/2023)	GP13/2023	R5 880 000.00
10	R32 of 2020	SIU v Sbonelo Vilakazi & 4 others (13/09/2023)	KN02/2023	R26 000 000.00
11	R23 of 2020	SIU & Transnet Soc Lim. V Transnet Retirement fund & 26 Others (05/09/2023)	GP15/2023	R33 800 000.00
12	R23 of 2020	SIU V Tshegofatso Moralo (14/09/2023)	MP09/2023	R2 088 306.00
13	R23 of 2020	SIU VS Downings Marquee Rentals and Hiring (09/11/2023)	WC01/2023	R48 204 365.30
14	R23 of 2020	SIU VS HDA and Others (12/12/2023)	GP22/2023	R173 108 265.55
15	R23 of 2020	SIU vs AMATOLA WATER BOARD (16/02/2024)	EC01/2024	R66 866 283.86
16	R7 of 2021	SIU/GEP (16/02/2024)	GP03/2024	R7 468 380.00
17	R32 of 2020 dated 06/11/2020	SIU/NCL MOGAGODELA (27/03/2024)	GP01/2022	R388 733.05
18	R32 of 2020 dated 06/11/2020	NLC/Ramatsekisa (12/11/2023)	GP 21/2023	R4 500 000.00
19	R32 of 2020	NLC/Ramatsekisa (6/3/2024)	GP 05/2024	R4 000 000.00
20	R23 of 2020	SIU/Maqoqo Trading (19/03/2024)	KN01_/24	R1 284 000.00
21	R23 of 2020	SIU/LEAD Multipurpose (19/03/2024)	KN_02_/24	R1 496 400.00
22	R23 of 2020	SIU/Zoe Vitae (Pty) Ltd (25/03/2024)	KN03/24	R6 840 000.00
23	R23 of 2020	SIU/Given Exclusive Projects (Pty)Ltd (25/03/2024)	GP07/24	R1 506 000.00
24	R22 of 2016	SIU/Lepelle Northern Water (26/03/2024)	LP01/24	R3 055 748.91
25	R9 of 2021	SIU/Woodglaze Trading (Pty) Ltd (28/03/2024)	KN05/24	R28 028 085.00
26	R32 of 2020 dated 06/11/2020	SIU/Uprising Youth Development (27/03/2024)	NC01/24	R5 500 000.00

MATTERS INSTITUTED IN THE SPECIAL TRIBUNAL IN THE PERIOD UNDER REVIEW

Nr	Proclamation number	Department/institution/parties	Case number	Contract value
27	R23 of 2020	SIU/Ngaka Modiri Molema District Municipality (27/03/2024)	NW01/24	R25 884 435.75
28	R16 of 2021	SIU/ISF Construction Services (Pty) Ltd (28/03/2024)	KN06/2024	R85 796 470.06
29	R11 of 2001	SIU/Easyway Tarmac Pave and Projects (28/03/2024)	LP02/2024	R167 919 973.47
30	R28 of 2019	SIU/Aecom SA (PTY)Ltd (28/03/2024)	GP12/2024	R646 802 502.80
31	R23 of 2020	SIU/Mainstreet 699 (26/03/2024)	GP08/24	R541 694 000.00
32	R32 of 2020	SIU/Mosokodi Business Trust Property (28/03/2024)	GP09/2024/	R4 400 000.00
33	R23 of 2020	SIU/Tepa (28/3/2024)	MP02/2024	R4 730 000.00
34	R23 of 2020	SIU/Flotenk (28/3/2024)	MP01/2024	R2 300 000.00
35	R23 of 2020	SIU/Yolo (28/3/2024)	MP03/2024	R7 827 300.00
36	R23 of 2020	SIU/Perfectro (28/3/2024)	GP13/2024	R6 876 000.00
37	R32 of 2020	SIU/Huma (28/3/2024)	GP05/2023	R21 100 000.00
38	R15 of 2021	SIU/Enviro Mobi (28/3/2024)	GP10/2024	R31 731 462.64
39	R42 Of 2019	SIU/Buthelezi (28/3/2024)	FS01/2024	R618 994 861.91
40	R41 of 2019	SIU/Software One (28/3/2024)	GP14/2024	R257 536 303.41
41	R23 of 2020	SIU/Triakon (28/3/2024)	GP11/2024	R70 955 000.00
42	R23 of 2020	SIU/Kwasa Food Suppliers and others (28/03/2024)	EC02/2024	R24 240 380.53
43	R23 of 2020	SIU/Bendola Holding (PTY)Ltd (28/03/2024)	EC03/2024	R22 859 080.47

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ONGOING MATTERS FROM PREVIOUS FINANCIAL YEARS: SPECIAL TRIBUNAL

MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
Shammah House for traumatized person + 3 others	6/11/2019	R23 of 2017	GP/01/19
1 Another vs Thuli Home +2 others	6/11/2019	R23 of 2017	GP/02/19
1 Another vs Ubuhlenkosi Ministries NPO +2 others	6/11/2019	R23 of 2017	GP/03/19
Another vs San Michele Home NPO + 2 other	6/11/2019	R23 of 2017	GP/04/19
1 Another vs Goitsi Modimo centre for the disabled persons +1 Another	6/11/2019	R23 of 2017	GP/05/19
1 Another vs Rabafenyi NPO + 2 Others	6/11/2019	R23 of 2017	GP/06/19
Cultivers Investments (Pty) Ltd + 3 Others	20/11/2019	R24 of 2017	GP/07/19
Minister of Correctional Services + 6 Others (DCS Fence matter)	20/11/2019	R. 28 of 2017	GP/08/19
2 Others vs KG Lekabe	20/11/2019	R21 of 2018	GP/09/19
2 Others vs KG Lekabe + 2 others	12/11/2019	R21 of 2018	GP/10/19
1 Other vs Rybak properties(PTY) Ltd	13/3/2020	R29 of 2017	GP/01/2020
Kuben Theran +3 Other	19/3/2020	R29 of 2017	GP/02/2020
1 Other vs Linyenga Herbert Msagala +7 Others	27/7/2020	R11 of 2018	GP/03/2020
1 Other vs System Application products (SAP)	30/7/2020	R27 of 018 ext R44 of 2019	GP/04/2020
2 Others vs Linyenga Makainene herbert Msagala+ 6 Others	05/06/2020	R11 of 2018	GP/05/2020
Baithusi Trading +2 Others	18/8/2020	R11 of 2018	GP/06/2020
LEDLA STRUCTURAL DEVELOPMENT (PTY) LTD + 43 OTHERS	19/8/2020	R23 of 2020	GP/07/2020
1 OTHER VS PANDELANI INVESTMENTS HOLDINGS (PTY) LTD+ 5 OTHERS	20/8/2020	R. 35 of 2017	GP/08/2020
BAITHUSI TRADING + 2 OTHERS	20/8/2020	R23 of 2020	GP/09/2020
MUNICIPAL EMPLOYEES' UNION RETIREMENT FUND + 1 ANOTHER (LNW/Legodi matter)	1/9/2020	R. 22 of 2016 and R. 27 of 2019	GP/10/2020 (consolidated with LP/01/2020)
MS MANTSU KABELO LEHLOENYA + 2 OTHERS	11/9/2020	R23 of 2020	GP/11/2020
CALEDON RIVER PROPERTIES + 5 OTHERS	23/09/2020	R23 of 2020	GP/12/2020
MINISTER OF PUBLIC WORKS & INFRASTRUCTURE MS PATRICIA DELILLE	06/10/2020	R38 of 2020	GP/13/2020

MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
3 OTHERS VS PAUL CARTWRIGHT + 2 OTHERS	28/10/2020	R21 of 2018 and R23 of 2019	GP/14/2020
2 OTHERS VS NOSIPHO ZIBANI	14/10/2020	R21 of 2018	GP/15/2020
3 OTHERS VS PAUL CARTWRIGHT + 1 OTHER	13/11/2020	R21 of 2018 and R23 of 2019	GP/16/2020 and GP18/2020 (Same Matter)
1 OTHER VS CALEDON RIVER PROPERTIES (PTY) LTD + 1 OTHER	17/11/2020	R23 of 2020	GP/17/2020
3 OTHERS VS PAUL CARTWRIGHT + 2 OTHERS	26/11/2020	R21 of 2018 and R23 of 2019	GP/18/2020
1 OTHER VS MODIKO THABANG PHILLIPINE SELEMALE + 2 OTHERS	27/11/2020	R23 of 2020	GP/19/2020
VS JACOB BASIL HLATSWAYO + 3 OTHERS	23/3/2021	R.23 of 2020	GP/20/2020
1 OTHER VS GEORGE HLAUDI MOTSOENENG	21/1/2021	R29 of 2017 amended by R19 of 2018	GP/01/2021
1 OTHER VS MODIKO THABANG PHILLIPINE+ 2 Other	1/2/2021	R23 of 2020	GP/19/2020
1 OTHER VS LAPENG HOME FOR THE AGED CENTRE + 1 OTHER	15/2/2021	R. 23 OF 2017	GP/02/2021
1 OTHER VS LAPENG HOME FOR THE AGED CENTRE + 1 OTHER	15/2/2021	R. 23 OF 2017	GP/03/2021
1 OTHER VS MASEGO HOME + 2 OTHERS	15/2/2021	R. 23 OF 2017	GP/04/2021
ODIRILE CENTRE FOR PERSONS WITH MENTAL AND PHYSICAL DISABILITIES	15/2/2021	R. 23 OF 2017	GP/05/2021
1 OTHER VS SANTA KAMOGELI ATTERIDGEVILLE BRANCH	15/2/2021	R. 23 OF 2017	GP/06/2021
JACOB BASIL HLATSWAYO + 3 OTHERS	3/3/2021	R23 of 2020	GP/20/2020
MLANGENI BROTHERS EVENTS CC + 1 OTHER	15/02/2021	R. 23 of 2020	GP/07/2021
VS JACOB BASIL HLATSWAYO + 3 OTHERS	23/3/2021	R.23 of 2020	GP/20/2020
BEADICA 423 CC	23/4/2021	R.23 of 2020	GP/08/2021
VS ZAKHENI STRATEGIC	23/4/2021	R.23 of 2020	GP/09/2021
VS PETRUS SHAKA MAZIBUKO	28/4/2021	R.11 of 2018	GP/10/2021
MINISTER OF PUBLIC WORKS(Lukhele) GEPP	30/4/2021	R23 of 2020	GP/11/2021
KUBWA KAZI CONSTRUCTION CC & 9 OTHERS	12/5/2021	R.28 of 2018 & R. 5 of 2019	GP/12/2021
FIKILE MPOANE & 10 OTHERS	14/5/2021	R. 23 of 2020	GP/13/2021
PROF MKHULI LUKHELE	18/5/2021	R.23 of 2020	GP/11/2020

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MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
JHB SOCIAL HOUSING COMPANY & 3 OTHERS	28/5/2021	R.23 of 2020	GP/14/2021
CHACHULANI GROUP INVESTMENTS HOLDINGS & 9 OTHERS	31/5/2021	R.23 of 2020	GP/15/2021
TRANSNET SOC LIMITED + 17 OTHERS	1/7/2021	R11 of 2018	GP/16/2021
CRRC E-LOCO SUPPLY (PTY) LTD 7 OTHERS	27/7/2021	11 of 2018, as amended by R. 3 of 2020 and R. 97 of 2022	GP/17/2021
CROCIA EVENTS (PTY) LTD	28/5/2021	R118 of 2021	GP/18/2021
THABISO HAMILTON NDLOVU + 6 OTHERS	24/8/2021	R23 of 2020	GP/19/2021
PRO SERVE CONSULTING + 4 OTHERS (Anglo Gold Ashanti matter)	16/9/2021	R23 of 2020	GP/20/2021
NDABEZITHA SIBIYA VS SIU & 4 OTHERS	12/10/2021	R23 of 2020	GP/21/2021
HASSAN EBRAHIM KAJEE	15/11/2021	R21 of 2018	GP/22/2021
GUWENA CONSTRUCTION AND PROJECTS (PROJECTS) LTD	14/12/2021	R23 of 2020	GP/23/2021
ZULU + 2 OTHERS	14/12/2021	R118 of 2001	GP/24/2021
INQABA YOKULINDA + 12 OTHERS	3/1/2022	R32 of 2020	GP/01/2022
RICH SOIL RESOURCES	21/2/2022	R23 of 2020	GP/02/2022
1 OTHER VS MACZOLA TOURS CC + 3 OTHERS	5/3/2020	R7 of 2019	NW/01/2020
1 ANOTHER VS RI MAKO TRADING & PROJECTSCC + 1 ANOTHER	5/3/2020	R02 of 2018	NW/02/2020
1 ANOTHER VS LEMATSHE DISTRIBUTERS SERVICES CC + 2 OTHERS	5/3/2020	R02 of 2018	NW/03/2020
1 ANOTHER VS MP2 TRADING ENTERPRISE CC + 1	5/3/2020	R02 of 2018	NW/04/2020
1 ANOTHER VS BLAZEPOINT TRADING245 (PTY) LTD + 1 ANOTHER	5/3/2020	R02 of 2018	NW/05/2020
1 ANOTHER VS KENLET EDUCATIONAL PROJECTS CC + 1 ANOTHER	5/3/2020	R02 of 2018	NW/06/2020
1 ANOTHER VS DR ANDREW THABO LEKALAKALA +2 OTHERS	20/3/2020	R23 of 2020	NW/07/2020 and NW12/2020 (Same Matter)
1 ANOTHER VS IQHAWWE RESOURCES CC + 1 ANOTHER	23/3/2020	R02 of 2018	NW/08/2020
1 ANOTHER VS THITO SUPPLIERS 7 PROJECTS + 1 ANOTHER	23/3/2020	R 02 of 2018	NW/09/2020
MADIBENG LOCAL MUNICIPALITY + 1 OTHER	10/3/2021	R35 of 2019	NW/10/2020

MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
MORETELE LOCAL MUNICIPALITY + 1 OTHER	8/9/2020	R7 of 2019	NW/11/2020
ANDREW THABO LEKALAKALA + 2 OTHERS	30/10/2020	R23 of 2020	NW/12/2020
MEMBER OF EXECUTIVE COUNCIL FOR EDUCATION NW PROVINCE & 3 OTHERS	6/5/2021	R23 of 2020	NW/01/2021
NORTH WEST CORPORATION + 6 OTHERS	2/6/2021	R30 of 2019	NW/02/2021
SIU v AYAMAH CONSULTING AND PAKISO MOTHUPI	18/9/2021	No 210 of 2021 dated 12/03/21	NW/03/2021
PHINEAS KGAGHLISO LEGODI	6/10/2020	R. 22 of 2016 and R. 27 of 2019	LP/01/2020 (Consolidated with GP/10/2020)
THE RAYMOND MHLABA LOCAL , KWANE CAPITAL MUNICIPALITY + 1 OTHERS	5/2/2020	R6 of 2018	EC/01/2020
THE ALFRED NZO DISTRICT , KWANE CAPITAL MUNICIPALITY + 1 OTHERS	5/2/2020	R6 of 2018	EC/02/2020
MBASHE LOCAL MUNICIPALITY + 2 OTHERS	1/6/2020	R. 6 of 2018	EC/03/2020
MEC HEALTH EASTERN CAPE + 3 OTHERS	4/9/2020	R.23 of 2020	EC/04/2020
SINAZO MQWANGQA + 6 OTHERS	14/10/2020	R23 of 2020	EC/05/2020
PHATHILIZWI TRAINING INSTITUTE + 1 OTHER	12/5/2021	R23 of 2020	EC/06/2020
SIBULELE DAMANE +1 OTHER	22/3/2022	R32 of 2019 & R57 of 2019	EC/01/2022
ROSETTE INVESTMENT (PTY) LTD + 1 OTHER	26/10/2020	R.23 of 2020	KN/01/2020
GIBELA INVESTMENT (PTY) LTD + 1 OTHER	26/10/2020	R.23 of 2020	KN/02/2020
LNA COMMUNICATIONS (PTY) LTD + 1 OTHER	4/11/2020	R.23 of 2020	KN03/2020
ZAIN BROTHERS CC + 1 OTHER	23/11/2020	R.23 of 2020	KN/04/2020
MEC FOR THE DEPARTMENT OF TRANSPORT KZN + 1 OTHER (Nexor matter)	25/3/2021	R36 of 2018	KN/01/2021
Ngome steam pot + 1 OTHER	7/4/2021	R23 of 2020	KN/02/2021
DIGITAL VIBES PTY LTD	17/6/2021	R23 of 2020	KN/03/2021
BHOMELELA GENERAL TRADING ENTERPRISE + 1 OTHER	1/7/2021	R23 of 2020	KN/04/2021
VELAKABUSHA GENERAL TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/05/2021
NTENTE TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/06/2021
Ngome Steam Pot + 1 OTHER	1/7/2021	R23 of 2020	KN/02/2021

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MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
IBUSAPHI TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/07/2021
UMUNYEOVOU TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/08/2021
INFO TECH EVOLUTION + 1 OTHER	1/7/2021	R23 of 2020	KN/09/2021
KING K TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/10/2021
UMUNYEOVOU TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/11/2021
NTENTE TRADING+ 1 OTHER	1/8/2021	R23 of 2020	KN/12/2021
MPUMELELO DLABA + 1 OTHER	1/7/2021	R23 of 2020	KN/13/2021
INQIKITHI TRADING ENTERPRISE CC + 1 OTHER	1/7/2021	R23 of 2020	KN/14/2021
SIPHIWENKOSI TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/15/2021
NGEZOLUSHA TRADING + 1 OTHER	1/7/2021	R23 of 2020	KN/16/2021
YOUTH DEVELOPMENT 12 +1 OTHER	1/7/2021	R23 of 2020	KN/17/2021
BEYOND HOSPITALITY SOLUTIONS + 1 OTHER	1/7/2021	R23 of 2020	KZN/18/2021
MABUGANA GROUP CC + 1 OTHER	1/7/2021	R23 of 2020	KZN/19/2021
HENQUE 2200 CC + 1 OTHER	1/7/2021	R23 of 2020	KZN/20/2021
HENQUE 2200 CC + 1 OTHER	1/7/2021	R23 of 2020	KN/21/2021
UNIVERSAL SECURITY SERVICES + 2 OTHERS	14/9/2021	R23 of 2020	KN/22/2021
CLIVE CHARLTON + 2 OTHERS	21/2/2022	R38 of 2010	KZN/01/2022
BULUM TRADING SERVICES	1/3/2022	R23 of 2020	KZN/02/2022
MEC OF DEPARTMENT OF TREASURY FREE STATE PROVINCE	27/11/2020	R23 of 2020	FS/01/2020
BIG FIVE FARMING CO-OPERATIVE LIMITED + 10 OTHERS	9/7/2021	R. 24 of 2017	WC/01/2021
THE NATIONAL DEPARTMENT OF FORESTRY & 5 OTHERS (Kanga)	23/8/2021	R23 of 2020	WC/02/2021
THE DEPARTMENT OF EDUCATION + 1 OTHER(Masiqhame)	19/11/2021	R23 of 2020	WC/03/2021
ROYS OIL & GAS INC CC + 2 OTHERS	22/11/2021	R20 of 2018	WC/04/2021
SIYANDA AND THABO +3 OTHERS	7/12/2021	R23 of 2020	MP/01/2021
SILVEX 622 CC + 3 OTHERS	7/12/2021	R23 of 2020	MP/02/2021
Aventino matter	11/4/2022	R23 of 2020	LP/01/2022

MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
Thulani Zulu Matter from Eskom	14/12/2021	R3 of 2020	GP/04/2022
Cool Ideas Matter + Bakerman Food solutions	9/6/2022	R10 of 2018	KZN03/2022
Duneco CC + Others	26/5/2022	R23 of 2020	WC/05/2022
SIU v ZEELWA TRADING(PTY)	14/12/2021	R23 of 2020 dated 23 July 2020	MP/03/2021
SIU v RED SPOT TRADING	21/6/2022	R23 of 2020	NW/01/2022
SIU v PROF ALFRED NTSHENGEDZENI AND OTHERS	06/3/2022	R32 of 2020	GP/09/2022
SIU v PHILEMON LEDWABA AND OTHERS	15/9/2022	R32 of 2020	GP/07/2022
SIU v ESKOM HOLDINGS PTY LTD & 6 OTHERS	15/9/2022	R11 of 2018	GP/08/2022
SIU v SQUARED CONSUMER CONNECTEDNESS (PTY) LIMITED AND 5 OTHERS (INCLUDING THE PUBLIC PROTECTOR)	26/8/2022	R23 of 2020	FS01/2022
SIU v DUDUZILE MOYO (ESKOM)	21/9/2022	R11 of 2028 & R3 of 2020	GP09/2022
SIU v DR MHLONGO	23/9/2022	R23 of 2020 dated 23 July 2020	LP/03/2022
SIU v MP2 TRADING	5/3/2020	R02 of 2018 dated 19/1/2018	NW/04/2020
SIU v EASY WAVE	15/9/2022		LP/02/2022
SIU v CZAKHELE INTERPRISE PTY LTD & 19 OTHERS	11/7/2022	R23 of 2020	KN/04/2022
SIU v INQABA YOKULINDA AND OTHERS	23/11/2022	R32 of 202 dated 06/11/2020	GP10/2022
SIU v GATJENI AND OTHERS	24/20/2022	R23 of 2020 dated 23/7/2020	MP01/2022
SIU v CONFIDENCE NO. 1 AND OTHERS	18/11/2022	R23 of 2020	LP04/2022
SIU v ESKOM AND SAP	11/10/2022	R09 of 2018 dated 06//2018	GP/11/2022
SIU v PHILEMON	18/11/2022	R32 of 2020 dated 06/11/2020	GP/07/2022
SU V DR MHLONGO	02/3/2023	R23 of 2020 date 23/7/2020	LP/03/2022
SIU v DR MHLONGO, MTN & VODACOM	02/3/2023	R23 of 2020 dated 23//2020	LP/03/2022
SIU v DR MHLONGO, PROSECURE &CLINPRO	02/3/2023	R23 of 2020 dated 23/7/2020	LP/03/2022
SIU v DR MHLONGO & INDIA BUSINESS	02/3/2023	R23 of 2020 dated 23/7/2020	LP/03/2022
SIU v FLYFOFA AIRWAYS (PTY) LTD & 2 OTHERS	22/2/2023	R2 of 2020	GP01/2023

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MATTER NAME	DATE ISSUED	PROCLAMATION NO	CASE NUMBER
SIU v SCHMAHI IN RE LEGODI, KILIAN & SCHMAHI	22/2/2023	R22 of 2016 and R27 of 2019	LP/01/2020 (CONSOLIDATED WITH GP/10/2020)
SIU v MOYO & 9 OTHERS	28/3/2023	R11 of 2018 and R3 of 2020	GP/09/2022
SIU v DOD -EOH and 10 OTHERS	31/3/2023	R41 of 2019	GP/02/2023
SIU v G-MERVE	31/3/2023	R23 of 2020	MP/02/2023
SIU v BLEVILLA	31/3/2023	R23 of 2020 dated 23/7/2020	MP/01/2023
SIU v AMUKELANI	31/3/2023	R23 of 2020 dated 23/7/2020	MP/08/2023
SIU v HLALU LINDZILE	31/3/2023	R23 of 2020 dated 23/7/2020	MP/03/2023
SIU v JAZIAL and OTHERS	31/3/2023	R23 of 2020 dated 23/7/2020	MP/04/2023
SIU v NOZIHLE AND OTHERS	31/3/2023	R23 of 2020 dated 23/7/2020	M/05/2023
SIU v SIFISO SIYAFEZEKA	31/3/2023	R23 of 2020 dated 23/7/2020	MP/06/2023

ONGOING MATTER FROM PREVIOUS FINANCIAL YEARS: HIGH COURT

PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R59 of 2013	National Department: Public Works - Nkandla	National Department of Public Works	Declaration of invalidity and just and equitable relief	8/11/2014	11107/14
R38 of 2010	Empangeni Ramp	Declaration of invalidity and just and equitable relief	Department: Public Works	6428/2015	KwaZulu-Natal Division (Dbn)
R38 of 2010	National Department: Public Works - Lebombo Border Post	Declaration of invalidity and just and equitable relief	Department: Public Works	45529/2016	Gauteng Division Pretoria
R38 of 2010	National Department: Public Works -CGO	Claim for damages and unjust enrichment.	Department: Public Works	96081/16	Gauteng Division Pretoria
	National Department: Public Works -CGO (Llale)			96083/16	
	National Department: Public Works -CGO (JH System Eng)			96802/16	
	National Department: Public Works -CGO (Maree Els)			96084	
R38 of 2010	National Department: Public Works - Tulbagh	Action proceedings for recovery of losses	Department: Public Works	27563/18	Gauteng Division Pretoria
R20 of 2016	National Department: Correctional Services - MSW	Declaration of invalidity and just and equitable relief	Department: Correctional Services	22307/2018.	Gauteng Division Pretoria
R18 of 2016	National Department: Correctional Services - ESS	Declaration of invalidity and just and equitable relief	Department: Correctional Services	2912/2018	Gauteng Division Pretoria
R7 of 2014 amended by 599 of 2015 amended by R32 of 2017	National Department of Rural Development and Land Reform - Gijima	Action proceedings for just and equitable relief	Department: Rural Development and Land Reform	90647/2018	Gauteng Division Pretoria
R59 of 2014	National Department: Public Works - National Leases Ocean Pearl	Declaration of invalidity and just and equitable relief	Department: Public Works	21258/16	Gauteng Division Pretoria

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PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R59 of 2014	National Department: Public Works - National Leases Silver Moon	Action proceedings for recovery of losses	Department: Public Works	7998/2016	KwaZulu-Natal Division (Dbn)
R59 of 2014	National Department: Public Works National Leases - SALU Building	Declaration of invalidity and just and equitable relief	Department: Public Works	9839/2017	Gauteng Division Pretoria
R59 of 2014	National Department: Public Works - National Leases Silver Moon	Action proceedings for recovery of losses	Department: Public Works	6012/16	KwaZulu-Natal Division (Dbn)
R33 of 2011	Midvaal Local Municipality	Action proceedings for recovery of losses	Midvaal Local Municipality	33867/2017	Gauteng Division Pretoria
R59 of 2014	National Department: Public Works - National Leases Henque	Declaration of invalidity and just and equitable relief	Department: Public Works	10110/2017	KwaZulu-Natal Division (Dbn)
R59 of 2014	National Department: Public Works - National Leases Easy Does It	To review and set aside the lease in respect of fraud; recover all payment in respect of space; recover all payment in respect of rental that was not market-related	Department: Public Works	10927/2018	KwaZulu-Natal Division (Dbn)
R59 of 2014	National Department: Public Works - National Leases Easy Does It	To review and set aside the lease in respect of fraud; recover all payment in respect of space; recover all payment in respect of rental that was not market- related	Department: Public Works	1552/2019)	KwaZulu-Natal Division (Dbn)

PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R59 of 2014	National Department: Public Works - National Leases Easy Does It	To review and set aside the lease in respect of fraud; recover all payment in respect of space; recover all payment in respect of rental that was not market- related	Department: Public Works	13886/2018	KwaZulu-Natal Division (Dbn)
R59 of 2014	National Department: Public Works - National Leases Easy Does It	To review and set aside the lease in respect of fraud; recover all payment in respect of space; recover all payment in respect of rental that was not market-related	Department: Public Works	13885/2018	KwaZulu-Natal Division (Dbn)
R59 of 2014	NDPW Leases. DLI	To review and set aside the lease agreement and recover all rentals; and alternatively recover rental that is not market-related	Department: Public Works	2563/19P	KwaZulu-Natal Division (Pmb)
R8 of 2011	Land Reform (Western Cape) - Griekwa Burger Trust	Review of administrative decision and claim for restitution	Department: Rural Development and Land Reform	9651/17	Western Cape Division
R8 of 2011	Land Reform (Western Cape) - Welbeloon Boerdery Trust	Recovery of losses	Department: Rural Development and Land Reform	9724/17	Western Cape Division
R29 of 2017 amended by R19 of 2018	SABC Hlaudi Motsoeneng	Action proceedings for recovery of losses	South African Broadcasting Corporation (SABC)	18/04253	Gauteng Local Division

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PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R54 of 2012	National Department: Water and Sanitation - Vuyani Pipeline	Action proceedings for recovery of losses	Department: Water and Sanitation	7760/18	Gauteng Division Pretoria
R29 of 2017 amended by R19 of 2018	SABC - Vision View	Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	15870/18	Gauteng Local Division
R54 of 2014 amended by R44 of 2014	National Department: Public Works - Sean Logie Architects & Others (including Good Hope Construction)	Action to recover damages	Department: Public Works	24006/16	Western Cape Division
R29 of 2017 amended by R19 of 2018	SABC - Lornavision & James Aguma	Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	17/49514	Gauteng Local Division
R. 29 of 2017 amended by R19 of 2018	SIU v K Moodley	Piercing the corporate veil to hold directors of Lornavision liable	South African Broadcasting Corporation (SABC)	9366/20	Gauteng Local Division
R29 of 2017 amended by R19 of 2018	SABC - TNA Media	SIU to join proceedings. Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	18/16694	Gauteng Local Division
R29 of 2017 amended by R19 of 2018	South African Broadcasting Corporation (SABC): Mott MacDonald	Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	18/29070	Gauteng Local Division
R54 of 2014 amended by R44 of 2014	National Department: Public Works - Good Hope Construction	Action proceedings for recovery of losses	Department: Public Works	20163/18	Western Cape Division
R598 of 2015	Eastern Cape Department: Education - Siegesmund Trust	Setting aside the contract and just and equitable relief	Department: Education	1127/17	Eastern Cape Local Division (EL) Grahamstown 1127/2017

PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R31 of 2016	Amahlathi Municipality	Setting aside the contract and just and equitable relief	Amahlathi Local Municipality	2855/17	Eastern Cape Local Division (EL) Grahamstown
R52 of 2014	Greater Tubatse Municipality - Mphaphuli-matter	Declaration of invalidity and just and equitable relief	Fetakgomo-Greater Tubatse Local Municipality	7226/2017	Limpopo High Court
R19 of 2016	CIDB - Fastmove 1	Setting aside the contract and just and equitable relief	Department: Water and Sanitation	13321/2018	Gauteng Local Division
R18 of 2017	Thabazimbi Local Municipality	Declaration of invalidity and just and equitable relief	Department of Health	5418/2018	Limpopo High Court
	OSA-Mthatha/ Mnyibashe	National Departments	Department of Health	684/2014	Eastern Cape Umtata
	OSA-Mthatha/ Mdeni			684/2014	
	OSA-Mthatha/ Molose			684/2014	
	OSA-Mthatha/ Sikade			684/2014	
R21 of 2016	Msunduzi Local Municipality	Declaration of invalidity and just and equitable relief	Msunduzi Local Municipality	3169/18	KwaZulu-Natal Division (Pmb)
R29 of 2017 amended by R19 of 2018	SABC - Sekela Xabiso	Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	17/49870	Gauteng Local Division
R29 of 2017 amended by R19 of 2018	SABC - Infonomix	Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	90545/18	Gauteng Division Pretoria
R29 of 2017 amended by R19 of 2018	SABC - Raphela	Claim damages suffered by the SABC	South African Broadcasting Corporation (SABC)	70881/18	Gauteng Division Pretoria

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PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R29 of 2017 amended by R19 of 2018	SABC - Mjayeli Security	Review and setting aside of contract	South African Broadcasting Corporation (SABC)	47916/17	Gauteng Local Division
R10 of 2017	Harry Gwala DM		Harry Gwala District Municipality	22781/18	KwaZulu-Natal Division (Pmb)
R22 of 2016	Lepelle Northern Water	Review and setting aside of contract	Lepelle Northern Water	7209/18	Polokwane High Court
R29 of 2017 amended by R19 of 2018	Bessie Tugwana/ Kubendhran Padayachee	Claim for damages	South African Broadcasting Corporation (SABC)	19/15837	Gauteng Local Division
R38 of 2010	SIU v Chauke Quantity Surveyors	Action proceedings for recovery of loss.	Department: Public Works	45527/16	Gauteng Division Pretoria
R29 of 2017 amended by R19 of 2018	SIU v Motsoeneng		South African Broadcasting Corporation (SABC)	40388/19	Gauteng Local Division
R7 of 2014 amended by 599 of 2015 amended by R32 of 2017	SIU v Hattingh et al. Deeds. 170 Hurlingham	Set aside contract and revert property to the State.	Dept of Agriculture, Land Reform and Rural Development	2021/30313	Gauteng Division, Pretoria
R29 of 2017 amended by R19 of 2018	SIU v Pension Fund and Motsoeneng	Review decision to award success fee	South African Broadcasting Corporation (SABC)	29163/17	Gauteng Local Division
11 of 2018, as amended by R. 3 of 2020 and R. 97 of 2022	SIU v 1064 Locomotives	Review Application	Transnet	11645/2021	Gauteng Local Division

PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R 10 of 2014	SIU v Dakile (Media C) Department	Summons. Claim for damages from Director of Liquidated company	Dept of Communications	25055/2020	Gauteng Local Division, Johannesburg
R7 of 2014 amended by 599 of 2015 amended by R32 of 2017	SIU v Jordaan et al. Deeds. Farm 405 Randjiesfontein	Set aside contract and revert property to the State.	Dept of Agriculture, Land Reform and Rural Development	23751/21	Gauteng Division Pretoria
R7 of 2014 amended by 599 of 2015 amended by R32 of 2017	SIU v Hattingh et al. Deeds. Erf 1 Hyde Park	Set aside contract and revert property to the State.	Dept of Agriculture, Land Reform and Rural Development	2021/37259	Gauteng Division Pretoria
R22 of 2016	Department: Human Settlement	Review and setting aside of contract	Department: Human Settlements	22781/18	Gauteng Division Pretoria
R. 23 of 2020	National Department of Health – second claim for defamation by Mr Ndabenzinle Sibiyi vs Ms Hesti le Roux (SIU member) and Mr Kaizer Kganyago (SIU member) iro Digital Vibes (Pty) Ltd.	Defamation Damages Claim instituted by Sibiyi against the SIU	National Department of Health	63973/2021	Gauteng Division, Pretoria
R. 49 of 2022	Telkom v SIU	Review Application brought by Telkom against the SIU to review and set aside the Proclamation	Telkom SOC Limited	2022-007566	Gauteng Division, Pretoria
R. 49 of 2022	Telkom v SIU	Urgent Application to Interdict the SIU from proceeding with Section 5 inquiry of a Telkom official	Telkom SOC Limited	2022-013735	Gauteng Division, Pretoria

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PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R. 23 of 2020	Dr Mkhize v SIU	Application by Dr Mkhize to Review and set aside the SIU's Presidential Report and Executive Referral letter	National Department of Health	52006/2021	Gauteng Division, Pretoria
R29 of 2017 amended by R19 of 2018	SABC – Maghuve and others	Damages Claim against officials of SABC relating to the Lorna Vision matter	South African Broadcasting Corporation (SABC)	10124/2020	Gauteng Local Division, Johannesburg
R29 of 2017 amended by R19 of 2018	George Hlaudi Motsoeneng / Public Protector and others	Application by Mr. Motsoeneng to review and set aside the Public Protector's Report titled "When Governance & Ethics Fails" and declaring the SABC to be in contempt of Western Cape High Court order under case no. 3104/2016 and 18107/2016	South African Broadcasting Corporation (SABC)	19/76591	Gauteng Local Division, Johannesburg
11 of 2018, as amended by R. 3 of 2020 and R. 97 of 2022	Transnet / Lanele Group (Pty) Ltd & 7 Others	The SIU applied to intervene in a Review Application that Transnet had brought against Lanele	Transnet SOC Limited	2020/16122	Gauteng Local Division, Johannesburg
R. 24 of 2017	Mashudu Jeaneth Tsatsawane vs SIU & 4 Others	Review Application seeking to set aside the Special Tribunal Case, because the Special Tribunal does not have jurisdiction iro Labour matters	Department of Rural Development & Land Reform (DRDLR)	7571 / 2022	Gauteng Division, Pretoria

PROC NUMBER	PROJECT NAME	RELIEF	INSTITUTION NAME	CASE NO	HIGH COURT AT LEGAL PROCEEDINGS WAS INSTITUTED
R. 24 of 2017	Babalwa Magoda vs SIU & 6 Others	Review Application seeking to set aside the Special Tribunal Case, because the Special Tribunal does not have jurisdiction iro Labour matters	Department of Rural Development & Land Reform (DRDLR)	010477 / 2022	Gauteng Division, Pretoria
R. 23 of 2020	Ledla Structural Development (Pty) Ltd & 2 Others vs SIU & 5 Others	Review Application brought by Ledla and its Directors to set aside the Special Tribunal Orders that were granted under Case No. GP/07/2020	Gauteng Department of Health	2023-046203	Gauteng Division, Pretoria
R. 32 of 2019	SIU VS VR Laser & Denel	Application for intervention, rescission and review application	Denel	53196/21	Gauteng Division, Pretoria
R. 32 of 2019	SIU Vs VR Laser & Denel	Application to intervene, application for rescission and review application	Denel	46601/18	Gauteng Division, Pretoria

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STAKEHOLDER MANAGEMENT AND STRATEGIC PARTNERSHIPS

We are striking against corruption by creating connections with our key stakeholders across industry, civil society and our strategic partners. We act with integrity as an independent, professional body and deliver excellence in everything we do.

The SIU's partnerships range from local, regional and international stakeholders. These collaborations are crucial in fostering a local, regional and international approach to combating corruption, sharing best practices, and enhancing the collective capabilities of law enforcement agencies across the globe. The synergy between the SIU and its strategic partners aims to create a robust network against corruption, ensuring that integrity and accountability is upheld.

In June 2023, a cooperation agreement was signed by Mr. Ronald Lamola, the Minister of Justice and Correctional Services, and the French Republic's Minister of Europe and Foreign Affairs. The Cabinet expressed its support for this agreement, recognizing its potential to bolster the SIU's capacity. Furthermore, in 2023, the SIU established a Memorandum of Understanding with PSETA

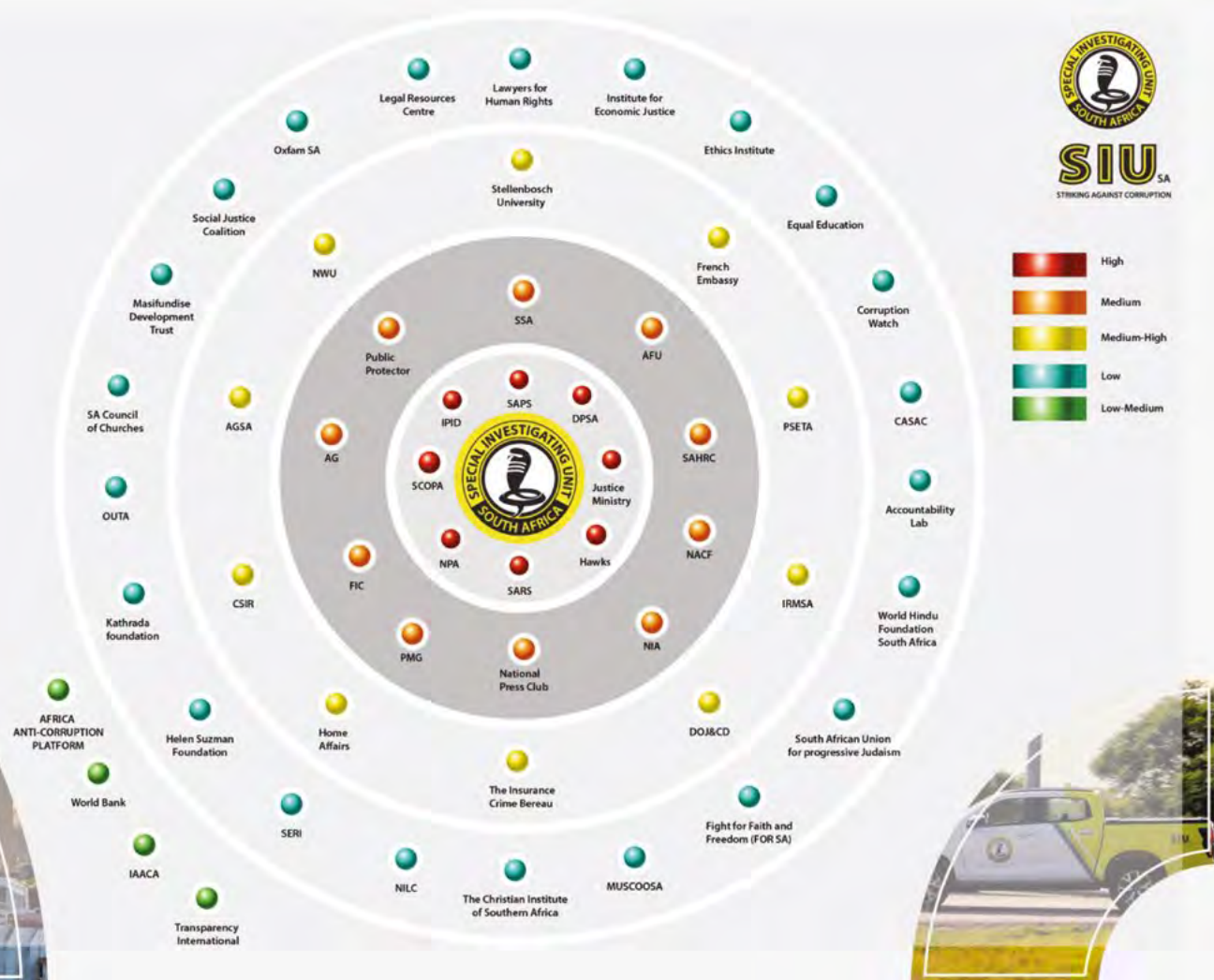


STAKEHOLDER MANAGEMENT AND STRATEGIC PARTNERSHIP

SIU STAKEHOLDERS

LEGEND:

- SIU's internal environment
- Task environment
- Strategic enablers
- Broader environment



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STAKEHOLDER ENGAGEMENTS

Stakeholder engagements assist the Unit to manage the needs/expectations of those who have an interest in its work by instilling trust, confidence and buy-in, as well as mitigating risks and reputational harm. The SIU achieves this through physical and digital campaigns.

During the 2023/24 financial year, Stakeholder Relations and Communications co-ordinated the following engagements:

	STAKEHOLDERS	PURPOSE/NATURE OF ENGAGEMENT	DATE OF ENGAGEMENT
 MPUMALANGA	Mpumalanga Provincial Government, GCIS JCPS Cluster	Anti-Corruption Awareness Campaign	26 May 2023
 FREE STATE	Free State Community (Public)	Awareness and Outreach under the #KnowYour SIU Campaign initiative	28 June 2023
	GCIS - Conversation with editors	A conversation on corruption and related matters	06 April 2023
 JOHANNESBURG, GAUTENG	Decode Communications University of Johannesburg	SIU presented in the Inaugural Social Media Summit for Government on "A case study on how the SIU has evolved its digital communications including challenges and opportunities".	30 June 2023
 FREE STATE	Free State stakeholder engagement	SIU strengthens relations with the Free State government.	26 July 2023
 NORTH WEST	NACS roadshow in North West	SIU joint North West Provincial Anti-corruption Roadshow	30 and 31 August 2023

	STAKEHOLDERS	PURPOSE/NATURE OF ENGAGEMENT	DATE OF ENGAGEMENT
	Thusong Service Centre Week in Western Cape	Annual Thusong Service centre week event	19 and 20 September 2023
	Government Exhibition Day in Gauteng	Government Exhibition Day	22 September 2023
	Public Service Commission	PSC Citizens Forum	21 September 2023
	PSC & UNISA	International Anti-Corruption Day	8 Dec. 2023
	SIU campaign in Limpopo Province	#KnowYourSIU campaign in Limpopo Province	6 and 11 December 2023
	NPA, Hawks,	Awareness Campaign in Mpumalanga	28 Feb. 2024
	SCOPA	Press Conference on the signing of the MoU between SIU and SCOPA	6 March 2024

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PARTNERSHIPS AND COLLABORATION WITH OTHER ORGANISATIONS





PART C

GOVERNANCE

INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on the public entity's enabling legislation, corporate governance regarding public entities is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King IV™ Report on Corporate Governance for South Africa (King IV™ Report).

The Special Investigating Unit (SIU) is classified as a scheduled 3 (A) public entity under the PFMA, and it derives its mandate from section 4 of the Special Investigation Units and Special Tribunals Act, 1996 (Act 74 of 1996) (the SIU Act).

EXECUTIVE AUTHORITY

The SIU as an entity established in terms of the SIU Act and classified as a schedule 3 (A) of the PFMA, its governance relationship with its sole Shareholder, the Government of the Republic of South of Africa, is exercised through the President of the Republic of South Africa, the Parliament and the Shareholder Representative, Minister of Justice and Constitutional Development.

THE ACCOUNTING AUTHORITY

The Head of Unit (HOU) of the SIU is designated as the Accounting Authority for the SIU in terms of section 49 (1) of the PFMA read with section 49 (2) (b) which provides that where an entity does not have a controlling body, the person in charge is the Accounting Authority for such entity. In lieu of a board, which is not part of the SIU structure, the HOU fulfils the role as the Accounting Authority.

The Accounting Authority supported by the Executive Committee members and the Corporate Governance Committees (that is, governance structures consisting of non-executive members) strives to apply where applicable, the principles of good corporate governance as outlined in the King IV™ Report and other applicable internationally recognized governance standards and practices.

The Accounting Authority is committed to the highest level of corporate governance practices and the implementation of effective structures, policies and practices that improve corporate governance. These practices are continuously reviewed by benchmarking them against sound corporate governance practices to achieve improved governance within the organisation.

The HOU as the Accounting Authority of the SIU, holds overall authority and governance over strategic and ethical leadership, including operations, human capital, internal controls, compliance and financial management.

The Accounting Authority is accountable to the Executive Authority or shareholder for effective and ethical governance practices across the organisation.

The role of the Accounting Authority is in line with the PFMA and recommended governance practices such as King IV™ Report.

Several corporate governance committees have been established as oversight and advisory committees to safeguard objectivity and to assist the Accounting the Authority in discharging his duties. These include the statutory Audit Committee, the Risk Management Committee, Human Capital Committee, Information and Communications Technology Committee, *(details of committee meetings convened and members are reflected under Internal Committees)*

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COMPLIANCE WITH LAWS AND REGULATIONS

The SIU, operating under its Legal Compliance Framework developed in the previous years, continues its stance of zero-tolerance towards non-compliance. To ensure that the organisation remained transparent and continue to be held accountable by its stakeholders (the public) through the legislative and governance mechanisms, the SIU saw to it that its strategic documents such as the organisational performance plans and reports for the year under review, were submitted timeously to its Executive Authority, in line with the legislated timelines.

To improve the compliance culture within the organisation, the SIU revised its governance framework. The introduction of oversight structures which enhance the control environment added to the compliance governance. The policy environment within the organisation was also enhanced, which contributes to an improved control environment. The year under review saw the revision and development of at least 11 policies which assist in internalising the legislative framework in which the SIU operates. These policies pertain to the Human Capital, Operations, including Research and Data Analytics, and the ICT functions.

The organisation spared no effort to go back to the drawing board to identify the root causes highlighted by the Auditor General's qualified opinion in the previous year. The appropriate remedial actions were taken to

ensure there is compliance with legislation on the Annual Financial Statements. One of the contributing factors, emanated from the procurement of the Panel of Legal Services Providers which was found to be irregular. The Panel had been procured to address the root cause of performance challenges occasioned by the reliance on a single state legal services provider. To avert a repeat finding of non-compliance in this area, the SIU ceased to utilise the panel with immediate effect, planned and implemented various other interventions to cure the root cause of the problem. This involved thorough engagement and consultation with the internal and external stakeholders, the escalation of challenges through appropriate channels and the development of Standard Operating Procedures to deal with invoices for legal services.

The SIU participates in the overall law enforcement and Anti-Money Laundering/Counter Financing Terrorism (AML/CFT) regime of the Republic of South Africa, which is working towards the removal of the country from the FATF Grey List, on which it was placed in February 2023. It can be highlighted that the SIU's investigation methodology and its coordination with all competent authorities align with the Financial Action Task Force (FATF) Standards as well as Recommendations. The core-operations, namely investigations and civil litigation,

complied with the SIU's enabling legislation as well as the other applicable laws.

This is in keeping with domestic, regional and international Conventions and Treaties such as the United Nations Convention Against Corruption (UNCAC) 2003, the African Union Convention against Corruption (AUPCC) 2003, the Southern African Development Community Protocol against Corruption 2001, the South African National Anti Corruption Strategy (NACS) 2020-30. The SIU has embarked on the development of a National Corruption Risk and Prevention Framework (NCRPF) as well as a Corruption Prevention, Advisory and Awareness Framework. These frameworks are not geared only for internal use but are also applicable for national usage. The development is still in progress.

The SIU complies with the Broad-Based Black Economic Empowerment (B-BBEE) requirements. The statistics in the "B-BBEE Compliance Performance Information" table under part C on page 169 reflect the extent of compliance.

PORTFOLIO COMMITTEES 2023-2024

Parliament exercises its role through evaluating the performance of the SIU by interrogating the annual financial statements and other relevant documents which must be tabled as well as any other documents tabled from time to time.

The Standing Committee on Public Accounts (SCOPA) reviews the annual financial statements and the audit reports of the external auditor. In addition, SIU investigations outcomes are tabled at the SCOPA as and when it is required.

The Portfolio Committee exercises oversight over the service delivery performance of the SIU and as such, reviews non-financial information contained in the annual reports of the SIU and quarterly performance information report.

Meetings of the Portfolio Committee were held on the dates depicted in the table below as per the programme provided to the entities the Committee exercised oversight:

The SIU appears before its oversight Portfolio Committee on Justice and Correctional Services, other portfolio committees and the Standing Committee on Public Accounts (SCOPA) on request. The table below details activities during the year under review:

Name of Portfolio Committee or Committee		Reason for the appearance	Date of the meeting
Portfolio Committee on Justice and Correctional Services		Briefing on the SIU 2023/24 Annual Performance Plan	12 May 2023
		Overview of Annual APP's and Budgets by the Minister of Justice and Correctional Services	2 May 2023
		Overview by the OCJ on AR and Briefing by SIU on Annual Report	10 Oct 2023 17 Oct 2023
Other Portfolio Committees/Parliament Committees	Portfolio Committee on DHS & DHA	Briefing on DHS & DHA	5 July 2023
	PC on Trade (NLC)	NLC	14 Feb 2023
	SCOPA	Presentation to SCOPA on various SIU Investigations	18 April 2023
			19 April 2023
			9 May 2023
			10 May 2023
			17 May 2023

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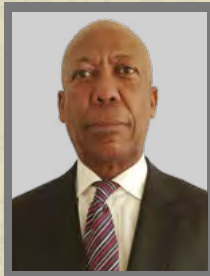
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Name of Portfolio Committee or Committee		Reason for the appearance	Date of the meeting
			30 May 2023
			7 June 2023
			14 June 2023
			30 August 2023
			5 Sept 2023
			12 Sept 2023
			13 Sept 2023
			28 Oct 2023
			24 Oct 2023
			21 Nov 2023
			22 Nov 2023
			28 Nov 2023
			29 Nov 2023
			6 Feb 2024
			7 Feb 2024
			20 Feb 2024
			6 March 2024
			27 March 2024

INTERNAL COMMITTEES



Mr. Viren Magan
*Audit and Risk Committee
Chairperson*



Mr. Joshua Motjuwadi
*Audit and Risk Committee
Ordinary Member*



Mr. Lamlani Dube
*Audit and Risk Committee
Ordinary Member*



Ms. Clarinda Simpson
*Audit and Risk Committee
Ordinary Member*



Ms. Noziphiwo Lubanga
*Audit and Risk Committee
Ordinary Member*



Mr. Brian Kgosi
*ICT Committee
Chairperson*



Dr. Jerry Mashinini
*ICT Committee
Ordinary Member*



Mr. Molehe Wesi
*ICT Committee
Ordinary Member*



Ms. Yvonne Mbane
*Human Capital, Social and
Ethics Committee
Chairperson*



Ms. Zoleka Klaas
*Human Capital, Social and
Ethics Committee
Ordinary Member*



Ms. Phyllicia Kekana
*Human Capital, Social and
Ethics Committee
Ordinary Member*



Ms. Peterlia Ramutsheli
*Human Capital, Social and
Ethics Committee
Ordinary Member*

CORPORATE GOVERNANCE COMMITTEES

The SIU is an entity without a Board. The HOU in his capacity as the Accounting Authority has established the Audit Committee as a statutory committee in accordance with the PFMA and National Treasury Regulations and other corporate governance committees to assist him to discharge his duties.

The details of these committees are depicted in the table below:

Committee	No. of meetings held	Dates of the meetings	No. of members	Name of members
Audit Committee (statutory)	4 ordinary meetings 3 special meetings	Refer to Annexure A	4 Non-executive members	• Dr N Siwahla-Madiba (Chairperson) • Ms N Lubanga • Mr J Motjuwadi • Mr Z Fihlani (<i>passed-away 14 November 2023</i>)
Risk Management Committee	4 ordinary meetings	• 18 April 2023 • 12 July 2023 • 11 October 2023 • 13 February 2024	2 non-executive members until 30 October 2023 and members of the Executive Committee 4 non-executive members with effect from 1 February 2024	• Ms P Ramutsheli (Chairperson until 30 October 2023 due to expiry of the term ended 30 October 2023) • Mr L Lamani Dube (<i>interim Chairperson from 7 February 2024</i>) • Mr V Magan (<i>appointed on 1 February 2024</i>) • Ms C Simpson (<i>appointed on 1 February 2024</i>)
Human Capital Committee	4 ordinary meetings 5 special meetings	Ordinary Meetings • 17 May 2023 • 7 July 2023 • 12 October 2023 • 7 February 2024 Special Meetings • 9 June 2023 • 15 June 2023 • 23 June 2023 • 22 September 2023 • 9 October 2023	4 Non-executive members	• Ms Z Klaas (Chairperson) • Ms P Kekana • Ms R Ramutsheli • Mr N Jansen (appointed with effect from 1 May 2023 and resigned on 17 October 2023)
Information and Communication Technology (ICT) Committee	4 ordinary meetings	• 14 April 2023 • 22 August 2023 • 6 December 2023 • 1 February 2024	3 Non-executive members	• Mr B Kgosi (Chairperson from 14 April 2023) • Mr M Wesi • Dr J Mashinini

ENTERPRISE RISK MANAGEMENT

RISK MANAGEMENT

The Public Finance Management Act 01 of 1999 (S51) (1) (a) mandates the Accounting Authority of a public entity to maintain effective, efficient and transparent systems of financial and risk management and internal controls. In line with this requirement, the Special Investigating Unit (SIU) continues to manage organisational risks in line with the approved Enterprise Risk Management Framework (ERMF). To support the achievement of objectives that are outlined in the Annual Performance Plan 2023/24FY, the following key strategic risks were identified, assessed and monitored accordingly:

#	Strategic Risk	Rating
1.	Inability to provide adequate protection for investigators, witnesses and whistleblowers against intimidation and threats emanating from the SIU investigations.	I
2.	Inability to collect revenue generated through the invoicing of State institutions that are investigated, which impact negatively on SIU financial sustainability.	II
3.	Inability to expedite and timeously conclude civil matters and other legal proceedings enrolled at the Special Tribunal.	II
4.	Failure to complete investigations as per the approved project plans and timeframes.	II
5.	Inadequate human resource capacity to execute and meet the growing demand for the SIU services.	III
6.	Inability to provide adequate monitoring on the implementation of the SIU legal recommendations.	III
7.	Inability to assist public institutions to prevent corruption and maladministration.	III
8.	Inability to maintain and keep the SIU accumulated cash surplus in the balance sheet to fund budget deficit.	IV

The SIU strategic risks are generally well managed, and this has contributed significantly to the achievement of strategic objectives. There are four strategic risks that remains high and requires more attention from management.

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'Safety and security of investigators and whistleblowers.' The risk remains high as incidents of intimidation and threats are increasing. To reduce the risk exposure, the management is implementing various strategic interventions. These include the appointment of a panel of close protectors, which will reduce procurement turnaround time to provide security. Moreover, the appointment of a service provider to conduct independent Threats Risk Assessments (TRAs), which will reduce reliance on SAPS Crime Intelligence as it takes long to conclude TRAs.

'Collection of revenue generated through invoicing of State institutions being investigated by SIU' The risk remains high as it has a negative impact on the organisation's financial sustainability. The debt book has increased, and the current funding model is a major root cause of poor revenue collection. The SIU continues to implement its revenue collection strategy to improve payments from public entities. However, the review of the funding model remains the key strategic intervention.

'Enrolment and expediting civil matters in the Special Tribunal' The risk remains high, and more efforts are required to reduce risk exposure. The unavailability of presiding officers, and delays in concluding investigations

to ensure that matters are ripe for enrolment, are some of the major contributing factors to the risk. However, management is working hard to address these challenges. The interventions that are implemented to reduce risk exposure include engagement with the Minister and Department of Justice and The Presidency to appoint more judges to the Special Tribunal, and the adoption of an integrated approach in the planning and execution of investigations. This will assist with early identification of potential civil matters and improve the outcomes of investigations.

'Turnaround times to conclude investigations' The risk remains high but is continuously receiving attention from management as it impacts negatively on the reputation of the organisation. The management is focused on the implementation of strategic interventions to reduce the risk exposure. These include developing and implementing a Resources Allocation Strategy in projects, acquiring integrated Case Management System, issuing of Presidential interim investigations reports, effective monitoring and review of investigation projects.

BUSINESS CONTINUITY MANAGEMENT

The SIU continues to implement the Business Continuity and Disaster Recovery Strategy to limit disruptions to its business operations. These disruptions are generally caused by the occurrence of business incidents, which affect operations in the organisation. In the year under review, 2023/24 financial year there were no major business incidents recorded that significantly disrupted operations. All potential business incidents, as identified in the approved Business Continuity Plan (BCP), are subjected to a Business Impact Analysis (BIA) process to assess the operational impact and the continuity measures required to mitigate disruption when the risk materializes. Continuous testing and simulations are conducted, particularly on the ICT systems to ensure readiness to respond when incidents occur.

INTERNAL FRAUD AND CORRUPTION

The SIU is integral to the government's priority to combat and prevent malpractice, maladministration and corruption. It is, therefore, of paramount importance that employees of the SIU are not involved in such practices. To this end, the SIU developed an Anti-corruption Strategy and Anti-corruption Plan, whose implementation is monitored by the Enterprise Risk Management Unit. The unit oversees the four aspects of the plan, namely prevention, detection, investigation and resolution.

PREVENTION



ETHICAL CULTURE

The Executive Committee (Exco) and senior management set an ethical tone at the top, which influences how SIU employees respond to ethics challenges. The values of the SIU are lived by its members and honoured through their daily interaction with all stakeholders. One value is integrity, which refers to values, principles and norms in SIU business operations. Through its culture of integrity, the SIU has a coherent system of integrity management that is monitored and enforced daily. It also anticipates and counters risks.



SCREENING

Section 3(2) of the SIU Act states: 'The Head of a Special Investigating Unit may, from time to time, appoint as many other fit and proper persons to the Special Investigating Unit as in his or her opinion are necessary for the effective functioning thereof.' To comply, the SIU ensures that all applicants for vacancies are screened by the Internal Integrity Unit wing of the Enterprise Risk Management Unit.

To determine the possible risk a candidate may pose, the security competence is determined and whether the risk is within the risk tolerance limit. All employees are rescreened regularly, which includes a lifestyle audit to discourage unethical behaviour. Service providers and consultants are also screened to establish if contracting is feasible. This rigorous screening has proven to be an effective risk management tool.

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INTERNAL FRAUD AND CORRUPTION

PREVENTION



GOOD GOVERNANCE

The Risk Management Committee monitors the Risk Management Operational Plan. The Chief Risk Officer reports directly to the Head of Unit and any transgressions are reported to the Audit Committee. The Chief Audit Executive reports to the Head of Unit administratively, and functionally to the Audit Committee. The Governance and Ethics Committee provides an additional enterprise risk management oversight function.

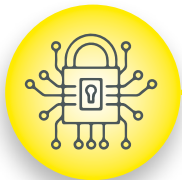


TRAINING AND AWARENESS

Assistance is given to the Chief Programme Portfolio Officer through workshop presentations on ethics relate topics to SIU clients. This enhances knowledge and understanding of fraud and corruption and the role of ethics in their prevention plan to the outside stakeholders.

All new SIU employees have been trained on policies and procedures, ethics, good governance and reporting transgressions. An e-learning module on ethics and integrity enhances the internal ethics awareness drive.

During international fraud awareness week, screensavers focus on appropriate topics. The presentation made to all SIU provincial offices in the review year covered screening, vetting, conflict of interest, ethics communication, internal investigation and classification of information.



PHYSICAL AND INFORMATION SECURITY

In 2022/23, the State Security Agency (SSA) conducted information security audits (technical vulnerability assessment and penetration testing audits). The report has highlighted security gaps, measures are being put in place to implement recommendations by the organisation. Technical surveillance countermeasures were conducted, and recommendations will be implemented. The functionality of existing access control was assessed with the assistance of the ICT business partner and the gaps will be also addressed in 2024/25.

INTERNAL FRAUD AND CORRUPTION

PREVENTION



WITNESS PROTECTION

Any witness who receives a direct threat is advised to lay a charge with the police. The Enterprise Risk Management Security Unit always escorts a witness to the police station and ensures that a case is opened, and a case number provided. The Witness Protection Unit under the NPA will put a threatened witness in a witness protection programme, after laying a charge with the police.



SAFETY TIPS FOR WHISTLEBLOWERS

Safety tips are given to whistleblowers who feel unsafe after having provided the SIU with information on corrupt activities. Some whistleblowers are victimised by line managers and the Unit intervenes in these cases.



EMPLOYEE THREAT AND RISK ASSESSMENTS

During the year under review, the Enterprise Risk Management Unit conducted a threat risk assessment on a forensic investigator who was offered a bribe to make the criminal case disappear. The individual was arrested during a trap set by the Hawks and the SIU in Mpumalanga. The accused was found guilty in April 2023 and sentenced to four years' imprisonment.

An SIU forensic investigations specialist who received potential threats from suspects is under close protection following a Threat Risk Assessment report by SAPS Crime Intelligence. This unit conducted a TRA and recommended that the SIU must implement physical security measures for the employee. The employee was provided with close protection.

A former SIU female forensic investigator was followed by an individual implicated in one of her investigations. He and his co-accused appeared in the Bloemfontein District Court, and their corruption case was remanded until 8 September 2023. She was afforded close protection, which will be provided again during the next court date.

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INTERNAL FRAUD AND CORRUPTION

PREVENTION



EMPLOYEE VETTING

SIU members must have a relevant security clearance to access classified information of the SIU, client departments and entities. The SSA vets SIU members, while the Enterprise Risk Management Unit handles the vetting administration. A memorandum of understanding has been signed between the SSA and the SIU authorising the Unit to conduct its own inhouse vetting fieldwork which has been rolled out since 1 June 2024.

The SSA will conduct polygraph examinations, the evaluation and issuing, denials or downgrading of security clearance certificates.



FRAUD AND ETHICS RISK ASSESSMENTS

The Risk Management Unit annually facilitates fraud and ethics risk assessments to identify and addresses potential fraud and corruption risks that may affect achievement of the unit's objectives. The assessments are performed across SIU business units every three years, with the next one due in 2024/25. Corrective measures were taken to close the gaps identified during the last assessment.

DETECTION



CORRUPTION DATABASE

Fraud and corruption are detected by analysing ethics and culture surveys, annual declarations, including of gifts, and complaints, audit, screening, whistleblower hotline and investigation reports. Trend analysis is a valuable tool. Transgressions are reported to the oversight bodies, SAPS, the SSA and/or referred internally for investigation.



WHISTLEBLOWING AND REPORTING MECHANISMS

The independent whistleblower hotline is the main mechanism available to members of the SIU and the public to report suspected fraud, corruption or maladministration. It is reached on toll-free number 0800 037 774, fax to email 086 726 1681, SMS number 30916, email address siu@thehotlineapp.co.za, and <http://www.thehotline.co.za>. Telephone calls are not recorded, caller identity not requested nor tracked, nor electronic communications traced. The hotline is available 24 hours a day, seven days a week and services are offered in the 11 official languages.

For the year under review (2023/24), 1 531 reports were received, compared to 1 717 reports in 2022/23.

Staff can also report suspected wrongdoing to the Risk Management Unit, Human Capital Unit or their line managers.



SCREENING

As indicated, background screenings are conducted on prospective employees and members who are promoted to other positions. In the year under review, 222 pre-employment screenings were done, with 219 recommended by the Internal Integrity Unit and three not recommended. Twenty consultant screenings were undertaken of which one was not recommended. Seven Committee members were screened, and all were recommended. Twenty-seven vendor screenings and 285 pre-interview desktop reports were completed.

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INTERNAL FRAUD AND CORRUPTION



INVESTIGATIONS

The Chief Risk Officer (CRO) obtains a mandate from the Head of Unit to investigate allegations of fraudulent and corrupt practices and misbehaviour internally. The CRO provides post- investigation reports to the Head of the Unit and make referrals to department line managers and human capital business partner. The reports are also made available to the Internal Audit Division on request. In the year under review, eight internal investigations were completed, and reports issued. Eight investigations are in process.



RESOLUTION

When recommendations for disciplinary action are made in an internal investigation, the Disciplinary Committee decides whether to proceed with disciplinary action. The internal integrity officer who investigates a matter will testify in the disciplinary hearing, if necessary. Members of the Enterprise Risk Management Unit also serve other members with suspension letters and recover Unit property such as laptops. If the matter is criminal, such as fraud or theft, the ERM unit will report it to SAPS on instruction from the Head of the Unit. The Risk Management Unit advises the Head of the Unit on the implementation of improved controls, arranges for civil recovery and criminal prosecution and explores the possibility of related recoveries by engaging other agencies.

MINIMISING CONFLICT OF INTEREST

The SIU has an approved Conflict of Interest Policy, and the following internal measures are in place:



Members are expected to exercise good judgment and the highest ethical standards in their activities on behalf of the SIU and be mindful of their activities outside.



SIU members are not required nor permitted to receive gifts nor hospitality. Prohibitions on gifts exclude tokens offered or accepted as a courtesy or protocol, including conference packages and promotional material or gifts offered at official functions and events.



All members must declare their assets and interests annually. In the year under review, 601 employees had to submit declarations. Hundred percent of all SIU employees declared their assets, verifications of the declarations were done, and reports were submitted for approval.



Members are also required to apply for permission for outside remuneration. Each application is considered in detail by the Corporate Governance Committee, which makes a recommendation to the Head of Special Investigating Unit, who may or may not approve the application.



There were 28 applications for permission for outside remuneration at the end of the financial year under review. Two were approved, and 17 recommended by the Corporate Governance Committee are still pending. There were nine deferred applications to be presented to the committee in the new financial year.

CODE OF CONDUCT

The SIU Code of Conduct describes the values and minimum standards for ethical conduct that employees expect of each other. It guides all interactions with internal and external stakeholders.

The code states that the SIU must conduct its business fairly, impartially, ethically and properly, in full compliance with laws and regulations and consistent with its values. Integrity must underlie all SIU relationships - with government, customers, suppliers, media, communities and colleagues.

Adhering to the code enables employees to act honestly, exercise care and diligence and enhance public confidence in the integrity of the SIU. In addition, each employee must understand the level of authority of his or her job.

The code applies to all permanent, temporary and casual employees, those providing services to the SIU, officers, members of oversight bodies such as committees, managers, executives, agency workers and independent contractors.

It is aligned with the Constitution of the Republic of South Africa, 1996, and other legal provisions, such as the Labour Relations Act, 1995, regulations and collective agreements.

Thulani Mkhungo
Chief Risk Officer

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INTERNAL AUDIT AND AUDIT COMMITTEE REPORT

INTERNAL AUDIT REPORT 2023/24

In 2023/24, the SIU had a co-sourced Internal Audit function led by the Chief Audit Executive.

Roles and responsibilities

Internal Audit fulfilled all its functions and discharged the responsibilities prescribed in the Public Finance Management Act (Act 1 of 1999), King IV and the approved Internal Audit Charter. It reported functionally to the Audit Committee and administratively to the Accounting Authority (Head of the Unit).

Main activities

Internal Audit executed the following activities:

Internal control and internal audit:

- The Annual Internal Audit Charter which clearly defines the purpose, authority and responsibility of the Internal Audit function was reviewed and approved by the Audit Committee.
- The three-year rolling strategic Internal Audit Plan was prepared with, and approved by, the Audit Committee. This includes the Annual Audit Plan for the first year of the rolling plan, based on the assessment of key areas of risk for the Unit and its risk strategy. The Internal Audit Plan reflected the scope of each audit.
- It prepared and presented the following at all Audit Committee meetings, to the committee's satisfaction:
 - Reports detailing its performance against the plan to allow effective monitoring and intervention where necessary.
 - Reports on internal control systems, including financial controls and maintenance of effective internal control systems.
- The function was independent of management activities, with no consulting services undertaken during the year and no limitations on access to information.
- Internal Audit coordinated activities with other assurance providers within and outside the SIU, including the Auditor-General of South Africa. The Combined Assurance Framework and Combined Assurance Forum with approved terms of reference and Combined Assurance Plan were developed, approved and implemented during the year. Quarterly reports on progress against the Combined Assurance Plan were tabled at the Risk Committee, the Audit Committee and the Accounting Authority for oversight and assurance. They were all satisfied with the progress. The maturity of the process was commended, and continuous improvement encouraged.
- The Internal Audit function assisted the Accounting Authority to maintain effective internal controls required by the PFMA Section 27.2.10, by evaluating those controls to determine their effectiveness and efficiency, and by recommending improvements.

These achievements were the result of the implementation of the 2023/24 approved Audit Plan, through which the following audits were finalised:

- Performance information, including Annual Performance Report reviews
- Investigation Management Audit
- Civil Litigations Management Audit
- Corporate Governance Audit.
- Corporate Legal Management Audit.
- Compliance Management Audit.
- Fleet Management Audit.
- Financial Controls Reviews (Revenue Management, Assets Management and Expenditure Management).
- Travel Management Audit.
- Budget Management Audit.
- Quotations Procurement Management Audit.
- Contract Management Audit.
- Facilities Management Audit.
- Learning and Development Management Audit.
- Payroll Management Audit.
- 2024/25 Annual Performance Plan Review.
- Strategy Development, Implementation and Monitoring Review.
- IT Disaster Management Audit.
- Business Continuity Management Audit
- Bids Continuous reviews
- Annual financial statements review
- Annual performance bonus review.

- Salary increases implementation review
- Follow-up audits.

Based on audits completed in 2023/24, the overall conclusion is that controls are adequate. However, some were not wholly effective (partially effective) in achieving their objectives.



Boaratwa Leshope
Chief Audit Executive

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AUDIT COMMITTEE REPORT 2023/24

The report of the Audit Committee has been prepared in accordance with Treasury Regulations for Public Entities 3.1; 27.1 issued in terms of the PFMA and covers committee activities guided by its terms of reference and the King IV™ Report. These are recommended by the Audit Committee and approved by the Accounting Authority annually. The committee also oversees risk management in terms of the PFMA, with the support of a Risk Management Committee (RMC), as its subcommittee, which comprised of non-executive and executive members and chaired by an independent non-executive member. In the latter part of the year under review, the RMC comprised of all non-executive members and executive members were permanent standing invitees to the RMC. The RMC has provided oversight and assurance, and the Audit Committee has had sight of all its reports for the period under review.

COMMITTEE COMPOSITION, ROLES AND RESPONSIBILITIES

The Audit Committee consisted of the members listed in the attendance table on page 120 and is required by its terms of reference to meet at least once a quarter. The management team under the leadership of the HOU, Internal Auditors and External Auditors, attended the Audit Committee meetings. The committee

had closed sessions with internal auditors without management being present in some instances. The internal and external auditors have unrestricted access to the Audit Committee and are always offered this opportunity. During the year under review, the Audit Committee fulfilled all its functions and discharged the responsibilities prescribed in the PFMA, King IV™ Report and terms of reference.

SUMMARY OF MAIN ACTIVITIES

Internal control and internal audit:

- Internal Audit function led by the Chief Audit Executive attends all the Committee meetings.
- The Committee:
 - o Reviewed and approved the annual Internal Audit Charter, annual risk-based Audit Plan, which encompasses a three-year rolling plan. The Committee also evaluated the independence, effectiveness and performance of the Internal Audit Business Unit and compliance with its charter and the approved Audit Plan.
 - o Considered the reports of the internal auditors on the effectiveness of internal controls, including financial controls.

- o Reviewed significant issues raised by internal audit including the adequacy and implementation of corrective action in response to internal audit findings.
- o Assessed the adequacy of the internal audit performance, its resources including the co-sourced partner and was satisfied.
- o Asserted that, while controls were adequate, some were not wholly effective in achieving their purpose in ensuring that the unit's objectives were achieved. However, this did not lead to any material breakdown in internal controls, including financial controls and business risk management.

Risk management and information technology:

- Considered and approved the report from the RMC on the Unit's risk assessment and management, including fraud and IT risks as they pertain to financial reporting.
- Oversaw and approved financial reporting risks, internal financial controls, fraud risks and IT risks.

Performance information:

- Oversaw performance information reporting throughout the year under review, through the quarterly performance reports by management and the internal audit assurance reports. Exercised oversight over the quarterly performance reports and recommended them to the Accounting Authority for approval before submission to the Executive Authority.
- Oversaw the Annual Performance Report and recommended it for approval by the Accounting Authority before submission to the Executive Authority and external auditors within the prescribed timeline.
- Noted the audit report from the external auditors that there were no material findings identified on the reported performance information for the selected programme that was audited.

External audit:

- In consultation with Executive Management, reviewed and noted the Auditor-General's engagement letter, the audit strategy, and fees, and recommended them for approval by the Accounting Authority.

- Obtained assurances from the external auditors that somewhat adequate accounting records were maintained, including reports on the effectiveness of the internal control environment, systems, and processes with areas of improvement raised in terms of disclosures on revenue recognition.
- Satisfied itself that the overall audit results show a significant improvement from the prior year audit results. No reportable irregularities in the annual financial statements in terms of the Auditing Profession Act were raised by the external auditors.
- Recommended corrective actions in response to all the audit findings to the Head of the Unit as the Accounting Authority for control improvement.

External auditor independence:

- Satisfied that the external auditor is independent of the entity and demonstrated a high level of professionalism and integrity in engaging with management and Audit Committee during the audit.

Annual financial statements:

The Committee has evaluated the Annual Financial Statements (AFS) of the entity for the year ended 31 March 2024 and based on the information provided, the Committee considers that the entity complies in all material respects, with the requirements of the PFMA,

Treasury Regulations and Financial Statements have been prepared in accordance with Standards of GRAP including any interpretations, guidelines and directives issued by the Accounting Standards Board before submission and approval by the Accounting Authority for submission to the Auditor General.

The Committee:

- Considered the going-concern assumption and confirmed the assumption was correctly used to prepare the annual financial statements.
- Ensured that the annual financial statements fairly present the financial position, financial performance and cashflow statement of the SIU at year-end.
- Considered accounting treatments, accounting judgments and conclusions.
- Considered the appropriateness of the accounting policies adopted, and any changes.
- Created an environment for engagement with the external auditor at every meeting, including closed sessions, to ensure that all parties had an opportunity to raise concerns.
- Reviewed the external auditor's audit report, including significant legal and tax matters, and satisfied itself that no material irregularity issues existed except for matters relating to the accurate

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recognition of revenue to which an adjustment was made. The Audit committee took note of the unqualified opinion and will support the Accounting Authority and management in ensuring that relevant internal controls be further strengthened.

- Satisfied that the material misstatements of revenue identified by the auditors in the financial statement were corrected and resulted in the financial statements receiving an unqualified audit opinion.
- The Committee was pleased about the improvement of the audit opinion of unqualified audit with findings when compared to the qualified audit opinion in the prior financial year.

Legal and regulatory requirements to the extent that they may have an impact on financial statements:

- Reviewed with management legal matters that could have a material impact on the annual financial statement.
- Considered progress from the Chief Legal Counsel on procedures to ensure compliance with legal and regulatory responsibilities relevant to the entity.

- Recommended several policies to the Accounting Authority for approval during the year under review.
- The committee noted management's commitments to ensure that the review of outstanding policies was in progress and significant milestones were achieved, or progress has been made.
- Confirmed with management that no fruitless and wasteful expenditure has been incurred by the organisation and that any irregular expenditure had been reported in terms of PFMA Section 55(2b).
- Considered compliance reports provided by management, the internal auditors and the external auditor and were satisfied that there is reasonable overall compliance other than the matters raised by the external auditors in their audit report. The Committee will support the Accounting Authority and management in ensuring that relevant internal controls be further strengthened, specifically as it relates to oversight controls on the annual financial statements, in the role that the audit committee plays in this regard.

COORDINATION OF ASSURANCE ACTIVITIES

- Reviewed the plans and work outputs of the external and internal auditors and concluded they adequately addressed all significant risks facing the business.
- Was satisfied with the implementation of the combined assurance Model, including the Combined Assurance Framework, the Plan, and the functioning of the Combined Assurance Forum and reporting. The Committee considered quarterly reports of the progress made against the Combined Assurance Plan implementation, and improvements thereof. The committee continue to recognize and acknowledged the SIU in its strides to demonstrate the value in implementation of Combined Assurance. The results are reflective of management's commitment to the concept of combined assurance.

EVALUATION OF THE EXPERTISE AND EXPERIENCE OF THE CHIEF FINANCIAL OFFICER AND FINANCE FUNCTION

- Is satisfied that the full-time appointed Chief Financial Officer has appropriate financial expertise and experience.
- Notwithstanding the findings raised on the annual financial statement and supply chain management by the external auditors, the committee considered, and was fairly satisfied with, the appropriateness of the expertise and adequacy of the finance function, including the experience of senior management responsible for financial and supply chain management. Some strengthening of the existing skills will be considered to address the findings raised. The committee is confident that the finance function will continue to fulfil its financial management responsibilities for the Unit.
- Noted the external auditor's recommendation on improvements to the audited annual financial statements and was satisfied that management is committed to strengthening controls to address the financial controls gaps identified.

AUDITOR GENERAL'S REPORT

- Reviewed the SIU implementation plan for audit matters raised in previous years and noted progress, while considering management's reasons for delayed implementation and its commitment to ensure all findings are resolved.
- Considered the Auditor General's report on the Unit's audit outcome for the period under review and concurred with the unqualified audit opinion issued by the Auditor General to the Unit. It was pleased that the material misstatements identified in the submitted financial statement were corrected and the supporting documents were provided.
- Noted the emphasis of matters on material impairments on trade debtors as disclosed in note 18 of the financial statements and material finding on procurement and contract management where some contracts were awarded to bidders based on evaluation / adjudication criteria differed from those stipulated in the original invitation for bidding as required by Treasury Regulation 16A 6.3(a) and (b) and was pleased that the material misstatements identified in the submitted financial statement were corrected which led to an unqualified audit opinion with material findings on compliance.
- Congratulated and commended the SIU Accounting Authority, executive management and employees for exceptional performance and on the entity's unqualified audit outcome which is an improvement from the prior year. The Audit committee challenged the Accounting Authority to consistently embed the strategy to maintain the favourable performance shown and to improve the internal control deficiencies identified.
- The committee prides itself to be associated with an institution with the calibre of the team, leadership and management under the guidance of an Accounting Authority who continues to demonstrate high excellence of clean governance and administration.



Mr. Viren Magan
Audit and Risk Committee Chairperson

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AUDIT AND RISK COMMITTEE ATTENDANCE 2023/24 (Annexure A)

ANNEXURE:

Meeting attendance:

AUDIT COMMITTEE ATTENDANCE 2023/24

Name	Qualifications	Role	Date Appointed	Date Resigned	Status	Special meetings			Ordinary meetings attended: Present (P).			
						25 May 2023	24 July 2023	05 October 2023	10 May 2023	27 July 2023	30 October 2023	28 February 2024
Dr Nandi Madiba-Siwahla	• Doctoral Candidate: Doctor of Business Administration • Doctor of Philosophy in Business Leadership and Management (PhD) - South Valley University • Master's in Business Administration: US • Master's in Business Administration: UK • Chartered Director (SA) CD(SA) SAQA Professional Designation • Several non-executive directorship programmes – Institute of Directors South Africa (IoDSA) • Postgraduate Diploma in Financial Management: University of London (MSc Part1) • Postgraduate Certificate: Advanced Taxation Certificate, with dissertation (Unisa) • BCompt (Hons) and (CTA NDP) Unisa • BCom Accounting,- UNITRA • Executive Development Programme – Wits Business School	Audit Committee Chairperson	28 February 2019	N/A	Current	P	P	P	P	P	P	P

AUDIT AND RISK COMMITTEE ATTENDANCE 2023/24 (Annexure A)

Name	Qualifications	Role	Date Appointed	Date Resigned	Status	Special meetings			Ordinary meetings attended: Present (P).			
						25 May 2023	24 July 2023	05 October 2023	10 May 2023	27 July 2023	30 October 2023	28 February 2024
Mr Zola Fihlani	- CA(SA) - MCom (Tax) - Higher Diploma in Tax Law - Higher Diploma in International Tax Law - BCompt (Hons) - BCom Accounting	Audit Committee Member	1 October 2020		Member deceased in November 2023	P	P	P	P	P	P	N/A
Mr Joshua Motjuwadi	- Bachelor of Science - Fort Hare University - Executive Development Programme – Wits Business School - Delivering Information Services – Harvard Business School - Non-executive directorship programmes - IoDSA	Audit Committee Member	28 February 2019	N/A	Current	P	P	P	P	P	P	P
Ms Noziphiwo Lubanga	- Master's in Business Administration - Postgraduate Diploma in General Management - Postgraduate (BCom Honours) Diploma in Internal Auditing - Executive Development Programme - BCom Internal Auditing - National Diploma: Internal Auditing	Audit Committee Member	2 July 2021	N/A	Current	P	P	P	P	P	P	P

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B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Has the Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate levels 1 – 8) with regards to the following:																		
Criteria	Response Yes / No	Discussion																
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	Not applicable																
Developing and implementing a preferential procurement policy?	Yes	The SCM Policy includes preferential procurement. The preferential procurement is consistent with the Preferential Procurement Policy Framework Act, its Regulations, the Codes of Good Practice or any other applicable sector code.																
Determining qualification criteria for the sale of state-owned enterprises?	No	Not applicable																
Developing criteria for entering into partnerships with the private sector?	No	Not applicable.																
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment?	Yes	Support for the B-BBEE amounts. <table><tr><td>BBBEE Black Rural Or Township</td><td>R16 072 230.51</td></tr><tr><td>BBBEE Black Woman Ownership</td><td>R64 413 488.96</td></tr><tr><td>BBBEE Black Ownership</td><td>R80 759 705.34</td></tr><tr><td>BBBEE Black Youth</td><td>R27 770 826.83</td></tr><tr><td>BBBEE Black Disabled</td><td>R15 115 550.69</td></tr><tr><td>BBBEE Black Military Veterans</td><td>R5 860 628.29</td></tr><tr><td>BBBEE Black Unemployed</td><td>R16 009 954.41</td></tr><tr><td>TOTAL</td><td>R226 002 385.03</td></tr></table>	BBBEE Black Rural Or Township	R16 072 230.51	BBBEE Black Woman Ownership	R64 413 488.96	BBBEE Black Ownership	R80 759 705.34	BBBEE Black Youth	R27 770 826.83	BBBEE Black Disabled	R15 115 550.69	BBBEE Black Military Veterans	R5 860 628.29	BBBEE Black Unemployed	R16 009 954.41	TOTAL	R226 002 385.03
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TOTAL	R226 002 385.03																	



PART D HUMAN CAPITAL

INTRODUCTION

As we reflect on the past year, the value-add contribution of the Human Capital division to the SIU's operational achievements cannot be overstated. Through our strategic recruitment efforts, we have effectively responded to high operational demands due to an increase in proclamations.

In executing our talent acquisitions, we exceeded the organizations equity targets particularly in the category of women both at the managerial and executive level, several young unemployed graduates have been employed as Interns while some have been permanently appointed at the conclusion of their internship programme. This commitment keeps us well within in our quest to build pipeline talent and addressing the challenge of an ageing workforce.

We have shifted our learning and development focus towards a whole society approach. To this end, we have successfully achieved the establishment and full accreditation of the SIU Anti-Corruption and Cyber Academy. This Academy is built on a solid premise of collaboration and partnerships around capacity building, anti-corruption research which includes training and policy development, sharing of expertise and best practise amongst law enforcement and anti-corruption agencies, domestically and internationally.

The year under review have seen the signing of an international treaty on capacity building in digital forensic investigations entered between the Minister of Justice and Correctional Services of the Republic of South Africa and the Minister for Europe and Foreign Affairs of the French Republic. This project is housed at the SIU Anti-Corruption and Cyber Academy with well-equipped SIU Trainers sharing capabilities within the SIU, Law Enforcement Agencie's domestically and within the Region.

Several Memorandums of Understanding (MoU's) on capacity building has been entered into with a range of law enforcement agencies and academic institutions amongst others. Investigations related programmes such as the Cyber Forensic Investigations Program, and the Corruption Prevention Program has been accredited by the Public Service Education and Training Authority (PSETA). The SIU has seen several of its members trained, offered bursaries, with many having been given opportunities for continuous development and professional learning to keep abreast of the latest trends, technologies and best practices in anti-corruption. The SIU has successfully taken close to a 100 (one hundred) of its senior managers through a one-year senior management development program with the University of Stellenbosch. Qualifying investigators have

been trained by the Northwest University to become qualified forensic accountants. The SIU has also trained several anti-corruption agencies within the region on digital forensic investigations.

With our Wellness programme the SIU have witnessed a positive increase in Work-Life Balance. This service continues to provide a healthy work and family environment for our members, preventing burnout and maintaining our wellbeing.

DELIVERING ON PRIORITIES

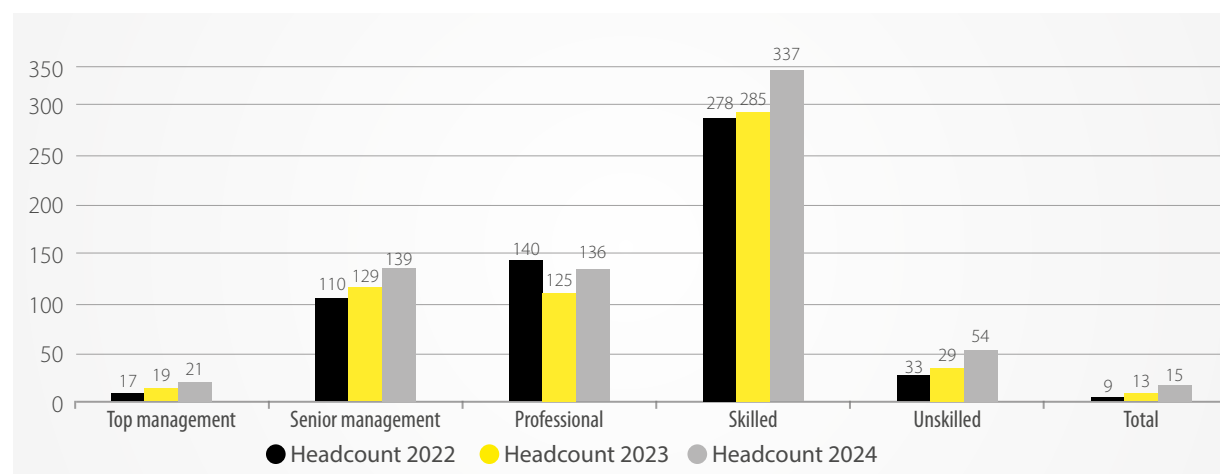
The following were the priorities for 2023/24:

Key priority	Performance as of 31 March 2024
Staff complement	The staff complement stands at 702 (compared to 601 in 2022/23). Of these 609 (87%) are permanent employees, while 93 (13%) are fixed term contractors.
Vacancy rate	The vacancy rate is currently 12%, which aligns with the planned target of 12%.
Staff turnover	There were 21 terminations during this period. Out of these, 13 were resignations, resulting in a 2% turnover rate. This is below the target turnover of 4%.
Performance agreements	Performance Agreements were signed by 100% of employees against a target of 100%.
Black female transformation	Women in senior and top management numbered 51. This represents 32% of the total management workforce

Staff complement

Occupational Level	Actual Headcount	Internal Staff Movements	Transfer to Disability payroll	Appointments	Terminations	Employment at end of the period
Top Management	19	1		2	-1	21
Senior Management	129	1		11	-2	139
Professional qualified	125	0	-1	16	-4	136
Skilled	286	-3		68	-14	337
Semi-skilled	29	1		24		54
Unskilled	13	0	1	1		15
Total	601	0	0	122	-21	702

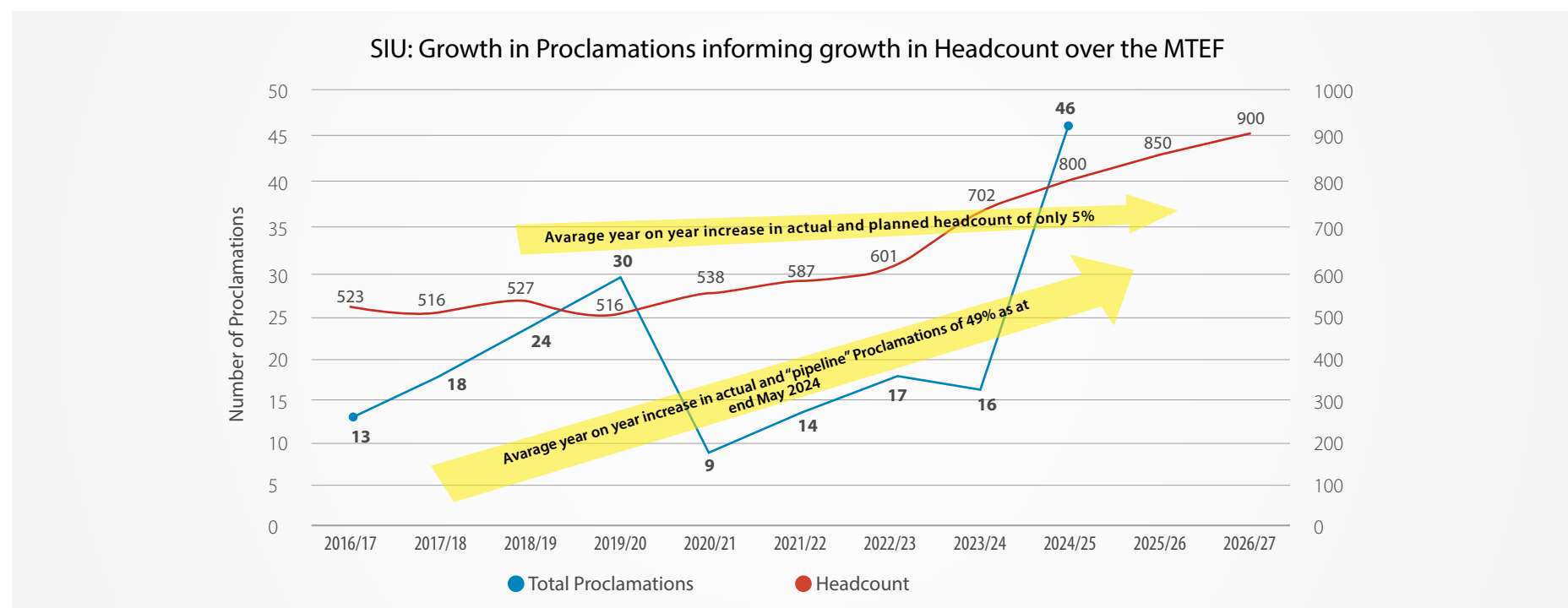
Between 2023 and 2024, the SIU's workforce expanded by 101 employees, representing a 16, 8% growth. The termination rate during this period was 3, 22%.



The headcount growth has been most pronounced in the Semi-Skilled and Skilled Occupational Levels.

Headcount growth rate vs proclamations growth

During the Medium-term Expenditure Framework (MTEF) period, the planned headcount growth at the SIU was strategically aligned with operational requirements to ensure effective delivery of its mandate. The resourcing model was carefully balanced, incorporating a mix of permanent and fixed-term contracts to mitigate the risk of unsustainable employment costs.



Over the MTEF period, the headcount increased by 17%, rising from 601 employees in 2022/23 to 702 in 2023/24. Simultaneously, the number of projects expanded by at least 53% by the end of July 2023. The SIU remains committed to gradually increase its headcount in accordance with its business objectives and financial considerations.

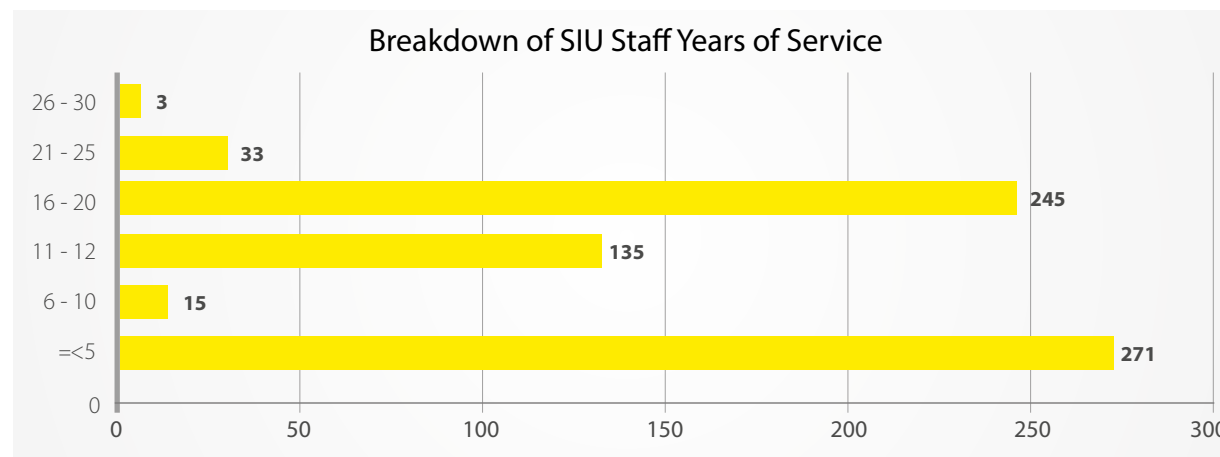
Years of service and age analysis

The SIU has achieved a significant milestone, with three employees now having completed more than 25 years of service. The 21-to- 25-year category represents 4.7% of the workforce, highlighting a committed and experienced group of long-term employees. Notably, 34.9% of the workforce has dedicated 16 to 20 years to this organisation, while 19.23% have served between 11 and 15 years.

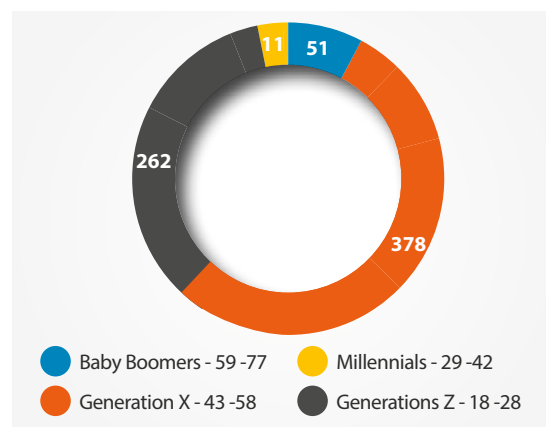
Additionally, the 6-to-10-year category constitutes 2,14% of the workforce, indicating a healthy mix of mid-level employees who likely possess valuable experience. The substantial number of employees with a decade or more of service reflects workforce stability.

On the other end, 38,6% of employees have fewer than five years of service, demonstrating the SIU's successful recruitment efforts to 'build its own timber'. The organisation has effectively addressed resourcing gaps caused by turnover and the competitive talent landscape.

The Internship programme has significantly contributed to nurturing young talent, resulting in a deepening talent pool poised for advancement and further contributing to the SIU's growth.



Age demographics



- **Baby Boomers:** Comprise 7,26% of the staff.
- **Generation X:** Represent 53,85%.
- **Millennials:** Account for 37,32%.
- **Generation Z:** Forms a smaller portion at 1,57%.

Moving forward, the SIU will maintain its emphasis on employee retention strategies tailored to business requirements.

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Personnel-related expenditure

Personnel expenditure by category

Category	Personnel Expenditure (R'000)	Personnel exp. as a % of total personnel exp. (R'000)	Average number of employees	Average personnel cost per employee (R'000)
Core	517 752	80, 23%	497	1 042
Support	127 555	19, 77%	166	768
Total	645 307	100%	663	973

In the review year, personnel expenditure totalled R645 307 343,33, compared to R549 772 729 in the previous financial year - an increase of 17, 38%. This rise can be attributed to several factors: recruitment of 122 new employees, cost-of-living adjustments of 7, 5% and 7, 1% based on employee categories, and an escalated medical aid allowance due to increases in medical aid costs.

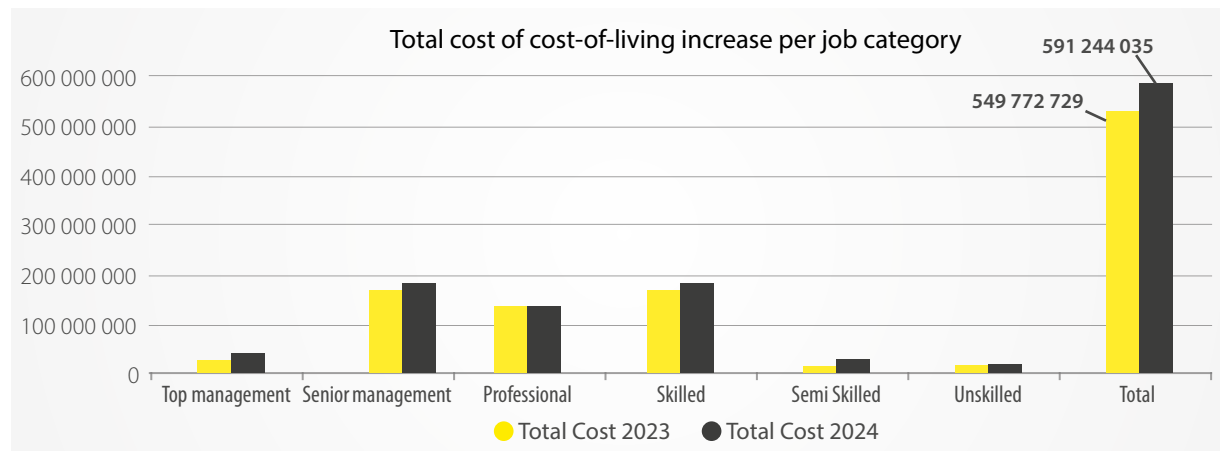
Going forward, the organisation will proactively monitor and manage personnel expenditure to ensure sustainability and alignment with financial goals.

Personnel costs by occupational level

There were 15 movements between job grades during 2023/24.

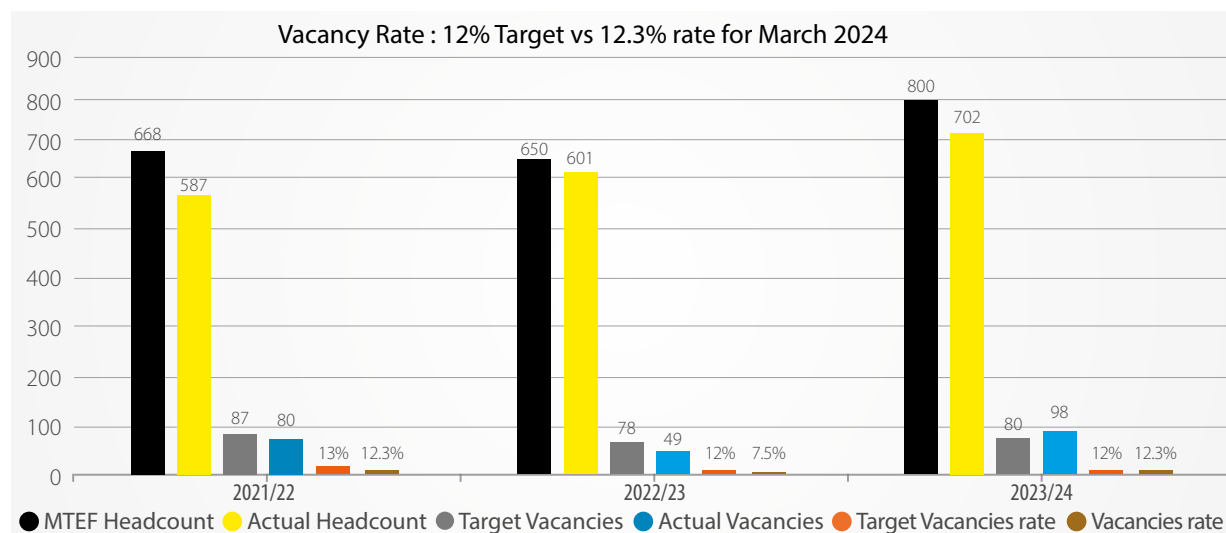
Occupational Level	Personnel Expenditure (R'000)	Personnel exp. as a % of total personnel exp. (R'000)	Average number of employees	Average personnel cost per employee (R'000)
Top Management	44 762	6,94%	20	2 238
Senior Management	210 154	32,57%	136	1 545
Professional qualified	162 207	25,14%	130	1 248
Skilled	209 717	32,50%	312	672
Semi-skilled	15 752	2,44%	51	309
Unskilled	2 715	0,42%	14	194
TOTAL	645 307	100%	663	973

In the 2023/24 period, the SIU implemented a cost of living increase of 7,5% and 7,1% based on job category, along with an adjustment to the medical aid allowance.



Vacancy rate

The SIU employed agile recruitment strategies within a short timeframe and successfully achieved a vacancy rate target of 12%.



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To ensure the organisation's long-term success and productivity, it is crucial to recruit high-quality candidates. The regular evaluation and adjustment of recruitment strategies will sustain and enhance recruitment achievements over time. The Unit will prioritise filling these positions with suitable candidates as part of its future planning.

Employment and vacancies by programme on 31 March 2024

Programme	2023/24 approved posts	2023/24 Number of employees	2023/24 vacancies	% of vacancies
Operations	574	515	59	10%
Support	226	187	39	17%
TOTAL	800	702	98	12%

Annually, the SIU assesses the vacancy rate in relation to total vacancies. The vacancy rate considers external candidates who have been appointed, with a primary focus on the operations division. While most vacancies in support areas have been filled, a few positions remain outstanding, and recruitment processes are under way.

The number of approved posts aligns with the Medium-term Expenditure Framework.

Employment and vacancies by occupational levels on 31 March 2024

Salary band	2023/24 approved posts	Number of employees 2023/24	2023/24 vacancies	% of vacancies
Top management	21	21	-	-
Senior management	154	139	15	10%
Professionally qualified	159	136	23	14%
Skilled	387	337	50	13%
Semi-skilled	64	54	10	16%
Unskilled	15	15	-	-
TOTAL	800	702	98	12%

Sufficient internal controls are established to ensure the successful delivery of priorities, resulting in the achievement of most targets. The Human Capital division actively collaborates with stakeholders on workforce planning, including contingency measures. To enhance resourcing, the organisation leverages interns, secondments, fixed-term contracts, contractors and panels of experts.

Building 'SIU timber'

Youth unemployment poses a significant national challenge necessitating urgent and coordinated action. The SIU Youth Employment Strategy aims to integrate young people into the economic mainstream.

In 2022/23, the SIU appointed 22 Interns of which 16 were absorbed or offered entry level positions during the 2023/24 financial year after they successfully completed the two years Internship Programme. The remaining six Interns should also be absorbed or offered entry level positions upon successful completion of the Internship Programme. In 2023/24, the SIU continued and successfully onboarded seven more Interns into the Internship Programme.

Addressing skills shortages

The SIU is actively addressing the shortage of skills, particularly scarce and critical ones, through its internships and learnerships in alignment with the Skills Development Act. These programmes are viewed as ideal opportunities to cultivate SIU-specific skills and nurture, future investigators and forensic experts.

EMPLOYMENT CHANGES

Annual turnover rates by occupational level

Occupational Level	Actual Headcount	Internal Staff Movements	Transfer to Disability payroll	Appointments	Terminations	Employment at end of the period
Top Management	19	1		2	-1	21
Senior Management	129	1		11	-2	139
Professional qualified	125	0	-1	16	-4	136
Skilled	286	-3		68	-14	337
Semi-skilled	29	1		24		54
Unskilled	13	0	1	1		15
Total	601	0	0	122	-21	702

The staff turnover rate of 3,22% remained comfortably below the target rate of 4% for the year under review, particularly when compared to the 4,37% turnover rate from the previous financial year. The organisation has successfully retained a substantial portion of its workforce.

A lower turnover rate often signifies positive factors such as employee satisfaction, engagement, and a stable work environment.

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Turnover rate: Reasons for staff leaving.

Reason	Number	% of total number of staff leaving
Death	1	4,76%
Resignation	13	61,90%
Dismissal	-	-
Retirement	6	28,57%
Ill health	-	-
Expiry of contract	1	4,76%
Retrenched	-	-
Total	21	100%

The 'war for talent' presents a significant challenge for the SIU, particularly as organisations - both private and public - rally to combat corruption. Ongoing attention and effort are required to nurture an engaged and loyal staff. Currently, we are reviewing our policies, with a heightened emphasis on retention strategies. This includes identifying potential labour turnover risks and enhancing our employee value proposition.

PERFORMANCE MANAGEMENT

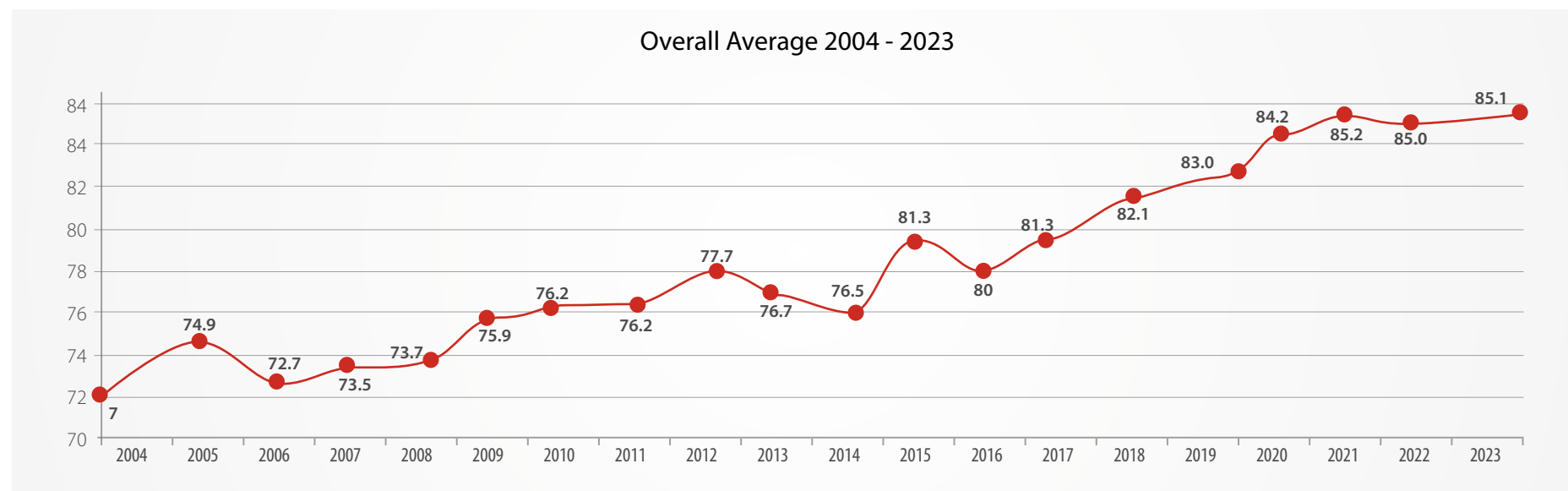
Performance agreements 2023/24

In the 2023/24 performance cycle, our focus remained on cultivating a high-performing culture and consistently enhancing our target achievements. Throughout the review year, we successfully executed performance agreements with 100% of our staff.

Performance appraisals implemented in 2022/23

Regarding the performance appraisals for the 2022/23 period, we diligently monitor and evaluate employee performance using the SIU's performance management system.

During the year under review 522 employees were eligible to participate in performance appraisals. The average score for the year stood at 85, 1% showing a slight upward trend compared to the 85% average for the previous period.



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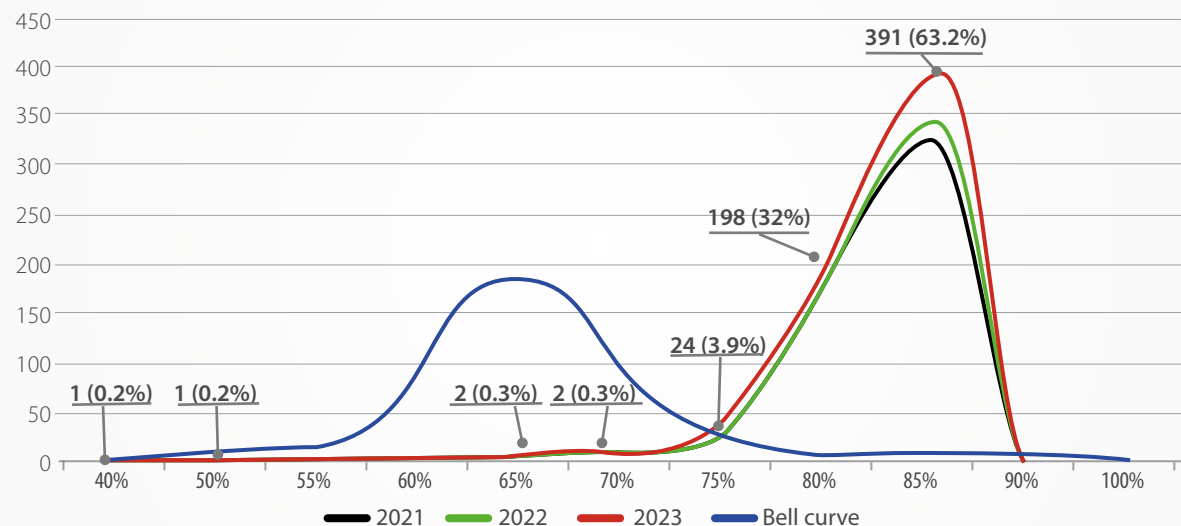
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Annual Distribution of PA Results 2021 - 2023 (Normalized)

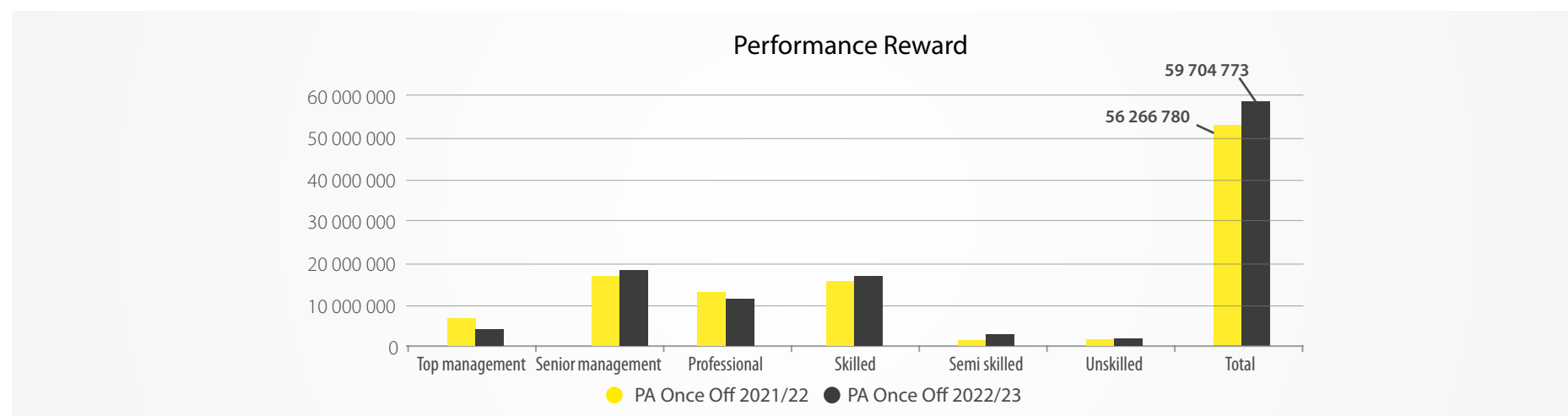


The performance results, following a bell curve distribution, are as follows: 0,9% delivered unsatisfactory performance, 3,9% need improvement, 32% met expectations, and 63,2% exceeded expectations. This distribution can be attributed to over 59% of employees having more than 10 years of service, contributing to organisational maturity. Overall, the majority of the SIU staff perform well and consistently exceed expectations.

Performance rewards

Occupational Level	Performance rewards (R'000)	Personnel expenditure (R'000)	% of performance rewards to total personnel cost (R'000)
Top Management	4 409	44 762	9,85%
Senior Management	19 377	210 154	9,22%
Professional	16 303	162 207	10,05%
Skilled	18 179	209 717	8,67%
Semi-Skilled	1 272	15 752	8,07%
Unskilled	165	2 715	6,08%
Total	59 705	645 307	9,25%

During 2022/23, the SIU allocated R60 million for performance rewards, compared to the R55 million in 2021/22. This reflects an increase of R5 million, between the two periods, with an increase of 122 new employees.



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LEARNING AND DEVELOPMENT – ‘BUILDING SIU CAPABILITIES’

The SIU has since 2017, strived towards the establishment of an Anti-Corruption and Cyber Academy, with the aim of creating a global footprint. The Academy is a way of recognizing that financial crime has transcended beyond our borders, a phenomena that calls for enhanced regional, continental and cooperation at a global level amongst law enforcement and anti-corruption agencies. To this effect the SIU has achieved the establishment of the SIU Anti-Corruption and Cyber Academy fully accredited by the Public Sector Education and Training Authority (PSETA), with accreditation of several training courses.

The establishment of the SIU Anti-Corruption and Cyber Academy is motivated by several key elements:

Sophistication of Economic Crime Investigations:

The increasing complexity of economic crimes necessitates sophisticated investigative techniques, particularly in the realm of cybercrime.

International Cybercrime and Corruption Combat:

Addressing cybercrime and corruption requires international collaboration, as these issues transcend borders and affect global security.

South-South Collaboration: There is a need to foster cooperation among developing countries (the Global South) to share information and best practices in fighting corruption and cybercrime.

International Capacity Building: Building international capacity is crucial to combat and prevent corruption and cybercrime effectively on a global scale.

Strategic Partnership:

The partnership between the SIU and the French Embassy has been pivotal. It led to an International Treaty between South Africa and France, enhancing expertise sharing in areas like cybercrime, data analytics, mobile investigations, malware, and cryptocurrency. This collaboration has empowered the SIU with its own cybercrime and open-source intelligence course, enabling it to train law enforcement and government institutions.

To date, the SIU's accredited trainers have provided training on cyber forensic investigators first responder skills to nine SADC Member States and all investigators at Gauteng Provincial Government Departments. This marks a significant step to build regional capacity for digital investigations.

Over the past year, our digital transformation initiative has led to the creation of several new courses:

- **Whistleblowing Course for Investigators:** Developed in collaboration with GIZ and the Whistleblowing House, this course aims to equip investigators with the skills to handle whistleblowing cases effectively.
- **Beneficial Ownership Course:** Scheduled for launch in August 2024, this course will be available to all law enforcement agencies nationwide, enhancing their ability to track ownership structures in financial investigations.
- **Corruption Prevention Course:** This course has received accreditation from PSETA and focuses on proactive measures to prevent corruption within organizations.

Additionally, our training programs have reached a broad audience:

Commonwealth Africa Member States: We have successfully trained investigators in cyber forensic first responder skills from nine countries, including Sierra Leone, Tanzania, Kenya, Mauritius, Togo, Botswana, Namibia, and Ghana.

SADC Member States: Investigators from Seychelles, Mauritius, and Madagascar have also benefited from our training programmes.

The SIU Anti-Corruption Academy embraces a 'whole society approach' engaging diverse groups such as youth, civil society, NGOs, public servants, women, and the private sector in public education and corruption prevention efforts.

SKILLS DEVELOPMENT

Training needs analysis for the period under review

Occupational Level	Gender	Number of employees as of 31 March 2024	Training needs identified at start of the reporting period			
			Skills Programmes	Other short courses	Other forms of training	Total
Top Management	Female	7	2	1	2	5
	Male	14	7	0	4	11
Senior Management	Female	44	24	4	6	34
	Male	95	76	6	8	90
Professional Qualified	Female	51	24	4	15	43
	Male	85	42	9	20	71
Skilled	Female	197	119	30	21	170
	Male	140	93	15	0	108
Semi-skilled	Female	37	9	0	11	20
	Male	17	2	0	2	4
Unskilled	Female	14	2	0	0	2
	Male	1	0	0	0	0
Sub Total	Female	350	0	0	0	0
	Male	352	0	0	0	0
Total		702	400	69	89	558

By year-end, 558 training needs had been processed.

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Training provided for the period under review

Occupational Level	Gender	Number of employees as of 31 March 2024	Training provided within the reporting period			
			Skills Programmes	Other short courses	Other forms of training	Total
Top Management	Female	7	2	1	2	5
	Male	14	7	0	4	11
Senior Management	Female	44	28	4	8	40
	Male	95	76	6	8	90
Professional Qualified	Female	51	28	5	16	49
	Male	85	42	9	20	71
Skilled	Female	197	130	30	26	186
	Male	140	120	15	0	135
Semi-skilled	Female	37	20	0	11	31
	Male	17	8	0	4	12
Unskilled	Female	14	9	0	3	12
	Male	1	0	0	0	0
Sub Total	Female	350	217	40	66	323
	Male	352	253	30	36	319
Total		702	470	70	102	642

During the year under review 642 employees attended various training programmes.

Training costs for the period under review

Occupational level	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost.	No. of employees trained	Avg training cost per employee (R'000)	Distribution by Business Programme	
						Support	Operation
Top Management	44 762	164	0,37%	16	10	5	10
Senior Management	210 154	9 856	4,69%	130	76	22	108
Professional Qualified	162 207	843	0,52%	120	7	20	100
Skilled	209 717	434	0,21%	321	1	36	285
Semi-skilled	15 752	53	0,34%	43	1	9	34
Unskilled	2 715	6	0,22%	12	2	5	8
TOTAL	645 307	11 356	1,76%	642	18	97	545

Training expenditure accounts for 1,4% of payroll.

Bursary scheme

The bursary program supports deserving employees aiming to undertake graduate studies in fields beneficial to the SIU. The Bursary and Study Loan Policy outlines the eligibility criteria and provides a framework for accessing study support, bursaries, and loans. For the financial year 2023/24, a total of R1 543 935,09 was expended from the allocated bursary budget of R3 991 039,69.

	2022 Academic Year		2023 Academic Year		2024 Academic Year	
	Total Number of applications	Bursary total cost	Total number of applications	Bursary total cost	Total number of applications	Bursary total cost
Budget	83	R 2 196 492	114	R 3 289 277	120	R 3 991 039
Actuals	40	R747 803	46	R 786 709	77	R 1 543 935

EMPLOYMENT EQUITY

The Employment Equity Plan, spanning from 1 October 2022 to 30 September 2025, is now in its second year of implementation. We are diligently executing the plan and overcoming obstacles. Our strategy includes targeted recruitment practices to ensure the representation of the economically active demographic, with particular emphasis on individuals with disabilities. Notably, we have attained a 33% inclusion rate at the senior management level, and women constitute 50% of the workforce at the SIU.

Occupational Levels	Male									
	African		Coloured		Indian		White		Total	
	Current	As % of Total	Current	As % of Total	Current	As % of Total	Current	As % of Total	Current	As % of Total
Top Management	8	2%	2	1%	3	1%	1	0%	14	4,0%
Senior Management	65	18%	6	2%	6	2%	18	5%	95	27,0%
Professional qualified	44	13%	11	3%	11	3%	19	5%	85	24,1%
Skilled	124	35%	8	2%	3	1%	5	1%	140	39,8%
Semi-skilled	17	5%	0	0%	0	0%	0	0%	17	4,8%
Unskilled	1	0%	0	0%	0	0%	0	0%	1	0,3%
TOTAL	259	74%	27	8%	23	7%	43	11%	352	100%

Occupational Levels	Female									
	African		Coloured		Indian		White		Total	
	Current	As % of Total	Current	As % of Total	Current	As % of Total	Current	As % of Total	Current	As % of Total
Top Management	7	2%	0	0%	0	0%	0	0%	7	2,0%
Senior Management	25	7%	2	1%	6	2%	11	3%	44	12,6%
Professional qualified	33	9%	3	1%	6	2%	9	3%	51	14,6%
Skilled	155	44%	8	2%	12	3%	22	6%	197	56,3%
Semi-skilled	32	9%	0	0%	1	0%	4	1%	37	10,6%
Unskilled	13	4%	1	0%	0	0%	0	0%	14	4,0%
TOTAL	265	76%	14	4%	25	7%	46	13%	350	100%

Occupational Levels	Employees with disabilities										
	African		Coloured		Indian		White		Gender		Total
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Top Management	0	0	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	1	0	0	0	1	1
Professional qualified	0	0	1	0	1	0	0	1	2	1	3
Skilled	0	2	0	0	0	1	0	1	0	4	4
Semi-skilled	0	0	0	0	0	0	0	0	0	0	0
Unskilled	0	1	0	0	0	0	0	0	0	1	1
TOTAL	0	3	1	0	1	2	0	2	2	7	9

The total number of employees with disabilities for the year is 9 employees representing 1% against a target of 16 employees which is 2% at the end of the 3-year period.

Economic active population targets vs the SIU workforce profile

Population group	SIU at 1 May 2022	SIU at 31 March 2024	Economically active population targets
African	68%	74,7%	79,6%
Coloured	6%	5,8%	9,1%
Indian	8%	6,8%	2,6%
White	18%	12,7%	8,7%
TOTAL	100%	100%	100%

We have observed considerable advancements in the representation of the African demographic, yet the progress in the coloured category remains unchanged. It is still essential to recruit individuals who reflect the economically active population throughout various occupational tiers. Additionally, we are introducing supplementary initiatives to rectify the underrepresentation of specific segments and to foster diversity and inclusivity among all racial groups.

EMPLOYEE RELATIONS

Amidst an evolving landscape of employee relations, the SIU recognised only the National Education, Health and Allied Workers Union (NEHAWU) for the period under review. However, the National Union of Public Service and Allied Workers (NUPSAW) challenged the exclusivity, seeking organisational rights during 2023/24. The standing mandate is that a union must represent at least 30% of the staff to be granted certain rights. NUPSAW's membership fell short, comprising less than 10% of the SIU's workforce, leading the Executive to not consider it further.

In August 2023, the Public Servants Association of South Africa (PSA) petitioned for organisational rights but did not meet the criteria at that stage.

Regarding the Project Siyakha Legacies, the employer resolved all but two grievances related to the Siyakha projects, which remain pending before the CCMA. The SIU management has officially concluded this transformation initiative, having addressed all internal grievances.

Policy Review and Consolidation Workshops.

The Employee Relations department was assigned the role of streamlining selected policies from the Human Capital division, as well as aiding in the evaluation and contribution to the formulation of new policies. The policies that have been integrated and received the HoU's endorsement include:

- Organisational Design Policy
- Occupational Health and Safety Policy
- Talent Acquisition and Mobility Policy
- Employee Relations Policy
- Employment Equity Policy
- Sexual Harassment Policy
- Performance Management Policy

Labour Relations: Misconduct and disciplinary action

Nature of disciplinary Action	Number
Verbal warning	3
Written Warning	1
Final Written Warning	0
Dismissal	0

Training of Union Leadership



The training provided to Union Leadership was designed to enhance their participation in employment affairs, and imparted insights on how to foster a democratic and cohesive work environment.

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WELLNESS MANAGEMENT

The organisation has maintained a strategic emphasis on the health and wellness of staff members and their families. Challenges in personal, family, social and professional spheres can adversely affect employee well-being, which, in turn, can detrimentally influence their work performance and, consequently, the organisation's overall effectiveness. To address this, our extensive Employee Wellness Programme, ICAS provides counselling services on a broad spectrum of wellness activities aimed at encouraging a lifestyle of health and wellness.

In the 2023/24 period, the total number of engagement cases, representing the full spectrum of services utilised, stood at 112, showing a slight decrease from the 129 cases recorded in the preceding financial year.

The past year features significant wellness initiatives, such as educational webinars covering a range of health topics, gatherings like the men's lekgotla and women indaba, the 16 Days of Activism campaign against violence towards women and children, financial wellness workshops, and the observance of HIV and AIDS Day.

Occupational Health and Safety Management

In the period under review, Occupational Health and Safety (OHS) conducted an audit to evaluate the alignment to the OHS programme with relevant laws and regulations, and its adherence to occupational health and safety standards and best practices.

At both national and provincial levels, Health and Safety Committees have been established and various training initiatives conducted to equip health and safety representatives. In addition, the following procedures were formulated to facilitate the implementation of Occupational Health and Safety (OHS):

- Emergency Evacuation Procedures
- Occupational Health and Safety Policy Statement
- Injury on Duty (IOD) Procedure
- OHS Rep Terms of Reference
- Smoking Procedure

Injury on duty (IOD) Management

The following incidents were recorded pertaining to Section 24 of the Occupational Health and Safety Act, 85 of 1993.

Type of Injuries (IOD)	Numbers Reported	Resolved Matters	Days Lost
Required basic medical attention	23	23	-
Temporary total disablement	6	6	81 Days
Fatalities	0	-	-
Occupational Diseases	1	-	54 Days

Disaster management

Standardisation protocols and guidelines were instituted to effectively manage and mitigate the impact of future pandemics. The Disaster Management Committee remains vigilant, continuously monitoring for potential disasters to ensure preparedness and response readiness.

MOU'S SIGNED WITHIN THE HUMAN CAPITAL ENVIRONMENT

The SIU has expanded its capacity-building efforts through Memorandums of Understanding (MoU's) with several academic institutions:

North - West University: This MoU enables NWU to supply the SIU with graduates specialising in Forensic Accounting, which is instrumental in nurturing talent and bolstering investigative capabilities.

Sol Plaatjie University: The university will provide Data Analytics graduates to the SIU, contributing to the talent pipeline and strengthening investigative proficiency.

Stellenbosch University – School of Business Leadership: This collaboration aims to amplify the SIU Academy's research capabilities in forensic investigations and policy development. The institutions are in the process of creating a Master's Degree in Anti-Corruption, which will be accessible to anti-corruption agencies locally, continentally, and internationally through the SIU Anti-Corruption and Cyber Academy.

Stellenbosch University Executive Development

Faculty: Some 100 senior managers have completed the Strategic Management Development Programme which focuses on enhancing the skills of the SIU's Senior Management.

HUMAN CAPITAL COMMITTEES

The Human Capital Committee which includes an external chairperson and two other external members, oversees the execution of the human capital annual performance plan and operational plan. It plays a supportive role in helping the Unit meet its strategic goals and fulfil its mandate.

Additionally, the Human Capital domain encompasses several internal committees, namely:

Skills Development Committee

National Consultative Forum

Policy Workshop

Employment Equity Committee

Job Grading Committee

Bursary Committee

Performance Management Task Team

Talent Acquisition Committee

These committees collectively ensure that the various aspects of human capital management are addressed effectively, contributing to the overall strategic functioning of the organization.

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PFMA COMPLIANCE REPORT

IRREGULAR EXPENDITURE

a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023	2021/2022
	R	R	R
Opening balance	15 246 490	14 833 861	14 552 869
Prior Period Errors		353 840	
As Restated	15 246 490	15 187 701	14 552 869
Add: Irregular expenditure confirmed	14 442 648	58 789	280 992
Less: Irregular expenditure condoned	-58 789	-	-
Less: Irregular expenditure not condoned and removed	-	-	-
Less: Irregular expenditure recoverable	-	-	-
Less: Irregular expenditure not recovered and written off	-	-	-
Closing balance	29 630 348	15 246 490	14 833 861

Reconciling notes to the annual financial statement disclosure

Description	2023/2024	2022/2023
	R	R
Irregular expenditure for the current year	14 442 648	58 789
Total	14 442 648	58 789

Notes:

2024

"During the 2022/23 audit, a tender was for the panel of attorneys tender that had been awarded, but the evaluation and adjudication criteria applied in evaluating and adjudicating the bid were not the same as those indicated in the bid documentation. This had led to the SIU transgressing paragraph 28.1.3 of its SCM policy that states that bids should be evaluated in terms of the criteria stipulated in the bidding document. The payments and engagements to these panel members had been stopped when the initial audit finding was made, but by that time, the panel of attorneys had instructed many counsel already and ongoing litigation cases could not be stopped. All payments as a result of the awarded tender have therefore been declared as Irregular expenditure, although value was received for those payments. A condonation request is in the process of being prepared and will be submitted to the relevant authority for approval."

2023

Irregular expenditure incurred during the year under review is as a result of a number of payments made out of petty cash to a value of more than the threshold amount of R2 000 for several reasons. This is in contravention of National Treasury Regulations. Though the total payments came to a value of R58 789, the total amounts that exceeded the R2 000 is R16 789. The Accounting Authority has since then condoned the expenditure on the basis that no funds were lost and that mitigating controls had been implemented by management.

FRUITLESS AND WASTEFUL EXPENDITURE

Reconciliation of fruitless and wasteful expenditure

Description	2023/2024	2022/2023	2021/2022
	R	R	R
Opening balance	9 286	9 286	9 286
Prior-period errors			
As restated	9 286	9 286	9 286
Add: Irregular expenditure confirmed	-		-
Less: Irregular expenditure condoned	-	-	-
Less: Irregular expenditure not condoned and removed	-	-	-
Less: Irregular expenditure recoverable	-	-	-
Less: Irregular expenditure not recovered and written off			
Closing balance	9 286	9 286	9 286

Details of current and previous year irregular expenditure (under assessment, determination and investigation) N/A

Description	2023/2024	2022/2023
	R	R
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-

Details of current and previous year irregular expenditure condoned

Description	2023/2024	2022/2023
	R	R
Irregular expenditure condoned	58 789	-
Total	58 789	-

Details of current and previous year irregular expenditure removed - (not condoned) (N/A)

Description	2023/2024	2022/2023
	R	R
Irregular expenditure not condoned and removed	-	-
Total	-	-

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Details of current and previous year irregular expenditure recoverable (N/A)

Description	2023/2024	2022/2023
	R	R
Irregular expenditure recovered	-	-
Total	-	-

Details of current and previous year irregular expenditure not recoverable and written off (irrecoverable) (N/A)

Description	2023/2024	2022/2023
	R	R
Irregular expenditure written off	-	-
Total	-	-

ADDITIONAL DISCLOSURE RELATING TO INTER-INSTITUTIONAL ARRANGEMENTS (N/A)

Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
None
Total

Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance) (N/A)

Description	2023/2024	2022/2023
	R	R
The institution procured services of another organ of state to conduct business case analysis for a division that is to be established, and it was found that the supplier awarded the contract did not meet the minimum requirement and entity A was part of the bid committee meeting	-	-
Total	-	-

Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure (N/A)

Disciplinary steps taken	2023/2024	2022/2023
	R	R
	-	-
Total	-	-

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INFORMATION ON LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of Invoices	Consolidated value	Notes
Valid invoices received	9 272	163 002 847	1
Invoices paid within 30 days or agreed period	9 065	246 459 973	
Invoices paid after 30 days or agreed period	207	26 539 912	2
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-	
Invoices older than 30 days or agreed period (unpaid and in dispute)	14	483 894	

Notes:

1. Note that these invoices exclude those received before year end and paid after year within 30 days or agreed period. The compliance payment period will be accounted for in the 2023/24 financial year reporting.
2. Invoices paid after 30 days or agreed date relate to instance where there are queries and/ or dispute raised on invoices for several reasons including proof of service being delivered and/ or delivered to the required standards. These represents 2% of total invoices received during the year under review. All the invoices have subsequently been settled.

INFORMATION ON SUPPLY CHAIN MANAGEMENT

Procurement by other means

Project description	Name of supplier	Type of procurement and others (deviation)	Contract number	Value of contract R'000
Provision of project manager services	TFS Africa (Pty) Ltd	Any other reasons	127483	R2 486 400.00
SAS (1 June 22-31 May 2025 SAS analytics Pro (1 user). SAS/access interface to PC files 1 user	SAS Institute (Pty) Ltd	Sole supplier	127608	R132 872.00
Membership	Institute of Directors South Africa	Single source	127663	R2 510.00
Window envelopes	South African Post Office	Sole supplier	127747	R64 553.50
Renewal of CaseWare working papers and Smartsync license for 2022/23	Adapt IT (Pty) Ltd	Sole supplier	127810	R117 528.39
License renewal	Axis (Pty) Ltd	Sole supplier	127877	R933 673.50
Membership fees renewal	The Institute of Internal Audit	Single source	127902	R2 958.38
ACFE 15th annual conference	ACFE	Single source	127923	R76 200.00
Partial wrap on white Toyota Corolla Sedan 2018	Innovation Branding Solutions (Pty) Ltd	Any other reasons	127951	R13 289.00
Membership renewal	Compliance Institute Southern Africa	Sole supplier	127970	R3 500.00
Hydroboiler repairs	Telkom SA SOC Limited	Single source	127986	R1 539.32
Repair of the leaking geyser	Broll	Sole supplier	127985	R689.05
Security	Modise Protection Services (Pty) Ltd	Single source	128144	R11 500.00
Office equipment	Delta Property Fund Ltd	Any other reasons	128143	R21 407.25
Membership fees	SA Board for People Practices	Single source	128162	R19 560.00
Membership fees	The Institute of Internal Audit	Single source	128292	R8 875.13
Security	Prime African Security	Single source	128556	R78 750.67
License fee subscriptions	Corporate Lan Advertising	Single source	128590	R44 353.20

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Procurement by other means (Continued)

Project description	Name of supplier	Type of procurement and others (deviation)	Contract number	Value of contract R'000
Membership fees	ACFE	Single source	128469	R52 000,00
Membership fees	ACFE	Single source	128496	R2 300,00
License renewal	Microsoft Ireland Operation	Sole supplier	128542	R675 195,22
GovTech conference	SITA	Single source	128546	R60 000,00
IRMSA Conference 27-28 Sept 2022	The Institute of Risk Management South Africa	Single source	128589	R23 552,00
Membership fees	The Institute of Internal Audit	Single source	128623	R2 958,38
Conference and seminars	Psychological Society SA	Single source	128770	R8 600,00
Membership fee	CIPS	Any other reasons	128866	R5 773,00
Forensic specialist	Nexus Forensic Services	Any other reasons	128910	R120 000,00
Membership fees	South African Institute of Professional Accountants	Single source	128970	R3 450,00
Quantity surveyor services	Charles Consulting	Any other reasons	129190	R92 552,00
Structural engineer services	Dawik Consulting Engineering	Any other reasons	129191	R87 550,00
Supply of communication services and equipment at SIU Pretoria	Vodacom SA (Pty) Ltd	Any other reasons	129162	R2 000 000,00
10th Annual Edition: National Public Sector Clean Audit Turnaround Indaba	Audit Roundtable	Any other reasons	129246	R62 093,10
License fees and subscription	Sizwe Africa IT Group	Any other reasons	129357	R5 290,00
Relocation-removal of furniture from East London to Kimberly (Bukelwa Sam)	Afford-A-Move CC	Any other reasons	129362	R16 100,00
CaseWare Training	Adapt IT (Pty) Ltd	Sole supplier	129401	R30 649,57
Relocation of Konica Minolta printing machine	Konica Minolta S.A (PTA)	Any other reasons	129460	R9 280,20
Training - learning and development conference	Knowledge Integration Web (Pty) Ltd	Any other reasons	129708	R54 995,00

Procurement by other means (Continued)

Project description	Name of supplier	Type of procurement and others (deviation)	Contract number	Value of contract R'000
Contract management principles and practices	Lead Africa Executive (Pty) Ltd	Any other reasons	129612	R29 998,00
Annual license renewal from 01/03/2023-29/02/2023	SAGE VIP	Any other reasons	129626	R194 031 ,45
Sage VIP (payroll) tax seminar	SAGE SA	Single source	129631	R16 508 ,25
Annual license renewal	Nemesysco Service Centre Africa	Sole supplier	129625	R159 562 ,0
License fees and subscription	Pandacom Distributors	Single source	129736	R517 500 ,00
Ethics Officer Certification Programme	The Ethics Institute	Any other reasons	129689	R31 521 ,00
Membership fees	The Institute of Risk Management South Africa	Single source	129679	R24 337 ,01
Membership fees	South African Institute of Professional Accountants	Single source	129831	R7 891 ,01
Set-up asset bar code printing machine and training	Cab Technology (Pty) Ltd	Sole supplier	129776	R5 462 ,50
Membership fees	SA Payroll Association	Single source	129835	R1 330 ,00
Ethics and human resources governance conference	SA Board for People Practices	Single source	129871	R14 400 ,00
Membership fees	SAICA	Single source	129968	R4 512 ,00
Membership fees	Institute of Directors in South Africa	Single source	129971	R28 930 ,00
Membership fees	SAICA	Single source	129979	R8 606 ,00
Microsoft license agreement	Microsoft Ireland Operation LTD	Single source	129678	R 24 824 926,08

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Contract variations and expansions

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expansion of Variations	Value of Current Contract Expansion or Variation
Polygraphy services	Polygraphy academy	Expansion	MS-Polygraph-05/11/2020	R449 600,00	R0,00	R0,00
Media Advertising	Kashan Advertising	Expansion	RFQ 103 2022/23	R500 000,00	R0,00	R64 400,00
Office Accommodation-Mahikeng	Edge bay	Expansion	RFP03/06/2016	R4 094 004,60	R2 117 100,06	R353 911,32
KwaZulu-Natal Provincial Office - Consultant	In House Quantity Surveyor	Variation	SIU-RFQ FOR QS_KZN-11-05-21	R400 000,00	R0,00	R0,00
Close Protection	Prime African Security	Expansion	RFQ: 262 2022/23	R411 390,42	R205 695,21	R205 695,21
Head Office-CHCO-Remuneration & Job Evaluation	Work Dynamics	Expansion	RFQ-MP-Remuneration & Job Evaluation Expert-15-09-2021	R397 612,50	R59 600,02	R151 194,50
Appointment of the project manager in Pretoria office	TFS Africa	Expansion	SCM -TUE-PROJECT MANAGEMENT -05/01/2021 -TRANSPORT	R2 486 400,00	R0.00	R372 960,00
Provision and supply of bottled water	RHTMS	Expansion	RFQ-WATER COOLER-PER-PTA-08.09.2020	R136 500,00	R0.00	R58 725,00
Office Accommodation-Nelspruit	Vukile Property Fund Limited	Expansion	RFP02/03/2016	R7 528 234,35	R4 623 603,61	R310 162,68
Head Office-CHCO	Intundla Game Lodge & Bush SPA (Pty) Ltd	Expansion	RFQ-036 2023/24	R135 793,00	R0.00	R17 681,20
Head Office-CHCO	Misty Hills	Expansion	RFQ-038 2023/24	R199 600,00	R0.00	R10 000,00
Provision of judgement executions	Mamyeni Mazibuko Attorneys	Expansion	RFQ-JNR-ATTORNEY-20-05-21	R420 000,00	R0,00	R0,00
Head Office-Head of Stakeholder & Comms	Romano Jacinto Farao	Expansion	RFQ-223 2022/23	R9 163,20	R0,00	R2 760,00
Head Office-Finance (CFO)	Redflank solutions (Pty) Ltd	Expansion	RFQ 013 2022/23	R796 000,00	R0,00	R0,00
Head Office-CNIO-Quantity Surveyor	Manzi Consulting Surveyors Cc	Expansion	RFQ 264 2022/23	R304 000,00	R0,00	R0,00
Head Office-Head of Stakeholder & Comms	President hotel Free State (Pty) Ltd	Expansion	RFQ-041 2023/24	R284 106,00	R0,00	R1 066,00

Contract variations and expansions (Continued)

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expansion of Variations	Value of Current Contract Expansion or Variation
Head Office-CHCO	Work Dynamics	Expansion	RFQ-MP-Remuneration & Job Evaluation Expert-15-09-2021	R397 612,50	R210 794,52	R0,00
Head Office-CHCO	Pest Control	Expansion	RFQ-PER-BACTERIA FUMIGATION-BLOEM-19-07-2021	R34 776,00	R6 854,00	R0,00
Western Cape Provincial Office	Acucap Investments (Pty) Ltd	Expansion	Provision of Lease Office extension	R21 504 499,90	R18 642 928,68	R2 088 252,80
Head Office-IIIU &Risk (CRO)	Shereno Printers Cc	Expansion	RFQ-084 2023/24	R23 028,75	R0,00	R13 282,50
Head Office-Legal	Jailal and associates	Expansion	RFQ 080 2022/23	R88 200,00	R0,00	R132 000,00
Mpumalanga Provincial Office	Vukile Property Fund Limited	Expansion	RFP02/03/2016	R7 528 234,35	R4 933 766,29	R156 163,21
Northwest Provincial Office	Bidvest Steiner (Pty) Ltd	Expansion		R15 180,00	R0,00	R0,00
Eastern Cape Provincial Office	Exotic pest control and cleaning cc for Umtata Office	Expansion	RFQ-ZIM-BACTERIA FUMIGATION-MTHA-JUL/20	R35 940,00	R0,00	R0,00
Eastern Cape Provincial Office	Emikho (Pty) Ltd	Expansion	RFQ-ZIM-BACTERIA FUMIGATION-EL-JUL/22	R9 080,59	R0,00	R0,00
Western Cape Provincial Office	Klipest (Pty) Ltd	Expansion	RFQ 127 2022/23	R18 756,48	R0,00	R0,00
Head Office-IIIU &Risk (CRO)	Southern Sun OR Tambo international airport (Pty) Ltd	Expansion	RFQ 127 2022/23	R600 538,42	R0,00	R7 475,00
Head Office-CNIO	In House Quantity Surveyor	Expansion	SIU-RFQ FOR QS_KZN-11-05-21	R400 000,00	R0,00	R0,00
Head Office-IIIU &Risk (CRO)	Prime African Security	Expansion	RFQ: 262 2022/23	R411 390,42	R205 695,21	R222 939,00
Mpumalanga Provincial Office	Vukile Property Fund Limited	Expansion	RFP02/03/2016	R7 528 234,35	R5 089 929,50	R489 249,29
Head Office-CHCO	SPT Consulting	Expansion	RFP 01/06/2022/HC	R1 221 875,00	R0,00	R0,00
Gauteng Provincial Office	Gomotsegang Cleaning Services	Expansion	RFQ 340 2022/23	R519 600,00	R0,00	R66 000,00
Gauteng Provincial Office	Bate Chubb and Dickson Incorporated	Expansion	RFQ 258 2022/23	R960 000 ,00	R0,00	R0,00

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Contract variations and expansions (Continued)

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expansion of Variations	Value of Current Contract Expansion or Variation
Gauteng Provincial Office	Manzi Quantity Surveyors Cc	Expansion	RFQ 133 2022/23	R304 000,00	R0,00	R0,00
KwaZulu-Natal Provincial Office	Concost Consulting Pty Ltd	Expansion	SCM-MP-KZN Quantity Surveyor-13-09-2021	R186 000,00	R0,00	R27 900,00
Limpopo Provincial Office	East and West Investment (Pty) Ltd represented by Moolman Group (Pty) Ltd	Expansion	RFP:001/07/2018	R11 867 504,95	R0,00	R8 932 763,81
Head Office-Finance (CFO)	Redflank solutions (Pty) Ltd	Expansion	RFQ 013 2022/23	R796 000,00	R0,00	R0,00
Head Office - Chief Governance Officer (CGO)	Jailal and Associates	Expansion	RFQ 080 2022/23	R883 200,00	R132 000,00	R800 000,00
Head Office-IIIU &Risk (CRO)	Prime African Security	Expansion	RFQ: 262 2022/23	R411 390,42	R428 634,21	R0,00
Head Office-Legal	JL Raphiri Attorneys Incorporated	Expansion	RFQ 192 2022/23	R302 496,00	R0,00	R0,00
Limpopo Provincial Office	Concost Consulting Pty Ltd	Expansion	RFQ 105 2023/24	R320 000,00	R0,00	R0,00
Head Office-Finance (CFO)	Hamba Nathi Travel	Expansion	PRF: 030/08/2018	R3 507 750,10	R0,00	R0,00
Gauteng Provincial Office	Safewright	Expansion	RFQ: 138 2023/24	R105 010,20	R0,00	R0,00
Head Office-IIIU &Risk (CRO)	Prime African Security	Expansion	RFQ 020 2023/24	R1 000 000,00	R0,00	R0,00
Head Office-IIIU &Risk (CRO)	Prime African Security	Expansion	RFQ: 262 2022/23	R411 390,42	R428 634,21	R0,00
Head Office-IIIU &Risk (CRO)	Tenacity Management	Expansion	RFQ 131 2023/24	R377 600,00	R0,00	R0,00
Head Office-Finance (CFO)	Redflank solutions (Pty) Ltd	Expansion	RFQ 013 2022/23	R796 000,00	R0,00	R0,00
Head Office-ICT (CIO)	Prosit Plan (Pty) Ltd	Expansion	RFP: RFQ-SCM-MPH-27.09.2021	R537 337,50	R0,00	R300 000,00
Gauteng Provincial Office	Manzi Quantity Surveyors Cc	Expansion	RFQ 133 2022/23	R304 000,00	R0,00	R0,00
Head Office-Finance (CFO)	Prosit Plan (Pty) Ltd	Expansion	RFP: RFQ-SCM-MPH-27.09.2021	R537 337,50	R300 000,00	R300 000,00
Head Office-CNIO	In-house Quantity Surveyors	Expansion	SIU-RFQ FOR QS_KZN-11-05-21	R400 000,00	R0,00	R0,00

Contract variations and expansions (Continued)

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expansion of Variations	Value of Current Contract Expansion or Variation
Head Office-Legal	JL Raphiri Attorneys Incorporated	Expansion	RFQ 192 2022/23	R302 496,00	R0.00	R0.00
Contract extension for security services-Limpopo provincial Office	Fidelity Security Services	Expansion	RFQ 335 2022/23	R637 508,28	R0.00	R342 177,90
Contract extension for security services-Western Cape provincial Office	Thornburn Security Solutions	Expansion	RFQ 350 2022/23	R642 804,21	R0.00	R407 328,97
Contract extension for security services-Pretoria provincial Office	Prime African Security	Expansion	RFQ 364 2022/23	R998 430,00	R0.00	R499 215,00
Contract extension for security services-Eastern Cape-East London provincial Office	Isibane Security Solutions	Expansion	RFQ 336 2022/23	R475 851,55	R0.00	R249 822,00
Contract extension for security services-Eastern Cape-Mthatha provincial Office	Nceda Cleaning and Security Services	Expansion	RFQ 337 2022/23	R416 760,00	R0.00	R237 360,00
Contract extension for security services-Mpumalanga provincial Office	Vimba Protection Unit	Expansion	RFQ 355 2022/23	R677 407,50	R0.00	R393 300,00
Contract extension for security services-North West provincial Office	Boo Sehuba Security	Expansion	RFQ 352 2022/23	R306 000,00	R0.00	R153 000,00
Contract extension for security services-Head Office	Vusela Risk Services	Expansion	RFQ 376 2023/24	R393 065,10	R0.00	R228 337,15
Contract extension for security services-Northern Cape Office	Fidelity Security Services	Expansion	RFQ 339 2022/23	R403 963,12	R0.00	R227 782,80
Contract extension for security services-KZN Office	Dragon protection Unit	Expansion	RFQ 343 2022/23	R728 709,00	R0.00	R364 354,50
Contract extension for security services-Free State Office	Nceda Cleaning and Security Services	Expansion	RFQ 338 2022/23	R438 840,00	R0.00	R237 360,00

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Contract variations and expansions (Continued)

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expansion of Variations	Value of Current Contract Expansion or Variation
Contract extension for security services- Limpopo Office	Fidelity Security Services	Expansion	RFQ 347 2022/23	R16 257,92	R0.00	R93 826,20
Extension requests for Bate Chubb & Dickson	Bate Chubb & Dickson	Expansion	RFQ 258 2022/23	R960 000,00	R0.00	R0.00
Head Office-Finance (CFO)	Hamba Nathi Travel	Expansion	PRF: 030/08/2018	R6 168 275,00	R0.00	R925 777,00
Memo and PRF Request for extension of services of the Panel of Professional Experts	Panel of Experts	Expansion	RFP : 010/10/2017	R58 997 973,08	R8 849 695,96	R0.00
Request for Contract extension for SIU Western Cape Office for 12 months	Growth Point	Expansion	N/A	R21 504 499,90	R18 128 481,70	R3 376 018,20
Contract extension for short-term insurance	GIB Insurance Brokers Pty Ltd	Expansion	RFP:005/11/2018	R8 623 381,62	R0.00	R2 686 037,42
Provision of internal Audit	Lunika Incorporated	Expansion	RFP: 001/08/2020	R5 397 067,69	R0.00	R1 619 120,31
Delivery of Furniture	Nomi Projects (Pty)Ltd	Expansion	RFQ 254 2023/24	R748 698,30	R0.00	R15 939,00
Cleaning Services	Red Alert TSS (Pty)Ltd	Expansion	RFQ 390 2022/23	R367 590,60	R0.00	R33 069,33
Quantity Surveyor	Concost Consulting Pty Ltd	Expansion	RFQ 105 2023/24	R320 000,00	R0.00	R0.00
Cleaning Services	Gomotsegang Cleaning Services	Expansion	RFQ 340 2022/23	R519 600,00	R66 000,00	R54 300,00
Quantity Surveyor	Tenacity Management	Expansion	RFQ 131 2023/24	R377 600,00	R0.00	R0.00
Tenant Installation	Orlicel (Pty) Ltd	Expansion	RFP:08/09/2022/FM	R1 741 432,84	R0.00	R195 640,20

The background image shows a close-up of a silver calculator and a blue pen resting on a document. The document contains some text and a bar chart. Overlaid on the left side are black and yellow geometric shapes, including chevrons and squares. A semi-transparent grey circle is positioned behind the text.

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FINANCIAL INFORMATION

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

- 1. I have audited the financial statements of the Special Investigating Unit set out on pages 175 to 241, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- 2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Special Investigating Unit as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with Standard of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

- 3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
- 4. I am independent of the public entity in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
- 5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

- 6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Restatement of corresponding figures

- 7. As disclosed in note 27 to the financial statements, the corresponding figures for 31 March 2023 were restated as a result of an error in the financial statements of the public entity at, and for the year ended, 31 March 2024.

Material impairments – Trade debtors

- 8. As disclosed in note 18 to the financial statements, material losses of R207 787 045 were incurred as a result of an increase in provision for doubtful debts.

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

Responsibilities of the accounting authority for the financial statements

9. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of PFMA; and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
10. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

11. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 162 forms part of our auditor's report.

Report on the audit of the annual performance report

13. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programme presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
14. I selected the following programme presented in the annual performance report for the year ended 31 March 2024 for auditing. I selected a programme that measures the public entity's performance on its primary mandated functions and that is of significant national, community or public interest.

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REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

Programme	Page numbers	Purpose
Programme 2: Investigations and Legal Counsel	Pages 32-34	To ensure the adequate execution of the mandated service delivery of the SIU

15. I evaluated the reported performance information for the selected programme against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.

16. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included

- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets

17. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

18. I did not identify any material findings on the reported performance information for the selected programme

Other matters

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.

20. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 29 to 35

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

Programme 2: Investigations and Legal Counsel

Targets achieved: 91% Budget spent: 63.2%		
Key indicator not achieved	Planned target	Reported achievement
Indicator 3.6: Number of cases issued in the Special Tribunal	45	43

Report on compliance with legislation

21. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.

22. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

23. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

24. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual Financial Statements, Performance and Annual Report

25. The financial statements submitted for auditing were not fully prepared in accordance with the prescribed financial reporting framework and/or supported by full and proper records, as required by section 55(1) (b) of the PFMA.

26. Material misstatements of revenue identified by the auditors in the submitted financial statement were corrected and the supporting records were provided, resulting in the financial statements receiving an unqualified audit opinion

Procurement and Contract Management

27. Some of the contracts were awarded to bidders based on evaluation/adjudication criteria that differed from those stipulated in the original invitation for bidding as required by Treasury Regulation 16A. 6.3(a) and (b). Similar non-compliance was also reported in the prior year.

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REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

Other information in the annual report

28. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported on in this auditor's report.
29. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
30. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

Internal control deficiencies

31. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
32. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.
33. Management did not adequately review and monitor controls to ensure compliance with applicable laws and regulations.

Material irregularities

34. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit. I did not identify any material irregularities in the current financial year.

Auditor - General

Pretoria

31 July 2024



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

ANNEXURE TO THE AUDITOR'S REPORT

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programme and on the public entity's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud

or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the public entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the public entity to continue as a going concern. If I conclude that a material uncertainty exists, I am

required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a public entity to cease operating as a going concern

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON SPECIAL INVESTIGATING UNIT

I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to those charged with governance, I determine those matters that were of most significance in the audit of the financial statements for the current period and are therefore key audit matters. I describe these matters in this auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in this auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

ANNEXURE TO THE AUDITOR'S REPORT

COMPLIANCE WITH LEGISLATION – SELECTED LEGISLATIVE REQUIREMENTS

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); Section 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); Section 55(1)(c)(i); 56(1); 57(b); 66(3)(c)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); Regulation 16A6.3(a); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6; Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; Regulation 31.2.5; 31.2.7(a); 32.1.1(a); 32.1.1(b); Regulation 32.1.1(c); 33.1.1; 33.1.3
Companies Act 71 of 2008	Section 45(2); 45(3)(a)(ii); 45(3)(b)(i); 45(3)(b)(ii); Section 45(4); 46(1)(a); 46(1)(b); 46(1)(c); Section 112(2)(a); 129(7)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1

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ANNEXURE TO THE AUDITOR'S REPORT

Legislation	Sections or regulations
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Instruction No. 1 of 2021/22	Paragraph 4.1
National Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4; 4.4(a); 4.17; 7.2; Paragraph 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

SPECIAL INVESTIGATING UNIT ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

GENERAL INFORMATION

Country of domicile	South Africa
Legal form of entity	Public Entity
Nature of business and principal activities	The SIU was set up by the President in terms of the Special Investigating Unit and Special Tribunal Act 74 of 1996 (SIU Act). Its primary mandate is to recover and prevent financial losses to the State due to various acts of corruption, fraud and maladministration. The SIU has powers of investigation and litigation. Once a presidential proclamation is issued, the SIU has powers to subpoena, search, seize and interrogate witnesses under oath. Furthermore, the SIU may take civil action to correct any wrongdoing it uncovers in its investigations. For example, the SIU can obtain a court order to compel a person to pay back any wrongful benefit received and consequently recover the money for the state. The SIU may also work with the department concerned to cancel contracts when the proper procedures were not followed and/or to stop transactions or other actions that were not properly authorised. Whilst the SIU does not have the power to arrest or prosecute offenders where criminal conduct is uncovered, it will bring the matter to the attention of the National Prosecuting Authority (NPA). It also works closely with the Directorate for Priority Crime Investigation (DPCI) (the Hawks) in the South African Police Service (SAPS) to ensure that there is effective investigation and prosecution. The SIU also works closely with the Asset Forfeiture Unit (AFU) in the NPA, towards recovering the proceeds of crime.
Business address	74 Watermeyer Street Rentmeester Building Meyerspark Pretoria 0182
Postal address	Postnet Suite 271 Private Bag X344 Silverton Pretoria 0127
Controlling entity	Department of Justice and Constitutional Development
Banker	First National Bank (FNB) and the South African Reserve Bank (SARB)
Auditors	Auditor-General of South Africa

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ABBREVIATIONS USED:

AFU	Asset Forfeiture Unit
DOJ & CD	Department of Justice and Constitutional Development
ICT	Information and Communication Technology
GRAP	Generally Recognised Accounting Practice
SIU	Special Investigating Unit
MTEF	Medium Term Expenditure Framework
PFMA	Public Finance Management Act
CARA	Criminal Assets Recovery Account

ACCOUNTING AUTHORITY'S RESPONSIBILITIES AND APPROVAL

The SIU is required by the PFMA (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Authority to ensure that the annual financial statements fairly present the state of affairs of the SIU as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of GRAP including any interpretations, guidelines and directives issued by the Accounting Standards Board. The financial statements fairly present the SIU's financial position, financial performance and cashflow statement for the year.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Accounting Authority acknowledges that he is ultimately responsible for the system of internal financial control established by the SIU and place considerable importance on maintaining a strong control environment. To enable the Accounting Authority to meet these responsibilities, the accounting authority sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the SIU and all employees are required to maintain the highest ethical standards in ensuring the SIU's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management

in the SIU is on identifying, assessing, managing and monitoring all known forms of risk across the SIU. While operating risk cannot be fully eliminated, the SIU endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Accounting Authority is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The Accounting Authority has reviewed the SIU's cash flow forecast for the year to 31 March 2025 and, in the light of this review and the current financial position, he is satisfied that the SIU has, or has access to, adequate resources to continue in operational existence for the foreseeable future.

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ACCOUNTING AUTHORITY'S RESPONSIBILITIES AND APPROVAL

The SIU is partly dependent on the National Treasury for its grant income, and also partly dependent on State Institutions to pay for the investigation and related services that the SIU has rendered. The annual financial statements are prepared on the basis that the SIU is a going concern and that the entity has neither the intention nor the need to liquidate or curtail materially the scale of the SIU.

Although the Accounting Authority is primarily responsible for the financial affairs of the SIU, he is supported by the SIU's Audit and Risk Committees.

The external auditors are responsible for independently reviewing and reporting on the entity's annual financial statements. The annual financial statements have been examined by

the entity's external auditors and their report is presented separately.

The annual financial statements set out on pages 175 to 241 which have been prepared on the going concern basis, were approved by the Accounting Authority on 31 May 2024. Management has concluded that the Financial Statements fairly present the entity's financial position, financial performance and cashflow for the year ended 31 March 2024.



Adv JL Mothibi
Accounting Authority

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

Figures in Rand	Note(s)	2024	2023
			Restated*
Assets			
Current Assets			
Bank balances - recoveries	3	1 292 119 862	223 049 993
Cash and cash equivalents	4	626 623 682	748 802 443
Receivables from exchange transactions	5	278 652 991	364 724 206
		2 197 396 535	1 336 576 642
Non-Current Assets			
Property, plant and equipment	7	74 707 341	53 800 988
Intangible assets	8	1 500 193	2 454 787
		76 207 534	56 255 775
Total Assets		2 273 604 069	1 392 832 417
Liabilities			
Current Liabilities			
Payables - recoveries	3	1 292 119 862	223 049 993
Other financial liabilities	9	864 015	621 400
Operating lease liability	10	5 080 395	4 355 959
Payables from exchange transactions	11	73 022 727	124 818 518
Provisions	12	68 615 064	60 402 244
		1 439 702 063	413 248 114
Total Liabilities		1 439 702 063	413 248 114
Net Assets		833 902 006	979 584 307
Accumulated surplus		833 902 006	979 584 307
Total Net Assets		833 902 006	979 584 307

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STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand	Note(s)	2024	2023
			Restated*
Revenue			
Revenue from exchange transactions			
Rendering of services - Investigations	13	376 233 592	388 946 414
Rendering of services - Recovery of legal and expert costs*	13	46 944 155	28 813 227
Interest received		54 797 081	40 796 975
Gain on disposal of assets	14	-	196 413
Total revenue from exchange transactions		477 974 828	458 753 029
Revenue from non-exchange transactions			
Transfer revenue			
Government grants	15	489 839 000	452 060 000
CARA funds		-	7 941
Rental of premises paid on behalf of the SIU		6 555 785	6 183 368
Total revenue from non-exchange transactions		496 394 785	458 251 309
Total revenue	13	974 369 613	917 004 338
Expenditure			
Employee related costs	16	(667 973 889)	(552 314 145)
Depreciation and amortisation	17	(15 610 690)	(7 448 368)
Debt impairment	18	(207 787 045)	(121 460 593)
Operating lease expenses	19	(45 224 654)	(41 024 941)
Professional fees	20	(1 753 027)	(1 890 313)
General expenses	21	(180 130 871)	(128 472 037)
Loss on disposal of assets	14	(1 571 737)	-
Total expenditure		(1 120 051 913)	(852 610 397)
(Deficit) surplus for the year		(145 682 300)	64 393 941

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	921 186 475	921 186 475
Prior year adjustments*	(5 996 109)	(5 996 109)
BALANCE AT 01 APRIL 2022 AS RESTATED*	915 190 366	915 190 366
CHANGES IN NET ASSETS		
Surplus for the year	64 393 941	64 393 941
Total changes	64 393 941	64 393 941
Balance	969 874 721	969 874 721
Prior year adjustments*	9 709 585	9 709 585
BALANCE AT 01 APRIL 2023 AS RESTATED*	979 584 306	979 584 306
CHANGES IN NET ASSETS		
Deficit for the year	(145 682 300)	(145 682 300)
Total changes	(145 682 300)	(145 682 300)
BALANCE AT 31 MARCH 2024	833 902 006	833 902 006

*See Note 27

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CASH FLOW STATEMENT

Figures in Rand	Note(s)	2024	2023
			Restated*
Cash flows from operating activities			
Receipts			
Proceeds from services rendered		301 808 775	264 498 062
Government grants		489 839 000	452 060 000
Interest income		54 797 081	40 796 975
		846 444 856	757 355 037
Payments			
Employee costs		(657 059 438)	(549 843 205)
Suppliers		(272 648 550)	(196 661 427)
		(929 707 988)	(746 504 632)
Net cash flows from operating activities	23	(83 263 132)	10 850 405
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(39 304 121)	(24 670 609)
Proceeds from insurance claims of property, plant and equipment	7	683 089	649 436
Purchase of other intangible assets	8	(294 597)	-
Net cash flows from investing activities		(38 915 629)	(24 021 173)
Net (decrease) in cash and cash equivalents		(122 178 761)	(13 170 768)
Cash and cash equivalents at the beginning of the year		748 802 443	761 973 211
Cash and cash equivalents at the end of the year	4	626 623 682	748 802 443

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

BUDGET ON ACCRUAL BASIS						
Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Rendering of services	546 632 000	(43 345 000)	503 287 000	423 177 747	(80 109 253)	34.1
Interest received	21 464 000	34 908 000	56 372 000	54 797 081	(1 574 919)	34.2
Rental of premises paid on behalf of the SIU	8 000 000	-	8 000 000	6 555 785	(1 444 215)	34.3
Total revenue from exchange transactions	576 096 000	(8 437 000)	567 659 000	484 530 613	(83 128 387)	-
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	504 796 000	(14 957 000)	489 839 000	489 839 000	-	-
Total revenue	1 080 892 000	(23 394 000)	1 057 498 000	974 369 613	(83 128 387)	-
Expenditure						
Employee related costs	(815 868 000)	92 079 000	(723 789 000)	(667 973 889)	55 815 111	34.4
Depreciation and amortisation	(36 000 000)	-	(36 000 000)	(15 610 690)	20 389 310	34.5
Debt impairment	-	-	-	(207 787 045)	(207 787 045)	34.6
Lease rentals on operating leases	(42 061 714)	-	(42 061 714)	(45 224 654)	(3 162 940)	34.7
Professional services	(2 562 516)	-	(2 562 516)	(1 753 027)	809 489	
General expenses	(270 136 000)	(68 685 000)	(338 821 000)	(180 130 871)	158 690 129	34.8
Total expenditure	(1 166 628 230)	23 394 000	(1 143 234 230)	(1 118 480 176)	24 754 054	-

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (CONTINUED)

BUDGET ON ACCRUAL BASIS						
Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Operating deficit	(85 736 230)	-	(85 736 230)	(144 110 563)	(58 374 333)	
Loss on disposal of assets	-	-	-	(1 571 737)	(1 571 737)	
Surplus	(85 736 230)	-	(85 736 230)	(145 682 300)	(59 946 070)	34.9
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	(85 736 230)	-	(85 736 230)	(145 682 300)	(59 946 070)	

SIGNIFICANT ACCOUNTING POLICIES

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of GRAP, issued by the Accounting Standards Board in accordance with Section 122(3) of the PFMA (Act 1 of 1999).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

Management has concluded that the annual financial statements fairly present the entity's financial position, financial performance and cash flow for the year ended 31 March 2024.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below:

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. All figures are rounded to the nearest Rand.

1.3 Going concern assumption

These annual financial statements have been prepared based on the expectation that the SIU will continue to operate as a going concern for at least the next 12 months.

1.4 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed

to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.5 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Trade receivables

The SIU assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

deficit, the SIU makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for debtors is calculated on an individual debtor basis. For amounts due to the entity, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy and default of payments are all considered indicators of impairment.

For the split between spheres of Government, management uses the invoiced debt and known accrual information to determine the ratio between the spheres for accrued invoices where the information is unknown at AFS submission date. The unknown portion of the accrued debt is however not material though and will not influence the split materially.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 12 - Provisions.

Contingent liabilities

Contingent liabilities are disclosed in the notes to the financial statements when there is a possible obligation that arises from a past event and whose existence will

be confirmed at the occurrence or non-occurrence of one or more uncertain future events beyond the control of the entity or where there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or where there is a liability that cannot be recognised because it cannot be measured reliably.

Useful lives of property, plant and equipment

The entity's management determines the estimated useful lives and related depreciation charges for property, plant and equipment and other assets. This estimate is based on industry norm and on the pattern in which an asset's future economic benefit to service potential is expected to be consumed by the entity. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives and decrease depreciation charge where useful lives are more than previously estimated useful lives.

Effective interest rate

The SIU used the prime interest rate to discount future cash flows for trade receivables and trade payables (where applicable). For both trade receivables and trade payables, the effect of the discounting is not considered to be material.

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the expected amount to be received in future. The present value of estimated future cash flows is not calculated, as the potential timeframes of receiving future payments are unknown and can vary materially, based on past experience.

1.6 Property, plant and equipment

Property, plant and equipment are tangible non-current assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost of the item can be measured reliably. Property, plant and equipment is initially measured at cost.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and nonmonetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and

equipment, the carrying amount of the replaced part is derecognised.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight-line	20 years
Motor vehicles	Straight-line	08 years
Office equipment	Straight-line	15 years
IT equipment	Straight-line	10 years
Leasehold improvements	Straight-line	Over the period of the property lease

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the SIU. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The SIU assesses at each reporting date whether there is any indication that the SIU expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the SIU revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate of the Standard of GRAP on Accounting Policies, Changes in Estimates and Errors.

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The SIU separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 7).

Compensation from third parties for an item of property, plant and equipment that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

1.7 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the SIU or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the SIU; and the cost or fair value of the asset can be measured reliably.

The SIU assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are initially measured at cost. Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date. Internally generated goodwill is not recognised as an intangible asset.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software	Straight-line	25 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one SIU and a financial liability or a residual interest of another entity.

A financial asset is:

- cash;
- a residual interest of another entity; or a contractual right to:
- receive cash or another financial asset from another entity; or
- exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity. The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.
- A financial liability is any liability that is a contractual obligation to: deliver cash or another financial asset to another entity; or

- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity. A concessionary loan is a loan granted to or received by the SIU on terms that are not market-related.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be

estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Classification

The SIU has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost

The SIU has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Payables from non-exchange transactions	Financial liability measured at amortised cost
Other financial liabilities	Financial liability measured at amortised cost

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or are held for trading.

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

Measurement

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Where:

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories: Financial instruments at amortised cost.

All financial assets measured at amortised cost are subject to an impairment review.

Gains and losses

For financial assets and financial liabilities measured at amortised cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and expected future cash flows. The impairment is measured as the difference between the debtors carrying amount and the expected amount to be received in future. The future present value of estimated future cash flows is not calculated, as the potential timeframes of receiving future payments are unknown and can vary materially, based on past experience. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly or by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Derecognition

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position. The SIU derecognises financial assets using trade date accounting.

Financial assets

The SIU derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished, i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any noncash assets transferred or liabilities assumed, is recognised in

surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.9 Employee benefits

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as: wages, salaries and social security contributions;

- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related service;

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or service such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.
- As an expense, unless another Standard of GRAP requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in case of nonaccumulating absences, when the absence occurs.

The entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Short-term paid absences

The entity recognises the expected cost of short-term employee benefits in the form of paid absences as follows:

- in the case of accumulating paid absences, when the employees render service that increases their entitlement to future paid absences; and
- in the case of non-accumulating paid absences, when the absences occur.

The entity measures the expected cost of accumulating paid absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period.

Bonus, incentive and performance related payments

The entity recognises the expected cost of bonus, incentive and performance related payments when, and only when:

- the entity has a present legal or constructive obligation to make such payments as a result of past events; and
- a reliable estimate of the obligation can be made. A present obligation exists when, and only when, the entity has no realistic alternative but to make the payments.

1.10 Provisions and contingencies

Provisions

Provisions are recognised when:

- the entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating surplus (deficit).

Contingencies

Contingent assets and contingent liabilities are not recognised, but disclosed. The contingencies are disclosed in note 25.

1.11 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.12 Revenue from exchange transactions

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

The SIU's major revenue from exchange transactions is from the following sources: Rendering of services:

Rendering of services:

- Investigations - consists of billing for hours spent by SIU members on investigation performed by SIU on State Institutions
- Rendering of services: Recovery of legal and expert costs - consists of invoicing by experts, including Senior and Junior Counsel, used by the SIU during its civil litigation processes.

Investment Income:

The investment income relates to the interest received by the SIU earned on its cash reserves.

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recognition

Rendering of services:

Service revenue is recognised by reference to the number of hours spent multiplied by the rates per resource.

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Investment income:

Investment income is recognised on a time-proportion basis using the effective interest method.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

1.13 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

The SIU's revenue non-exchange transactions is from the following sources: Government grant:

The SIU receives an annual grant from the central fiscus, that is governed by National Treasury's budgeting cycles and is allocated as part of the grants to the SIU's Executive Authority, the Department of Justice and Constitutional Development.

CARA Funds:

In terms of section 68 of the Prevention of Organised Crime Act, 1998 (Act No 121 of 1998), (POCA), Cabinet may approve, based on recommendations by the Criminal Asset Recovery Committee (CARC), amounts for use by law enforcement agencies in the fight against crime. The SIU is allowed to apply for funding for specific projects as a law enforcement agency. The overall administration of the Criminal Asset Recovery Account (CARA) is handled by the Department of Justice and Constitutional Development.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other income:

The SIU occupies certain office buildings that are managed under the Department of Public Works. The SIU does not pay for this accommodation and is therefore treated as “revenue in kind”.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Services in-kind

The SIU recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the SIU and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the SIU’s operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the SIU entity disclose the nature and type of services in-kind received during the reporting period.

Transfers

Apart from Services in-kind, the SIU recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

The SIU recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

1.14 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the entity is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The assessment of whether an entity is a principal or an agent requires the entity to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The entity assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the entity in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the entity concludes that it is not the agent, then it is the principal in the transactions.

The entity is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.

- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the entity has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The entity applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the entity is an agent.

Recognition

The entity, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The entity, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The entity recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

Refer to Note 35 for the disclosure of the principal-agent arrangements.

1.15 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.16 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Treasury Regulations 11.2 requires an accounting officer of a department or constitutional institution to take effective and appropriate steps to timeously collect all money due to the department or constitutional institution. The accounting authority of a public entity is required to do the same in terms of the debt management policy of the public entity.

In 2022 National Treasury issued the PFMA Compliance and Reporting Framework replacing previous guidance and strengthens the identification, investigation, management, condonation and reporting functions. The transitional provisions in terms of the new guidance requires fruitless and wasteful expenditure disclosed in the annual financial statements of the SIU in the previous financial year must be disclosed as a comparative amount in the annual financial statements. This results that fruitless and wasteful expenditure when incurred and confirmed is recorded in the annual financial statements disclosure and relates to fruitless and wasteful expenditure incurred in the current financial year with a one financial year comparative analysis.

National Treasury does not require the SIU to report a cumulative balance, however the analysis for previous financial years must be recorded in the register and dealt with in terms of its recovery process. Refer to Note 32.

1.17 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of, or that is not in accordance with a requirement of any applicable legislation, including -

- (a) this Act; or
- (b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- (c) any provincial legislation providing for procurement procedures in that provincial government.

Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular incurred, unless it is impractical to determine, in which case reasons thereof are provided in the notes.

Irregular expenditure receivables are measured at the amount that is expected to be recovered and are de-recognised when settled or written off as irrecoverable.

Irregular expenditure must be removed from the balance of the irregular expenditure notes when it is either

- (a) condoned by the relevant authority if no official was found to be liable in law;
- (b) recovered from an official liable in law;
- (c) written-off if it is irrecoverable from an official liable in law;
- (d) written-off if it is not condoned and not recoverable.

Treasury Regulation 11.2 requires an accounting officer of a department or constitutional institution to take effective and appropriate steps to timeously collect all money due to their relevant institutions. The accounting authority of a public entity must do the same in terms of the debt management policy of the public entity.

In 2022 National Treasury issued the PFMA Compliance and Reporting Framework replacing previous guidance and strengthens the identification, investigation, management, condonation and reporting functions. The transitional provisions in terms of the new guidance requires irregular expenditure disclosed in the annual financial statements of the SIU in the previous financial year must be disclosed as a comparative amount in the annual financial statements. This results that irregular expenditure when incurred and confirmed is recorded in the annual financial statements disclosure and relates to irregular expenditure incurred in the current financial year with a one financial year comparative analysis

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

National Treasury does not require the SIU to report a cumulative balance, however the analysis for previous financial years must be recorded in the register and dealt with in terms of its recovery process. Refer to Note 33.

1.18 Budget information

Entity are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

The approved budget is prepared on an accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2023/04/01 to 2024/03/31.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are on the same basis of accounting, therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The budget variances above 10% are investigated and explained. Refer to Note 34.

1.19 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the entity.

The entity is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favorable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the entity is exempt from the disclosures in accordance with the above, the entity discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.20 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.21 Leases

Operating leases - Entity as lessee

A lease is classified as finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating lease payments are recognised as an expense on a straight line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight line basis.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2. NEW STANDARDS AND INTERPRETATIONS

2.1 Standards and interpretations issued not yet effective

The following standards and interpretations have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2024 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP 107 Mergers	Not yet determined	Unlikely there will be a material impact
GRAP 106 Transfer of Functions Between Entities Not Under Common Control	Not yet determined	Unlikely there will be a material impact
GRAP 105 Transfer of Functions Between Entities Under Common Control	Not yet determined	Unlikely there will be a material impact
GRAP 2023 Improvements to the Standards of GRAP 2023	Not yet determined	Unlikely there will be a material impact
GRAP 104 (as revised): Financial Instruments	01 April 2025	Impact is currently being assessed, but it could have a material impact on the impairment of debt
GRAP 1 (amended): Presentation of Financial Statements (Materiality)	Not yet determined	Unlikely there will be a material impact

3. BANK BALANCES - RECOVERIES / PAYABLES

Bank balance - recoveries	Opening balance	Collections	Payments during the period	Net movement in interest and bank charges	Total
Movements - 2023/24	223 049 993	1 223 655 451	(176 165 351)	21 579 769	1 292 119 862
Movements - 2022/23	142 520 221	191 166 578	(119 349 401)	8 712 585	223 049 993

The SIU has several agreements with State institutions to recover funds from recipients who received financial assistance that they were not entitled to or committed acts of fraud / corruption and that originated as a result of SIU investigations. The funds are recovered through the SIU AOD (Acknowledgement of Debt) section within finance and is kept in Trust Accounts. The SIU periodically prepares reconciliations of what has been recovered and pays over these funds to relevant institutions. Funds not yet paid over to such entities at financial year end are disclosed as "Payable Recoveries" on the face of the Statement of Financial Position.

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The main reason for the material increase in trust funds are:

- R570 million received from SAP, in terms of a settlement reach between Eskom, the SIU and SAP. The funds were paid over to Eskom after 31 March 2024.
- R578 million received from Universities on the NSFAS investigations where settlements had been reached. R478 million was paid over to the NSFAS after 31 March 2024 as these were the balances at 29 February 2024. The balance will be paid during the 2024/2025 financial year.

The trust accounts are in the name of the SIU, and the funds received herein, including interest earned on the funds, are for the State Institution on which behalf the funds have been received by the SIU.

4. CASH AND CASH EQUIVALENTS

Figures in Rand	2024	2023
Cash and cash equivalents consist of:		
Cash on Hand	73 639	87 000
Bank Balances	626 550 043	748 715 443
	626 623 682	748 802 443

Included in the above bank balance of R626 550 043 (2023: R748 715 443) is an employee saving scheme of R864 015 (2023: R621 400). Deductions are made from employee's net salaries and are saved by the SIU. This is done on a voluntary basis and are paid upon request. Refer to Note 9 for further details.

In terms of section 53(3) of the PFMA, the SIU as a public 3A entity may not accumulate a surplus without prior written approval of National Treasury being obtained. In order to give guidance to public entities and to operationalise this section of the PFMA, National Treasury had issued Instruction note no. 12 of 2020/21 on 02 September 2020, that indicates that a public entity must declare all surpluses to the relevant treasury from 01 August to 30 September of each year, after the financial year-end. The SIU will submit a motivation and request to retain all of its surpluses to National Treasury by 30 September 2024 once the Annual Financial Statements have been audited and approved.

Bank balances are as per cashbook and bank statement balances.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

5. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Figures in Rand	2024	2023
Trade debtors * * *	275 613 461	361 643 617
Deposits	70 733	70 733
Prepaid expenses	2 069 661	2 259 012
Stuff study loans	197 944	120 476
Othere staff Debt*	515 247	425 661
Insurance claims * *	185 945	204 707
	278 652 991	364 724 206

*Other staff debtors relate to debt owed by former and current SIU employees that are different in nature including negative leave, overpayments and these are recovered from the said employees on agreed terms.

**The receivable relates to insurance claims not yet settled at the end of the financial year.

***The comparative figures for the financial year 2022/2023 have been restated in the Annual Financial Statements. Refer to Note 27 for detail.

Credit quality of trade and other receivables

The credit quality of trade and other receivables are assessed by management at reporting period using the criteria below in determining whether an individual or class of debts should be impaired:

Provision for doubtful debt criteria:

- Where payments had been made during the financial year, only amounts over 121 days have been provided for, unless these invoices were paid post 31 March 2024 in which case those invoices would be excluded from the provision.
- Where payments had been received during the financial year and post 31 March 2024, amounts over 121 days have been provided for, in which case those invoices paid after yearend would be excluded from the provision.

Total debts outstanding have been provided for where no payments had been received during the financial year. Current debt on new projects have not been impaired.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

5. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

Trade and other receivables not impaired

Trade and other receivables not impaired at 31 March 2024, R158 142 762 (2023: R170 538 760). The ageing of amounts past due is disclosed under note 28 Risk Management.

Figures in Rand	2024	2023
Trade and other receivables not impaired	158 142 762	170 538 760

*During the 2022/23 financial year, the ageing for trade and other receivables not impaired did not include current and less than 120 days balances. The balance has now been amended to reflect these balances. This will be consistent with disclosure during the 2023/24 financial year.

Trade and other receivables impaired

As of 31 March 2024, trade and other receivables of R 1 165 647 896 (2023: R 1 044 445 978) were impaired and provided for.

The amount of the provision was R890 034 435 as of 31 March 2024 (2023: R682 802 361).

Composition of net trade debtors		
Gross trade debtors	1 165 647 896	1 044 445 978
Provision for doubtful debts	(890 034 436)	(682 802 361)
	275 613 460	361 643 617

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

5. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

Gross trade debtors per Sphere of Government	2024	2023	Difference
Local Government	228 164 601	224 624 676	3 539 925
National Departments	170 039 851	214 252 388	(44 212 536)
Provincial Government	337 753 355	263 999 233	73 754 123
Public Entities	429 690 089	341 569 681	88 120 408
	1 165 647 896	1 044 445 978	121 201 920
Provision for doubtful debt per Sphere of Government	2024	2023	Difference
Local Government	(212 977 943)	(206 194 704)	(6 783 239)
National Departments	(88 944 703)	(63 676 759)	(25 267 944)
Provincial Government	(290 023 226)	(204 836 155)	(85 187 071)
Public Entities	(298 088 564)	(208 094 743)	(89 993 821)
	(890 034 436)	(682 802 361)	(207 232 075)
Net trade debtors per Sphere of Government	2024	2023	Difference
Local Government	15 186 658	18 429 972	(3 243 314)
National Departments	81 095 149	150 575 629	(69 480 480)
Provincial Government	47 730 130	59 163 078	(11 432 948)
Public Entities	131 601 524	133 474 938	(1 873 414)
	275 613 461	361 643 617	(86 030 156)
Reconciliation of provision for impairment of trade and other receivables			
Opening balance		682 802 361	561 341 768
Provision for impairment		207 232 075	121 460 593
		890 034 436	682 802 361

Management has estimated the split of spheres of Government for unallocated accrued debt based on the ratio that is known for invoiced and known accrued debt. The unallocated accrued debt is not material though.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

6. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

The SIU has not received any CARA funding in the current financial year.

7. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Lease hold improvements	15 145 434	(10 668 773)	4 476 661	11 714 174	(9 610 025)	2 104 149
Furniture and fixtures	3 768 183	(1 660 824)	2 107 359	3 212 896	(1 533 931)	1 678 965
Motor vehicles	70 290 997	(22 010 750)	48 280 247	42 636 683	(12 777 639)	29 859 044
Office equipment	8 289 416	(3 254 916)	5 034 500	11 237 315	(6 359 494)	4 877 821
IT equipment	52 645 887	(37 837 313)	14 808 574	53 405 050	(38 124 041)	15 281 009
Total	150 139 917	(75 432 576)	74 707 341	122 206 118	(68 405 130)	53 800 988

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

7. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold improvements	2 104 149	4 389 720	(36 139)	(1 981 069)	4 476 661
Furniture and fixtures	1 678 965	1 387 923	(798 417)	(161 112)	2 107 359
Motor vehicles	29 859 044	28 230 587	(576 273)	(9 233 111)	48 280 247
Office equipment	4 877 821	1 735 041	(1 025 191)	(553 171)	5 034 500
IT equipment	15 281 009	3 560 850	(534 049)	(3 499 236)	14 808 574
	53 800 988	39 304 121	(2 970 069)	(15 427 699)	74 707 341

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold improvements	2 789 331	404 921	-	(1 090 103)	2 104 149
Furniture and fixtures	1 452 620	374 831	-	(148 486)	1 678 965
Motor vehicles	10 394 211	21 895 573	(298 079)	(2 132 661)	29 859 044
Office equipment	4 912 666	486 985	-	(521 830)	4 877 821
IT equipment	17 289 121	1 508 300	(154 944)	(3 361 467)	15 281 009
	36 837 949	24 670 610	(453 023)	(7 254 547)	53 800 988

None of the assets above are pledged as security

Repairs and maintenance

Property repairs	62 500	51 689
Vehicle repairs and maintenance	1 578 811	1 327 467
Repairs and maintenance - other	128 337	46 901
	1 769 648	1 426 057

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

7. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

The repairs and maintenance is recognised as part of the surplus and deficit in the statement of financial performance for the year.

8. INTANGIBLE ASSETS

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer software	3 609 365	(2 109 172)	1 500 193	5 491 459	(3 036 672)	2 454 787

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Computer software	2 454 787	294 597	(1 066 203)	(182 988)	1 500 193

Reconciliation of intangible assets - 2023

	Opening balance	Amortisation	Total
Computer software	2 648 608	(193 821)	2 454 787

Pledged as security

None of the assets above are pledged as security.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

9. OTHER FINANCIAL LIABILITIES

Figures in Rand	2024	2023
At amortised cost		
Employee savings scheme		
The balance represents employee savings scheme. Refer to Note 4 for more details.	864 015	621 400
Current liabilities		
At amortised Cost	864 015	621 400

10. OPERATING LEASE ASSET (LIABILITY)

Operating lease	5 080 395	4 355 959
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This balance represents the difference between the contractual amounts payable over the lease period and the straight lined amounts as per the requirements of GRAP 13.

11. PAYABLES FROM EXCHANGE TRANSACTIONS

Trade payables *	44 516 407	99 015 450
Payments received in advance	152 685	152 685
Accrued leave Pay	28 353 635	25 650 383
	73 022 727	124 818 518

*The comparative figures for the financial year 2022/2023 have been restated in the Annual Financial Statements. Refer to Note 27 for detail.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

12. PROVISIONS

Reconciliation of provisions - 2024

	OpeningBalance	Additions	Utilised during the year	Total
Performance bonuses	60 402 244	68 000 000	(59 787 180)	68 615 064

Reconciliation of provisions - 2023

	OpeningBalance	Additions	Utilised during the year	Total
Performance bonuses	56 669 025	58 330 975	(54 597 756)	60 402 244

In terms of the SIU's current performance appraisal policy, all employees are assessed once a year based on their work output. For both the 2024 and 2023 financial years, an approach was followed whereby a realistic total pool of funds was determined by management, and approved by the Accounting Authority, which was then split amongst qualifying employees, considering the relevant performance scores and their total salary packages, relative to each other in relation to the total payroll costs of the SIU.

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13. REVENUE

Figures in Rand	2024	2023
Rendering of services - Investigations	376 233 592	388 946 414
Rendering of services - Recovery of legal and experts costs	46 944 155	28 813 227
Interest Received	54 797 081	40 796 975
Gain on disposal of assets	-	196 413
Government grants	489 839 000	452 060 000
CARA Funds	-	7 941
Rental of premises paid on behalf of the SIU *	6 555 785	6 183 368
	974 369 613	917 004 338
The amount included in revenue arising from exchanges of goods or services are as follows:		
Rendering of service - Investigations	376 233 592	388 946 414
Rendering of services - Recovery of legal and experts costs	46 944 155	28 813 227
Interest Received	54 797 081	40 796 975
Gain on disposal of assets	-	196 413
	477 974 828	458 753 029
The amount included in revenue arising from non-exchange transactions is as follows:		
Government grants	489 839 000	452 060 000
CARA Funds	-	7 941
Rental of premises paid on behalf of the SIU *	6 555 785	6 183 368
	496 394 785	458 251 309

*The East London & Mthatha office leases are paid for by the Department of Public Works and is not refundable by the SIU.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

14. GAINS / (LOSSES) ON DISPOSAL OF ASSETS

Figures in Rand	2024	2023
Gains / (Losses) on disposal of assets	(1 571 737)	196 413

Gains / (Losses) on disposal of assets represents the net of assets written off due to damage or theft and insurance proceeds.

15. GOVERNMENT GRANTS

Operating grants

Government grant	489 839 000	452 060 000
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The SIU relies partly on a Government Grant received from National Treasury through the Department of Justice and Constitutional Department. The Grant is determined and allocated to the SIU during the annual MTEF budgeting processes, and ultimately approved by Parliament during the governance processes. The Grant is allocated to assist the SIU with exercising its mandate, and in so doing, defray operational and capital expenditure incurred by the SIU.

There are no conditions attached to the Grant except for it being utilized in the execution of the SIU's mandate.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

16. EMPLOYEE RELATED COSTS

Figures in Rand	2024	2023
Basic salaries	502 280 505	440 596 171
Performance bonuses paid and/or accrued for	68 000 000	58 330 975
Medical aid - company contributions*	38 039 660	3 105 018
UIF	2 101 972	2 068 412
Provident fund contributions	51 306 943	46 163 015
Leave pay provision charge	2 701 630	(1 262 278)
Funeral benefits	142 678	129 815
Travel related allowances and costs	2 172 665	2 033 018
Acting allowances	1 227 836	1 149 999
	667 973 889	552 314 145

*The SIU has implemented a medical aid subsidy for its employees with effect from March 2023, after having received the necessary approvals from the Executive Authority and National Treasury.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

16. EMPLOYEE RELATED COSTS (CONTINUED)

Adv. JL Mothibi - Head of the Unit

Figures in Rand	2024	2023
Annual Remuneration	2 553 428	2 420 691
Performance Bonus - 2018	-	371 226
Performance Bonus - 2019	-	483 825
Performance Bonus - 2020	-	437 941
Performance Bonus - 2021	-	376 034
Performance Bonus - 2022	402 244	-
Contributions to UIF, Medical and Pension Funds	383 882	358 588
Non - pensionable Cash Allowance	-	21 816
Medical Subsidy	166 064	-
	3 505 618	4 470 121

The performance bonus amounts relating to previous financial years had been accrued in those financial years, but only paid out in 2022/23 once all the governance processes had been completed.

For the 2024 year, a bonus amount has been provided for until the necessary approval processes have been sought before payout occurs.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

16. EMPLOYEE RELATED COSTS (CONTINUED)

Mr A Gernandt - Chief Financial Officer

Figures in Rand	2024	2023
Annual Remuneration	1 947 324	1 825 001
Car Allowance	24 000	24 000
Performance Bonuses	291 449	300 193
Contributions to UIF, Medical and Pension Funds	221 371	206 851
Medical Subsidy	92 139	7 500
Non - pensionable Cash Allowance	-	21 939
	2 576 283	2 385 484

Mr MT Mkhungo - Chief Risk Officer

Annual Remuneration	1 701 079	1 644 210
Car Allowance	94 584	94 584
Performance Bonuses	265 479	273 443
Contributions to UIF, Medical and Pension Funds	201 854	188 627
Non - pensionable Cash Allowance	-	20 340
Medical Subsidy	92 139	7 500
	2 355 135	2 228 704

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

16. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2024	2023
Mr LG Lekgetho - National Chief Investigations Officer		
Annual Remuneration	1 842 916	1 729 818
Car Allowance	14 688	14 688
Performance Bonuses	281 274	289 712
Contributions to UIF, Medical and Pension Funds	279 908	258 923
Non - pensionable Cash Allowance	-	21 078
Long Service Award	-	5 000
Medical Subsidy	92 139	7 500
	2 510 925	2 326 719
Dr JO Wells - Chief Legal Counsel		
Annual Remuneration	320 476	1 711 826
Performance Bonuses	-	300 193
Contributions to UIF, Medical and Pension Funds	57 428	342 445
Non - pensionable Cash Allowance	-	21 939
Long Service Award	-	5 000
Medical Subsidy	15 000	7 500
Termination leave	349 982	-
	742 886	2 388 903

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16. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2024	2023
Dr. JO Wells resigned 31 May 2023.		
Mr PR Maharaj - Chief Programme Portfolio Officer		
Annual Remuneration	1 919 677	1 811 740
Performance Bonuses	283 813	292 328
Contributions to UIF, Medical and Pension Funds	215 633	201 493
Non - pensionable Cash Allowance	-	21 939
Long Service Award	-	5 000
Medical Subsidy	92 139	7 500
	2 511 262	2 340 000

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16. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2024	2023
MS KT Zwane - Chief Information Officer		
Annual Remuneration	1 795 663	1 686 218
Performance Bonuses	265 479	223 130
Contributions to UIF, Medical and Pension Funds	201 854	188 627
Non - pensionable Cash Allowance	-	20 340
Medical Subsidy	92 139	7 500
	2 355 135	2 125 815
Ms MN Masombuka - Chief Human Capital Officer		
Annual Remuneration	1 693 596	1 451 052
Car Allowance	90 000	90 000
Performance Bonuses	264 958	248 097
Contributions to UIF, Medical and Pension Funds	210 007	181 313
Non - pensionable Cash Allowance	-	21 078
Medical Subsidy	92 139	7 500
	2 350 700	1 999 040

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16. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2024	2023
Ms BH Leshope - Chief Audit Executive		
Annual Remuneration	1 411 045	1 317 346
Car Allowance	64 752	64 752
Performance Bonuses	225 712	232 484
Contributions to UIF, Medical and Pension Funds	222 857	208 238
Non - pensionable Cash Allowance	-	20 340
Medical Subsidy	92 139	7 500
	2 016 505	1 850 660
Mr MK Kganyago - Head: Communication & Stakeholder Relations		
Annual Remuneration	1 668 781	1 402 987
Performance Bonuses	266 340	232 484
Contributions to UIF, Medical and Pension Funds	335 211	269 683
Non - pensionable Cash Allowance	-	20 340
Medical Subsidy	92 139	7 500
	2 362 471	1 932 994
Mr ZL Mguli - Head: Strategy, Monitoring & Reporting		
Contributions to UIF, Medical and Pension Funds	-	85
Other	-	8 475
	-	8 560

Mr ZL Mguli resigned on the 31st of August 2021.

* The amounts paid in 2022/2023 related to non-pensionable cash allowance R8,475 and company contributions R84.75.

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16. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2024	2023
Ms T Dlamini - Head: Strategy, Monitoring and Reporting		
Annual Remuneration	1 590 435	238 384
Performance Bonuses	39 503	-
Contributions to UIF, Medical and Pension Funds	179 050	27 889
Non - pensionable Cash Allowance	-	3 390
Medical Subsidy	92 139	7 500
	1 901 127	277 163

Ms Dlamini was appointed on the 1st of February 2023.

Adv NJ Vanara - Chief Legal Council

Annual Remuneration	1 606 393	-
Contributions to UIF, Medical and Pension Funds	162 373	-
Medical Subsidy	62 139	-
	1 830 905	-

Nr NJ Vanara was appointed 1 August 2023.

Ms NM Fatlane - Chief Governance Officer

Annual Remuneration	716 146	-
Contributions to UIF, Medical and Pension Funds	72 666	-
Medical Subsidy	39 639	-
	828 451	-

Ms NM Fatlane was appointed from 1 November 2023.

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17. DEPRECIATION AND AMORTISATION (CONTINUED)

Figures in Rand	2024	2023
Property, plant and equipment	15 427 702	7 254 547
Intangible assets	182 988	193 821
	15 610 690	7 448 368

18. DEBT IMPAIRMENT

Impairments

Trade and other receivables	207 787 045	121 460 593
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The SIU makes an assessment of debtors accounts on an ongoing basis in line with the debtors management policy to determine whether there are any prospects of recovering such debts. Factors taken into account include payment history, engagement with Institutions being investigated, financial position of such institutions and any other factors that may assist management in determining whether the debts are recoverable or not.

The current year's impairment amount is based on assessments performed on balances outstanding at the end of the financial year and the growth is largely due to the fact that the debt book has been growing materially with relatively low payments received during the 2023/24 financial year.

Management has engaged in various follow up actions in order to assist in recovering the outstanding debt, including National Treasury, and other governance structures.

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19. OPERATING LEASE EXPENSES

Figures in Rand	2024	2023
Premises		
Straight lined lease expenditure	44 030 043	39 163 334
Office Equipment		
Printing equipment	1 157 530	1 825 274
Other		
Office plant rentals	37 081	36 333
	45 224 654	41 024 941

20. PROFESSIONAL FEES

Internal Audit Fees	1 753 027	1 890 313
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Some internal audit functions are outsourced to an external service provider. These expenses represent the fees incurred and paid to the service provider.

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21. GENERAL EXPENSES

Figures in Rand	2024	2023
Consulting and professional fees (1) *	64 789 973	40 531 411
Travel - local (2)	31 679 261	32 114 035
Software and other licences (3)	15 634 842	8 809 476
Training (4)	11 355 038	499 755
Electricity, water and municipal rates (21)	8 282 079	7 215 113
Security (5)	8 250 134	7 095 865
Telephone and fax (22)	4 793 162	4 002 424
Auditors remuneration (6)	4 391 217	3 724 974
Official functions and meetings (7)	3 638 995	2 331 354
Travel - overseas (8)	3 363 143	1 128 840
Printing and stationery	3 154 629	2 879 463
Insurance (9)	2 657 967	1 717 290
Cleaning (23)	2 275 826	2 604 446
Repairs and maintenance (10)	2 149 808	1 452 686
Consumables (11)	2 112 504	978 454
Office expenses (24)	2 111 723	956 984
Bursaries (12)	1 669 575	1 135 878
Placements fees (13)	1 278 731	2 777 689
Advertising (14)	1 253 806	1 153 314
Uniforms (15)	1 257 742	1 024 680
Relocation costs (25)	1 026 732	1 813 563
Membership fees and subscriptions (16)	418 296	199 867
Staff welfare (17)	400 739	772 399

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

21. GENERAL EXPENSES (CONTINUED)

Figures in Rand	2024	2023
Conferences and seminars (18)	306 891	217 550
Data scanning, traces and deed searches (26)	1 044 608	435 995
Bank charges	265 417	305 650
Storage fees (19)	225 529	202 064
Courier services (20)	207 746	253 457
Motor vehicle licensing expenses (27)	131 988	55 637
Magazines, books and periodicals (28)	2 000	15 880
Postage and courier (29)	770	65 844
	180 130 871	128 472 037

*The comparative figures for the financial year 2022/2023 have been restated in the Annual Financial Statements. Refer to note 27 for detail.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

(1) **Consulting and professional fees**

The costs increased because in the current financial year, strategic sessions were held for each Province in Operations and Support divisions and not only at a management level. There's also costs incurred for the SIU's panel of attorneys to handle internal and external legal matters.

(2) **Travel**

The decrease in travel expenses is due to additional internal controls put in place to ensure that only necessary travel is undertaken. This also includes a move to meet on online platforms instead of in person which has led to a decrease in costs..

(3) **Software and other licences**

The increase is due to an increase in the costs incurred for Microsoft licenses and additional security measures implemented.

(4) **Training**

The increase is due to an Executive Development Programme for senior managers and SIU has also embarked on a training programme for Forensic Accountants with Thuthuka fund.

(5) **Security**

The increase is due to the additional building at Head Office where additional security was required and this is also in line with inflationary increases

(6) **Auditors remuneration**

The increase is due to some functions of internal audit being outsourced to a service provider and scope of their work increasing.

(7) **Official functions and meetings**

The increase is due to there being more trainings and workshops in the current year.

(8) **Travel - overseas**

The increase in international travel costs is due to more conferences and summits being attended by members.

(9) **Insurance**

The increase in insurance costs is due to additional vehicles being added to the current fleet.

(10) **Repairs and maintenance**

These costs relate to monthly repairs and maintenance of the SIU fleet, as well as ad hoc repairs that need to be conducted. The costs

are expected to increase with the increase in SIU fleet.

(11) **Consumables**

The increase in consumables is due to related expenses due to an increase in the acquisition of cleaning equipment, security equipment, audio equipment and computer equipment.

(12) **Bursaries**

The increase is due to increases in bursary applications in line with the increase in SIU's staff complement.

(13) **Placement fees**

The decrease in placement fees due to the decrease in the recruitment drive as compared to prior year.

(14) **Advertising**

Advertising costs increase slightly due to the radio promotions initiated by the SIU's Communications division, with the intention to educate the public at large on the SIU as a brand.

(15) **Uniforms**

The increase is due to costs incurred for branded items for SIU employees.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

(16) **Membership fees and subscriptions**

There was an increase in SIU's staff members and thereby increasing the membership fees paid to different professional bodies.

(17) **Staff welfare**

The decrease in the cost is due to the fact that in the prior year, gifts as part of the long service awards were acquired for the relevant employees.

(18) **Conferences and seminars**

The increase is due to that in the current year, strategic sessions were held for operational and support divisions of the Unit in addition to the executive strategy sessions.

(19) **Storage facilities**

The SIU is still using the services of an external service provider for proper document management, whilst an internal process of developing an effective and efficient document management system is underway. It is expected that these costs will reduce, once the system is implemented.

(20) **Courier services**

The decrease is due to usage of electronic sharing of information rather than manually sending documents around.

(21) **Electricity, water and municipal rates**

The increases is in line with the expected inflationary increases and also in line with the additional space taken up in Head Office.

(22) **Telephone and fax**

The increase is in line with the increase in the headcount having grown from 601 in 2023 to 702 in the current financial year.

(23) **Cleaning**

The decrease in costs is due to a decrease in cleaning costs for the North West provincial accommodation.

(24) **Office expenses**

The increase in office expenses is due to costs incurred for the removal of office furniture when the following provincial offices were relocating premises: Northern Cape, Mpumalanga and North West offices.

(25) **Relocation costs**

The decrease in relocation costs is due to fewer employees having been relocated than what was expected.

(26) **Data scanning, traces and deed searches**

The substantial increase is due to increases in projects that require deeds searches, the main one being lifestyle audits that is getting rolled out across all Provinces.

(27) **Motor vehicle licensing expenses**

The increase in these costs relate to vehicle licensing fees for the new vehicles in SIU's fleet.

(28) **Magazines, books and periodicals**

The decrease is due to fewer hard copy books and publications acquired in the current year.

(29) **Postage and courier**

The decrease in cost is due to fewer statements sent out to debtors after National Treasury approved for 15 000 SASSA accounts to be written off.

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22. AUDITORS' REMUNERATION

Figures in Rand	2024	2023
Fees	4 391 217	3 724 974

23. CASH (USED IN) GENERATED FROM OPERATIONS

(Deficit) surplus	(145 682 300)	64 393 941
Adjustments for:		
Depreciation and amortisation	15 610 690	7 448 368
Gains /(Losses) on disposal of assets	1 571 737	(196 413)
Debt impairment	207 232 075	121 460 593
Movements in provisions	8 212 820	3 733 218
Changes in working capital:		
Increase in receivables from exchange transactions	(121 350 209)	(130 761 137)
Other receivables	(18 763)	5 000 000
Increase in payables from exchange transactions	(48 839 182)	(60 228 165)
	(83 263 132)	10 850 405

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24. COMMITMENTS

Figures in Rand	2024	2023
Operating leases		
Already contracted for but not provided for		
Minimum lease payments due - within 1 year	44 502 290	30 222 735
Minimum lease payments due - within 2-5 years	48 031 654	42 722 572
	92 533 944	72 945 307
Total commitments		
Authorised operational expenditure	92 533 944	72 945 307

Operating lease payments represent rentals payable by the entity for some of its office properties. Leases are negotiated for an average term ranging between one and five with an average escalation rate of between 5% and 8.5%. No contingent rent is payable.

25. CONTINGENCIES

Plaintiff	What is claimed	2024	2023
Service provider 1	Damages	450 000	450 000
Employee 1	Increased remuneration for incentive payment	280 643	230 643
Service provider 2	Damages	3 500 000	3 500 000
Service provider 3	Damages	950 000	-
		5 180 643	4 180 643

The amounts disclosed comprise both possible capital settlements as well as legal costs.

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25.1 Claims against the SIU

The contingent liability for the current year comprises of:

Companies that were investigated under the SIU Proclamations, and

One matter involving a member of the SIU who approached the Labour Court for relief involving reduced performance bonus.

In the list and in certain cases, the SIU disputes the merits and in others, is of the view that the merits do not favour the SIU in projecting an outcome. The SIU forms an opinion on the possible liability of the SIU upon finalisation of the matter and based on the probability, projects the possible financial impact. The probability is based on counsel's view on merits and quantum. Trial dates have not been set and consequently the SIU is unable to provide dates of finalisation of these matters, thereby giving rise to the uncertainty relating to the amount or timing of any financial outflows. The legal fees for counsel are estimated based on the possible dates of finalisation of the matters as well as the estimated fee rate of Counsel.

25.2 Accumulated Surplus

In terms of section 53(3) of the PFMA, the SIU as a public 3A entity may not accumulate a surplus without prior written approval of National Treasury being obtained. In order to give guidance to public entities and to operationalise this section of the PFMA, National Treasury had issued Instruction note no. 12 of 2020/21 on 02 September 2020, that indicates that a public entity must declare all surpluses to the relevant treasury from 01 August to 30 September of each year, after the financial year end. The SIU will submit a motivation and request to retain all of its surpluses to National Treasury by 30 September 2024 once the Annual Financial Statements have been audited and approved.

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26. RELATED PARTIES`

Relationships	
Executive Authority	Department of Justice and Constitutional Development
Entities in the same portfolio	Legal Aid South Africa (Legal Aid SA)
	Public Protector South Africa
	South African Human Rights Commission
	Justice Modernisation
	President's Funds Guardian Fund
	Criminal Asset Recovery Account (CARA)
	Office of the Chief Justice
	Rules Board of Courts Law
	Council of Debt Collectors
	South African Board of Sherrifs
Members of key management	South African Law Reform Commission
	Adv. JL Mothibi, Adv. N Vanara
	Mr A Gernandt
	Mr MT Mkhungo
	Mr LK Lekgetho
	Dr JO Wells
	Mr P Maharaj
	Ms B Leshope
	Ms T Zwane
	Ms N Masombuka
	Mr MK Kganyago
	Ms T Dlamini
	Ms NM Fatlane

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

26. RELATED PARTIES (CONTINUED)

The SIU has been established by Government in terms of national legislation, act 74 of 1996, as amended. The Minister of Justice and Correctional Services is the Executive Authority of the SIU. The SIU is ultimately controlled by the National Executive.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or join the SIU in making operational or operating decisions.

As a result of the constitutional independence of all three spheres of Government, within the National Sphere of government, public sector entities (national departments, national trading entities, schedule 2, 3A and 3B public entities, constitutional institutions, Parliament, etc.) are related parties. Entities in the National Sphere of Government are considered related parties of the SIU by virtue of the common control through Parliament.

In terms of the SIU's mandate to investigate any fraud & corruption or maladministration in any Organ of State as provided for in the Special Investigating Unit and Special Tribunal Act 74 of 1996 (SIU Act), the National Sphere of Government and/or Public entities as referred to in paragraph three above, being related parties, may have been charged for investigation services fees and expenses for any work done in terms of the Special Investigating Unit and Special Tribunal Act 74 of 1996 (SIU Act). Such charges are included in revenue in the Statement of Financial Performance and any outstanding balances at the reporting date are included in Trade Receivables in the Statement of Financial Position.

Related party transactions and balances (Controlling and Related Entities)

Figures in Rand	2024	2023
Loan accounts - Owing (to) by related parties		
Debtors balances - owing to the SIU by Do J & CD	13 397 618	11 744 481
Accounts payable - owing by the SIU to DoJ & CD*	(26 093 674)	(53 397 958)
Amounts included in revenue invoiced by the SIU to DoJ & CD	(13 076 661)	(30 039 834)
Legal costs included in expenses invoiced by the DoJ & CD to the SIU*	33 615 818	28 900 760

During the normal course of business, there have been proclamations within the Department of Justice where investigations have been done, or are still ongoing.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

26. RELATED PARTIES (CONTINUED)

Figures in Rand	2024	2023
Criminal Asset Recovery Account		
Revenue recognised in the Statement of Financial Performance	-	7941
CARA Funds were allocated to the SIU for a three year period for specific projects.		
Services in kind transactions between the SIU and DPW		
Rental of premises on behalf of the SIU by DPW	6 555 785	6 183 368
The amount represents payment made by the Department of Public Works for premises occupied by the SIU in East London and Mthatha premises. Refer to note 13.		
Related party transactions - National and Public Entities		
Revenue		
National Departments*	49 550 906	122 458 662
Public Entities	240 251 175	215 779 077
Gross trade debtors		
National Departments*	170 039 851	214 252 388
Public Entities	429 690 089	341 569 681
Provision for doubtful debts		
National Departments*	(88 944 703)	(63 676 759)
Public Entities	(298 088 564)	(208 094 743)
Net trade debtors		
National Departments*	81 095 149	150 575 629
Public Entities	131 601 524	133 474 938

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

26. RELATED PARTIES (CONTINUED)

Remuneration of non-executive governance committee

Audit committee members

2024		
Name	Fees	Total
LZ Fihlani	96 000	96 000
NP Lubanga	112 000	112 000
ND Madiba (Chairperson)	196 800	196 800
JTM Motjuwadi	112 000	112 000
	516 800	516 800
2023		
Name	Fees	Total
LZ Fihlani	72 000	72 000
NP Lubanga	88 000	88 000
ND Madiba (Chairperson)	190 400	190 400
JTM Motjuwadi	120 000	120 000
	470 400	470 400

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

27. PRIOR-YEAR ADJUSTMENTS

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2023				
	Note	As previously reported / Restated	Correction of error	Restated
Receivables from exchange transactions		326 252 884	38 471 322	364 724 206
Property, plant and equipment		54 433 751	(632 763)	53 800 988
Payables from exchange transactions		(90 693 430)	(34 125 088)	(124 818 518)
Accumulated surplus		(969 874 722)	(9 709 585)	(979 584 307)
		(679 881 517)	(5 996 114)	(685 877 631)
2022				
	Note	As previously reported / Restated	Correction of error	Restated
Receivables from exchange transactions		299 519 822	56 283 924	355 803 746
Payables from exchange transactions		(117 176 337)	(60 533 454)	(177 709 791)
Accumulated surplus		(921 186 476)	5 996 110	(915 190 366)
Property, plant and equipment		38 584 529	(1 746 580)	36 837 949
		(700 258 462)	-	(700 258 462)

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

27. PRIOR-YEAR ADJUSTMENTS (CONTINUED)

Statement of financial performance

2023				
	Note	As previously reported / Restated	Correction of error	Restated
Rendering of services - Investigations		388 369 509	576 905	388 946 414
Rendering of services- Recovery of legal and expert costs		46 803 949	(17 990 722)	28 813 227
Depreciation and amortisation		(8 562 185)	1 113 817	(7 448 368)
General expenses		(154 481 622)	26 009 585	(128 472 037)
		272 129 651	9 709 585	281 839 236
2022				
	Note	As previously reported / Restated	Correction of error	Restated
Rendering of services- Recovery of legal and expert costs		94 296 055	61 015 521	155 311 576
General expenses		(185 314 464)	(66 604 768)	(251 919 232)
Depreciation and amortisation		(6 656 536)	(904 415)	(7 560 951)
Rendering of services - Investigations		372 563 681	(443 492)	372 120 189
		274 888 736	(6 937 154)	267 951 582

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

27. PRIOR-YEAR ADJUSTMENTS (CONTINUED)

Errors

The following prior period errors adjustments occurred:

Receivables and payables from exchange transactions; Rendering of services - Recovery of legal and expert costs

The restatement of both payables and receivables are as a result of the DOJ & CD of Justice processing and recovering from the SIU, invoices paid (to Counsel via the Office of the State Attorney, for litigation services rendered on SIU civil litigation matters) in the 2023 and 2024 financial year, but related to services rendered in previous financial years. The SIU, being a Schedule 3A PFMA public entity, has to account for these expenses and related revenue recovered from State Institutions, in terms of GRAP, in the financial years in which the service had been rendered, and not paid by the DoJ & CD. The SIU has to therefore restate previous financial years' expenses and related revenue.

Property plant and equipment; depreciation and amortisation

Due to a fixed asset system glitch, certain leasehold improvements on SIU rented offices space had not depreciated in previous financial years and therefore the depreciation had to be recalculated and stated in the financial years that it related to. This had affected the accumulated depreciation and therefore the book values of these assets had to be restated.

Rendering of services – Investigations

Certain in-sourced experts had previously been accrued for in revenue at the rates that they had been paid for by the SIU, and not at the SIU mapped rates. Although not material in total value, management has decided to calculate the accrued revenue at SIU mapped rates in the interest of consistency across all experts and has therefore restated the previous years' figures.

General expenses

The majority of the restatements for 2022 and 2023 were due to the legal fees expenses mentioned above, and in addition, there were some incorrect accruals and expense allocations for electricity and software licences for about R1,55 million included in the total restatement for 2023.

Accumulated surplus

The net effect of the restatements in previous financial years affected the accumulated surplus which had to be accordingly restated.

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28. RISK MANAGEMENT

Financial risk management

The SIU's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

The SIU's risk to liquidity is a result of the funds available to cover future commitments. The SIU manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the SIU's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 31 March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
- Other financial liabilities	864 015	-	-	-
- Payables from exchange transactions	73 022 727	-	-	-
	73 886 742	-	-	-
At 31 March 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
- Other financial liabilities	621 400	-	-	-
- Payables from exchange transactions	124 818 518	-	-	-
	125 439 918	-	-	-

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

28. RISK MANAGEMENT (CONTINUED)

Financial assets exposed to credit risk at year end were as follows:

Figures in Rand	2024	2023
Financial instrument		
Receivables from exchange transactions	278 652 991	364 724 206
Cash and cash equivalents	626 623 682	748 802 443
	905 276 673	1 113 526 649

Provision for doubtful debts criteria:

1. Where payments had been made during the financial year, only amounts over 121 days have been provided for, unless these invoices were paid post 31 March 2024 in which case those invoices would be excluded from the provision.
2. Where payments had been received during the financial year and post 31 March 2024, amounts over 121 days have been provided for, in which case those invoices paid after yearend would be excluded from the provision.
3. Total debts outstanding have been provided for where no payments had been received during the financial year.
4. Current debt on new projects have not been impaired.

The age analysis of receivables as at reporting date that are past due but not impaired:

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

28. RISK MANAGEMENT (CONTINUED)

The age analysis of receivables as at reporting date that are past due but not impaired:

Age analysis of amounts not impaired at reporting date - 2024

Receivables from exchange transactions				R
Ageing				
1	-	31	days	65 235 541
32	-	59	days	28 751 524
60	-	90	days	16 090 631
91	-	121	days	15 418 770
More	than	120	days	32 646 295
				158 142 761

Age analysis of amounts impaired at reporting date - 2024

Receivables from exchange transactions				R
Ageing				
1	-	31	days	21 629 799
32	-	59	days	27 148 261
60	-	90	days	15 978 742
91	-	121	days	12 822 107
More	than	121	days	812 455 526
				890 034 435

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28. RISK MANAGEMENT (CONTINUED)

The age analysis of receivables impaired at the reporting date:

Age analysis of amounts not impaired - 2023

Ageing				R
1	-	31	days	101 100 334
32	-	59	days	17 188 884
60	-	90	days	7 114 735
91	-	121	days	4 215 472
More	than	121	days	40 919 335
				170 538 760

Age analysis of impaired amounts - 2023

Ageing				R
1	-	31	days	68 398 856
32	-	59	days	6 394 590
60	-	90	days	4 379 625
91	-	121	days	2 261 303
91	-	121	days	601 367 987
				682 802 361

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

28. RISK MANAGEMENT (CONTINUED)

Market risk

Market risk analysis

The entity is affected by market risk in certain instances. It could compete for human resources that are in the forensic investigation industry. In order to mitigate the risk, the SIU seeks to remunerate at market-related packages.

Interest rate risk

The SIU's only significant interest bearing assets are cash and cash equivalents where interest is earned at market rates. The accounts are held with reputable financial institutions that comply fully with the PFMA. Any market changes would not significantly affect the entity's income and operating cash flows.

At 31 March 2024, if interest rates on the Rand-denominated cash surpluses held in call accounts had been 0,1% higher/lower with all other variables held constant, the surplus for the year would have been R626 624 (2023: R748 802) lower/higher, mainly as a result of higher/lower interest received on the cash surpluses on call accounts.

29. GOING CONCERN

The annual financial statements have been prepared based on accounting policies applicable to a going concern. This basis presumes that SIU will have enough funds available to fund its short to medium term operations. The ability of the entity to continue as a going concern is mainly dependent on the entity being a public entity created by statute, and that Government as the shareholder will continue to make funds available to fund its operations in the future.

30. EVENTS AFTER THE REPORTING DATE

The SIU is not aware of any material event that occurred subsequent to the compiling of the annual financial statements that may significantly affect the position of the organisation or the results of its operations.

31. UNAUTHORISED, IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE

***Refer to reconciling notes in the annual report**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

32. FRUITLESS AND WASTEFUL EXPENDITURE

Figures in Rand	2024	2023
Fruitless and wasteful expenditure	-	-

There was no fruitless and wasteful expenditure incurred in the 2023/2024 financial year. Changes in comparative figures

Fruitless and wasteful expenditure reported in the prior year was restated due to changes in the reporting framework. National Treasury Instruction No.4 of 2022/2023 states that Fruitless and wasteful expenditure is recorded in the annual financial statements disclosure when incurred and confirmed. This relates to Fruitless and wasteful expenditure incurred in the current financial year, with a one financial year comparative analysis. Fruitless and wasteful expenditure for the previous financial year (comparative amounts) must be recognised in the period in which they occurred.

National Treasury does not require entities to report on a cumulative balance, however the analysis for previous financial years must be recorded in the register and dealt with in terms of its recovery process

33. IRREGULAR EXPENDITURE

Figures in Rand	Figures in Rand	Figures in Rand
Irregular expenditure	14 442 648	58 789

2024

During the 2022/23 audit, a tender was awarded for a panel of attorneys, but the evaluation and adjudication criteria applied in evaluating and adjudicating the bid were not the same as those indicated in the bid documentation. This had lead to the SIU transgressing paragraph 28.1.3 of its SCM policy that states that bids should be evaluated in terms of the criteria stipulated in the bidding document The payments and engagements to these panel members had been stopped when the initial audt finding was made, but by that time, the panel of attorneys had already instructed many counsel and ongoing litigation cases could not be stopped. All payments as a result of the awarded tender has therefore been declared as Irregular expenditure, although value was received for those payments. A condonation request is in the process of being prepared and wil be submitted to the relevant authority for approval.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

33. IRREGULAR EXPENDITURE (CONTINUED)

2023

Irregular expenditure incurred during the year under review is as a result of a number of payments made out of petty to a value of more than the threshold of amount of R2 000 for several reasons. This is in contravention of National Treasury Regulations. Though the total payments came to a value of R58 789, the total amounts that exceeded the R2 000 is R16 789. The Accounting Authority has since then condoned the expenditure on the basis that no funds were lost and that mitigating controls had been implemented by management.

34. DIFFERENCES BETWEEN BUDGET VS ACTUAL AMOUNTS

34.1 Rendering of services

The under-recovery in revenue from rendering of services is due to the fact that approval of Proclamations for the SIU to investigate reported matters, lies with the Presidency. At year-end, 48 Proclamations were still in the pipeline, awaiting approval. When projecting revenue from rendering of services, a reasonable percentage of matters in the pipeline is considered.

34.2 Interest received

The difference in interest received is due to the high levels of interest rates received during the year, as compared to the previous financial year. The SIU invested in the Corporation of Public Deposits Account through the South African Reserve Bank and is earning a higher interest than commercial banks.

34.3 Rental of premises paid on behalf of the SIU

The rental of premises for East London and Mthatha offices paid on behalf of the SIU is determined by Department of Public Works. The amount per the contract will be used as a basis for the budgeted amount, going forward. The SIU is currently anticipating requesting the related budget, to enable it to have control over the leases.

34.4 Employee-related costs

The SIU did not fill all the positions anticipated to be filled in the current financial year. Positions linked to the delivery of the SIU's mandate were however prioritised during the year. This included the capacitation of the newly established Lifestyle Audit division, whose demand is currently on an upward trajectory.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

34. DIFFERENCES BETWEEN BUDGET VS ACTUAL AMOUNTS (CONTINUED)

34.5 Depreciation and amortisation

The SIU planned for the procurement of new furniture and ICT related assets. Not all these planned capital expenditures materialised as planned hence the positive variance in depreciation and amortisation.

34.6 Debt impairment

The SIU received guidance from National Treasury that it should not budget for debt impairment during the Estimates for Expenditure (ENE) budgeting cycles hence the variance between actual and budgeted expenditure.

34.7 Lease rentals on operating leases

Included in the lease rentals of operating leases is rental for office equipment, which is budgeted for under general expenses, hence the overspending under this line item.

34.8 General Expenses

The main reasons for underspending in general expenses are as follows:

Included under general expenses are security costs for both staff members and SIU properties. The planned procurement process for security services across all the SIU offices were planned for the current financial year and did not materialise. The process will be restarted in earnest in the new financial year. The provision of personal protection procurement was completed and will be awarded in the new financial year. Included in general expenses is also the forensic specialists used on investigations. There has been a decrease in reliance on external services providers on projects, mainly because of skills which are available internally.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

34. DIFFERENCES BETWEEN BUDGET VS ACTUAL AMOUNTS (CONTINUED)

34.9 Surplus

Figures in Rand			
	Final budget	Actual amounts on comparable basis	Difference between actual and budget
Deficit as per statement of comparison of budget and actual amounts	(85 736 230)	(145 057 714)	(59 321 484)
Add back: Debt impairment growth not budgeted for as per National Treasury advices	-	207 787 045	207 787 045
Adjusted comparison of final budget vs actuals on a comparable basis	(85 736 230)	62 729 331	148 465 561

35. ACCOUNTING BY PRINCIPALS AND AGENTS

The SIU is a party to a principal-agent arrangement with various State Institutions.

Entity as agent:

The SIU (the agent) during, as a result of, its investigations and processes of civil litigation, recovers funds on behalf of State Institutions (the Principals) from third parties, and keeps these funds in trust bank accounts.

Resources held on behalf of the principal, but recognised in the entity's own financial statements

Please refer to Note 3 for the details on the amounts recovered and its balances at the financial year-ends.

There are no significant risks involved for either the SIU or the State Institution, as these funds are reconciled and independently audited to ensure the accuracy and the validity thereof.

The SIU pays over these funds on a periodic basis to State Institutions, after the necessary governance processes have been concluded for the refund to take place.

The OSA in the DOJ (the agent) procures legal services and undertake transactions on behalf and for the benefit of the SIU (the principal), in the SIU carrying out its legal mandate to enter into civil litigation in order to recover funds for the State. Please see note 27 for further details of relevant amounts.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

35. ACCOUNTING BY PRINCIPALS AND AGENTS (CONTINUED)

The OSA procures the relevant counsel and other related experts that may be needed in order to carry out civil litigation, and pays the relevant experts that had been procured. The OSA then subsequently recovers these funds from the SIU. As a result of time delays between procuring, paying and recovering the relevant experts, it creates risk of the SIU not disclosing the expenses and income in the relevant financial period. This was also the reason why the SIU had to restate previous year's financial figures – please see note 27.

36. B-BBEE PERFORMANCE

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

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STRIKING AGAINST CORRUPTION

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