SPECIAL INVESTIGATING UNIT SOUTH AFRICA®

SIU SA

STRIKING AGAINST CORRUPTION

28 YEARS OF STRIKING AGAINST CORRUPTION

ANNUAL REPORT 2024|25

ANNUAL REPORT

2024|25


28
YEARS
OF STRIKING
AGAINST
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
BMIACF	Border Management and Immigration Anti-Corruption Forum
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

MT KUBAYI MP

Minister of Justice and Constitutional Development

FOREWORD BY MINISTER OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

A Year of Unwavering Commitment and Tangible Impact

As we reflect on the 2024/25 financial year, I am proud to present this Annual Report, which showcases the remarkable achievements of the Special Investigating Unit (SIU) in its relentless fight against corruption, maladministration, and fraud. The results outlined in this report are a testament to the dedication of the SIU team and their unwavering commitment to upholding the rule of law, safeguarding public resources, and restoring trust in our state institutions.

During the review period, the SIU has delivered impactful results across all its programmes, demonstrating its critical role as a cornerstone of accountability in South Africa. The Unit's achievements are not merely numbers but represent tangible strides toward a more just and equitable society. It gives hope that the goals envisioned in the National Anti-Corruption Strategy 2020 will be achieved.

FINANCIAL RECOVERIES AND LOSS PREVENTION: PROTECTING PUBLIC FUNDS

The SIU has made remarkable strides in recovering stolen assets and preventing financial losses, achieving unprecedented results in its efforts. A total of R1.3 billion in cash and assets was recovered, significantly surpassing the initial target of R600 million. Notably, the investigation into the National Student Financial Aid Scheme (NSFAS) alone contributed R1.18 billion, highlighting the SIU's capability to tackle complex cases with precision.

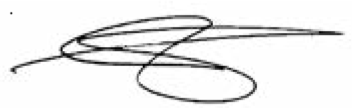
Additionally, through various investigations, potential losses amounting to R2.7 billion were prevented, exceeding the target of R800 million, with the Transnet investigation playing a crucial role in safeguarding R1.6 billion. Furthermore, contracts worth R5.6 billion were set aside, with an additional R7.7 billion in invalid contracts finalised shortly after the reporting period, ensuring that public funds are directed toward their intended purposes. These significant achievements underscore the SIU's dedication to holding accountable those who exploit state resources, ensuring that every rand is used for the benefit of the people of South Africa.

In its pursuit of strengthening governance and accountability, the SIU has intensified its focus on consequence management, sending a strong message that wrongdoing will not be tolerated. The Unit made 325 referrals for disciplinary action, far exceeding its target of 190, with significant matters involving key entities like Eskom, the Gauteng Department of Health, and the Department of Public Works.

Moreover, 912 referrals were submitted to prosecuting authorities, significantly exceeding the target of 270, thereby reinforcing the SIU's role as a catalyst for criminal accountability. The timely completion of 40 Presidential reports, surpassing the target of 30, has accelerated the resolution of high-priority investigations. Going forward, we would like to see more referrals that end up in successful prosecution of wrongdoers.

In a forward-thinking approach to combat corruption, the SIU has taken proactive measures through innovation and collaboration. The expansion of anti-corruption forums to 15 meetings, exceeding the target of 12, has fostered partnerships across vulnerable sectors, enabling collaborative addressing of systemic risks.

Additionally, lifestyle audits were conducted in 10 key institutions, including Passenger Rail Agency of South Africa (PRASA) and the Gauteng Office of the Premier, has promoted ethical leadership within these organisations. The advancement of data analytics capabilities through strategic partnerships with the Council for Scientific and Industrial Research (CSIR), along with the use of modern tools, has equipped the SIU to detect and prevent fraud more effectively, paving the way for a more resilient future against corruption



MT KUBAYI MP

Minister of Justice and Constitutional Development

A Call to Action and Gratitude

While we celebrate these achievements, the work is far from over. Corruption remains a persistent threat to our democracy and development. The SIU's performance this year demonstrates that, with determination, collaboration, and innovation, we can achieve significant progress.

I extend my gratitude to the SIU leadership, staff, and partners for their tireless efforts. To the public, I reaffirm our commitment to serving you with integrity and urgency. Together, we will continue to build a South Africa where justice, accountability, and transparency prevail.

REPORT OF THE ACCOUNTING AUTHORITY

Adv. A MOTHIBI
Head of the Special Investigating Unit

The 2024/25 financial year marks a pivotal moment in the journey of the Special Investigating Unit (SIU). Guided by our mandate to investigate serious malpractice, maladministration, and corruption within the public sector, we have pursued our mission with renewed vigour, accountability, and resilience. The year's theme, "Ending Strong", reflects not only our commitment to closing the financial year on a high note but also our determination to deliver impactful outcomes that restore public confidence and strengthen governance systems in South Africa.

INTRODUCTION

Together, we end strong—and we step into the future with renewed resolve to protect public resources and uphold the values of justice, transparency, and accountability. As part of the drive towards prevention of corruption, maladministration and malpractice, we have also commenced work to develop the National Corruption Risk Management and Prevention Framework.

OVERVIEW OF THE SIU ORGANISATIONAL PERFORMANCE AND FINANCIAL STATUS

ORGANISATIONAL PERFORMANCE

The 2024/25 financial year marks the last year of the 6th Administration's Medium Term Strategic Framework (MTSF) period and during the year under review, the SIU maintained the **95% overall performance against the Annual Performance Plan (APP) targets**. This achievement means that **over the MTSF period**, the SIU has achieved an **average of 91%** which reflects an outstanding performance. This is attributed to the commitment of management and staff to realising 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

The MTSF 2019 to 2024 reflected Government's plan of action for the sixth administration and prioritised 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 to recover monies related to corruption offences. **The SIU achieved R6.2 billion in actual cash recoveries over the 2020/21 to 2024/25 period.**

GENERAL FINANCIAL OVERVIEW

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

Whilst not ideal in certain systemic aspects (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 high workload, and to build up some cash reserves, based on best practices, aligned to how private sector business operates.

Although the SIU is faced with a high debt to be recovered from State Institutions, the SIU is still in a very strong financial position with accumulated surpluses of R834 million and cash reserves at year end to the value of R627 million. The accounting methodology is a 'full accrual' accounting system in terms of Generally Recognised Accounting Principles (GRAP), which in turn is based on International Financial Reporting Standards (IFRS). Excess funds are invested at the Corporation for Public Deposits (CPD) account at the South African Reserve Bank (SARB) as regulated by Treasury Regulations.

The SIU funding model

The inherent flaws in the current funding model contribute to the challenges in recovering outstanding debt. Various important stakeholders, such as The Portfolio Committee for Justice and Constitutional Development, as well as the Standing Committee on Public Accounts (SCOPA), have indicated their support towards an amended, enhanced funding model during and after the financial year, that will support the medium to longer term financial sustainability of the SIU. The SIU will continue to engage with National Treasury during the MTEF budget discussions to ensure that this initiative will eventually culminate in an improved funding model.

Operation Khokhela

As reported during the previous financial year, recovery of debt by the SIU from State Institutions under investigation remains a persistent challenge, with the debt book continuing to grow annually. As of 31 March 2025, the outstanding gross debt stood at R1,255 billion, compared to R1,175 billion for the prior year, (as restated).

To address this ongoing concern, the SIU has continued to implement the corrective measures outlined under Operation Khokhela. However, collection rates remain a matter of concern. As part of the initiative, several actions have been undertaken, including the issuance of letters of demand from both the Head of the SIU and the SIU Executive Authority to relevant State Institutions. In addition, targeted engagements have been held with institutions reflecting the highest outstanding balances, and these consultations are on-going. The SIU is also engaging with National Treasury to facilitate the payment of outstanding debts. The effectiveness of these interventions is being assessed to inform the next course of action, with invoking the Intergovernmental Relations Framework Act (IGRA) a viable option, and/or escalation to Cabinet through the SIU Executive Authority.

Debt recovery for the 2024/25 financial year amounted to R413.5 million, reflecting an improvement from R349.8 million recovered in 2023/24. While significant efforts are still required to substantially reduce the debt book, a notable increase in recoveries was observed post financial year-end, with receipts totalling R199.8 million between April and July 2025, which is between financial year-end and sign off on the 2024/25 Audit and Annual Financial Statements.

Despite the challenges in recovering debt, the SIU still operates as a going concern.

Spending trends

During the year under review, the SIU recorded a deficit of R154 million (2023/24: R145 million deficit, as restated). This follows several years of accumulated surpluses and reflects National Treasury's approval for the SIU to budget for a deficit in order to utilise these reserves. As at 31 March 2025, the accumulated surplus stood at R679 million.

Total revenue increased by 1%, primarily driven by higher income from investigative services rendered. Conversely, grant income declined by 8%. Expenditure rose by 2%, largely attributable to increased employee-related costs. Notably, debt impairment decreased by 45% over the period. As previously indicated, and notwithstanding the deficit incurred during the current financial year, the SIU continues to operate as a going concern.

INVESTIGATIONS AND CIVIL LITIGATION: OUR CORE BUSINESS

The work of the SIU is firmly rooted in its investigative mandate. Investigations are the core of the SIU's operations and form the basis for all subsequent actions and outcomes. The investigative process is multidisciplinary, evidence-based, and designed to deliver results that are both efficient and defensible before courts, The Special Tribunal and other accountability forums.

Importantly, investigations are not an end in themselves. They serve as a means to deliver concrete outcomes that strengthen accountability, protect and recover public resources, and promote good governance.

During the 2024/25 period, the SIU received a significant number of new Presidential Proclamations, reflecting both the scale of corruption risks in the public sector and confidence in the SIU's capacity to address them. The surge in proclamations demonstrates the SIU's central role in government's anti-corruption strategy, while also placing increased demands on its resources to ensure that investigations are conducted thoroughly, timeously, and within the legal framework.

The SIU, in discharge of its statutory mandate of recovering and preventing losses to State institutions, managed to **recover cash to the amount of R1.3 billion** and **prevented losses to the tune of R2.7 billion**, amounting to a total of **R4 billion** in actual cash recoveries and losses prevented. The Special Tribunal plays a significant role in assisting the SIU in the fight against maladministration, malpractice, and corruption. The civil proceedings instituted at the Special Tribunal are speedily adjudicated upon and recovery of monies and assets lost recovered speedily. During the year under review the capacity of the Special Tribunal was significantly enhanced with the appointment of six Judges to the Special Tribunal, including Tribunal President Madam Judge Margaret Victor with effect from 1 November 2024.

The combined contract value of matters pending in both the High Court and Special Tribunal stands at R93.6 billion. This is a significant amount requiring efforts to speed up adjudication of these matters, especially in the High Courts where there have been delays due to high court rolls.

PREVENTION AND AWARENESS AS TOOLS IN FIGHTING CORRUPTION

Prevention and awareness are two of the most powerful tools in reducing the scourge of corruption as they address the root causes and enabling conditions rather than only reacting after corruption has occurred. Prevention focuses on corruption risk assessments, systemic improvements, as well as designing systems, processes, and safeguards that reduce opportunities for corruption. The goal is to make corruption more difficult, less rewarding, and riskier for potential offenders.

The following are some of the key prevention approaches:

- Strengthening institutions: Clear rules, transparent procurement systems, and effective oversight to reduce loopholes that can be exploited.
- Corruption risk assessments: An effective risk assessment framework that will result in identification of corruption risk exposures and control improvement.
- Data analytics and modelling: Analysis of corruption data and modelling to determine trends, regularity, scenarios, systemic exposures and to recommend corruption risk mitigation measures.
- Internal controls and audits: Regular monitoring, audits, and compliance checks help detect irregularities early and deter misconduct.
- Process simplification: Reducing red tape and streamlining procedures lowers the chances of bribery.
- Digitalisation and transparency tools: E-procurement, online licensing, and open data reduce face-to-face interactions that may invite bribery.

- Whistleblower protection: Safeguards for reporting wrongdoing without retaliation discourage corrupt practices by increasing the risk of exposure.
- Ethical leadership: Leaders who model integrity create a culture where corruption is less tolerated.
- Integrity framework: Implementation of an integrity framework which includes regular integrity checks, vetting and screening processes.

Awareness targets the cultural and behavioural dimensions of corruption by changing how people think about, perceive, and respond to it.

The following are key awareness approaches:

- Public education campaigns: Informing citizens about the harms of corruption, their rights, and reporting channels encourages collective resistance.
- Training and ethics programmes: Teaching public servants, businesses, and students about integrity helps build a long-term culture of accountability.
- Community involvement: Encouraging citizens, media, and civil society to monitor service delivery builds pressure for clean governance.
- Naming and shaming: Publicising successful outcomes in corruption cases and "blacklisting" raises awareness of consequences, deterring others.
- Celebrating integrity: Recognising and rewarding honest behaviour shifts societal norms in favour of ethical conduct.

How Prevention and Awareness Work Together

Prevention sets up strong systems that reduce opportunities for corruption while awareness ensures people know, understand, and support those systems while rejecting corrupt practices.

Together, they create an environment where:

- Opportunities for corruption are limited
- Risks of getting caught are high
- Social acceptance of corruption is reduced
- Integrity becomes the norm

LIFESTYLE AUDITS AS PART OF CORRUPTION PREVENTION

The SIU was mandated by the Anti-Corruption Task Team to lead the Implementation of the National Anti-Corruption Strategy, in particular, the development and implementation of the National Corruption Risk Management and Prevention Framework (NCRMPF). The NCRMPF includes various proactive and preventive measures such as:

a) Integrity checks

b) Lifestyle Audits

c) Vetting Processes

d) Risk Assessments

e) Data Analytics and Modelling

Since 1 April 2021, conducting lifestyle audits in public services has become compulsory for all national departments, provincial departments and government entities. SIU has developed the skills, tools and experts to conduct lifestyle audits. Government departments and government entities have requested the SIU to assist with lifestyle audits on their employees in line with Circular No 03/2021 and 30/2023 issued by Department of Public Service and Administration). This kind of work is offered in terms of the SIU Act Section 3 (2) through secondment agreements.

The results of Lifestyle Audits have provided State Institutions with a view of some of the Corruption Risk Indicators and have enabled them to take action and implement required mitigating measures.

PROTECTION OF INVESTIGATORS AND WHISTLEBLOWERS

Protection of whistleblowers is a critical part of the Anti-Corruption Strategy and Programme. A lack of adequate whistleblower protection measures will affect the willingness of whistleblowers to come forward to report corruption, maladministration and malpractice.

The SIU has developed and implemented a policy on the protection of its investigators and whistle-blowers. In the past financial year measures were put in place to protect the investigators that find themselves being threatened in their line of duty. There were also whistleblowers that reported threats while some proclamations relating to their reports were still being processed and during the investigations. Security threat risk assessments on the whistleblowers and investigators were conducted and protective measures implemented.

HUMAN CAPITAL

In 2024/25, we sharpened our focus on building the institutional capacity required to match the significant growth in proclamations with sustainable headcount growth. Through the SIU Anti-Corruption and Cyber Academy, we are "growing our own timber"—preparing future leaders and developing scarce and critical skills required to safeguard the integrity of our work.

Our organisational culture programme has begun to take root, fostering a disciplined environment anchored in our values, while our investments in leadership preparedness, safety, and wellness ensure that the SIU remains resilient and an employer of choice for professionals committed to the fight against corruption.

Central to this effort is capacity building, the creation of a strong talent pipeline, and deliberate talent retention strategies, pursued in a spirit of co-creation with recognised Labour to ensure alignment and shared ownership. Looking ahead, these foundations position the SIU to advance confidently towards 2030 and beyond as a world-class institution of integrity and excellence.

TECHNOLOGY: DIGITAL TRANSFORMATION JOURNEY

Over the past five years, the SIU has embarked on a transformative journey to modernise its Information and Communication Technology (ICT) landscape. This strategic evolution has not only enhanced operational efficiency but also reinforced the SIU's commitment to transparency, accountability, and service excellence in the fight against corruption, maladministration and malpractice.

At the heart of this transformation lies a bold vision: to harness the power of digital innovation to support investigative excellence. Through the implementation of advanced Data Analytics Capabilities and Platforms, the SIU has significantly improved its ability to process, interpret, and act on complex datasets. These capabilities have empowered investigators with actionable insights, enabling faster decision-making and more targeted interventions.

The rollout of Software-Defined Wide Area Network (SD-WAN) technology has further strengthened the SIU's digital platform. By replacing legacy infrastructure with agile, secure, and high-performance networking solutions, the SIU has ensured seamless connectivity across its national footprint. This upgrade has not only improved bandwidth and reliability but also laid the foundation for scalable cloud-based services and remote collaboration.

Equally noteworthy is the successful installation of Wi-Fi infrastructure in 86% of our National and Provincial Offices, a milestone that has democratised access to digital tools and resources for SIU members. This initiative has enhanced mobility, reduced operational bottlenecks, and fostered a more connected and responsive workforce.

These achievements are a testament to the SIU's unwavering dedication to innovation, resilience, and public service. As we look ahead, the foundation laid by these ICT advancements will continue to support the Unit's mission to uphold integrity and justice in our society.

Strengthening Cyber Security

Our ICT strategy continues to focus on Information Security and the implementation of the latest ICT Security Tools.

In an era of increasing digital threats, the SIU has prioritised the protection of its data and systems. The SIU has implemented robust cyber security frameworks, aligned with global standards such as the CIS Benchmarks and NIST Cybersecurity Framework. These measures include advanced threat detection, endpoint protection, secure configurations, and continuous monitoring.

The SIU has also invested in staff awareness and training, ensuring that every employee understands their role in safeguarding sensitive information. These efforts have created a culture of cyber vigilance, essential for maintaining public trust and operational integrity.

Looking Ahead: Future ICT Plans

As the SIU continues its digital transformation, the next phase will focus on:

- **AI-driven analytics** to support predictive investigations and fraud detection.
- **Zero Trust Architecture** to further strengthen access controls and data protection.
- **Integrated case management** systems to streamline workflows and improve collaboration across departments.

These forward-looking initiatives will ensure that the SIU remains at the forefront of digital innovation in the public sector, equipped to meet the evolving demands of governance and justice.

The ICT work in this regard exemplifies the transformative potential of technology in strengthening governance and restoring public trust.

GOOD GOVERNANCE

We continue to strive towards ensuring that good governance is maintained within the organisation.

We have adopted relevant principles of the King IV™ Report on Corporate Governance in South Africa, 2016 (the King IV Report) to ensure ethical and effective leadership; and to achieve the core governance outcomes of an ethical culture, good performance, effective control and legitimacy. As such, our Governance Framework was revised during the year under review, and we will continue to monitor the implementation thereof.

Management demonstrated commitment throughout the year in ensuring that all findings raised by both the internal and external audit are resolved. This was monitored through the Internal Audit Steering Committee meetings, Executive Management Committee meetings and quarterly by the Audit and Committee to ensure that there is continuous improvement to the control environment and the risk of recurring findings is mitigated.

In terms of the Auditor General 2024/25 audit, the SIU obtained an unqualified audit opinion with findings on compliance. This is a demonstration of sound governance, risk management, financial management and internal control within the Unit.

The implementation of the Combined Assurance model continues to demonstrate its value, and the results are reflective of management commitment to the concept of combined assurance.

MULTI-AGENCY APPROACH AS ENVISAGED BY NATIONAL DEVELOPMENT PLAN

The National Development Plan (the NDP) envisages a Country Multi-Agency Approach in the fight against corruption. The National Anti-Corruption Strategy, amongst others, requires the country to consider whether the country could adopt a Single Anti-Corruption approach like in other jurisdictions such as Hong King's Independent Commission Against Corruption (ICAC). The President appointed the National Anti-Corruption Advisory Council (NACAC) in this regard and a report was submitted to the President on 28 August 2025.

The SIU contributes to the multi-agency in structures such as the Anti-Corruption Task Team (now referred to as the National Priority Crimes Operations Committee), Fusion Centre and Justice Crime Prevention and Security Cluster.

MULTILATERAL AND STRATEGIC COLLABORATIONS

We continue with our participation in various global governance structures confronting anti-corruption activities. These structures include, but are not limited to, the Southern African Development Community Anti-Corruption Sub-Committee; Association of African Anti-Corruption Authorities; Association of Heads of Anti-Corruption Agencies in Commonwealth Africa; International Association of Anti-Corruption Authorities, the Group of 20 Anti-Corruption Working Group, to name a few.

We believe in concerted efforts in the fight against corruption in line with the African Union Convention on Preventing and Combating Corruption and the United Nations Conventions Against Corruption. These efforts are demonstrated in our participation in various national and global governance structures as mentioned above.

CHAIR OF G20 ANTI-CORRUPTION WORKING GROUP (ACWG)

On 1 December 2024, South Africa proudly stepped into the presidency of the G20, a vibrant group of twenty nations representing diverse global perspectives. As the only African country in this influential forum, South Africa passionately advocates for more excellent African representation. This commitment has played a key role in the African Union's recent acceptance as a G20 member.

We were pleased that the SIU was invited by the Department of Public Service and Administration as the lead department, to serve as Co-Chair of the G20 Anti-Corruption Working Group (G20 ACWG), alongside Brazil, during South Africa's presidency. This recognition highlights the SIU's significant contributions to the global fight against corruption, while also requiring a considerable additional commitment from the organisation. The SIU works closely with the DPSA and Department of International Cooperation to ensure the achievement of the G20 ACWG priorities and deliverables, under the SA Presidency and in line with the ACWG Action Plan 2025-2027.

STAKEHOLDER RELATIONS AND COMMUNICATIONS: BUILDING A FOUNDATION OF TRUST

The SIU's Stakeholder Relations and Communications division conducted a National Stakeholder Perception Survey in 2025, which has provided invaluable insights that reveal the SIU continues to earn the confidence of the South African public. This growing trust is a testament to our relentless efforts in maintaining transparency and engaging proactively with our stakeholders. We are proud to report a significant positive shift in stakeholder awareness and perception, reflecting our ongoing commitment to fostering open lines of communication and collaboration.

The survey results are compelling and undeniable: favourable ratings for the SIU's work have surged to an impressive 62%, which is almost double the increase from 35.9% in 2022. This remarkable improvement underscores the effectiveness of our targeted communication strategies, which have been designed to clarify our mission and showcase our impact on the fight against corruption. Not only have neutral and negative perceptions of our work significantly decreased, but the survey also confirms a notable rise in public confidence. Stakeholders have awarded us a 75% positive overall rating, alongside a commendable 73% weighted score for our effectiveness in investigating instances of corruption and recovering misappropriated funds. This highlights how using easy and innovative ways of communicating our investigation outcomes has boosted public confidence in the capabilities of the SIU.

These data points are not merely indicators of past performance; they serve as a strategic roadmap for our future initiatives. They show our strong points and the gaps that we need to fill. We can formulate targeted strategies that address the identified gaps in perceptions—such as the crucial need for whistleblower protection—and further promote areas where we excel. We have a better understanding of how we must proceed to grow, maintain and enhance the trust we've built, which requires ongoing vigilance and adaptability.

For the last couple of years, we adopted the vision of being "The State's preferred and trusted anti-corruption, forensic investigation and litigation agency". The survey results give us the confidence that we have made significant headway in fulfilling this mission. It also paves the way for us to move forward with our new vision of being "The independent public integrity and anti-corruption authority for a corruption-free South Africa."

We are dedicated to fostering an environment where stakeholders feel comfortable and safe to voice their concerns and suggestions. As we move forward, our commitment remains steadfast to continuously strengthen our operations and demonstrate tangible impact. By acting on these insights and remaining attuned to the needs of our stakeholders, the SIU will solidify its position as a trusted and effective anti-corruption agency.

LOOKING AHEAD

Looking ahead, the SIU will scale up the implementation of corruption prevention programmes, review and improve investigation methodology, intensify litigation outcomes, expand international partnerships, and continue to invest in digital transformation and workforce optimisation. We will also grow our lifestyle audit services, contributing to both deterrence and financial sustainability.

ACKNOWLEDGEMENT

I greatly appreciate the leadership and support of the Presidency, Minister and Deputy Minister of Justice and 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 responded whenever called upon to fight corruption, and to the SIU management for steering the organisation through challenging times with vigour and determination in addressing government priorities.

I also extend heartfelt appreciation to external committee members who serve in SIU's governance structures. Your guidance and oversight keep us focused on our mission and mandate of combating corruption, ensuring we grow from strength to strength.

Most importantly, I thank all SIU members for their unwavering dedication, integrity, and professionalism. Your efforts have been instrumental in our successes, and I am confident that together we will continue making a significant impact in the fight against corruption, maladministration, and malpractice.

Adv. JL MOTHIBI

Head of the Special Investigating Unit

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 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.

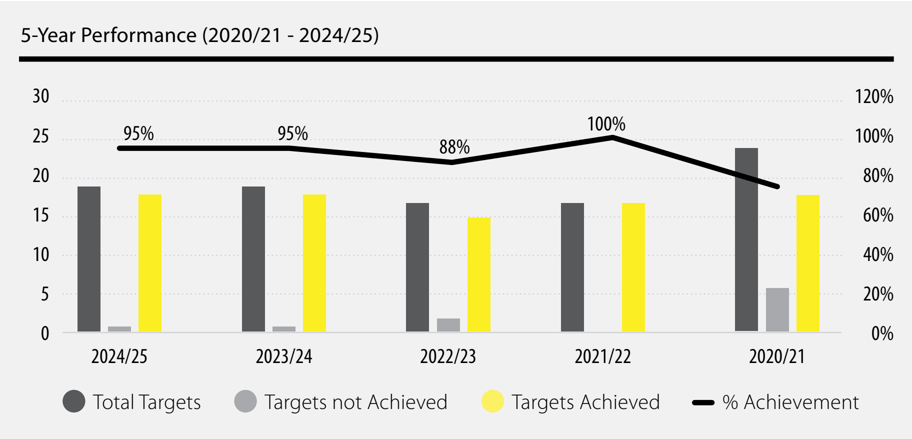
The Accounting Authority is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the HR information and the Annual Financial Statements. The external auditors 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 2025.

Yours faithfully

Adv. JL Mothibi
Accounting Authority

ORGANISATIONAL 5-YEAR OVERVIEW:
PERFORMANCE, GOVERNANCE, FINANCE AND HUMAN CAPITAL



VACANCY RATE

FY	2024/25	2023/24	2022/23	2021/22	2020/21
Target	10%	12%	12%	13%	14%
Achievement	8%	12%	7.5%	12%	15%

AUDITOR GENERAL'S AUDIT OUTCOME

FY	2024/25	2023/24	2022/23	2021/22	2020/21
Type of Opinion	Unqualified, (With findings)	Unqualified, (With findings)	Qualified	Unqualified (Clean Audit)	Unqualified (Clean Audit)

FINANCIAL PERFORMANCE - CURRENT RATIO

FY	2024/25	2023/24	2022/23	2021/22	2020/21
Current ratio	1.5:1	1.5:1	3.4:1	3.7:1	4.6:1

STRATEGIC OVERVIEW

Vision

The independent public integrity and anti-corruption authority for a corruption free South Africa

Values

Mission

Protecting the public interest and assets through prevention measures, systemic investigations and civil litigation to eradicate fraud, maladministration and corruption.

Integrity

Unwavering commitment towards honesty, fairness, ethical behaviour and authenticity

Cooperation

Supporting and collaborating with all stakeholders in the fight against corruption

Professionalism

Development and maintaining the highest working standards

Efficiency

Maximum impact with minimum time, resources and effort

Independence

Acting without fear, favour or prejudice

LEGISLATIVE MANDATE AND OTHER MANDATES

CONSTITUTIONAL MANDATE

The SIU carries out its work in line with 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.

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 (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 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.
(d) To refer evidence regarding, or which points to, the commission of an offence to the relevant prosecuting authority.
(e) To perform such functions which are not in conflict with the provisions of this Act, as the President may from time-to-time request.
(f) 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;
(g) Upon the conclusion of the investigation, to submit a final report to the President.
(h) 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.

STAKEHOLDER ENGAGEMENTS

Stakeholder engagement is a fundamental element for the success of the SIU. It fosters understanding and builds trust among stakeholders, which is essential for achieving our mission. Through dedicated engagement sessions, we educate our stakeholders about our mandate, strategies, and potential impacts, ensuring alignment and facilitating meaningful interactions. These efforts aim for long-lasting behavioural changes that benefit all parties involved.

In the 2020/21 financial year, the SIU adopted its Stakeholder Relations and Communication Strategy, focusing on several key objectives that are detailed below:

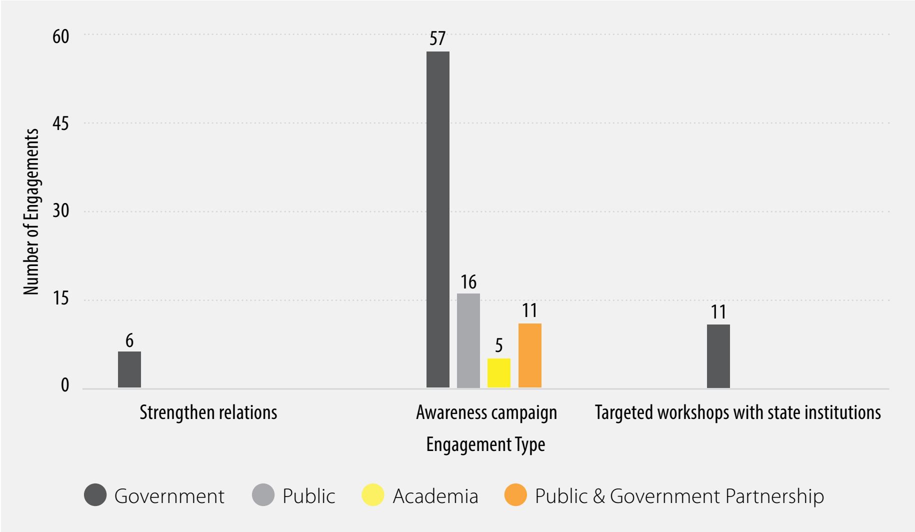
- Enhancing public confidence in the SIU
- Ensuring extensive coverage of the SIU's activities
- Creating positive perceptions of the SIU brand
- Encouraging a rise in allegations that can lead to proclamations
- Increasing stakeholder engagement across various platforms

Over the years, the SIU has undertaken an extensive stakeholder engagement drive through a range of initiatives designed to meet these objectives. Our efforts have included awareness-raising campaigns aimed at the public and strengthening collaboration with law enforcement agencies. We have conducted workshops targeting state institutions, including ethics and anti-fraud seminars, as well as sessions on systemic improvement plans with previously investigated entities.

For the SIU to effectively fulfil its mandate, South Africans must recognise the vital work we do and trust in our capabilities. Building awareness and confidence among the public is expected to lead to an increase in reporting of corruption and greater support for our initiatives.

Figure 1 below illustrates the various stakeholder engagements conducted and participated in by the SIU during the 2024/25 financial year. These reflect our commitment to transparency and active communication with our stakeholders.

Figure 1: Stakeholder Engagements SIU Convened and Participated in



ORGANISATIONAL STRUCTURE

EXECUTIVE COMMITTEE (EXCO) MEMBERS

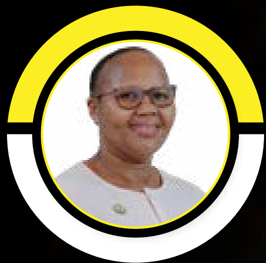
ANDRE GERNANDT
Chief Financial Officer

ADV. NTUTHUZELO VANARA
Chief Legal Counsel

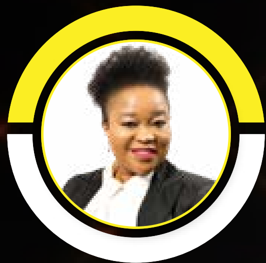
PRANESH MAHARAJ
Chief Programme Portfolio Officer

LEORNARD LEKGETHO
Chief Operations Officer

ADV. ANDY MOTHIBI
Head of the Unit



ZODWA XESIBE
Chief National Investigations 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

MILICENT FATLANE
Chief Governance Officer

THENJIWE DLAMINI
Chief Strategy and Innovation Officer

PROVINCIAL HEADS

MR SAGREN REDDY

Provincial Head: Gauteng

MR MIKE KOYA

Acting Provincial Head: Eastern Cape

MR ASHISH GOSAI

Provincial Head: KwaZulu-Natal

MR ANDREW KGASAGO

Provincial Head: Mpumalanga

ADV. VICTORIA MDLALOSE

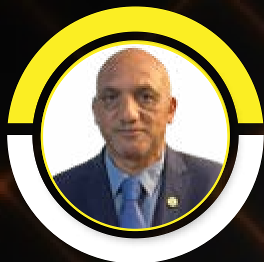
Acting Provincial Head: North West

MR FAGMEE RAJAP

Provincial Head: Northern Cape

MS SMANGELE TSHABALALA

Provincial Head: Free State

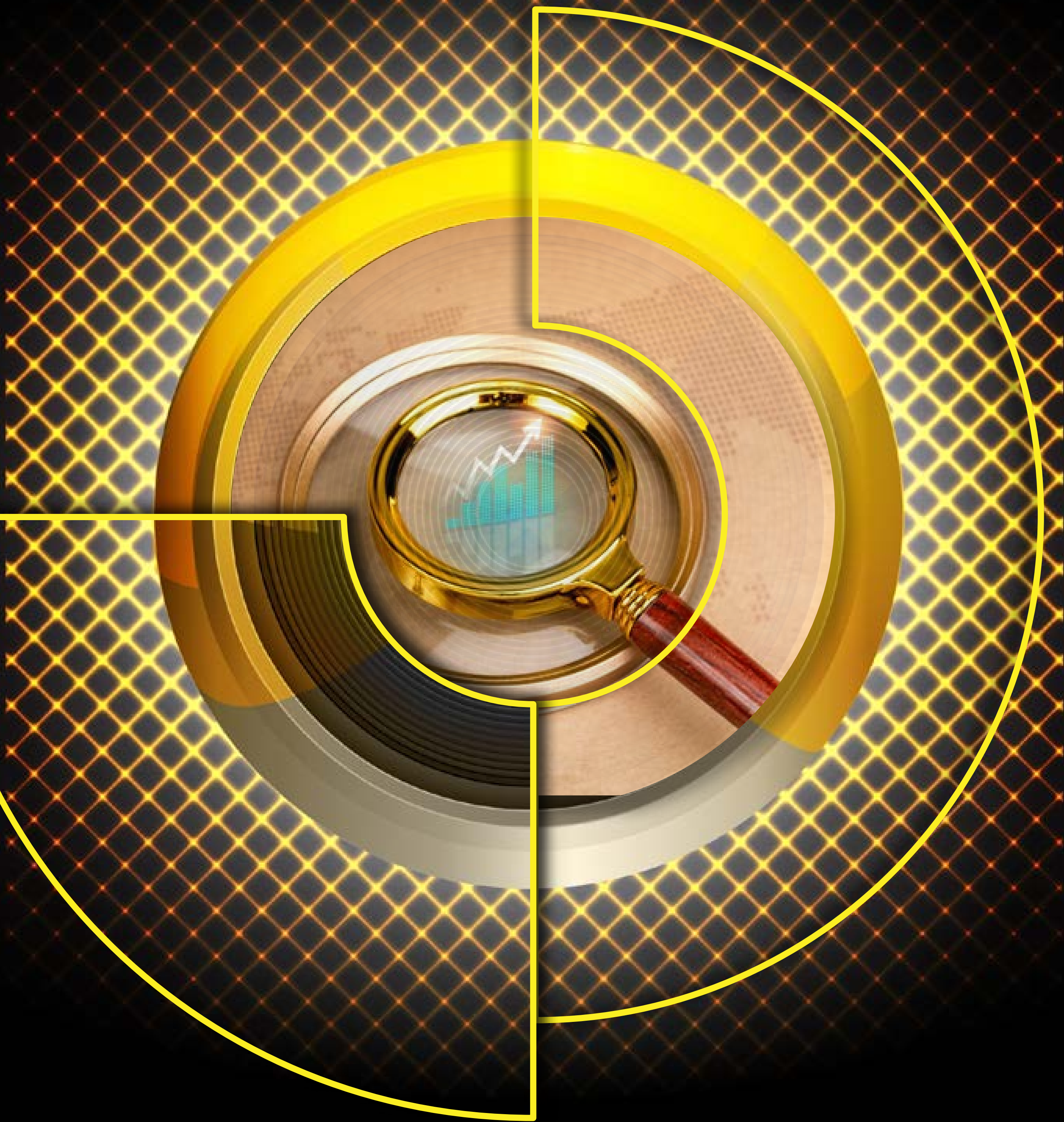


MR MICHAEL LEASER

Provincial Head: Western Cape

MR SETH MSIMANG

Provincial Head: Limpopo



PART B

PERFORMANCE INFORMATION

OVERVIEW OF PERFORMANCE ENVIRONMENT

THE SIU'S OVERALL PERFORMANCE

The SIU is tasked with the enormous responsibility and a pressing obligation to continue fighting corruption, maladministration and malpractice. It achieves this by every effort needed to realise the National Development Plan (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's efforts to fight corruption. Lack of resources and the limitations within the SIU Act still creates a challenge 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.

The 2024/25 financial year marks the last year of the previous Medium Term Strategic Framework (MTSF) period and during the **year under review**, SIU has maintained the **95% overall performance** against the Annual Performance Plan (APP) targets. This achievement means that over the **MTSF period**, the SIU has achieved an **average of 91%** which reflects an outstanding performance. This is attributed to the commitment of management and staff of realising 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

The MTSF 2019 to 2024 reflected Government's plan of action for the sixth administration and prioritised 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 to recover monies related to corruption offences. The SIU achieved **R6.2 billion in actual recoveries** over the 2020/21 to 2024/25 period.

ACHIEVEMENT OF INSTITUTIONAL OUTCOMES

The SIU adopted four outcomes in its 2020/21 to 2024/25 Strategic Plan. These outcomes defined the interventions and initiatives crafted based primarily on the areas that the SIU had prioritised, and which are consistent with its mandate.

Over the MTSF period, the SIU has achieved an average of 91% against all the APP targets and that reflects outstanding performance. The outcomes are aligned to outputs measured in the APP which provide a way to commit resources and allocate accountabilities to actions.

The following (Table 1) outlines the alignment between the outcomes, outputs and responsible budget programmes and sub-programmes.

In the evolving economic landscape, fraud and corruption are increasingly shaped by the digital universe. The rise of new technologies facilitates complex, transnational schemes like cryptocurrency money laundering, sophisticated cyber fraud targeting individuals and organisations, and digital manipulation within sectors like e-governance and finance. A comprehensive understanding of these emerging digital categories of fraud and corruption is crucial for developing robust integrity frameworks and safeguarding against vulnerabilities in an increasingly interconnected world

TABLE 1: IMPACT STATEMENT: RIDDING SOCIETY OF FRAUD AND CORRUPTION IN STATE INSTITUTIONS

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** • Central Case Registration and Monitoring • Case Assessment • 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	
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

CORE BUSINESS 2024/25 PERFORMANCE HIGHLIGHTS AT A GLANCE

R833 655 829.95
Rand value of potential cash

R1 306 844 813.63
Rand value of actual cash and/or assets recovered

R5 614 933 134.12
Rand value of contract(s) and/or administrative decision(s)/ action(s) set aside or deemed invalid

R2 773 653 397.38
Rand value of potential loss prevented

325
Referrals made for disciplinary action against officials

350
Referrals made for executive and/or administrative action

912
Referrals made to the relevant prosecuting authority

3 962
Investigations closed under a published proclamation

R12 130 197 742.63
Rand value of matters in respect of which evidence was referred for the institution or defence/opposition of civil proceedings

59
Cases issued in the Special Tribunal

40
Presidential Reports

10
Number of institutions where Lifestyle Audits were conducted

15
Number of Anti-Corruption Forum meetings convened

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 Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
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 Unqualified external audit opinion	Target not achieved. The 2022/23 outcome was a qualified audit	Target achieved The 2023/24 audit outcome was an unqualified audit opinion.	Unqualified audit opinion	Target achieved The 2024/25 audit opinion was an unqualified audit opinion.	N/A	N/A
	Low employee turnover rate maintained.	1.2 Employee turnover rate.	4%	Target achieved 2%	4%	Target achieved 2%	2.%	The overachievement is a result of 15 voluntary terminations out of an average of 718 employees during the review period.
	SIU stakeholder engagement and conducted awareness initiatives.	1.3 Number of stakeholder engagements and awareness campaign initiatives conducted.	6	13	8	Target achieved 8 stakeholder engagements and awareness campaigns were conducted, namely: • 24 May 2024 - Launch of Thusong Service Centre in the Northern Cape Province	N/A	N/A

PROGRAMME 1: ADMINISTRATION (CONTINUED)

Outcome	Output	Output Indicator	Previous Financial Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
						• June 2024 – Youth month awareness campaign with GCIS in WC, FS and NW Provinces • 13 March 2024 – KZN Community radio stations • 20 November 2024 – Eastern Cape Community radio station • 09-10 December 2024 – National Dialogue on Anti-Corruption • 02-05 July 2024 – Induction of new MP's • 25 August 2024 – Joint Press conference with Dept of Health on Medico-legal investigation • 09-11 Sept 2024 – Exhibition at ACFE Conference		

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 Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
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	R846 025 537	R1 692 160 810	R700m	Target achieved R833 655 829.95	R133 655 830	The NSFAS investigation (R507 498 263.31) was the biggest contributor towards the over achievement.
		2.2 Rand value of actual cash and or assets recovered	R388 890 373	R2 285 607 793.86	R600m	Target achieved R1 306 844 813.63	R706 844 814	The NSFAS investigation (R1 181 639 757.72) was the biggest contributor towards the over achievement
		2.3 Rand value of contract(s) and or administrative decisions and or actions set aside or deemed invalid	R300 643 935	R2 137 358 278.23	R10bn	Target not achieved R5 614 933 134.12	-R4 385 066 866	The target was not achieved as there was a delay in signing supporting and confirmatory affidavits by both Transnet and Wabtec. The delay resulted in the late filing of the papers and granting of the Court Order. The contribution of this matter was R7.7 bn. The matter was however finalised 14 days after the end of the financial year.
		2.4 Rand value of potential loss prevented	R2 166 813 533	R2 327 022 323.50	R800m	Target achieved R2 773 653 397.38	R1 973 653 397	The Transnet investigation (R1 639 767 697,33) was the biggest contributor towards the over-achievement

PROGRAMME 2: INVESTIGATIONS AND LEGAL COUNSEL (CONTINUED)

Outcome	Output	Output Indicator	Previous Financial Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
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	376	297	190	Target achieved 325	135	The Gauteng Department of Health (99) and ESKOM (66) investigations were the biggest contributors towards the over-achievement.
		3.2 Number of referrals made for administrative action	67 087	190	130	Target achieved 350	220	The DoH (90) and RTMC (56) investigations were the biggest contributors towards the over-achievement
		3.3 Number of referrals made to the relevant Prosecuting Authority	680	583	270	Target achieved 912	642	The ESKOM investigation with (237) referrals was the biggest contributor towards the over achievement
		3.4 Number of investigations closed under a published proclamation	70 537	1 919	1 600	Target achieved 3 962	2 362	The Department of Health (KZN: DoH) with 1 042 investigation was the biggest contributor to the over achievement.

PROGRAMME 2: INVESTIGATIONS AND LEGAL COUNSEL (CONTINUED)

Outcome	Output	Output Indicator	Previous Financial Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
		3.5 Rand value of matters where evidence was referred for the institution or defence/ opposition of civil proceedings	R2 471 139 165	R4 809 989 133.42	R2.6 bn	Target achieved R12 130 197 742.63	R9 530 197 742.63	The Transnet investigation (R10 563 310 443.57) was the biggest contributor towards the over achievement.
		3.6 Number of cases issued in the Special Tribunal and High Court	35	43	55	Target achieved 59	4	The issuing of Preservation applications made in some matters contributed to the over-achievement.
		3.7 Number of reports submitted to the Presidency	21	26	30	Target achieved 40	10	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.

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 Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
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

PROGRAMME 3: MARKET DATA ANALYTICS AND PREVENTION (CONTINUED)

Outcome	Output	Output Indicator	Previous Financial Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
Outcome 4: **Corruption, maladministration and fraud deterred through proactive preventative mechanisms and effective enforcement of consequence management measures**	Multisectoral-stakeholder engagements on anti-corruption initiatives	4.3 Number of anti-corruption forum meetings convened for vulnerable sectors	-	Target Achieved 11 anti-corruption forums were convened namely: • 3 IBACF • 4 HSACF • 4 LGACF	12	Target achieved 15 Anti-Corruption forums meetings were convened as follows: • 3 BMIACF • 4 LGACF • 4 IBACF • 4 HSACF	3	The launch of the BMIAF forum contributed to the over-achievement
	Lifestyle audits conducted	4.4 Number of 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 Premier • Free State Department of Community Safety Roads and Transport	9	Target achieved Lifestyle audits being conducted in 10 State institutions namely: • Housing Development Agency • IPID • DPWI • *Gauteng Office of the Premier • *Free State Department of Community Safety & Roads • City of Tshwane • NHFC • PRASA • KZN-DPW • *Free State Human Settlements	1	One additional request was received to assist with lifestyle audits during the financial year under review.

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PART F

PROGRAMME 3: MARKET DATA ANALYTICS AND PREVENTION (CONTINUED)

Outcome	Output	Output Indicator	Previous Financial Year's Actual Achievement		Financial Year Under Review		Deviation from Planned Target to Actual Achievement	Comment on Deviation
			2022/23	2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
	Data analytics plan implemented to create a globally competitive data-driven high-performance organisation	4.5 Implementation of data analytics capability	Target not achieved. However, the following activities were undertaken: the organisation has partnered with the Council for Scientific and Industrial Research through a memorandum of understanding to assist with its expertise in data analytics implementation. An independent fixed-term contractor was appointed as a dedicated resource and among other activities is conducting a needs analysis and project prioritisation assessment.	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.	Trend analysis reports	Target achieved Trend analysis reports were produced on: • NSFAS and ESKOM Phase 3 investigations • RAF in relation to payment of claims	N/A	N/A

PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
1	162 of 2024	Tokologo and Sol Plaatjie Local Municipalities	GG 50431 dated 5 April 2024	1. The procurement of, or contracting for goods, works or services by or on behalf of the Municipalities and payments made in respect thereof and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipalities or losses suffered by the Municipalities or the State in relation to the following: aa) the Tokologo Local Municipality project titled "Erection of 15 High Mast Lights" and bb) the Sol Plaatjie Local Municipality project titled "Electrification Project". 2. Any irregular, improper or unlawful conduct by a) the applicable service providers of the Municipalities; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 of this Schedule.
2	163 of 2024	Moqhaka Local Municipality	GG 50458 dated 12 April 2024	1. The procurement of, or contracting for, armed physical security services in terms of Bid Number 4/2/2/2018-2019 by or on behalf of the Municipality and payments made in respect thereof and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or losses suffered by the Municipality or the State. 2. Any improper or unlawful conduct by a) the applicable service providers of the Municipality; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 of this Schedule.
3	164 of 2024	Department of Water and Sanitation	GG 50512 dated 19 April 2024	1. Serious maladministration in connection with the affairs of the Department including the causes of such maladministration, arising from the procurement of, or contracting for goods, works or services in relation to a) the "Drop the Block" Project and the contract entered into in respect thereof between the Department and Sedibeng Water dated 21 April 2016; b) the "Almost Empty Outdoor" Campaign and the appointment of Sedibeng Water as the implementing agent in an allegedly irregular manner for the provision of generic services in 2016; and c) the "War on Leaks" Programme and the alleged irregular appointments of and payments made to Rand Water and the Energy and Water Sector Education and Training Authority for the period 2015 to 2018/2019, by or on behalf of the Department and payments made in respect thereof and any related losses or unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State as a result thereof. 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 set out in paragraph 1 of this Schedule

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
4	170 of 2024	Nelson Mandela Bay Metropolitan Municipality	GG 50930 dated 12 July 2024	1. The procurement of, or contracting for goods and services, by or on behalf of the Municipality in terms of tender number SCM/20-27/G/2020-2021; Supply, delivery and off-loading of LED street lighting and flood lighting luminaries, 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.
5	172 of 2024	OR Tambo District Municipality	GG 51056 dated 16 August 2024	1. Serious maladministration in connection with the affairs of the Municipality, including the causes of such maladministration, arising from the procurement of, or contracting for goods, works or services in relation to a) the construction of the Signal Hill Reservoir and the appointment of Amatola Water Board ("Amatola") in 2019 and an alleged irregular payment made to Amatola in 2020; b) the construction of the Mqanduli Bulk Water Scheme and the appointment of Gcinasonke Engineers ("Gcinasonke") and an alleged irregular payment made to Gcinasonke in 2019; c) the construction of the Mqanduli Bulk Water Scheme and the appointment of Khwalo's Construction ("Khwalo") and an alleged irregular payment made to Khwalo in 2019; d) the supply and installation of a pump at Mhlontlo Cluster 1 and the appointment of Valotone 94 CC and Phoenix Tanks (Pty) Ltd in 2019 and an alleged irregular payment made to the service providers in 2019; and e) the electrification of the Mthatha Dam and Highbury, and the construction of the Thornbill Clear Water Pump Station, and the alleged irregularities regarding payment of Amatola for these projects in 2018 and 2019, by or on behalf of the Municipality and payments made in respect thereof and any related losses or unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State as a result thereof. 2. Any irregular, improper or unlawful conduct by a) employees or officials of the Municipality; or b) any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
6	174 of 2024	Transnet SOC Ltd (Leases)	GG 51106 dated 23 August 2024	1. Serious maladministration in connection with the affairs of Transnet relating to the conclusion of leases between Transnet and third parties in respect of property belonging to or controlled by Transnet or the State in a manner that was a) conducted by or facilitated through the unlawful or improper conduct of i) employees, officials or agents of Transnet; or ii) any other person or entity, to corruptly or unduly benefit themselves or others; or b) fraudulent, and any related i) unauthorised, irregular or fruitless and wasteful expenditure incurred or losses suffered by Transnet in relation thereto; or ii) funding, tenant installation and fit-out allowances or payments made by Transnet in relation thereto, in respect of the following leases aa) long term lease agreements concluded with entities for the construction and operation of bulk fuel storage facilities at Transnet's Ambrose Park Precinct in Bayhead, Durban, KZN; bb) lease agreement concluded in respect of the property described as Ptn of Erf 140 Rossburgh; cc) lease agreement in terms of which Transnet leased premises of the old Durban International Airport, which included the runway, tarmac, apron, taxiways, old terminal building, the ATNS building, security building, Maritime School and SAA Site to an entity; and dd) lease agreement concluded in respect of the property described as Film Production Studios, located on the 7th Floor of Carlton Skyrink Building measuring approximately 2 654.80m^2, part of Carlton Centre Precinct, stand number 1126, Marshalltown. 2. Serious maladministration in connection with the affairs of Transnet relating to the procurement of, or contracting for goods, works or services, including leased accommodation either received or disposed of, by Transnet, and payments made in relation thereto and any related i) unauthorised, irregular or fruitless and wasteful expenditure incurred or losses suffered by Transnet; or ii) funding, tenant installation and fit-out allowances or payments made by Transnet, in relation to a contract concluded by Transnet for the leasing by Transnet of property situated at Erf 1763 and Erf 1764, Jukskei View, Extension 47, Midrand, for Transnet's use, in terms of Request for Proposals Number TPCP/JHB/760(T) as amended (by means of an addendum to the RFP) to TPCP/JHB/769(T). 3. Any undisclosed or unauthorised interests which employees, officials or agents of Transnet may have had in contractors, suppliers, service providers, developers, landlords, tenants or any other person or entity bidding for work or doing business with Transnet or to whom contracts (including leases either received or disposed of by Transnet or the State) were awarded to Transnet, 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 irregular, unlawful or improper conduct by officials or employees of Transnet or any other person or entity, in relation to the allegations as set out in paragraphs 1 and 3 of this Schedule

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
7	177 of 2024	Department of Rural Development and Land Reform	GG 51131 dated 30 August 2024	1. The acquisition by the Department or beneficiaries of a) the Bekendvlei, Nirwanda, Wonderhoek, Mont Piquet, Appelkloof and Rietvlei farms; b) Mikes Chicken (Pty) Ltd, immovable assets and animals for Project Harmonie, Project Uitkyk and Project Dipalemo and c) shares in Bambanani Fruits Bee (Pty) Limited, in terms of the Proactive Land Acquisition Strategy or the Land Redistribution for Agricultural Development Policy of the Department, and the identification, selection and appointment of strategic partners and beneficiaries in respect thereof by the Department and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department. 2. Misappropriation of recapitalisation funds in terms of the Recapitalisation and Development Programme of the Department relating to the allegations referred to in paragraph 1 of this Schedule. 3. Corruption, irregularities, malpractices or maladministration in the affairs of the Department relating to the allegations referred to in paragraphs 1 and 2 of this Schedule, including the causes of such corruption, irregularities, malpractices or maladministration and any losses, damages or actual or potential prejudice which the Department may have suffered.
8	178 of 2024	Eskom Holdings SOC Limited	GG 51131 dated 30 August 2024	1. The procurement of and contracting for a) coal from Tegeta Exploration and Resources (Pty) Limited for coal supplied by Optimum Coal Mine (Pty) Limited and the Brakfontein Colliery Mine; b) Information Technology services in terms of a master services agreement concluded with T Systems International GmbH; c) Information technology services related to software licence and support agreements concluded with SAP South Africa (Pty) Limited; d) services in respect of Task Order SM008 for "capital scrubbing"; e) security services from Combined Private Investigations (Pty) Limited, with registration number 2021/838939/07; f) forensic investigation services from Kapditwala Incorporated trading as Dentons South Africa; and g) Information technology services from Cutting Edge Commerce (Pty) Limited, with registration number 2004/005321/07, (formerly Leonardo Business Consulting) by Eskom, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Eskom, 2. Serious maladministration in connection with the affairs of Eskom relating to a pre-payment by Eskom of approximately R1.68 billion for coal from Optimum Coal Mine to Hendrina Power Station, which pre-payment was later changed to a guarantee. 3. Serious maladministration in connection with the affairs of Eskom relating to a pre-payment by Eskom of approximately R659 million to Tegeta Exploration and Resources (Pty) Limited. 4. Any irregular, unlawful or improper conduct by officials or employees of Eskom or any other person or entity in relation to the allegations set out in paragraph 1, 2 and 3 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
9	181 of 2024	Gauteng Provincial Department of Human Settlements	GG 51206 dated 13 September 2024	1. The procurement of, or contracting for goods, works and services, by or on behalf of the Department in relation to the construction of a) 150 ablution and sanitation infrastructure and facilities at Sicelo Shiceka Informal settlement: Phase 1 and Evaton; and b) 180 walk units at Sicelo Shiceka extension 5 and payments made in respect thereof and any related losses or unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any irregular, unlawful or improper conduct by a) officials or employees of the Department; b) contractors, suppliers or applicable service providers or the Department; or b) any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.
10	182 of 2024	Masilonyana Local Municipality	GG 51206 dated 13 September 2024	1. The procurement of, or contracting for goods and services by or on behalf of the Municipality in relation to a) Bid Number 2020/05/012 - Refurbishment of Brandfort Water Treatment Works and Raw Water Pump Stations (A,B,C); and b) Bid Number 2020/11/001 - Upgrading of Brandfort Sport Centre Phase II, 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 irregular, unlawful or improper conduct by a) officials or employees Municipality; b) contractor, suppliers or applicable 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.
11	183 of 2024	Umzumbe Local Municipality	GG 51206 dated 13 September 2024	1. The procurement of, or contracting for goods and services in respect of a) the construction of the Umzumbe Municipal Offices; b) the rehabilitation of the Qwabe, Cabhane, Mabheleni, Magabha, Sganandа and Ndletshe Roads; c) the construction of the Isipofu Access Road, in terms of Tender Number: UMZ-73T-2015; d) construction work at the Ntelezi Heritage Centre, in terms of Tender Number: UMZ-61T-2014; e) the construction of Nkanini Indoor Sports centre, in terms of Tender Number:UMZ-47T-2014 (Phase 1) and Tender Number: UMZ-65T-2015 (Phase 2); f) the construction of the Ntatshana Access Road and Bridge (Phase 1 and 2) and g) the Three Year Electrification Turnkey Project (2015 to 2018), 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 as a result thereof. 2. Any non-performance, poor performance, defective performance or late performance by the service providers appointed by the Municipality, in respect of services delivered, performed or rendered in terms of the projects referred to in paragraph 1(a) to (g) of this Schedule. 3. Any unlawful or improper conduct by employees or officials of the Municipality or the service providers in question, their employees or any other person or entity in relation to the allegations set out in paragraphs 1 and 2 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
12	184 of 2024	Transnet SOC Ltd	GG 51206 dated 13 September 2024	1. Serious maladministration in connection with the affairs of Transnet relating to a) the re-instatement of Mr Siyabonga Gama as Chief Executuve Officer of Transnet Freight Rail in February 2011; and b) the payment of Mr Siyabonga Gama's legal costs pursuant to his re-instatement, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Transnet in relation hereto. 2. Serious maladministration in respect of the affairs of Transnet in respect of the procurement of, or contracting for goods, works or services, including leased accommodation by Transnet and payments made in relation thereto. 3. Unauthorised, irregular or fruitless and wasteful expenditure incurred by or losses suffered by Transnet or the State in relation to the contract for security services relating to cable theft and the prevention of criminal activities against Transnet Freight Rail, which contract was awarded to Abalozi Security Risk Advisory Services (Pty) Limited (formerly known as General Nyanda Security Advisory Services (Pty) Limited). 4. Offences referred in to 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 Combating of Corrupt Activities Act, 2004, and which offences were committed in connection with the affairs of Transnet in relation to the allegations mentioned in paragraphs 1, 2 and 3 of this Schedule. 5. Any irregular, improper or unlawful conduct by a) employees or officials of Transnet; b) Board members of Transnet at the relevant time; or c) the suppliers, service providers or any other person or entity, in relation to the allegations as set out in paragraphs 1, 2, 3 and 4 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
13	185 of 2024	Dawid Kruiper Local Municipality	GG 51264 dated 20 September 2024	1. The procurement of, or contracting for the a) appointment of external security services in terms of TN020/2020; b) acquisition of security services from private security companies from December 2019 to 2 December 2020; c) appointment of advocates and law forms between 2010 and 2020; d) appointment of a service provider to supply and construct clear view fencing between 2018 and 2019; e) hire of a tractor-loader-backhoe (yellow plant) and a tipper truck for 30 days on 27 August 2017 for the development of dump sites in Askham, Welkom, Klein en Groot Mier and Rietfontein; f) procurement of loggers for measuring flows and pressures in pipelines and for the ACIP project from a firm of consulting engineers in 2014 and 2015 respectively; g) appointment of a service provider on 10 July 2013 to gather data for financial statements; h) appointment of service providers on 1 Dec 2017 for the hire of sound and stage for Kersliggies event; i) construction of internal roads in Rosedale in terms of TN035/2019; j) upgrading of internal streets in Loubos in terms of TN001/2020; k) construction of a new Louisvale Road Sewerage Pump Station in terms of TN010/2019; l) construction of internal streets in Klein Mier in terms of RN011/2019; m) paving of streets on Louisvale Road in terms of TN009/2018; n) electrification of 1000 houses on Paballelo and Dakota Road in terms of TN016/2018; o) repair and re-surface of CBD roads in terms of TN099/2018; p) construction of sports fields in terms of TN031/2015 and TN001/2016; q) construction of Leseding access road in terms of TN045/2015; r) planning, design and project management of various parks' grounds in the municipal area in terms of TN032/2015; s) designing of civil services for Rosedale, Paballelo, Louisvale Road and Dakota Road in terms of TN065/2013; t) compilation of an immovable asset register in terms of TN017/2011; u) resealing of a road surface in terms of TN001/2012; v) construction of a bridge between Paballelo and Rosedale in terms of TN036/2012; w) appointment of consultants and contractors in terms of tender numbers MIG 1362, MIG 1114, MIG 1165, MIG 1320 and MOIG3/14/2; and x) construction of four community sports facilities at Dakota Road, Paballelo, Rainbow and Rosedale in terms of TN027/2013, 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. 2. Any unlawful or improper conduct by employees or officials of the Municipality or applicable service providers, or any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
14	191 of 2024	National Department of Transport	GG 51328 dated 4 October 2024	1. Unlawful or improper conduct by employees, officials or agents of the institutions or any other person which relates to the a) registration and licensing of motor vehicles; b) registration of motor vehicle ownership or licensing details; c) issuing of driving licences, learner's licences or professional driving permits; d) conversion of foreign driving licences and military driving licences to driving licences; e) issuing of roadworthy certificates; or f) issuing of operator fitness cards. 2. The entering of, changing, tampering with, or manipulation of, data or information on the electronic National Traffic Information System in a manner that a) was contrary to applicable legislation, manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the Institutions; or b) resulted or could potentially result in the circumvention of the payment of licensing fees, penalties or any other outstanding monies due to the Institutions or the State
15	192 of 2024	Limpopo Department of Sports, Arts and Culture	GG 51328 dated 4 October 2024	1. The procurement of, or contracting for, security services by or on behalf of the Department and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department. 2. Maladministration in the affairs of the Department and any losses or prejudice suffered by the Department or the State as a result of such maladministration in relation to a) irregular appointment of staff by the Department within five (5) districts, namely Waterberg, Sekhukhune, Vhembe, Capricorn and Mopani in terms of Circular number 7 of 2016 in the position of Assistant Director: Assets Management; b) payments not due or owing or payments made by the Department to entities for services not rendered; and c) the 2016/2017 financial year Mapungubwe Arts, Culture and Heritage Festival. 3. Any unlawful or improper conduct by officials or employees of the Department, the applicable suppliers or service providers or any other person or entity, in relation to the allegations set out in paragraphs 1 and 2 above.
16	193 of 2024	KwaZulu-Natal Provincial Department of Health	GG 51328 dated 4 October 2024	1. The procurement of, or contracting for, healthcare risk waste management services by or on behalf of the Department in terms of bid number ZNB9157/2013-H and contract number Heal090/2015/MP, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any improper or unalwful conduct by the officials or employees of the Department or the service provider in questions or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
17	194 of 2024	University of Fort Hare	GG 51328 dated 4 October 2024	1. The procurement of, or contracting for goods, works or services by, or on behalf of the University and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the University in relation to: aa) the appointment of a service provider for cleaning and gardening services during the period 1 November 2012 to 31 July 2019; bb) the leasing of student accommodation since 1 July 2013; cc) the appointment of a service provider for the maintenance and repair of air conditioning systems in terms of bid reference UHF-SCM04/2018; dd) the collusion between officials of the University and suppliers or service providers in which such officials held direct or indirect interests; ee) maintenance of the University's infrastructure from 1 January 2022 to 31 March 2023; ff) the installation of CCTV cameras and associated security features at the University's staff village in Alice in the Eastern Cape Province from 18 March 2022 to 2 June 2022; and gg) the refurbishment and maintenance of student residences at the University's Alice campus in the Eastern Cape Province during the year 2009; 2. Maladministration in the affairs of the University's Faculty of Public Administration in relation to the a) awarding of honours degrees; b) management of funds; c) sourcing of public servants for study into various Faculty programmes by an individual for personal gain; d) Capacity Building Program for the Eastern Cape Provincial Legislature; e) registration or admission of non-eligible persons to enrol for, study for or be awarded degrees, including Bachelors' degrees, honours degrees, Masters' degrees and PhD degrees, or in a manner that was contrary to manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the University. Without limiting the scope of the grounds of non-eligibility, this includes persons who did not have the requisite degrees or Matriculation results to enrol for, study for or be awarded the degrees in question; f) awarding of degrees, including Bachelors' degrees, honours degrees, Masters' degrees and PhD/doctoral degrees in a manner that was contrary to manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the University; and g) the appointment of a Head of Department in a manner that was contrary to manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the University. 3. Serious maladministration and malpractices, as well as conduct which may seriously harm the interests of the public, in the affairs of the University's Faculty of Law in relation to the registration or admission of non-eligible persons to enrol for, study for or be awarded degrees, including Bachelors' degrees, honours degrees, Masters' degrees and PhD degrees, or in a manner that was contrary to manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the University. Without limiting the scope of the grounds of non-eligibility, this includes persons who did not have the requisite degrees or Matriculation results to enrol for, study for or be awarded the degrees in question. 4. Serious maladministration and malpractices, as well as conduct which may seriously harm the interests of the public, in the affairs of the University in relation to the Nguni Cattle Development Trust.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
				5. Serious maladministration and malpractices, as well as conduct which may seriously harm the interests of the public, in the affairs of the University in relation to the administration and payment of allowances for food, accommodation, books, stationery, cash and study-related costs to qualifying students. 6. Serious maladministration and malpractices, as well as conduct which may seriously harm the interests of the public, in the affairs of the University in relation to the University's Faculty of Health Sciences in relation to the Albertina Sisulu Executive Leadership Programme in Health and Master of Public Health Programme including the registration or admission of non-eligible persons to enrol for, study for or be awarded degrees, in relation to the aforementioned Programmes. Without limiting the scope the of the grounds of non-eligibility, this includes persons who did not have the requisite degrees or Matriculation results to enrol for, study for or be awarded the degrees. 7. Irregular registration, admission or assistance of students by University officials for personal gain. 8. Any unlawful or improper conduct by a) officials or employees of the University; b) suppliers or service providers of the University; or c) any other person or entity, in relation to the allegations set out in paragraph 1 to 8 of this Schedule.
18	195 of 2024	Ekurhuleni Metropolitan Municipality	GG 51328 dated 4 October 2024	1. Serious maladministration in connection with the affairs of the Municipality relating to 229 transfers of 221 vacant stands owned by the Municipality in the Villa Liza township, situated in Boksburg, Gauteng, by or on behalf of the Municipality including the causes of such maladministration and any losses, damages or prejudice actually or potentially suffered by the Municipality or the State in relation thereto. 2. Any irregular, improper or unlawful conduct by a) employees or officials of the Municipality; or applicable service providers, or any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.
19	196 of 2024	JB Marks Local Municipality and its predecessor Tlokwe Local Municipality	GG 51328 dated 4 October 2024	1. The procurement of, or contracting for goods, works or services by or on behalf of the Municipality, or its predecessor, the Tlokwe Local Municipality, in relation to the construction of a flood line canal next to the N12 provincial road and Ikageng extension 11 and payments made in relation thereto and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State. 2. Any irregular, unlawful or improper conduct by a) officials or employees of the Municipality; or b) the applicable 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.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
20	197 of 2024	Mpumalanga Provincial Department of Health	GG 51328 dated 4 October 2024	1. The procurement of, or contracting for, healthcare risk waste management services in terms of Bid Number: HEAL/090/15/MP, by or on behalf of the Department and payments made in respect thereof and any related losses or 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; b) any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.
21	198 of 2024	Eastern Cape Provincial Department of Health	GG 51328 dated 4 October 2024	1. The procurement of, or contracting for goods, works and services, by or on behalf of the Department in relation to the following contracts: 1. SCMU3-21/22-0269-BCMHD; 2. SCMU3-19/20-0364-BCM; 3. SCMU3-21/22-0269-BCMHD; 4. SCMU3-19/20-0364-BCM; 5. SCMU3-21/22-0269-BCMHD; 6. QA-004583; 7. SCMU3-21/22-0269-BCMHD; 8. HO-106760; 9. FR-096383; 10. QA-006336; 11. SCMU3-21/22-0269-BCMHD; 12. SCMU3-19/20-0364-BCM; 13. RFQ-BCMHD-2023/2024-05; 14. RFQ-BCMHD-2023/2024-05; 15. SCMU3-21/22-0269-BCMHD; 16. RFQ-BCMHD-2023/2024-05; 17. RFQ-BCMHD-2023/2024-05; 18. SCMU3-21/22-0269-BCMHD; 19. SCMU3-21/22-0269-BCMHD and payments made in relation thereto and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State in relation thereto. 2. Any irregular, unlawful or improper conduct by a) employees of the Department; or b) the applicable service provider/supplier of the Department; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.
22 and 23	206 of 2024 252 of 2025	SABC, Eskom, The Petroleum Oil and Gas Corporation of South Africa SOC Limited (PETROSA), Transnet, SAA, and the National Department of Human Settlements (formerly known as the National Department of Human Settlements (formerly known as the National Department of Human Settlements, Water and Sanitation) (collectively referred to as "the State Institutions"	GG 51415 dated 18 October 2024	1. Serious maladministration in connection with the affairs of the SABC in respect of the conclusion of an agreement with TNA Media (Pty) Ltd styled as "The New Age Breakfast Briefings brought to you by the SABC hosted by TNA" as well as serious maladministration in connection with the affairs of Eskom, Transnet, PetroSA, SAA and the Department of Human Settlements in respect of the expenditure of public money on "The New Age Breakfast Briefing brought to you by the SABC hosted by the TNA" and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the State Institutions or losses suffered by the State Institutions or the State. 2. Any irregular, improper or unlawful conduct by a) employees or officials of the State Institutions; b) TNA Media (Pty) Ltd; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

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24	207 of 2024	Makana Local Municipality	GG 51415 dated 18 October 2024	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) Tender number MLM/20-21/INFRA/010 (014) - Makana Bulk Sewer Upgrade Phase 1; and bb) Goods and/or services procured by the Municipality with a transaction value above R200 000, without the Municipality inviting competitive bids as identified by the AGSA in the AGSA Management Report dated 30 June 2019 in respect of the following projects i) Professional Engineering services for ground water development project; ii) Implementing Agents for water conservation and demand management; iii) Re-appointment of MBB Consulting for water conservation and demand management; iv) Electrification of the greater Makana and surrounding areas 11KV Line Project; v) Host municipal emails and provide internet services; and vi) Operate and manage Makana burning landfill site for a period of six months. 2. Any undisclosed or unauthorised interests which the officials or employees of the Municipality may have had in suppliers or service providers bidding for work or doing business with the Municipality oe to whom contracts were awarded by the Municipality, as identified by the AGSA in the AGSA Management Report dated 30 June 2019. 3. Any undisclosed or unauthorised interest which employees in the service of the State may have had in suppliers or service providers bidding for work or doing business with the Municipality, or to whom contracts were awarded by the Municipality, as identified by the AGSA in the AGSA Management Report dated 30 June 2020. 4. Serious maladministration in the affairs of the Municipality in relation to the payment of stand-by allowances and overtime benefits to employees contrary to applicable manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the Municipality, as identified by the AGSA in the AGSA Management Report dated 30 June 2020. 5. Any improper or unlawful conduct by a) the applicable service providers of the Municipality; or b) any other person or entity relating to the allegations referred to in paragraphs 1 to 5 of this Schedule.
25	208 of 2024	African Exploration Mining and Finance Corporation SOC Limited (AEMFC)	GG 51486 dated 1 November 2024	1. The procurement of or contracting for a) coal insourcing in 2017 in terms of bid number AE/VLAK/022/2017; b) coal insourcing in 2018; c) asset-based financier services in terms of bid AE/001/2018; d) the construction of a clean water diversion and a stream/wetland crossing at Vlakfontein Mine in terms of bid number AE/VLAK030/2018; e) diesel supply in terms of bid number AE/VLAK003/2017; and f) the review of mining contractor tenders in 2016, by or on behalf of the AEMFC and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the AEMFC or the State. 2. Any unlawful or improper conduct by the employees or officials of the AEMFC, or applicable service providers, or any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
26	209 of 224	Dihlabeng Local Municipality	GG 51486 dated 1 November 2024	1. The procurement of, or contracting for goods, works or services in terms of Tender Number PW42/2014 and Bid Number 76/2018, 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 as a result thereof. 2. Any unlawful or improper conduct by employees or officials of the Municipality 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.
27	212 of 2024	Tshwane Metropolitan Municipality	GG 51517 dated 8 November 2024	1. The procurement of, or contracting for goods, works and services by or on behalf of the Municipality in terms of tender number CB227/2013 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 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 paragraph 1 of this Schedule.
28	213 of 2024	Mahikeng Local Municipality	GG 51517 dated 8 November 2024	1. The procurement of, or contracting for, goods and services in respect of a) Lease Agreement SCM/MLM17(A)/12/2015 dated 15 December 2015; and b) Full Maintenance Lease Agreement SCM/MLM17(B)12/2015 dated 23 February 2016, by or on behalf of the Mahikeng Municipality and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Mahikeng Municipality or the State as a result thereof. 2. Any unlawful or improper conduct by employees or officials of the Mahikeng Municipality or the service provider in question, their employees or any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.
29	214 of 2024	South African Special Risk Insurance Association SOC Limited	GG 51517 dated 8 November 2024	1. Serious maladministration in connection with the affairs of SASRIA relating to the receipt, capturing, processing, verification, assessment, authorisation and payment of claims related to the July 2021 civil unrest, by SASRIA and any related unauthorised, irregular or fruitless and wasteful expenditure incurred or losses suffered by SASRIA or the State in relation thereto. 2. Any irregular, unlawful or improper conduct by officials or employees of SASRIA or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

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No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
30	215 of 2024	Gauteng Department of Health	GG 51517 dated 8 November 2024	1. The contracting for or procurement of goods, works or services, by or on behalf of the Department, and any other entities falling under the control of the Department, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or any other entities falling under the control of the Department or the State in relation to the following tenders: i) GT/GDH/027/2015: Supply and delivery of three-division plastic containers with lids, small tubs with lids and dual-surface polyester film; and ii) GT/GDH/128/2016: Supply and delivery of orthopaedic implants, fracture treatment and arthroscopy items. 2. Any irregular, improper or unlawful conduct by employees or officials of the Department or any other entities falling under the control of the Department; b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.
31	216 of 2024	Chris Hani District Municipality	GG 51517 dated 8 November 2024	1. Serious maladministration in the affairs of the Municipality in relation to a) 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 b) the procurement of goods, works or services in terms of Tender No. 33/2015/MD (TN) - Cluster 9 Backlog Eradication: Tsomo Water Treatment and River Abstraction Works, 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.
32	217 of 2024	Vaal University of Technology	GG 51517 dated 8 November 2024	1. The procurement of, or contracting for goods, works or services, by or on behalf of the University and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the University or the State or losses suffered in relation to aa) services for the refurbishment of student residences during 2018; and bb) campus security and protection related services during 2018. 2. Any unlawful or improper conduct by a) officials or employees of the University; b) service providers or suppliers of the University; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
33	218 of 2024	Alfred Nzo District Municipality	GG 51517 dated 8 November 2024	1. Serious maladministration, including the causes for such maladministration, in the affairs of the Municipality in relation to a) Implementation of Water Services Infrastructure Grant projects in Ntabankulu (Appointment of a panel of service providers, Consulting Engineers and Contractors for the planning, design and construction of Water Services Infrastructure Grant funded projects in the Alfred Nzo Municipality - Ntabankulu Local Municipality) b) Mount Ayliff Bulk Peri Urban Water Supply (Implementation of Pump station and a reservoir); c) Servicing Mbizana Town area with 2ML Waste Water Treatment works and Outfall Sewer (Construction of 2ML Waste Water Treatment Works and Outfall Sewer Pipeline) Mbizana Sewer; d) Kwabhaca Regional Bulk Water Supply Scheme at Mount Frere (Construction of Water Treatment Works and other water schemes at Mount Frere Peri Urban); e) Tender no: ANDM/IDMS-PMU/41/23/09/19: Greater Mbizana Water Supply Project Phase 1A Contract 1B Village Reticulation to Ward 27: Qobo and Mfundeni; f) Tender No: ANDM/IDMS-PMU/41/23/09/19: Greater Mbizana Water Supply Project Phase 33: Implementation of Ward 4 and 27: Zone 0 Main Pipeline Contract 3B; and g) Tender No: ANDM/IDMS-PMU/133/31/01/20: Matatiele Ward 5 Water Supply Project Phase 3 Contract 3 Matolweni Secondary Mains and Reticulation, any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality. 2. Any irregular, unlawful or improper conduct by a) officials or employees of the Municipality; b) contractors, suppliers or applicable 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.
34	225 of 2024	Gauteng Department of Sports, Arts, Culture and Recreation	GG 51627 dated 22 November 2024	1. Serious maladministration in connection with the affairs of the Department, including the causes of such maladministration, arising from the procurement of, or contracting for goods, works or services in relation to a) the supply and installation of a surveillance CCTV and monitoring system in the Department's Surrey House in 2019; and b) the Heritage Day Social Cohesion Carnival hosted by the Department in 2019, by or on behalf of the Department and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department. 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 set out in paragraph 1 of this Schedule.
35	226 of 2024	Ethekwini Metropolitan Municipality	GG 51627 dated 22 November 2024	1. The procurement of, or contracting for, security services and VIP protection services in terms of contract number CMS 0031 and any subsequent extensions or variations thereto 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. 2. Any non-performance, incomplete performance or defective performance by the service providers referred to in paragraph 1 of this Schedule. 3. Any irregular, unlawful or improper conduct by a) officials or employees of the Municipality; or b) any other person or entity, in relation to the allegations set out in paragraphs 1 and 2 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
36	227 of 2024	Ngqushwa Local Municipality	GG 51627 dated 22 November 2024	1. The procurement of, or contracting for goods, works or services by or on behalf of the Municipality in relation to Bid Number 8/2/2014/2022-2023: Upgrade of New Creation Sports Field Phase 1 and associated Bid Number 8/2/046/2023-2024: Completion of Phase 1 Upgrade of the New Creation Sports Field as well as Bid Number 8/2/089/2022-2023: Supply and Delivery of Mayoral SUV Luxury Vehicle by or on behalf of the Municipality and payments made in respect thereof and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or losses suffered by the Municipality or the State. 2. Any irregular, improper or unlawful conduct by a) the applicable service providers of the Municipality; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.
37	228 of 2024	Airports Company of South Africa SOC Limited (ACSA)	GG 51627 dated 22 November 2024	1. Maladministration in connection with the affairs of ACSA, relating to interest rate swap agreements concluded between ACSA, on the one hand, and various banks, on the other, as referred to in the Report of the Judicial Commission of Inquiry into State Capture, Corruption and Fraud in the Public Sector including Organs of State, and related unauthorised, irregular or fruitless and wasteful expenditure incurred by ACSA in relation thereto. 2. Offences referred to in a) Part 1 to 4; and b) sections 17, 20 and 21, of Chapter 2 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), in so far as they relate to the offences referred to in section 2(2)(a) to (e) of the Act, and which were committed in connection with the affairs of ACSA in relation to the allegations set out in paragraph 1 of this Schedule. 3. Any irregular, unlawful or improper conduct by officials or employees of ACSA, board members of ACSA, applicable service providers, or any other person or entity, in relation to the allegations set out in paragraph 1 and 2 of this Schedule.
38	239 of 2025	Department of Defence	GG 51948 dated 24 January 2025	1. The procurement of and contracting for a) inventory verification and continuous asset verification in terms of Bid Number CPSC/B/PC/010/2016; and b) the supply, delivery, installation and commissioning of an asset management system in terms of Bid Number EDU/038/11/MP, by the Department, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any improper or unlawful conduct by the officials or employees of the Department 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.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
39	240 of 2024	KwaDukuza Local Municipality	GG 51948 dated 24 January 2025	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 related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality in respect of aa) Tender MN132/2018 - Panel of contractors for road rehabilitation for 36 months contract; bb) Tender MN30/2019 - KwaDukuza Mall Bulk Supply; and cc) Tender MN240/2019 - KwaDukuza Mall Bulk supply - construction of industrial 33/11 KV substation upgrade. 2. Any irregular, unlawful or improper conduct by a) officials or employees of the Municipality; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.
40	241 of 2024	Mpumalanga Department of Education	GG 51948 dated 24 January 2025	1. The procurement of, or contracting for goods, works or services by or on behalf of the Department in relation to the following contracts: a) EDU/061/12/MP; b) EDU/061/17/MP; c) EDU/069/13/MP; d) Expansion of EDU/061/17/MP; e) EDU/059/13/MP; and f) EDU/107/16/MP, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department as a result thereof. 2. Any unlawful or improper conduct by officials or employees of the Department, the applicable service providers or suppliers or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.
41	243 of 2025	Ithala Development Finance Corporation and its wholly owned subsidiary Ithala SOC Limited	GG 52021 dated 31 January 2025	1. Maladministration in the affairs of the Corporation in respect of the procurement of, or contracting for an Integrated Banking Solution by or on behalf of the Corporation, in terms of Bid: RFP 09/17, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the State or the Corporation. 2. Any improper or unlawful conduct by officials or employees of the Corporation or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.
42	244 of 2025	Greater Kokstad Local Municipality	GG 52021 dated 31 January 2025	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) Bid number GKM 19-22/23, for the appointment of a service provider for the supply and renewal of software licences for a period of three years; and bb) Bid number GKM 16-22/23, for the appointment of a service provider for the supply of a customer care and IT service desk solution for a period of three years. 2. Any irregular, unlawful or improper conduct by officials or employees of the Municipality, the relevant suppliers or service providers of the Municipality or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
43	245 of 2025	Lepelle -Nkumpi Local Municipality	GG 52021 dated 31 January 2025	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 respect of aa) Tender number LNM043/2014/2015 relating to the provision of professional services for the closure and rehabilitation plan of the old dumping site in Zone A; bb) the award of contracts in, or about, August 2015 for the electrification of Rakgoatha Village Extension, Mapatjakeng Village Extension and Motserereng Village Extension; cc) the award of a contract, in or about June 2016 for the upgrade of the access roads from Units S to Q; dd) the award of a contract in, or about June 2016 for the construction of the Madisha Ditoro small access bridge and the upgrading of internal streets and storm water drains (phase 1) in Rakgoatha; ee) the award of a contract in, or about April 2016 for the tarring of 9 km of internal streets in Rockville and Unit S, Lebowakgomo; and ff) the award of a contract in, or about December 2013 for the refurbishment of the Lebowakgomo Civic Centre. 2. Any unlawful or irregular conduct by a) employees of the Municipality; or b) any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.
44	246 of 2025	Great North Transport SOC Limited	GG 52021 dated 31 January 2025	1. The procurement of, or contracting for goods, works or services by or on behalf of the GNT and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the GNT or the State in relation to the aa) appointment of Raletjena Technologies and Trading (Pty) Ltd; bb) extension of a contract between the GNT and Group 4 Security (Fidelity Cash Management) (Pty) Ltd; cc) appointment of Scania South Africa (Pty) Ltd to provide repair and maintenance services to the GNT; dd) procurement of 150 busses from Mercedes Benz South Africa (Pty) Ltd; ee) procurement of 87, 80-seater busses from MAN Truck and Bus South Africa (Pty) Ltd; ff) appointment of BB Truck and Tractor Services (Pty) Ltd to provide repair and maintenance services to the GNT; gg) procurement of legal services; or hh) procurement of a fleet management system. 2. Maladministration in the affairs of the GNT and any losses or prejudice suffered by the GNT or the State as a result of such maladministration in relation to a) fruitless and wasteful expenditure incurred by the GNT as a result of interest payments made to Afri Oil (Pty) Ltd; b) a settlement agreement concluded by Umvuzo Energy (Pty) Ltd; c) the mismanagement of diesel supplies; d) the failure to collect debt that was due and owing to the GNT; or e) an agreement entered into between the GNT and emerging bus operators. 3. Any unlawful or improper conduct by board members, officials or employees of the GNT, the applicable contractors, suppliers or service providers or any other person or entity in relation to the allegations set out in paragraphs 1 and 2 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
45	248 of 2025	Ethekwini Metropolitan Municipality: Water and Sanitation Services	GG 52084 dated 14 February 2025	1. Serious maladministration in the affairs of the Municipality in respect of the provision of water and sanitation services to human settlements and schools situated within the municipal boundaries of the Municipality in terms of Project Number Y6525AZ1: Ablution Blocks-IN SITU Upgrade-Infrastructure Sanitation, including the cases of such maladministration. 2. Any irregular, improper or unlawful conduct by a) employees or officials of the Municipality; or b) any other person or entity, in relation to the allegations set out in paragraph 1 above.
46	253 of 2025	National Skills Fund (NSF)	GG 52384 dated 28 March 2025	1. Serious maladministration in connection with the affairs of the Fund in relation to the following projects: a) Yikhonolakho Woman and Youth Primary Co-operative Limited (NSF 16/1/3/21); b) Dithipe Development Institute (Pty) Limited; c) Dzunde Farming Co-operative Limited - Rural Development; d) Dual System Apprenticeship Pilot Project - Port Elizabeth TVET College (NSF10/3/8/2/9); e) Rubicon Communication CC; f) Centre for Education Policy Development (Fruitless and Wasteful Expenditure) - NSF 16/2/1/2 & NSF 10/4/4/3; g) Emanzini Staffing Solutions (Pty) Limited (NSF16/1/4/55 and/or 2016-NSFWIL-0174); h) ADA Holdings (NSF16/1/4/5, Ingewe TVET College - NSF/16/3/2/2 & Lusikisiki/ Bizana - NSF/16/1/2/3); i) Ekurhuleni West TVET College (NSF16/1/2/39); and j) Passionate about People (Pty) Limited (NSF/16/1/3/12&16). 2. Any irregular, unlawful or improper conduct by a) officials or employees of the Fund; b) contractors, supliers or applicable service providers of the Fund or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
47	254 of 2025	Alexkor SOC Limited, the Alexkor Richtersveld Mining Company Pooling and Share Joint Venture and the State Diamond Trader (referred to as "the Institutions")	GG 52384 dated 28 March 2025	1. The procurement of and contracting for goods or services, by or on behalf of the Institutions, in relation to the marketing, valuation, sale, including any decision not to buy, and beneficiation of diamonds, and income generated or lost therefrom or payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Institutions. 2. Any undisclosed or unauthorised interests which Board members, employees, officials or agents of the Institutions or their service providers may have had in: a) service providers, traders, auctioneers, bidders or buyers of diamonds; or b) any other person or entity, relating to the marketing, valuation, sale, including any decision not to buy or beneficiation of diamonds, and the extent of any actual or potential benefits derived directly or indirectly by such Board members, employees, officials or agents of the Institutions or such service providers from such undisclosed or unauthorised interests. 3. Serious maladministration in the affairs of the Institutions in respect of the marketing, valuation, sale, including any decision not to buy, and the beneficiation of diamonds pursuant to agreements or contracts concluded between the Institutions on the one hand and service providers, traders, auctioneers, bidders or buyers of diamonds on the other hand. 4. Serious maladministration in the affairs of Alexkor SOC Limited in respect of contracts concluded with, and fees paid to, Regiments Capital (Pty) Ltd. 5. Any irregular, improper or unlawful conduct by Board members, officials, employees or agents of the Institutions, the service providers, bidders, traders, auctioneers or buyers of diamonds or any other person or entity, in relation to the allegations set out in paragraphs 1 to 3 of this Schedule.

No	Proclamation number	Name of State Institution	Date Proclaimed	Scope of Investigation
48	255 of 2025	South African Council for Educators	GG 52384 dated 28 March 2025	1. The procurement for and acquisition of the commercial properties described as: a) Erf 638, situated at 33 Beacon Bay Drive, East London; b) Sections 156,157,158,159,160,163,164 and 239, "The Wale Street Chambers" scheme, number 517/1996, situated on the remaining erf 10191, Cape Town, Western Cape situated at 36 Wale Street, Cape Town (Bid no 02/2019/20); c) Section 2 of the Scheme known as Genius Loci, Scheme, Registration 53/2006, Registration Division Bloemfontein Road, the Province of the Free State, measuring 303m2 in extent, held under title deed no. ST8747/2015 situated at Unit 2 Genius Loci Office Park, CP Hoogenhout Street, Langenhovenpark, Bloemfontein (Bid no 01/2020/21); and d) Section 4 of Sectional Title Scheme "The Spinnaker" (SS583/2007) situated on Erf 10068 and Portion 221 of Erf 10054 of Durban situated at 4 The Spinnaker, 180 Mahatma Gandhi (Point) Road, Durban (Bid no. 03/2019/20) by the SACE in a manner that was i) not fair, equitable, transparent, competitive or cost-effective; or ii) contrary to applicable aa) legislation; bb) manuals, guidelines, circulars, practice notes, or instructions issued by the National Treasury or the relevant Provincial Treasury; or cc) manuals, policies, procedures, prescripts, instructions or practices of or applicable to 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.
49	256 of 2025	National Department of Public Works and Infrastructure	GG 52384 dated 28 March 2025	1. The appointment of travel agents during 2017 for the rendering of travel agency services, including flights, accommodation and vehicle hire, by or on behalf of the Department and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department. 2. Any unlawful or improper conduct by officials or employees of the Department, the applicable suppliers or service providers or any other person or entity, in relation to the allegations set out in paragraph 1 above.

PART A
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PART F

PRESIDENTIAL REPORTS SUBMITTED DURING THE YEAR UNDER REVIEW

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
1	R44 of 2021	Road Accident Fund (RAF)	1. Serious maladministration in the affairs of the RAF in respect of a) compensation payments made by the RAF to claimants or claimants' agents; and b) payments made by the RAF to service providers, and any related losses or irregular or fruitless and wasteful expenditure incurred by the RAF or the State as a result thereof. 2. Any irregular, improper or unlawful conduct by a) officials or employees of the RAF; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.	Progress	15/04/2024
2	R38 of 2019	South African Heritage Resources Agency (SAHRA)	1. The procurement of, or contracting for services by or on behalf of the SAHRA and payments made in respect thereof in relation to the improvements that were carried out in respect of the aa) Delville Wood National Memorial Museum; bb) OR Tambo House (London); cc) OR Tambo Bust (Cuba) dd) grave of Rev Zachariah Mahabane; ee) grave of Dr James Moroka; ff) grave of Steve Biko; gg) grave of Robert sobukwe; hh) Josias Madzunye gravesite memorial; ii) Manche Masemola gravesite memorial; or jj) Kgosi Mampuru II statue, heritage sites and any related unauthorised, irregular or fruitless and wasteful expenditure which the SAHRA or the State incurred as a result thereof. 2. Maladministration in connection with the affairs of the SAHRA in relation to the improvements that were carried out in respect of the heritage sites referred to in paragraph 1 above in relation to the allegations set out in paragraph 1 and 2 above.	Final	15/04/2024
3	R54 of 2019	South African Health Products Regulatory Authority (SAHPRA)	1. Maladministration in connection with the affairs of the SAHPRA in relation to a) the authorisation of the sale of unregistered medicines or medical devices, including in vitro diagnostic medical devices; and b) licensing, in terms of the Medicines and Related Substance Act, 1965, including the causes of such maladministration. 2. Any unlawful or improper conduct by a) employees of the SAHPRA; or b) any other person or entity, in relation to the allegations set out in paragraph 1.	Final	15/04/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
4	R76 of 2022	KZN Department of Transport	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.	Final	15/04/2024
5	R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality (MDM)	1. The procurement of, or, contracting for goods, works or services by or on behalf of the MDM and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the DM, the local municipalities that fall within the area of the DM or the State, in relation to the supply, construction or commissioning of Ventilated Improved Pit toilets (VIP toilets), which goods, works or services were procured in terms of the Greater Giyani Municipality - MDM 2014-004 Tender and the Greater Tzaneen Municipality or the greater area of the Tzaneen Municipality - MDM 2014-005 Tender (the tenders); or (bb) the construction, installation, repair, refurbishment, maintenance or removal of boreholes within the area of the DM and..... by Twin Corner Constructions and Projects 35 CC, Tsireledzo Trading Enterprise CC, Rembuwa Trading CC, Piesons Investment CC and Amadwala Trading 373 CC. 2. Maladministration in the affairs of the DM and any losses or prejudice suffered by the DM, the relevant local municipalities that fall within the area of the DM or the State, as a result of such maladministration in relation to (a) the supply, construction or commissioning of VIP toilets, which goods, works or services were procured in terms of the tenders; (b) the failure or refusal by the DM to refund erroneous or premature payments amounting to R304 101 000, which were received by the DM from the National Treasury or the National transferring officer (COGTA); (c) the establishment or regular maintenance of a vendor database or masterfile; (d) approximately R210.4 million that the DM was required to return to NT when they did not spend the money in the 12/13 FY in respect of the MIG and Water Services Operating Grant; (e) the failure or refusal by the DM to address issues raised by, or implement recommendations of the AGSA as set out in the Annual Audit Report relating to the DM for the 13/14 FY;	Progress	15/04/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
			and (f) the construction, installation, repair, refurbishment, maintenance or removal of boreholes within the area of the DM and by Twin Corner Constructions and Projects 35 CC, Tsireledzo Trading Enterprise CC, Rembuwa Trading CC, Piesons Investment CC and Amadwala Trading 373 CC including the causes of such maladministration and related unauthorised, irregular or fruitless and wasteful expenditure incurred. 3. Any undisclosed or unauthorised interests which the personnel of the DM or their family members may have had in contractors, suppliers or service providers bidding for work or doing business with the DM or to whom contracts were awarded by the DM and the extent of any actual or potential benefits derived directly or indirectly by the personnel of the DM or their family members from such undisclosed or unauthorised interests. 4. Losses or prejudice actually or potentially suffered by the DM as a result of payments made to the applicable contractors, suppliers or service providers. 5. Any improper or unlawful conduct by the personnel of the DM or the applicable contractors, suppliers or service providers or any other person or entity in relation to the allegations		
6	R20 of 2018	National Department of Public Works and Infrastructure (NDPWI)	1. The incurrence of irregular expenditure and/or fruitless and wasteful expenditure and payment of expenditure not due, owing or payable	Progress	09/05/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
7	R12 of 2018 R179 of 2021	Limpopo Roads Agency	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 irregular or fruitless and wasteful expenditure incurred by Agency or the State in relation to the appointment of the following contractors, suppliers and service providers in respect of the following contract numbers: aa) Contract Number RAL/T682/2015; bb) Contract Number RAL/T740/2015; cc) Contract Number RAL/T694/2015; dd) Contract Number RAL/T695/2015; ee) Contract Number RAL/T687/2015; ff) Contract Number RAL/T699/2015; gg) Contract Number RAL/ACCESS CONTROL; hh) Contract Number RAL/PUBLIC RELATION; ii) Contract Number RAL/T652/2015; jj) Contract Number RAL/T653/2015; kk) Contract Number RAL/T349D/2015; ll) Contract Number RAL/T646/2015; mm) Contract Number RAL/T657/2015; nn) Contract Number RAL/T535C/2015; oo) Contract Number RAL/BERMUDA ROADS/03/2015; pp) Contract Number RAL/C824/2016; qq) Contract Number RAL/C816/2016; rr) Contract Number RAL/C539C/2016; ss) Contract Number RAL/630B/2016; tt) Contract Number RAL/C638C/2016; uu) Contract Number RAL/C822/2016; vv) Contract Number RAL/T757/2015; ww) Contract Number RAL/T758/2015; xx) Contract Number RAL/2016/PR/Communications. 2. Non-performance or malperformance of works or services or non-delivery of goods by the contractors, suppliers and service providers mentioned above. 3. Maladministration in the affairs of the Agency and any losses or prejudice suffered by the Agency or the State as a result of such maladministration in relation to the a) increase of the fees of the Chairperson of the Agency's Board and b) fees or salary payments made to Board members of the Agency's Board in respect of Board fees, contrary to applicable a) legislation; b) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the relevant Provincial Treasury; (c) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the Agency; including the causes of such maladministration and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Agency or the State. 4. Any unlawful or improper conduct by officials or employees of the Agency, the applicable contractors, suppliers or service providers or any other person or entity, in relation to the allegations set out above.	Final	09/05/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
8	R4 of 2020	National Treasury (NT)	1. The procurement of, or contracting for the Integrated Financial Management System, by or on behalf of the Institutions (National Treasury, SITA SOC Ltd and the DPSA) and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Institutions as a result thereof. 2. Any unlawful or improper conduct by employees or officials of the Institutions (including their respective Executive Authorities and agents) or the service provider in question, its employees (or agents) or any other person or entity relating to the allegations set out in paragraph 1 of this Schedule.	Final	09/05/2024
9	R43 of 2021	Overstrand Municipality	1. Maladministration in the affairs of the Municipality in respect of the a) approval, allocation or payment of housing subsidies; or b) allocations of sites or constructed houses, in terms of the Swartdam Road Site A&B Housing Project of the Swartdam Integrated Residential Development Programme with reference number 13/2/5/2047/3223/.02. 2. Any unlawful or improper conduct by a) officials or employees of the Municipality; b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.	Final	17/07/2024
10	137 of 2023	Amajuba 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.	Final	17/07/2024
11	136 of 2023	Gauteng Department of Health	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.	Progress	16/08/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
12	R17 of 2019 R12 of 2020	City of Johannesburg	1. The procurement of, or contracting for a) vehicles and vehicle maintenance services; b) repairs and maintenance work at fire stations; c) closed circuit television equipment and related services; d) office accommodation and furniture for the Integrated Operations Centre; and e) motorcyclist uniforms for the Johannesburg Metropolitan Police Department, 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, or losses suffered by, the Municipality or the State. 2. Any unlawful or improper conduct by a) employees or officials 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 paragraph 1 of this Schedule.	Final	10/09/2024
13	R13 of 2021	Central Johannesburg TVET College	1. Serious maladministration in the affairs of the CJC in relation to the administration and disbursement of bursary and allowance funding received from the National Student Financial Aid Scheme (NSFAS) and the Wholesale and Retail Sector Education and Training Authority, which was administered and disbursed by the CJC including the causes of such maladministration, irregularities or impropriety in the affairs of the CJC or the State, and any related losses or irregular or fruitless and wasteful expenditure incurred by the CJC or the State as a result thereof. 2. Any unlawful or improper conduct by a) officials or employees of the CJC; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.	Final	10/09/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
14	R39 of 2020 R95 of 2022	Saldanha Municipality	1. The procurement of, or contracting for a) security services in terms of bid number SBM 45/17/18 and b) professional consulting engineering services for the formalisation, rezoning and subdivision, related environmental authorisation and land surveyor services for portion 24 of Farm 282 in Middelpos Saldanha in terms of bid number SBM 56/18/19 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. 2. Serious maladministration in the affairs of the Municipality in respect of the a) strategic partnership concluded between the Municipality and the Saldanha Bay Tourism Office, including the expenditure of public money paid out by the Municipality to the Saldanha Bay Tourism Office. b) appointment of the Personal Assistant: Speaker and Council Support, Mayoral Support Service, Political Administrator, Strategic Advisor and Executive Mayor: Communications Officer in the year 2019/2020 and c) writing off by the Municipality's Council of irregular expenditure of R1 757 758 and R9 959 912, as identified by the AGSA in its Notes to the Annual Financial Statements of the Municipality as at 30 June 2019, including the causes of such maladministration. 3. Any unlawful or improper conduct by the officials or employees of the Municipality or the applicable service providers, or any other person or entity, in relation to the allegations set out in paragraphs 1 and 2 of this Schedule.	Progress	20/09/2024
15	130 of 2023	KZN Office of the Premier	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 Sate 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.	Final	20/09/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
16	138 of 2023	Tshwane 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.	Progress	11/11/2024
17	156 of 2024	KZN 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.	Progress	11/11/2024
18	R30 of 2019	North West Development Corporation (NWDC)	1. The procurement of or contracting for goods, works or services by or on behalf of the NWDC and payments made in respect and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the NWDC or the State or any resulting loss or damages suffered by BWDC or the State in relation to the appointment of aa) MVEST Trust in terms of a SLA to implement the Youth Enterprise Combo; bb) Naphtronics (Pty) Ltd to render security services to the NWDC; or cc) Tokiso Security Services CC to render security services to the NWDC and departments, provincial public entities and provincial government business enterprises of the North West Provincial Government. 2. Maladministration in the affairs of the NWDC and any losses or prejudice suffered by the NWDC or the state as a result of such maladministration in relation to the a) purchase of Christiana Hotel and Game Farm; or b) establishment of Tokiso Security Services SOC Ltd as a subsidiary of the NWDC, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the NWDC or the State, including the causes of such maladministration. 3. Any unlawful or improper conduct by officials or employees of the NWDC. The applicable contractors, suppliers or service providers or their sub-contractors or any other person or entity in relation to the allegations set out in paragraphs 1 and 2 above.	Progress	11/11/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
19	R42 of 2019 R29 of 2020	Free State Department of Health (FSDoH)	1. The procurement of or contracting for a) aero-medical services and patient transport services by or on behalf of the FSDOH in terms of bid numbers DOH(FS)67/2014/2015 and DOH(FS)20/2013/2014; and b) patient transport services by or on behalf of the NWDOH in terms of bid number NWDOH13/2015, c) primary health care services by or on behalf of the NWDOH in terms of bid number FSDOH24/15/16 and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the FSDOH, the NWDOH or the State. 2. Maladministration in connection with the affairs of a) the FSDOH in relation to the administration of the contracts for aero-medical services and patient transport services referred to in paragraph 1a) above; or b) the NWDOH in relation to the administration of the contract for patient transport services referred to in paragraph 1b) above including i) the causes of such maladministration; and ii) any related losses or irregular or fruitless and wasteful expenditure incurred by the FSDOH, the NWDOH or the State as a result thereof. 3. Any unlawful or improper conduct by the employees or officials of the FSDOH and the NWDOH, respectively, or applicable service providers, or any other person or entity in relation to the allegations set out in paragraphs 1 or 2 above	Final	11/11/2024
20	R50 of 2022	Mpumalanga Deprtment of Health (MPU DoH)	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 digilisation 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.	Progress	11/11/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
21	122 of 2023	Umgeni Water	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.	Final	11/11/2024
22	123 of 2023	Free State Province Office of the Premier (FSP OTP)	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; 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.	Progress	28/11/2024

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
23	R20 of 2021	East London Industrial Development Zone (ELIDZ)	1. Irregularities, malpractices or maladministration in the Affairs of the ELIDZ in relation to the a) management of the Infrastructure Maintenance and Renewals Fund (IMRF) and the appropriation of the funds of the IMRF; b) management or appropriation of funds received from the Department of Trade and Industry; c) appropriation of funds earmarked for the IMRF for other purposes; d) settlement that was paid to a former CFO of the ELIDZ; e) keeping of proper financial records of all assets, liabilities, income, expenses and any other financial transaction related to the ELIDZ; f) manipulation of the financial records of the ELIDZ relating to the i) capital expenditure of, or income generated by, investment property; ii) expenditure, including fruitless and wasteful expenditure, incurred by the ELIDZ; or iii) financial position of the ELIDZ; g) approval of variation orders that exceed the allowable percentage of the original contract price in respect of the following contracts; i) MST Projects in 2012 and 2013; and ii) Social Housing Development Project for a future residential complex in Zone 1B of the ELIDZ between 2012 and 2015; h) failure to recover the full amount that was due and owing in terms of a loan agreement entered into between the ELIDZ and a service provider and/or to account for amount that was loaned to, or recovered from, the service provider in question; i) business transactions that were concluded by the ELIDZ and which were not viable or in the best interests of the ELIDZ; j) mismanagement of the finances, assets or liabilities of the ELIDZ; k) disposal of state land; l) payment of excessive fees, salaries and bonuses to the ELIDZ Board and executive staff members, despite severe financial constraints in the 2013/2014 and 2014/2015 financial years; or m) acquisition of property, including i) the causes of the such irregularities, malpractices or maladministration; and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the ELIDZ as a result of such irregularities, malpractices or maladministration. 2. The procurement by the ELIDZ of the Alexander Golf Course, 3 properties situated at Berlin, property at Fort Jackson and 4 properties at Bridger Farm and payments made in relation thereto and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the ELIDZ or the State. 3. The procurement of, or contracting for a) 3 40MVA transformers for the Kemba substation in terms of Actom Contract Z6/E1/TRF/03/11; b) feasibility studies and tests in respect of a Biofuel site in the Berlin area; and c) 1 20MVA transformer for a Biofuel site in the Berlin area, by the ELIDZ and payments made in relation thereto, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the ELIDZ or the State. 4. Any improper or unlawful conduct by a) officials or employees of the ELIDZ; or b) any other person or entity, in relation to the allegations set out in paragraphs 1-3 of this Schedule.	Final	17/02/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
24	R85 of 2022	Mogale City	1. The procurement of, or contracting for goods, armed and unarmed security services by or on behalf of the Municipality in relation to Tender Number CDS (T&S) 09/2018 and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or losses suffered by the Municipality or the State. 2. Any irregular, improper or unlawful conduct by a) contractors, officials or employees of the municipality b) the 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.	Final	17/02/2025
25	136 of 2023	Gauteng Department of Health (GAU DoH)	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.	Progress	26/03/2025
26	144 of 2023	Gert Sibande TVET 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.	Progress	26/03/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
27	155 of 2024	Free State Province Department of Public Works and Infrastructure, Department of Human Settlements and PL	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 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.	Progress	26/03/2025
28	163 of 2024	Moqhaka Municipality	1. The procurement of or contracting for armed physical security services in terms of Bid Number 4/2/2/2018-2019 by or on behalf of the Municipality and payments made in respect thereof and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or losses suffered by the Municipality or the State. 2. Any improper or unlawful conduct by a) the applicable service providers of the Municipality; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 of this Schedule.	Progress	26/03/2025
29	170 of 2024	Nelson Mandela Bay Municipality	1. The procurement of or contracting for goods and services by or on behalf of the Municipality in terms of tender number SCM/20-27/G/2020-2021; Supply, delivery and off-loading of LED street lighting and flood lighting luminaries, 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 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.	Progress	26/03/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
30	177 of 2024	Department of Rural Development and Land Reform (DRDLR)	1. The acquisition by the Department or beneficiaries of a) the Bekendvlei, Nirwanda, Wonderhoek, Mont Piquet, Appelkloof and Rietvlei farms; b) Mikes Chicken (Pty) Ltd, immovable assets and animals for Project Harmonie, Project Uitkyk and Project Dipalemo and c) shares in Bambanani Fruits Bee (Pty) Limited, in terms of the Proactive Land Acquisition Strategy or the Land Redistribution for Agricultural Development Policy of the Department, and the identification, selection and appointment of strategic partners and beneficiaries in respect thereof by the Department and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department 2. Misappropriation of recapitalization funds in terms of the Recapitalization and Development Programme of the Department relating to the allegations referred to in paragraph 1 of this Schedule. 3. Corruption, irregularities, malpractices or maladministration in the affairs of the Department relating to the allegations referred to in paragraphs 1 and 2 of this Schedule, including the causes of such corruption, irregularities, malpractices or maladministration and any losses, damages or actual or potential prejudice which the Department may have suffered.	Progress	26/03/2025
31	R21 of 2018 R33 of 2019	Office of the State Attorney	1. For purposes of this schedule the expression "legal services" must be interpreted to include legal advisory services; litigation services; appointment of legal practitioners to render legal advisory or litigation services; any professional service required for legal or litigation purposes, including the appointment of any intermediary or subject matter expert; and support services for legal or litigation purposes, including the appointment of any interpreter, transcriber or tracer. 2. Maladministration in connection with the affairs of the OSA in relation to a) legal services that were provided, or procured, by the OSA in the performance of its functions as contemplated in section 3 of the OSA Act 1957 on behalf of i) the Gauteng Dept of Health and the Eastern Cape Dept of Health in respect of claims based on medical negligence; or ii) the SAPS in respect of claims based on wrongful arrest or detention, assault or malicious prosecution; or b) the verification, approval or processing for payment of any invoice or account received in relation to legal services provided or procured in terms of paragraph a). 3. The procurement of legal services, as contemplated in paragraph 2a) of the Schedule by the OSA or payments which were made in respect thereof in a manner that was....... and any related unauthorised, irregular or fruitless and wasteful expenditure which the Department or the State incurred as a result thereof. 4. Any unlawful or irregular conduct by a) employees or officials of the OSA; or b) any other person or entity relating to the allegations set out in paragraph 2 or 3 above.	Progress	26/03/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
32	R32 of 2019 R57 of 2019	Denel	1. The procurement of, or contracting for a) IT security assessment services; b) services to develop a white paper relating to the validity of advance payment bank guarantees on all contracts entered into by Denel and the Armaments Corporation of South Africa SOC Ltd; c) legal services; or d) steel fabrication services and steel fabricated goods, by or on behalf of Denel, and payments made in respect thereof and any related losses or irregular or fruitless and wasteful expenditure incurred by Denel or the State as a result thereof. 2. The awarding of bursaries by Denel contrary to applicable policies, procedures, prescripts, practices of, or applicable to Denel that regulate the awarding of such bursaries and any related losses or irregular or fruitless and wasteful expenditure incurred by Denel or the State as a result thereof. 2A. Unlawful, irregular or unapproved measures or practices in relation to the misappropriation of proprietary and intellectual property rights in Denel's Air-to-Air missiles, Stand-off Weapons, Surface Target Missiles, Air Defence and Unmanned Aerial Vehicle systems. 3. Any unlawful or irregular conduct by employees and officials of Denel or any other person or entity in relation to the allegations set out in paragraphs 1, 2 and 2A above.	Progress	26/03/2025
33	R37 of 2017	National Department of Transport (DoT)	1. Unlawful or improper conduct by employees, officials or agents of the institutions or any other person which relates to the a) registration and licensing of motor vehicles; b) registration of motor vehicle ownership or licensing details; c) issuing of driving licences, learner's licences or professional driving permits; d) conversion of foreign driving licences and military driving licences to driving licences; e) issuing of roadworthy certificates; or f) issuing of operator fitness cards. 2. The entering of, changing, tampering with, or manipulation of, data or information on the electronic National Traffic Information System in a manner that a) was contrary to applicable legislation, manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the Institutions; or b) resulted or could potentially result in the circumvention of the payment of licensing fees, penalties or any other outstanding monies due to the Institutions or the State.	Final	26/03/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
34	R77 of 2022	South African Council for Educators (SACE)	1. The procurement for and acquisition of the commercial properties described as: a) Erf 638, situated at 33 Beacon Bay Drive, East London; b) Sections 156,157,158,159,160,163,164 and 239, "The Wale Street Chambers" scheme, number 517/1996, situated on the remaining erf 10191, Cape Town, Western Cape situated at 36 Wale Street, Cape Town (Bid no 02/2019/20); c) Section 2 of the Scheme known as Genius Loci, Scheme, Registration 53/2006, Registration Division Bloemfontein Road, the Province of the Free State, measuring 303m2 in extent, held under title deed no. ST8747/2015 situated at Unit 2 Genius Loci Office Park, CP Hoogenhout Street, Langenhovenpark, Bloemfontein (Bid no 01/2020/21); and d) Section 4 of Sectional Title Scheme "The Spinnaker" (SS583/2007) situated on Erf 10068 and Portion 221 of Erf 10054 of Durban situated at 4 The Spinnaker, 180 Mahatma Gandhi (Point) Road, Durban (Bid no. 03/2019/20) 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.	Final	26/03/2025
35	R80 of 2022	OR Tambo 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 in relation to the provision of strategic, technical and operational support services to the 2. Strategic Programmes and Project Management Office of the Municipality in terms of tender number ORTDM – SCMU33-17/18. 2. Any unlawful or improper conduct by a) officials or employees of the municipality b) applicable 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.	Final	26/03/2025
36	R82 of 2022	Amatola Water	1. The procurement of, or contracting for, drought relief services and technologies by or on behalf of the Water Boards and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Water Boards or the State as a result thereof. 2. Any unlawful or improper conduct by a) the suppliers or service providers in question or their employees; b) Board members, employees or officials of the Water Boards; c) officials or employees of the Ministry of Human Settlements, Water and Sanitation; or d) any other person, in relation to the allegations set out in paragraph 1 and 2 of this Schedule.	Final	26/03/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
37	3618 of 2023	Chris Hani Municipality	1. Serious maladministration in the affairs of the Municipality in relation to a) 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 b) the procurement of goods, works or services in terms of TenderNo. 33/2015/MD (TN) - Cluster 9 Backlog Eradication: Tsomo Water Treatment and River Abstraction Works, 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.	Final	26/03/2025
38	162 of 2024	Tokologo Municipality	1. The procurement of, or contracting for goods, works or services by or on behalf of the Municipalities and payments made in respect thereof and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipalities or losses suffered by the Municipalities or the State in relation to the following: aa) the Tokologo Local Municipality project titled "Erection of 15 High Mast Lights". 2. Any irregular, improper or unlawful conduct by a) the applicable service providers of the Municipalities; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 of this Schedule.	Final	26/03/2025
39	R83 of 2022	Department of Public Works and Infrastructure (DPWI) Prestige	1. The procurement of goods, works and services by or on behalf of the Department and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department in relation to the following projects: aa) Official Accommodation (WCS 046547); bb) Residential Accommodation (WCS 046548); cc) Residences of Sessional Officials Refurbishment (WCS 45661); dd) Marks Building External Renovations (WCS 050720); and ee) 90 Plein Street, Cape town, 6th Floor, total refurbishments. 2. Any non-performance, poor performance, defective performance or late performance by contractors, suppliers or service providers of goods, works or services delivered, performed or rendered in respect of the projects listed above and any losses suffered by the Department or the State as a result thereof. 3. 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 set out in paragraph 1 of this Schedule.	Progress	26/03/2025

	Proclamation Number	Department/State Institution	Scope	Type of Report	Date Report Submitted
40	172 of 2024	OR Tambo Municipality	1. Serious maladministration in connection with the affairs of the Municipality, including the causes of such maladministration, arising from the procurement of, or contracting for goods, works or services in relation to a) the construction of the Signal Hill Reservoir and the appointment of Amatola Water Board ("Amatola") in 2019 and an alleged irregular payment made to Amatola in 2020; b) the construction of the Mqanduli Bulk Water Scheme and the appointment of Gcinasonke Engineers ("Gcinasonke") and an alleged irregular payment made to Gcinasonke in 2019; c) the construction of the Mqanduli Bulk Water Scheme and the appointment of Khwalo's Construction ("Khwalo") and an alleged irregular payment made to Khwalo in 2019; d) the supply and installation of a pump at Mhlontlo Cluster 1 and the appointment of Valotone 94 CC and Phoenix Tanks (Pty) Ltd in 2019 and an alleged irregular payment made to the service providers in 2019; and e) the electrification of the Mthatha Dam and Highbury, and the construction of the Thornbill Clear Water Pump Station, and the alleged irregularities regarding payment of Amatola for these projects in 2018 and 2019, by or on behalf of the Municipality and payments made in respect thereof and any related losses or unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State as a result thereof. 2. Any irregular, improper or unlawful conduct by a) employees or officials of the Municipality; or b) any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule.	Progress	31/03/2025

ONGOING PROCLAMATIONS

NATIONAL		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
R256 of 2025	National Department of Public Works and Infrastructure	GG 52384 dated 28 March 2025
R253 of 2025	National Skills Fund	GG 52384 dated 28 March 2025
R239 of 2025	Department of Defence	GG 51948 dated 24 January 2025
R206 of 2024 R252 of 2024	SABC, Eskom, The Petroleum Oil and Gas Corporation of South Africa SOC Limited (PETROSA), SAA, Transnet and the National Department of Human Settlements (formerly known as the National Department of Human Settlements, Water and Sanitation) (collectively referred to as "the State Institutions"	GG 51415 dated 18 October 2024 GG 52384 dated 28 March 2025
R177 of 2024	Department of Rural Development and Land Reform	GG 51131 dated 30 August 2024
R164 of 2024	Department of Water and Sanitation	GG 50512 dated 19 April 2024
R154 of 2024	National Department of Home Affairs	Government Gazette 50129; 16 February 2024
R96 of 2022	National Department of Water and Sanitation	Government Gazette 47634; 2 December 2022
R88 of 2022	National Student Financial Aid Scheme	Government Gazette 46789; 26 August 2022
R74 of 2022	National Dartment of Health and provincial departments of health	Government Gazette 47055; 22 July 2022
R44 of 2021	Road Accident Fund	Government Gazette 45617; 10 December 2021
R8 of 2021	Unemployment Insurance Fund	Government Gazette 44384; 1 April 2021
R32 of 2020	National Lotteries Commission	Government Gazette 43885; 6 November 2020
R23 of 2020	State institutions – COVID-19 procurement	Government Gazette 43546; 23 July 2020
R4 of 2020 R40 of 2020	National Treasury	Government Gazette 42979; 31 January 2020 Government Gazette 44029; 24 December 2020
R54 of 2019	South African Health Products Regulatory Authority	Government Gazette 42773; 18 October 2019
R41 of 2019	Department of Military Veterans	Government Gazette 42577; 12 July 2019
R38 of 2019	South African Hertiage Resources Agency	Government Gazette 42577; 12 July 2019
R37 of 2019 R78 of 2022	South African Social Security Agency	Government Gazette 42577; 12 July 2019 Government Gazette 47055; 22 July 2022

NATIONAL		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
R36 of 2019 R114 of 2023	National Department of Agrculture Forestry and Fisheries	Government Gazette 42577; 12 July 2019 Government Gazette 48067; 17 February 2023
R21 of 2018 R33 of 2019	Department of Justice: OSA	Government Gazette 41771; 13 July 2018 Government Gazette 42577; 12 July 2019
R20 of 2018	National Department of Public Works and Infrastructure	Government Gazette 41771; 13 July 2015
191 of 2024 R37 of 2017	National Department of Transport	Government Gazette 51328; 4 October 2024 Government Gazette 41271; 24 November 2017
R22 of 2016 R27 of 2019	Department of Human Settlements and Lepelle Northern Water Board	Government Gazette 39935; 15 April 2016 Government Gazette 42562; 5 July 2019

ONGOING PROCLAMATIONS

PROVINCIAL		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
246 of 2025	Great North Transport SOC Limited	GG 52021 dated 31 January 2025
244 of 2025	Greater Kokstad Local Municipality	GG 52021 dated 31 January 2025
243 of 2025	Ithala Development Finance Corporation and its wholly owned subsidiary Ithala SOC Limited	GG 52021 dated 31 January 2025
241 of 2024	Mpumalanga Department of Education	GG 51948 dated 24 January 2025
225 of 2024	Gauteng Department of Sports, Arts, Culture and Recreation	GG 51627 dated 22 November 2024
217 of 2024	Vaal University of Technology	GG 51517 dated 8 November 2024
215 of 2024	Gauteng Department of Health	GG 51517 dated 8 November 2024
198 of 2024	Eastern Cape Provincial Department of Health	GG 51328 dated 4 October 2024
197 of 2024	Mpumalanga Provincial Department of Health	GG 51328 dated 4 October 2024
193 of 2024	KwaZulu-Natal Provincial Department of Health	GG 51328 dated 4 October 2024
192 of 2024	Limpopo Department of Sports, Arts and Culture	GG 51328 dated 4 October 2024
181 of 2024	Gauteng Provincial Department of Human Settlements	GG 51206 dated 13 September 2024
160 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
156 of 2024	KZN Department of Transport	Government Gazette 50163; 23 February 2024
155 of 2024	Department of Public Works and Infrastructure and Human Settlements and the Free State Provincial Legislature	Government Gazette 50163; 23 February 2024
151 of 2024	Northern Cape Economic Development, Trade and Investment Promotion Agency	Government Gazette 50106; 9 February 2024
147 of 2024	Eastern Cape Rural Development Agency	Government Gazette 50045; 26 January 2024
144 of 2023	Gert Sibande Technical and Vocational Education and Training College	Government Gazette 49792; 1 December 2023
136 of 2023	Gauteng Department of Health: Tembisa Hospital	Government Gazette 49217; 1 September 2023
130 of 2023	KwaZulu-Natal Office of the Premier	Government Gazette 49029; 28 July 2023
123 of 2023	Free State Province Office of the Premier	Government Gazette 48754; 9 June 2023

PROVINCIAL		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
122 of 2023	Umgeni Water	Government Gazette 48693; 2 June 2023
194 of 2024	University of Fort Hare	GG 51328 dated 4 October 2024
R84 of 2022		Government Gazette 47199; 5 August 2022
R83 of 2022	Deprtment of Public Works and Infrastructure – Prestige Project	Government Gazette 47199; 5 August 2022
R82 of 2022	Lepelle Northern Water Board (LNW) and the Amatola Water Board (AWB)	Government Gazette 47197; 5 August 2022
255 of 2025	South African Council for Educators	GG 52384 dated 28 March 2025
R77 of 2022		Government Gazette 47055; 22 July 2022
R76 of 2022	KwaZulu-Natal Department of Transport	Government Gazette 47055; 22 July 2022
R55 of 2022	Limpopo Department of Health	Government Gazette 46055; 17 March 2022
R50 of 2022	Mpumalanga Department of Health	Government Gazette 45818; 28 January 2022
R20 of 2021	East London Industrial Development Zone	Government Gazette 44573; 14 May 2021
R13 of 2021	Central Johannesburg TVET College	Government Gazette 44454; 16 April 2021
R45 of 2019	KwaZulu-Natal Provincial Treasury	Government Gazette 42577; 12 July 2019
R42 of 2019	Free State Province Department of Health and NorthWest Province Department of Health	Government Gazette 42577; 12 July 2019
R29 of 2020		Government Gazette 43681; 3 September 2020
R34 of 2019	Free State Department of Health	Government Gazette 42577; 12 July 2019
R30 of 2019	North West Development Corporation	Government Gazette 42562; 5 July 2019
R12 of 2018	Limpopo Roads Agency	Government Gazette 41581; 20 April 2018
R179 of 2021		Government Gazette 44230; 5 March 2021
R2 of 2018	North West Department of Public Works, Roads and Transport	Government Gazette 41387; 19 January 2018
R31 of 2019		Government Gazette 42562; 5 July 2019

ONGOING PROCLAMATIONS

LOCAL GOVERNMENT		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
248 of 2025	Ethekwini Metropolitan Municipality	GG 52084 dated 14 February 2025
245 of 2025	Lepelle -Nkumpi Local Municipality	GG 52021 dated 31 January 2025
240 of 2024	KwaDukuza Local Municipality	GG 51948 dated 24 January 2025
227 of 2024	Ngqushwa Local Municipality	GG 51627 dated 22 November 2024
226 of 2024	Ethekwini Metropolitan Municipality	GG 51627 dated 22 November 2024
218 of 2024	Alfred Nzo District Municipality	GG 51517 dated 8 November 2024
213 of 2024	Mahikeng Local Municipality	GG 51517 dated 8 November 2024
212 of 2024	Tshwane Metropolitan Municipality	GG 51517 dated 8 November 2024
209 of 2024	Dihlabeng Local Municipality	GG 51486 dated 1 November 2024
207 of 2024	Makana Local Municipality	GG 51415 dated 18 October 2024
196 of 2024	JB Marks Local Municipality and its predecessor Tlokwe Local Municipality	GG 51328 dated 4 October 2024
195 of 2024	Ekurhuleni Metropolitan Municipality	GG 51328 dated 4 October 2024
185 of 2024	Dawid Kruiper Local Municipality	GG 51264 dated 20 September 2024
183 of 2024	Umzumbe Local Municipality	GG 51206 dated 13 September 2024
182 of 2024	Masilonyana Local Municipality	GG 51206 dated 13 September 2024
172 of 2024	OR Tambo District Municipality	GG 51056 dated 16 August 2024
170 of 2024	Nelson Mandela Bay Metropolitan Municipality	GG 50930 dated 12 July 2024
163 of 2024	Moqhaka Local Municipality	GG 50458 dated 12 April 2024
162 of 2024	Tokologo and Sol Plaatjie Local Municipalities	GG 50431 dated 5 April 2024
138 of 2023	Tshwane Metropolitan Municipality	Government Gazette 49328; 22 September 2023
137 of 2023	Amajuba District Municipality	Government Gazette 49296; 11 September 2023

LOCAL GOVERNMENT		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
216 of 2024 R3618 of 2023	Chris Hani District Municipality	GG 51517 dated 8 November 2024 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 District Municipality	Government Gazette 47107; 29 July 2022
R43 of 2021	Overstrand Local Municipality	Government Gazette 45617; 10 December 2021
R39 of 2020 R95 of 2022	Saldanha Bay Local Municipalit	Government Gazette 44029; 24 December 2020 Government Gazette 47634; 2 December 2022
R43 of 2019	Thabazimbi Local Municipality	Government Gazette 42577; 12 July 2019
R17 of 2019 R12 of 2020	City of Johannesburg	Government Gazette 42338; 29 March 2019 Government Gazette 43074; 6 March 2020
R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality	Government Gazette 40594; 3 February 2017 Government Gazette 41650; 25 May 2018 Government Gazette 42338; 29 March 2019

PART A
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ONGOING PROCLAMATIONS

STATE OWNED ENTITIES		
Proclamation Number	**Department/State Institution**	**Government Gazette Date and Number**
228 of 2024	Airports Company of South Africa SOC Limited	GG 51627 dated 22 November 2024
214 of 2024	South African Special Risk Insurance Association SOC Limited	GG 51517 dated 8 November 2024
208 of 2024	African Exploration Mining and Finance Corporation SOC Limited (AEMFC)	GG 51486 dated 1 November 2024
184 of 2024	Transnet	GG 51206 dated 13 September 2024
178 of 2024	Eskom	GG 51131 dated 30 August 2024
174 of 2024	Transnet	GG 51106 dated 23 August 2024
153 of 2024	PRASA	Government Gazette 50129; 16 February 2024
254 of 2025 R45 of 2021	Alexkor	GG 52384 dated 28 March 2025 Government Gazette 45617; 10 December 2021
R2 of 2020	SAA	Government Gazette 42979; 31 January 2020
R32 of 2019 R57 of 2019	Denel	Government Gazette 42562; 5 July 2019 Government Gazette 42828; 8 November 2019
R11 of 2018 R3 of 2020 R97 of 2022	Eskom and Transnet	Government Gazette 41561; 6 April 2018 Government Gazette 42979; 31 January 2020 Government Gazette 47634; 2 December 2022

SUMMARY OF CIVIL LITIGATION

The Special Investigating Units and Special Tribunals Act, 1996 (Act 74 of 1996) (hereinafter referred to as 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. Further, the SIU may claim any relief relevant to any of its investigations or any relief relevant to the interests of the SIU. 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 in the Special Tribunal or in the High Court.

All opposed and/or defended matters are allocated to a judge to case manage and give directives regarding the filing of pleading. Once the parties have filed all pleadings, the matter will be enrolled for hearing. Upon receipt of a favourable judgement, the SIU will execute the judgment and recover 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. In the year under review, the SIU has instituted 59 cases and 30.5 percent of the cases are interdict and preservation applications which will ensure that the SIU does not find itself with hollow judgment as the preserved assets will contribute towards maximum recoveries to satisfy favourable judgements.

With the establishment of the Special Tribunal in 2019, as a dedicated forum for instituting SIU civil cases, the SIU's use of High 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, altering public perceptions about the slowness of the wheels of justice.

Based on the jurisprudence evolving from various judgments delivered by the Special Tribunal, the SIU initiated a review of the provisions of its founding legislation, the SIU Act. The SIU is in consultation with the Department of Justice and Constitutional Development regarding its legislative proposals.

The appointment of the Judges to adjudicate matters in the Special Tribunal in November 2024, saw drastic improvement in the rate of delivery of judgements.

In the year under review, 31 judgements and/or orders were delivered. In respect of these judgements or orders, 93.5% represent favourable judgements and orders.

One of the highlights of our many civil litigation outcomes relates to the application instituted by the Special Investigating Unit, Eskom and ABB South Africa (Pty) Ltd as Co-applicants, which application effectively led to the review and set aside of the contract to the value of **R2.5 billion**.

One of the highlights of our many civil litigation outcomes relates to the application instituted by the Special Investigating Unit, Eskom and ABB South Africa (Pty) Ltd as Co-applicants, which application effectively led to the review and set aside of the contract to the value of R2.5 billion.

The pertinent the facts of the case are that Eskom and ABB entered a contract for work to be done on the Kusile Power Station. The contract followed a tender award that was later found to be irregular. As a result, both local and international law enforcement agencies launched investigations into the process, uncovering acts of malfeasance in the awarding of the tender.

The SIU, Eskom and the ABB South Africa conducted their own independent investigations. They reached the same conclusion reached by local and international law enforcements in that, the process preceding the award and the contract was internally flawed and contravened the procurement prescripts to which Eskom is bound. Consequently, the contracting parties, Eskom and ABB entered into a settlement agreement. The parties agreed that ABB should repay the amount by which the contract was inflated and that it should complete the work, without making a profit. Treasury was consulted and it approved the settlement agreement.

The contracting parties then approached the Court, together as co-applicants, to review and set aside the tender and to make the settlement agreement an order of Court. The applicants before the Court in the review were the SIU, Eskom and ABB.

The parties brought the case ex parte, as there was no dispute between them and they agreed on the relief that ought to be obtained. The co-contracting parties agreed that a tender was so tainted with irregularity, they jointly approached the Court to set aside the award. Part of their joint approach included an order that ABB would pay back R 1 557 107 009.00 to Eskom and, in addition, would complete the contract without making any profit. The ABB had acted in accordance with this concession and has in fact paid back the monies.

The review proceedings culminated in a court order in which the Court set aside the award and the consequent agreements, with a contract value of R2.5 billion; made the settlement agreement an order of the court. The amount R 1 557 107 009.00 already contributed towards Civil litigation recoveries achieved by SIU at the time of setting aside the award and subsequent agreements.

The following tables detail matters instituted before the Special Tribunal and High Court from 01 April 2024 to 31 March 2025, as well as ongoing matters instituted in previous financial years in both Special Tribunal and the High Court.

MATTERS INSTITUTED IN THE SPECIAL TRIBUNAL IN THE PERIOD UNDER REVIEW

No	Matter Name	Type	Date Of Issue	Case Number	Contract Value
1	Maluti-A-Phofung Local Municipality/Palesa Events	High Court Intervention	02/05/2024	5585/2019	R17 141,822
2	Maluti-Phofung-RNT	High Court Intervention	02/05/2024	3806/2020	R1 739 479.30
3	EZAGA-NSFAS	Joinder Application	06/05/2024	9526/2024	No monetary claim
4	Hamilton and four others	Interdict Application	14/05/2024	GP18/2024	R5 570 690.00
5	NSFAS/Coinvest (Pty) Ltd & 3 Others	Review Application	24/05/2024	GP19/2024	R50 000 000
6	Maluti-A-Phofung Municipality/Palesa Events	Review Application	31/05/2024	FS02/2024	R46 372 509
7	Rowbridge	Summons	31/05/2024	KN07/2024	R113 342 954
8	SOS Protecsure National Division	Summons	03/06/2024	GP20/2024	R599 236.46
9	Halewethu (Pty) Ltd	Review Application	07/06/2024	KN08/2024	R2 538 000
10	Steelwood	Review Application	11/06/2024	GP21/2024	R99 823 742.60
11	Mosokodi Business	Forfeiture Order	25/06/2024	GP22/2024	R4 400 000.00
12	Maluti-A-Phofung Municipality/RNT	Review Application	28/06/2024	FS03/2024	R17 726 891.70.
13	Transnet SOC Limited	Summons	26/07/2024	083707/2024	R10 542 946 415.80
14	Kushesh Trading CC t/a Kushesh Express	Review Application	25/07/2024	GP24/2024	R19 673 500
15	Enviro Mobi (Pty)Ltd Groen Mintirho (Pule Peter Mabe)	Review Application	25/07/2024	GP10/2024	R31 731 462.00
16	DPW/Kroucamp Plumbers	Review Application	03/10/2024	WC01/2024	R67 002 925.96
17	Zandile Mathe (Nee Makhathini) and three Others	Interdict Application	29/11/2024	GP25/2024	R3 001 052.59
18	Enviro Mobi (Pty)Ltd Groen Mintirho (Pule Peter Mabe)	Interdict Application	17/10/2024	GP10/2024	R5 200 000
19	Motheo Sports and Entertainment Foundation	Review Application	04/12/2024	GP26/2024	R9 000 000
20	GDoH/Olee Telecom (PPE Matter)	Application to Intervene	26/06/2024	2702/2022	R186 815 200.00
21	Macronym 37 and Others	Review Application	14/01/2025	NC01/2025	R26 000 000.00
22	MINISTER OF DEFENCE - SANDF	Review Application-RULE 53	24/01/2025	GP01A/2025	R273.5 Million
23	MINISTER OF DEFENCE SANDF-TYIBILIKA	Preservation Application-RULE 23	24/01/2025	GP01B/25	R1.5 Million
24	MINISTER OF DEFENCE SANDF	Application in terms of rule 28	24/01/2025	GP/01C/2025	No monetary claim

No	Matter Name	Type	Date Of Issue	Case Number	Contract Value
25	Vilakazi and others	Preservation	07/02/2025	KN01A/2025	R26 000 000
26	Gauteng Department of Health	Review Application	10/02/2025	GP02/2025	R348 500 000.00
27	Life for Impact	Review Application	17/02/2025	GP03/2025	R10 106 800.00
28	Huma / NLC	Preservation Application	25/02/2025	GP05/2005	R10 000 000
29	Motheo Dlamini	interdict application of payment of Pension benefits	28/02/2025	GP26(B)/2025	R2 579 541.74
30	Amahlathi-Kwane Capital	Action for damages	03/03/2025	810/2025	R92 487 183.12
31	Fire Charismatic	Review Application	05/03/2025	GP04/2025	R2 960 0000
32	Vilakazi and others	Preservation Application-Pension	12/03/2025	KN01B/2025	R500 000
33	Mpumalanga Department of health / BCN Medical	Review Application	13/03/2025	MP01/2025	R2 127 500.00
34	MM Real	Preservation Application	17/03/2025	GP05/2025	R20 364 028.77
35	Gauteng Department of health/ Ikati Health & Kat Lab	Review Application	19/03/2025	GP06/2025	R4 475 000.00
36	Fire Charismatic	Preservation Application	20/03/2025	GP04B/2025	R 600 000
37	Sinapi Global Construction	Review Application	27/03/2025	MP01A/2025	R117 465 019.21
38	Smart Safety PPE Manufacturing South African Youth Movement/Alfred Sigudla	Preservation Application	27/03/2025	GP/09/2025	R23 000 000.00
39	Madumelani NPO	Review Application	27/03/2025	GP08/2025	R14 000 000.00
40	Mshandukani-Drilling of Borehole Matter:	Review Application	27/03/2025	GP07/2025	R4 Million
41	Letwaba-Zibsimanzi NPC,	Review Application	27/03/2025	GP10A/2025	R4 800 000.00
42	Sinapi Global Construction	Preservation Application	28/03/2025	MP01B/2025.	No monetary claim
43	Zibsimanzi	Preservation Application	28/03/2025	GP10B/2025	No monetary claim
44	Mshandukani -SASCOC Matter	Review Application	28/03/2025	GP21/2025	R24 980.00
45	Macronyn 37 CC	Preservation Application	28/03/2025	NC01B/2025	unquantified assets preserved
46	Konani-Tshikovha NPO/NPC:	Preservation Application	31/03/2025	GP17B/2025	unquantified assets preserved
47	Konani-Tshikovha NPO/NPC	Review Application	31/03/2025	GP17A/2025	R55 463 735.00
48	Mshandukani-SASCOC Matter:	Preservation Application	31/03/2025	GP20/2025	unquantified assets preserved

No	Matter Name	Type	Date Of Issue	Case Number	Contract Value
49	DWS-Isiphethu Matter	Review Application	31/03/2025	GP12/2025	R17 187 649.44
50	Tribugenix Pty Ltd-South African Council of Education (SACE)	Review Application	31/03/2025	GP15/2025	R6 500 000
51	Gauteng Department of Health/ OLWE 2	Review Application	31/03/2025	GP11/2025	R17 645 873.70
52	Make Me Movement	Preservation Application	31/03/2025	GP16/2025	No monetary claim
53	Matieni/ CZ Holdings	Preservation Application	31/03/2025	LP02/2025	R1 400 000
54	Matieni/ Selota	Preservation Application	31/03/2025	GP/13/2025	R300 000
55	Matieni/Mbidzo	Preservation Application	31/03/2025	LP03/2025	R1 400 000
56	Eskom Soc Ltd-NSA	Review Application	31/03/2025	GP19/2025	R45 97 1495.92
57	Department of Justice and CD (OSA)b Janilite	Review Application	31/03/2025	GP15/2025	R123 324 055.2
58	Mpumalanga Deprtment of Health/ Tuwo Rhodesia-Masks	Review Application	31/03/2025	MPO2/2025	R1 080 000.00
59	Mpumalanga Department of Health /Tuwo Rhodesia-Gowns	Review Application	31/03/2025	MP03/2025	R13 297 500.00

ONGOING MATTERS FROM PREVIOUS FINANCIAL YEARS: SPECIAL TRIBUNAL

Matter Name	Date Issued	Proclamation No	Case Number
Shammah House for Traumatised Person and three others	6/11/2019	R23 of 2017	GP/01/19
One another vs Thuli Home and two others	6/11/2019	R23 of 2017	GP/02/19
One another vs Ubuhlenkosi Ministries NPO and two others	6/11/2019	R23 of 2017	GP/03/19
Another vs San Michelle Home NPO and two others	6/11/2019	R23 of 2017	GP/04/19
One another vs Goitsi Modimo Centre for Disabled Persons and one another	6/11/2019	R23 of 2017	GP/05/19
One another vs Rabafenyi NPO and two others	6/11/2019	R23 of 2017	GP/06/19
Cultivers Investments (Pty) Ltd and three others	20/11/2019	R24 of 2017	GP/07/19
Minister of Correctional Services and six others (Department of Correctional Services Matter)	20/11/2019	R28 of 2017	GP/08/19
Two others vs KG Lekabe	20/11/2019	R21 of 2018	GP/09/19
Two others vs KG Lekabe and two others	43781	R21 of 2018	GP/10/19
One other vs Rybak Properties (Pty) Ltd	13/3/2020	R29 of 2017	GP/01/2020
Kuben Theran and three others	19/3/2020	R29 of 2017	GP/02/2020
One other vs Linyenga Herbert Msagala and seven others	27/7/2020	R11 of 2018	GP/03/2020
Baithusi Trading and two others	18/8/2020	R11 of 2018	GP/06/2020
Baithusi Trading and two others	20/8/2020	R23 of 2020	GP/09/2020
Municipal Employees Union Retirement Fund and one another (LNW/Legodi Matter)	1/9/2020	R22 of 2016 and R27 of 2019	GP/10/2020 (consolidated with LP/01/2020)
Ms Mantsu Kabelo Lehloenya andtwo others	11/9/2020	R23 of 2020	GP/11/2020
Caledon River Properties and five others	23/9/2020	R23 of 2020	GP/12/2020
Minister of Public Works and Infrastructure Ms Patricia Delille	43992	R38 of 2020	GP/13/2020
Three others vs Paul Cartwright and two others	28/10/2020	R21 of 2018 and R23 of 2019	GP/14/2020
Three others vs Paul Cartwright and oneother	13/11/2020	R21 of 2018 and R23 of 2019	GP/16/2020 and GP18/2020 (same matter)

Matter Name	Date Issued	Proclamation No	Case Number
Oneother vs Caledon River Properties (Pty) Ltd and one other	17/11/2020	R23 of 2020	GP/17/2020
One other vs Modiko Thabang Phillipine Selemale and two others	27/11/2020	R23 of 2020	GP/19/2020
1 Other Vs George Hlaudi Motsoeneng	21/1/2021	R29 of 2017 amended by R19 of 2018	GP/01/2021
One other vs Modiko Thabang Phillipine and two others	1/2/2021	R23 of 2020	GP/19/2020
One other vs Lapeng Home For the Aged Centre and one other	15/2/2021	R23 of 2017	GP/02/2021
One other vs Santa Kamogelo Attridgeville Branch	15/2/2021	R23 of 2017	GP/06/2021
Jacob Basil Hlatswayo and three others	3/3/2021	R23 of 2020	GP/20/2020
Mlangeni Brothers Events cc and one other	15/2/2021	R23 of 2020	GP/07/2021
Beadica 423 cc (Iyasa)	23/4/2021	R23 of 2020	GP/08/2021
Zakheni Strategic	23/4/2021	R23 of 2020	GP/09/2021
Petrus Shaka Mazibuko	28/4/2021	R11 of 2018	GP/10/2021
Minister of Public Works (Lukhele) GEPF	30/4/2021	R23 of 2020	GP/11/2021
Kubwa Kazi Construction cc and nine others	12/5/2021	R28 of 2018 & R5 of 2019	GP/12/2021
Fikile Mpopane and ten others	14/5/2021	R23 of 2020	GP/13/2021
Prof. Mkhuli Lukhele	18/5/2021	R23 of 2020	GP/11/2020
Chachulani Group Investments Holdings and nine others	31/5/2021	R23 of 2020	GP/15/2021
Transnet SOC Limited and 17 others	1/7/2021	R11 of 2018	GP/16/2021
CRRC E-Loco Supply (Pty) Ltd and seven others	27/7/2021	11 of 2018, as amended by R3 of 2020 and R97 of 2022	GP/17/2021
Crocia Events (Pty) Ltd	28/5/2021	R118 of 2021	GP/18/2021
Thabiso Hamilton Ndlovu and six others	24/8/2021	R23 of 2020	GP/19/2021
Pro Serve Consulting and four others (Anglo Gold Ashanti Matter)	16/9/2021	R23 of 2020	GP/20/2021
Ndabezitha Sibiya vs SIU and four 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 Ltd	14/12/2021	R23 of 2020	GP/23/2021

Matter Name	Date Issued	Proclamation No	Case Number
Zulu and two others	14/12/2021	R118 of 2001	GP/24/2021
Inqaba Yokulinda and others	3/1/2022	R32 of 2020	GP/01/2022
Rich Soil Resources	21/2/2022	R23 of 2020	GP/02/2022
One other vs Maczola Tours Cc + 3 Others	5/3/2020	R7 of 2019	NW/01/2020
Oneanother vs Ri Mako Trading and Projects cc and one another	5/3/2020	R02 of 2018	NW/02/2020
Oneanother vs Lematshe Distributers Services cc and two othersothers	5/3/2020	R02 of 2018	NW/03/2020
One another vs MP2 Trading Enterprise cc and one other	5/3/2020	R02 of 2018	NW/04/2020
One another vs Blazepoint Trading 245 (Pty) Ltd and one another	5/3/2020	R02 of 2018	NW/05/2020
One another vs Kenlet Educational Projects cc and one another	5/3/2020	R02 of 2018	NW/06/2020
One another vs Dr Andrew Thabo Lekalakala and two others	20/3/2020	R23 of 2020	NW/07/2020 & NW12/2020 (same matter)
One another vs Iqhawe Resources cc and one another	23/3/2020	R02 of 2018	NW/08/2020
One another vs Thito Suppliers 7 Projects and one another	23/3/2020	R02 of 2018	NW/09/2020
Madibeng Local Municipality and one other	10/3/2021	R35 of 2019	NW/10/2020
Moretele Local Municipality and one other	8/9/2020	R7 of 2019	NW/11/2020
Andrew Thabo Lekalakala and two others	30/10/2020	R23 of 2020	NW/12/2020
Member of Executive Council For Education NW Province and three others	6/5/2021	R23 of 2020	NW/01/2021
Northwest Corporation and six 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 Kgahliso Legodi	6/10/2020	R22 of 2016 and R27 of 2019	LP/01/2020 (consolidated with) GP/10/2020)
The Raymond Mhlaba Local Municipality and Kwane Capital and one other	5/2/2020	R6 of 2018	EC/01/2020
The Alfred Nzo District Municipality and Kwane Capital and one other	5/2/2020	R6 of 2018	EC/02/2020
The Mbashe Local Municipality and Kwane Capital and two others	1/6/2020	R6 of 2018	EC/03/2020

Matter Name	Date Issued	Proclamation No	Case Number
Sinazo Mqwangqa and six others	14/10/2020	R23 of 2020	EC/05/2020
Gibela Investment (Pty) Ltd and one other	26/10/2020	R23 of 2020	KN/02/2020
LNA Communications (Pty) Ltd and one other	4/11/2020	R23 of 2020	KN03/2020
Zain Brothers cc and one other	23/11/2020	R23 of 2020	KN/04/2020
MECfor The Department Of Transport KZN and one other (Nexor Matter)	25/3/2021	R36 of 2018	KN/01/2021
Digital Vibes Pty Ltd	17/06/2021	R23 of 2020	KN/03/2021
Bhomelela General Trading Enterprise and one other	1/7/2021	R23 of 2020	KN/04/2021
Velakabusha General Trading and other	1/7/2021	R23 of 2020	KN/05/2021
Ntente Trading and one other	1/7/2021	R23 of 2020	KN/06/2021
Ngome Steam Pot and one other	1/7/2021	R23 of 2020	KN/02/2021
Ibusaphi Trading and one other	1/7/2021	R23 of 2020	KN/07/2021
Umunyeovou Trading and one other	1/7/2021	R23 of 2020	KN/08/2021
Info Tech Evolution and one other	1/7/2021	R23 of 2020	KN/09/2021
King K Trading and one other	1/7/2021	R23 of 2020	KN/10/2021
Umunyeovou Trading and one other	1/7/2021	R23 of 2020	KN/11/2021
Ntente Trading and one other	1/8/2021	R23 of 2020	KN/12/2021
Mpumelelo Dlaba and one other	1/7/2021	R23 of 2020	KN/13/2021
Ngezolusha Trading and one other	1/7/2021	R23 of 2020	KN/16/2021
Youth Development 12 and one other	1/7/2021	R23 of 2020	KN/17/2021
Mabugana Group cc and one other	1/7/2021	R23 of 2020	KZN/19/2021
Henque 2200 cc and one other	1/7/2021	R23 of 2020	KZN/20/2021
Henque 2200 cc and one other	1/7/2021	R23 of 2020	KN/21/2021
Universal Security Services and two others	14/9/2021	R23 of 2020	KN/22/2021
Clive Charlton and two others	21/2/2022	R38 of 2010	KZN/01/2022

Matter Name	Date Issued	Proclamation No	Case Number
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 and ten others	9/7/2021	R24 of 2017	WC/01/2021
The Department of Education and one other (Masiqhame)	19/11/2021	R23 of 2020	WC/03/2021
Roys Oil & Gas Inc. cc and two others	22/11/2021	R20 of 2018	WC/04/2021
Siyanda and Thabo and three others	7/12/2021	R23 of 2020	MP/01/2021
Silvex 622 cc and three others	7/12/2021	R23 of 2020	MP/02/2021
Aventino Matter	11/4/2022	R23 of 2020	LP/01/2022
Thulani Zulu Matter From Eskom	14/12/2021	R3 of 2020	GP/04/2022
Cool Ideas Matter and Bakerman Food Solutions	9/6/2022	R10 of 2018	KZN03/2022
SIU vs Zeelwa Trading (PTY)	14/12/2021	R23 of 2020 dated 23 JULY 2020	MP/03/2021
SIU vs Red Spot Trading	21/6/2022	R23 of 2020	NW/01/2022
SIU vs Prof Alfred Ntshengedzeni and Others	6/3/2022	R32 of 2020	GP/09/2022
SIU vs Philemon Ledwaba and others	15/9/2022	R32 of 2020	GP/07/2022
SIU vs Eskom Holdings (Pty) Ltd and six others	15/9/2022	R11 of 2018	GP/08/2022
SIU vs Squared Consumer Connectedness (Pty) Ltd and five others (including the Public Protector)	26/8/2022	R23 of 2020	FS01/2022
SIU vsDuduzile Moyo (Eskom)	21/9/2022	R11 of 2028 & R3 of 2020	GP09/2022
SIU vs Dr Mhlongo	23/9/2022	R23 of 2020 dated 23 JULY 2020	LP/03/2022
SIU vs MP2 Trading	5/3/2020	R02 of 2018 dated 19/01/2018	NW/04/2020
SIU vs Easy Wave	15/9/2022		LP/02/2022
SIU vs V Czakhele Enterprise (Pty) Ltd and 19 others	11/07/2022	R23 of 2020	KN/04/2022
SIU vs Inqaba Yokulinda And Others	23/11/2022	R32 of 202 dated 06/11/2020	GP10/2022
SIU vs Gatjeni and Others	24/20/2022	R23 of 2020 dated 23/07/2020	MP01/2022
SIU vs Confidence No. 1 And Others	18/11/2022	R23 of 2020	LP04/2022

Matter Name	Date Issued	Proclamation No	Case Number
SIU vs Eskom and SAP	11/10/2022	R09 of 2018 dated 06/04/2018	GP/11/2022
SIU vs Philemon	18/11/2022	R32 of 2020 dated 06/11/2020	GP/07/2022
SU vs Dr Mhlongo	2/3/2023	R23 of 2020 dated 23/07/2020	LP/03/2022
SIU vsDr Mhlongo, MTN and VODACOM	2/3/2023	R23 of 2020 dated 23/07/2020	LP/03/2022
SIU vs Dr Mhlongo, Prosecure and Clinpro	2/3/2023	R23 of 2020 dated 23/07/2020	LP/03/2022
SIU vs Dr Mhlongo and India Business	2/3/2023	R23 of 2020 dated 23/07/2020	LP/03/2022
SIU vs FlyFofa Airways (Pty) Ltd and two others	22/2/2023	R2 of 2020	GP01/2023
SIU vs 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 vsMoyo and nine others	28/3/2023	R11 of 2018 and R3 of 2020	GP/09/2022
SIU vsDOD -EOH and ten others	31/3/2023	R41 of 2019	GP/02/2023
SIU vs G-Merve	31/3/2023	R23 of 2020	MP/02/2023
SIU vs Blevilla	31/3/2023	R23 of 2020 dated 23/07/2020	MP/01/2023
SIU vs Amukelani	31/3/2023	R23 of 2020 dated 23/07/2020	MP/08/2023
SIU vs Hlalu Lindzile	31/3/2023	R23 of 2020 dated 23/07/2020	MP/03/2023
SIU vsJazial and Others	31/3/2023	R23 of 2020 dated 23/07/2020	MP/04/2023
SIU vs Sifiso Siyafezeka	31/3/2023	R23 of 2020 dated 23/07/2020	MP/06/2023
SIU vs, Nkhane Projects and Supply and one other	26/5/2023	R23 of 2020	GP04/2023
SIU vs Liquid Telecommunications SA	29/5/2023	11 of 2018 as amended by R3 of 2020 and R97 of 2022	GP06/2023
SIU vs Sbonelo Vilakazi and seven others	31/5/2023	R32 of 2020	KN01/2023
SIU vs WILLIAM	30/5/2023	R32 of 2020	GP05/2023
SIU vs Tee Tee I5 Trading and eight others	3/8/2023	R23 of 2020 dated 23 JULY 2020	GP09/2023
SIU vs Silver Falls Scientific Solutions	3/8/2023	R23 of 2020 dated 23 JULY 2020	GP11/2023
SIU vs Nkabo Water Technologies and eight others	3/8/2023	R23 of 2020	GP10/2023
SIU vs Uhuruwankha Primary and nine others	10/8/2023	R23 of 2020	GP13/2023

Matter Name	Date Issued	Proclamation No	Case Number
SIU vs Sbonelo Vilakazi and four others	13/9/2023	R32 of 2020	KN02/2023
SIU and Transnet SOC Lim. V Transnet Retirement Fund and 26 others	5/9/2023	R23 of 2020	GP15/2023
SIU vs Tshegofatso Moralo	14/9/2023	R23 of 2020	MP09/2023
SIU vs Downings Marquee Rentals and Hiring	9/11/2023	R23 of 2020	WC01/2023
SIU vs HDA and other	12/12/2023	R23 of 2020	GP22/2023
SIU vs Amatola Water Board	16/2/2024	R23 of 2020	EC01/2024
SIU/GEP	16/2/2024	R7 of 2021	GP03/2024
SIU/NCL Mogagodela	27/3/2024	R32 of 2020 dated 06/11/2020	GP01/2022
NLC/Ramatsekisa	12/11/2023	R32 of 2020 dated 06/11/2020	GP 21/2023
NLC/Ramatsekisa	6/3/2024	R32 of 2020	GP 05/2024
SIU/Maqoqo Trading	19/3/2024	R23 of 2020	KN01_/24
SIU/Lead Multipurpose	19/3/2024	R23 of 2020	KN_02_/24
SIU/Zoe Vitae (Pty) Ltd	25/3/2024	R23 of 2020	KN03/24
SIU/Lepelle Northern Water	26/3/2024	R22 of 2016	LP01/24
SIU/Woodglaze Trading (Pty) Ltd	28/3/2024	R9 of 2021	KN05/24
SIU/Uprising Youth Development	27/3/2024	R23 of 2020 dated 06/11/202	NC01/24
SIU/Ngaka Modiri Molema District Municipality	27/3/2024	R23 of 2020	NW01/24
SIU/ISF Construction Services (Pty) Ltd	28/3/2024	R16 of 2021	KN06/2024
SIU/Easyway Tarmac Pave And Projects	28/3/2024	R11 of 2001	LP02/2024
SIU/AECOM SA (Pty) Ltd	28/3/2024	R28 of 2019	GP12/2024
SIU/Mainstreet 699	26/3/2024	R23 of 2020	GP08/24
SIU/Mosokodi Business Trust Property	28/3/2024	R32 of 2020	GP09/2024/
SIU/TEPA	28/3/2024	R23 of 2020	MP02/2024
SIU/FLOTENK	28/3/2024	R23 of 2020	MP01/2024

Matter Name	Date Issued	Proclamation No	Case Number
SIU/YOLO	28/3/2024	R23 of 2020	MP03/2024
SIU/Perfectro	28/3/2024	R23 of 2020	GP13/2024
SIU/Huma	28/3/2024	R32 of 2020	GP05/2023
SIU/Enviro Mobi	28/3/2024	R15 of 2021	GP10/2024
SIU/Buthelezi	28/3/2024	R42 of 2019	FS01/2024
SIU/Software One	28/3/2024	R41 of 2019	GP14/2024
SIU/Triakon	28/3/2024	R23 of 2020	GP11/2024
SIU/Kwasa Food Suppliers And Others	28/3/2024	R23 of 2020	EC02/2024
SIU/Bendola Holding (Pty) Ltd	28/3/2024	R23 of 2020	EC03/2024

ONGOING MATTERS FROM PREVIOUS FINANCIAL YEARS: HIGH COURT

Proc. Number	Project Name	Relief	Institution Name	Case No	High Court which 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, Durban
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 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

Proc. Number	Project Name	Relief	Institution Name	Case No	High Court which 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, Durban
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, Durban
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, Durban
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, Durban
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, Durban
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, Durban
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, Durban
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, Pietermaritzburg
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

Proc. Number	Project Name	Relief	Institution Name	Case No	High Court which Legal Proceedings was Instituted
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
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 and 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 and James Aguma	Declaration of invalidity and just and equitable relief	South African Broadcasting Corporation (SABC)	17/49514	Gauteng Local Division
R29 of 2017 amended by R19 of 2018	SIU v K Moodley	Piercing the corporate veil to hold directors of Lornavison 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 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 an equitable relief	Department: Education	1127/17	Eastern Cape Local Division, Grahamstown 1127/2017
R31 of 2016	Amahlathi Municipality	Setting aside the contract and just an equitable relief	Amahlati Local Municipality	2855/17	Eastern Cape Local Division, 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

Proc. Number	Project Name	Relief	Institution Name	Case No	High Court which Legal Proceedings was Instituted
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, Pietermaritzburg
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
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		Harry Gwala District Municipality	22781/18	Kwazulu-Natal Division, Pietermaritzburg
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 vs 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 vs Motsoeneng		South African Broadcasting Corporation (SABC)	40388/19	Gauteng Local Division

Proc. Number	Project Name	Relief	Institution Name	Case No	High Court which Legal Proceedings was Instituted
R7 of 2014 amended by 599 of 2015 amended by R32 of 2017	SIU vs 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
11 of 2018, as amended by R3 of 2020 and R97 of 2022	SIU vs 1064 Locomotives	Review Application	Transnet	11645/2021	Gauteng Local Division
R10 of 2014	SIU vs 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 vs 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
R23 of 2020	National Department of Health – second claim for defamation by Mr Ndabezinhle Sibiya vs SIU, Ms Hestie Le Roux (SIU member) and Mr Kaizer Kganyago (SIU member) iro Digital Vibes (Pty) Ltd	Defamation Damages Claim instituted by Sibiya against the SIU	National Department of Health	63973/2021	Gauteng Division Pretoria
R49 of 2022	Telkom vs SIU	Review application brought by Telkom against the SIU to review and set aside the Proclamation	Telkom SOC Limited	2022-007566	Gauteng Division, Pretoria
R49 of 2022	Telkom vs 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
R23 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

Proc. Number	Project Name	Relief	Institution Name	Case No	High Court which Legal Proceedings was Instituted
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 and 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 R3 of 2020 and R97 of 2022	Transnet / Lanele Group (Pty) Ltd and seven 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
R24 of 2017	Mashudu Jeaneth Tsatsawane vs SIU and four 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 and Land Reform (DRDLR)	7571 / 2022	Gauteng Division, Pretoria
R24 of 2017	Babalwa Magoda vs SIU and six 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 and Land Reform (DRDLR)	010477 / 2022	Gauteng Division, Pretoria
R23 of 2020	Ledla Structural Development (Pty) Ltd and two others vs SIU and five 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
R32 of 2019	SIU vs VR Laser and Denel	Application for intervention, rescission and review application	Denel	53196/21	Gauteng Division, Pretoria
R32 of 2019	SIU vs VR Laser and Denel	Application to intervene, application for rescission and review application	Denel	46601/18	Gauteng Division, Pretoria

CASE STUDY:
INVESTIGATION REFLECTING SIU END-TO-END VALUE CHAIN

1 Allegations

The Proclamation highlighted the following focus areas that formed the basis of the investigation:

- Whether the procurement of, or contracting for, armed and unarmed security services by, or on behalf of, the Municipality and payments made in respect thereof were done in accordance with the legislative prescripts governing same.
- Whether there was any malfeasance on the part of officials of the Municipality in the award of these tenders.
- Whether there was any fraudulent activity by any party in the award of these tenders.

2 Proclamation

Proclamation No.R.85 of 2022 was published in the Government Gazette No 46700 dated 12 August 2022 **("the Proclamation")** which mandated the SIU to conduct an investigation into allegation of irregular procurement of, or contracting for armed and unarmed security services by or on behalf of the Mogale City Local Municipality **("Municipality")** in relation to Tender Number CDS (T&S) 09/2018 **("Security Tender")** and payments made in respect thereof by Mogale City.

3

Findings

The investigation revealed the following:

The **Municipality** appointed two service providers to render armed and unarmed security services for and on behalf of the **Municipality** for a fixed period of three years.

The investigation revealed that the appointment of these two service providers by the **Municipality** was concluded in violation of the relevant Procurement legislation applicable to the **Municipality** in that:

- The security tender was advertised in terms of 80/20 preferential point system, however the **Municipality** at the evaluation stage decided to amend the preferential point system from 80/20 to 90/10. The decision by the **Municipality** in this regard violated the Preferential Procurement Regulation 3(a)(i) of 2017 which prescribes that the preferential point system must be determined and stipulated in the tender document.
- The investigation found evidence of possible corruption between the former Municipal Manager and an employee of the service provider wherein approximately R2.3 million was paid to the Municipal Manager.

Consequently, the appointments of the service providers by the Municipality were invalid in terms of section 2 of the Constitution of the Republic of South Africa, 1996 **("Constitution")**, inter alia, for non-compliance with the prescripts regulating public sector procurement.

4

Outcomes

The SIU made the following referrals:

4.1 Disciplinary action

The SIU identified possible acts of misconduct of Municipal officials.

Ten (10) disciplinary referrals against members of the bid specification committee **(BSC), bid evaluation committee (BEC)** and bid adjudication committee **(BAC)** were referred to the Municipality, however we are still waiting for the progress update from the municipal manager (MM).

4.2 Criminal referrals

The SIU made referrals to the National Prosecuting Authority **("NPA")** for the following officials:

Two (2) criminal referrals were made against the former **MM**, and the official from the service provider to the NPA. We are waiting for the progress updates.

4.3 Civil litigation

The SIU Civil Litigation Unit has approved civil action against the parties and appointed Senior Counsel. **Total Contract values** potentially to be reviewed and set aside at the Special Tribunal: **approximately R425 million with a claim for overstatement totalling approximately R199 million.**

4.4 Systemic recommendations

The SIU has made systemic recommendations to the **Municipality** to ensure that all officials that are appointed to serve on the **BSC, BEC** and **BAC** are trained on how to execute their functions and the legislations applicable to their roles.

5

Presidential report

The final report was submitted to the Presidency on 17 February 2025.

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 IVTM 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 recognised 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.

COMPLIANCE WITH LAWS AND REGULATIONS

Following the display of its commitment to improving governance within the SIU, as well as within the ecosystem it operates on. The SIU continued on this trajectory during the financial year under review. This was exhibited, not only through the revision of the Delegation of Authority, but through finalising the revision of its Compliance Framework, among other things.

The internal policy environment improvements were aligned to legislative amendments within the country. These amendments include the approval of the Whistleblowing Policy considering the recent amendment to the Prevention and Combatting of Corrupt Activities Act, 2004 (Act No. 12 of 2004) (PRECCA), which extended the scope of the duty to report corruption and fraud. In keeping with this area of focus, the SIU also approved the revised Fraud Prevention Policy.

Holistically, the control environment of the SIU was enhanced through the approval of 14 policies in the year under review which related to its Legal, Governance, Human Capital, Enterprise Risk Management, Investigations and Communications areas of the business.

The SIU also ensured that internally personnel are capacitated to be legally compliant in their respective areas with the handling of information through the development and approval of the Promotion to Access to Information Act (PAIA) and Protection of Personal Information Act (POPIA) Manual. Approximately two thirds of personnel received this training in this regard. The Information and Deputy Information Officers were also registered with the Information Regulator of South Africa.

The regulatory universe was also revised during this period to enable the SIU to identify all applicable legislation, Regulations and Standards for better compliance. A monitoring exercise to analyse compliance with the Public Finance Management Act, 1999 (Act No.1 of 1999) (the PFMA) was conducted by the Legal Compliance Department which complemented the compliance analyses conducted by the Internal Audit Division, as well as by External Audit. The exercise revealed that the SIU's PFMA compliance, is in order in that amongst other things, the Statutory Reports were submitted to the relevant Regulatory Authority(ies) timeously and the areas of corporate management, planning and budgeting, as well as working capital management were in order.

The SIU continues to participate 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 Financial Action Task Force (FATF) Grey List.

The implementation of the African Union Convention on Preventing and Combatting Corruption (AUPCC) 2003 saw the development and adoption of the Common African Position on Asset Recovery, 2020 (CAPAR). This led to the establishment of the African Asset Recovery Practitioners Forum (ARPF) which was launched in November 2024. The SIU actively participates in this forum, which led to the formulation of the ARPF's Charter, as well as representing the Southern African Development Community (SADC), together with Zambia, in the Interim Council of the ARPF which preceded its launch. This Forum's main objective is to support efforts of the African Union (AU) member states to effectively implement CAPAR, which in turn contributes to the implementation of the AUPCC.

Although South Africa is not a member of the Organisation for Economic Co-operation and Development (OECD), it is recognised as a key partner. In November 2024, the SIU participated as one of the state organs that contributed to the OECD's evaluation of South Africa. This was conducted under the Working Group on Bribery in International Business Transactions (WGB) and focused on the detection of foreign bribery offences.

Continued participation in the implementation of the United Nations Convention Against Corruption (UNCAC) 2003 also show cased the active and leading role played by the SIU in the G20 Working Group on Anti-Corruption chaired by the Head and Chief Executive of the SIU, Adv JL Mothibi.

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 131 reflect the extent of compliance.

PORTFOLIO COMMITTEES

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

The Standing Committee on Public Accounts (SCOPA), exercises oversight on SIU investigations outcomes are tabled at the SCOPA as and when it is required.

The Portfolio Committee on Justice and Constitutional Development exercises oversight over the service delivery performance of the SIU and, as such, reviews financial and non-financial information contained in the Annual Reports of the SIU and quarterly performance information report.

TABLE 2: 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 over:

Name of Portfolio Committee or Committee	Reason for the appearance	Date of the meeting
Portfolio Committee on Justice	Briefing by the SIU on 2023/24 Annual Report, performance and spending for the 1st and 2nd Quarters 2024/25 and forward finding proposals (2025 MTEF).	15 Oct 2024
Portfolio Committee on Justice	Briefing by SIU on Investigations	29 Oct 2024
Select Committee on Security and Justice	Briefing on the SIU 2024/25 Annual Performance Plan	06 Nov 2024
OTHER PORTFOLIO OR PARLIAMENT COMMITTEES		
Trade, Industry and Competition (NLC)	Briefing on the NLC investigation	21 Nov 2024
Portfolio Committee on Communications and Digital Technologies	Communication and Digital Technologies	26 Nov 2024
Portfolio Committee on Public Works and Infrastructure (PCPWI).	Briefing on investigations on public works and infrastructure	06 Feb 2025
Portfolio Committee on Higher Education and Training.	Briefing on investigations on higher education and training	14 Feb 2025
Portfolio Committee on Electricity and Energy (PCEE)	Briefing on investigation on electricity and energy	12 March 2025
SCOPA	Presentation to SCOPA on various SIU investigations	27 Aug 2024
		04 Sept 2024
		11 Sept 2024
		18 Sept 2024
		23 Sept 2024
		13 Nov 2024
		20 Nov 2024
		27 Nov 2024
		28 Jan 2025
		29 Jan 2025
		12 Feb 2025
		28 Feb 2025

CORPORATE GOVERNANCE COMMITTEE MEMBERS

VIREN MAGAN
Audit and Risk Committee
Chairperson

JOSHUA MOTJUWADI
Audit and Risk Committee
Ordinary Member

LAMLANI DUBE
Audit and Risk Committee
Ordinary Member

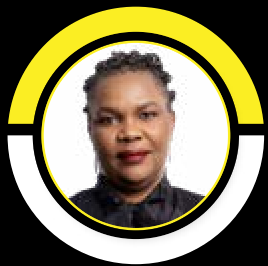
CLARINDA SIMPSON
Audit and Risk Committee
Ordinary Member

NOZIPHIWO LUBANGA
Audit and Risk Committee
Ordinary Member

BRIAN KGOSI
ICT Committee
Chairperson

DR JERRY MASHININI
ICT Committee
Ordinary Member

MOLEHE WESI
ICT Committee
Ordinary Member



YVONNE MBANE
Human Capital, Social and Ethics Committee
Chairperson

ZOLEKA KLAAS
Human Capital, Social and Ethics Committee
Ordinary Member

PHYLLICIA KEKANA
Human Capital, Social and Ethics Committee
Ordinary Member

PETERLIA RAMUTSHELI
Human Capital, Social and Ethics Committee
Ordinary Member

PRAVEEN NAIDOO
Human Capital, Social and Ethics Committee
Ordinary Member

CORPORATE GOVERNANCE AND ADVISORY COMMITTEES

The entity's Governance Framework was revised during the year under review to streamline governance structures and the following changes were made to the Corporate Governance Committees:

- The statutory Audit Committee and the Risk Management Committee were merged into one Committee. The committee is now called, Audit and Risk Committee. The Committee provides an independent oversight and assists the Accounting Authority in fulfilling its oversight responsibilities to ensure that the SIU has and maintains an efficient, effective and transparent system of financial, risk management, governance and internal controls to name a few. The Committee comprises non-executive members.

  Although there is no legal requirement for the entity to establish the Social and Ethics Committee, the responsibilities of the Social and Ethics Committee as prescribed by the Companies Regulations 43(5) of the Companies Act No.71 of 2008 (the Companies Act) has been allocated to the Human Capital Committee to the Committee's mandate. The Committee is now known as the Human Capital, Social and Ethics Committee. Its role is to provide oversight, independent assurance, strategic guidance, and advice, while ensuring effective governance of human capital as well as social and ethics matters within the SIU. The Committee is composed of non-executive members.

- The Accounting Authority Advisory Committee was established and is chaired by the Accounting Authority and comprises the Chairpersons of the Corporate Governance Committees. This Committee provides oversight and advises the Accounting Authority on the implementation of the entity's Strategic Plan in line with each Corporate Governance Committee mandates.

The ICT Committee continues to provide oversight and serves in an advisory role to the Accounting Authority on the entity's ICT Governance and comprises non-executive members.

The details of these committees are depicted in the table below (Table 3):

TABLE 3: SIU CORPORATE GOVERNANCE COMMITTEES – MEETINGS INFORMATION TABLE 2024/25

Committee	No. of meetings held	Dates of meetings	No. of members	Names of members
Audit & Risk Committee (ARC) Statutory	**4** Ordinary Meetings **5** Special Meetings	**Ordinary Meetings** 10 May 2024 25 July 2024 25 October 2024 24 February 2025 **Special Meetings** 3 April 2024 27 May 2024 31 May 2024 30 July 2024 29 January 2025	**4** Non-Executive Members	Dr N Siwahla-Madiba (Chairperson) until 15 May 2024 due to expiry of term. Mr. V Magan (Chairperson) appointed from 16 May 2024 Ms. C Simpson Ms. N Lubanga Mr. L Dube Mr J Motjuwadi (Member) until 28 February 2025 due to expiry of term.
Risk Committee (was merged with the Audit Committee from 16 May 2024)	**1** Ordinary Meeting	**Ordinary Meetings** 29 April 2024	**3** Non-Executive Members	Mr. L Dube (Chairperson) Mr. V Magan Ms. C Simpson
Human Capital Social and Ethics Committee (HCSEC)	**4** Ordinary Meetings **2** Special Meetings	**Ordinary Meetings** 8 April 2024 31 July 2024 21 October 2024 21 February 2025 **Special Meetings** 25 April 2024 23 September 2024	**4** Non-Executive Members	Ms. Y Mbane (Chairperson) Ms. Z Klaas Ms. P Kekana Mr. P Naidoo Ms P Ramutsheli (member until 30 September 2024 due to expiry of term)
Information and Technology (ICT) Committee	**3** Ordinary Meetings **2** Special Meetings	**Ordinary Meetings** 10 April 2024 19 July 2024 17 October 2024 19 February 2025 **Special Meetings** 18 November 2024 7 February 2025	**3** Non-Executive Members	Mr. B Kgosi Dr. J Mashinini Mr. M Wesi

ENTERPRISE RISK MANAGEMENT

RISK MANAGEMENT

The Public Finance Management Act 01 of 1999 (S51) (1) (a) mandates the Accounting Authority for a public entity to maintain effective, efficient and transparent systems of financial and risk management and internal controls. In line with this requirement, the SIU continues to manage organisational risks in line with the approved Enterprise Risk Management Framework (ERMF).

The table below (table 4) details key strategic risks that were identified, assessed and monitored in the reporting period. The table further highlights the progression of the risk in terms of residual risk rating quarter to quarter.

Table 4

#	Strategic Risks	Q1	Q2	Q3	Q4
1.	Inability to provide timely support and/or protection of investigators, witnesses and whistleblowers against intimidation and threats emanating from the SIU investigations.	I	I	I	II
2.	Inability to collect revenue generated through invoicing of State institutions being investigated, which impact negatively on SIU financial sustainability.	II	II	II	II
3.	Inability to expedite and timeously process civil matters emanating from SIU investigations.	II	II	II	III
4.	Failure to complete investigations as per the approved project plans and timeframes.	II	II	II	II
5.	Failure to achieve and maintain unqualified audit outcome	II	III	III	III
6.	Failure to digitalise SIU core business processes and modernise application systems	-	-	III	III
7.	Inadequate human resource capacity to execute and meet the growing demand of the SIU services.	III	III	III	III
8.	Inability to provide adequate monitoring on the implementation of the SIU legal recommendations.	III	III	III	III
9.	Inadequate governance and oversight to strengthen control environment, performance, and accountability	III	III	III	IV
10.	Inability to assist public institutions to prevent corruption and maladministration.	III	III	III	III
11.	Inability to maintain and keep the SIU accumulated cash surplus in the balance sheet to fund budget deficit.	IV	IV	IV	IV

PART A
PART B
PART C
PART D
PART E
PART F

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

To improve the residual risk rating of 'safety and security of investigators and whistleblowers', management have identified strategic interventions, which include development and implementation of a standard operating procedure (SOP) for conducting threats risk assessments (TRAs), appoint a qualified security specialist/consultant who will conduct TRAs, Review the Employee Protection Policy and extend the scope to include interventions to assist whistleblowers and witnesses, develop and implement a memorandum of understanding with Whistleblower House and procurement of protective equipment for investigators.

The inability to collect revenue generated through invoicing of state institutions being investigated remains a challenge as the debt book continues to increase. Management continues to engage relevant stakeholders on the review of the SIU funding model as it remains a key strategic intervention to the organisation's financial sustainability.

Management is exploring several key interventions. These include standardising set-offs in the Letters of Engagement (LOE) as a method of payment while handling exceptions separately; issuing letters of demand to state institutions that fail to pay SIU debts and invoking the IGR framework where necessary; and submitting annual motivations to the National Treasury to retain and maintain surpluses. Other interventions involve developing a system that allows state institutions under investigation to access status reports, and reviewing SIU charge-out rates for investigations, including secondment rates and CPI-related increases. Delays in concluding investigations remain a high-risk factor that affects the SIU's reputation.

Furthermore, management is committed to improving the finalisation of investigations. Some of the strategic interventions that have been identified to improve the risk exposure include establishment of a Resources Committee to ensure that resources allocations are prioritised according to critical business needs and respond to an increasing number of proclamations.

Other interventions include the establishment of a Change Control Committee to objectively and independently assess the requests to extend project timeframes, regular project reviews to monitor progress on investigations, development and implementation of project management methodology and framework that will be implemented consistently in all investigations, implementation of electronic project management (Project Web online), appoint and fill vacancies of Project Managers in all SIU Operations (Provinces and National), and procurement of Integrated Case Management System.

Emerging bribery risks include the misuse of gifts, entertainment, and hiring practices, as well as increased exposure through third-party and vendor relationships, particularly where there is over-reliance or limited alternatives in critical situations. Additionally, the rapid advancement of artificial intelligence has heightened risks related to fake identities, fraudulent contracts, misinformation, and deepfakes, requiring enhanced controls and vigilance across the organisation. Going forward the organisation will consider including information relating to external risks identified.

BUSINESS CONTINUITY MANAGEMENT

The SIU continues to implement its Business Continuity and Disaster Recovery Strategy to limit disruptions to its business operations. These disruptions are generally caused by the occurrence of business incidents, that affect operations in the organisation. In the year under review, there were no major business incidents recorded that significantly disrupted operations. The Business Impact Analysis (BIA) that is informed by potential business incidents is reviewed annually to ensure that continuity measures identified remain relevant. Continuous testing and simulation is 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 combatting and prevention of malpractice, maladministration and corruption. It is, therefore, paramount that employees 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. In achieving a 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 recommended applicants for vacancies are screened by the Internal Integrity Unit wing of the Enterprise Risk Management Unit. To determine potential risks posed by a candidate, their security competence is assessed and measured against the organisation's risk tolerance levels. All employees undergo regular rescreening, which includes lifestyle audits designed to discourage unethical behaviour. Service providers and consultants are also screened to assess the feasibility of contracting with them. While this rigorous approach has proven to be an effective risk management tool, the Risk Management Department is preparing to introduce a Lifestyle Audit in 2025/2026. This will replace the current screening tool and serve as a proactive mechanism to strengthen ethical conduct among SIU members.
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-related 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 2024/25, the State Security Agency (SSA) conducted information security audits (technical vulnerability assessment and penetration testing audits). The report has highlighted security gaps and 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 2025/26.
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. Whistleblowers that are external members and they are still with their employers (Government institutions) security unit conduct Thread Risk Assessment (TRA) and send a TRA report to their employers with a recommendation and a letter to request their department to cover them for Security service to escort them when going to court.

	Employee Threat and Risk Assessments	One forensic investigator is receiving close protection when going to testify at the Mpumalanga High Court due to the threats identified on the case and individuals involved. An SIU forensic investigations specialist who received potential threats from suspects is under close protection following a TRA 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 which was reduced during the year, and he is being provided with close protection as and when he goes to testify. • **KZN Provincial Office** Two forensic investigators were provided with close protection. One of the investigators received telephonic death threats, while the other one was wounded by a gunshot which is still being investigated by SAPS to determine if the shooting was related to the SIU work and was later relocated to another province.
	Employee Vetting	SIU members must have 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, as well as 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 address 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 2025/26. 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 gifts, complaints, audits, 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, **1 562 reports were received**, compared to 1 531 reports in 2023/24. 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, 286 pre-employment screenings were done, with 275 recommended by the Internal Integrity Unit and 11 not recommended. Consultant screenings were undertaken on 57 people of which five were not recommended. One Committee member was screened and recommended. Twenty vendor screenings and 108 pre-interview desktop reports were completed.

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 makes referrals to department line managers and the human capital business partner. The reports are also made available to the Internal Audit Division on request. In the year under review, 17 internal investigations were completed. and reports issued. Six investigations are in process.

RESOLUTION

When recommendations for disciplinary action are made during 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 to minimise conflict of interest. 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, 704 employees had to submit declarations. One 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 33 applications for permission for outside remuneration at the end of the financial year under review. Of these, 20 were approved, six were not approved, three were withdrawn and three recommended by the Corporate Governance Committee are still pending. There was one deferred application to be presented to the committee in the new financial year.

CODE OF CONDUCT

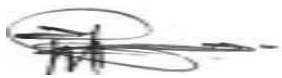
The SIU Code of Conduct describes the values and minimum standards for ethical conduct that employees expect of each other. It guides all interactions with internal and external stakeholders.

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

INTERNAL AUDIT AND AUDIT AND RISK COMMITTEE REPORT

INTERNAL AUDIT REPORT 2024/25

In 2024/25, 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 and Risk Committee and administratively to the Accounting Authority (Head of the Unit).

Main Activities

During the review period, Internal Control and Internal Audit executed the following activities:

- In collaboration with the Audit and Risk Committee, reviewed and the Annual Internal Audit Charter, which clearly defines the purpose, authority and responsibility of the Internal Audit function.
- Prepared with the Audit and Risk Committee, the three-year rolling strategic Internal Audit Plan, including 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 and was approved by the Audit and Risk Committee.
- Prepared and presented at all Audit and Risk Committee meetings the following, 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 Plan was developed, approved and implemented during the year, with the Combined Assurance Forum operating in line with the approved terms of reference. Quarterly reports on progress against the Combined Assurance Plan were tabled at the Risk Management Committee, the Audit and Risk Committee and the Accounting Authority for oversight and assurance that were satisfied with progress and the maturity of the process was noticeable and 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 implementation of the 2024/25 approved Audit Plan, through which the following audits were finalised:

- Performance information, including Annual Performance Report reviews
- Investigation Management Audit
- Talent Management Audit
- Irregular, Fruitless and Wasteful Expenditure review
- Quotations Procurement Management Audit
- Leave Management Audit
- Ethics and Fraud Management Audit
- 2025/26 Annual Performance Plan Review
- Employment Equity Plan

17
audit engagements finalised

- ICT Project Management Review
- IT General Controls Review
- Bids Continuous reviews (Probity's)
- Interim Financial Statement
- Annual financial statements review
- Annual performance bonus review
- Salary increases implementation review
- Follow-up audits both Internal and External audit findings

Based on audits completed in 2024/25, 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

AUDIT AND RISK COMMITTEE REPORT 2024/25

The Audit and Risk Committee (the Committee) is constituted as a statutory committee in terms of section 51(1a) (ii) of the PFMA and section 27(1) of the National Treasury Regulations (TR) (2005). The Committee is pleased to present its report for the 2024/25 financial year.

This report 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 King IV™ Report. These terms of reference are recommended by the Audit and Risk Committee and approved by the Accounting Authority annually. Furthermore, the committee approved its annual work plan to ensure that the agendas of the meetings are formulated against agreed objectives to set out matters to be considered and recommended to the Accounting Authority for approval during the financial year. The annual work plan also assists the committee to ensure proper coverage of matters laid out in the committee's Terms of Reference

The Committee is supported by several internal structures operating through the Executive Committee to strengthen governance and fulfil its oversight responsibilities. These include the Risk Management Committee and the Finance and Investment Committee, both comprising executives and senior management of the SIU and chaired by an independent non-executive member, as well as the Combined Assurance Forum, Audit Steering Committee, and the Governance, Loss Control and Ethics Committee, among others.

COMPOSITION AND ATTENDANCE

During the year under review, the Audit Committee comprised of three non-executive members until 10 May 2025 when the committee was merged with the Risk Committee. Following the merger of the Audit and Risk Committees, the committee was renamed as the Audit and Risk Committee and as from 16 May 2025 comprised four non-executive members as detailed in the attendance (table 5) on page 128.

The management team, under the leadership of the HOU, Internal Auditors and External Auditors, attended Audit and Risk Committee meetings. The committee had a closed session with internal auditors without management being present in some instances. The internal and external auditors have unrestricted access to the Audit and Risk Committee and are always offered this opportunity. During the year under review, the Audit and Risk Committee fulfilled all its functions and discharged the responsibilities prescribed in the PFMA, King IV™ Report and terms of reference.

ROLES AND RESPONSIBILITIES

During the review period, the committee considered the following:

Internal control and internal audit

The internal audit function, led by the Chief Audit Executive, attends all the committee meetings. The committee:

- Reviewed and approved the annual Internal Audit Charter and 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.
- Considered the reports of the internal auditors on the effectiveness of internal controls, including financial controls.
- Reviewed significant issues raised by internal audit including the adequacy and implementation of corrective action in response to internal audit findings.
- Assessed the adequacy of the internal audit performance and its resources including the co-sourced partner and is satisfied.
- 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.

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Risk management and Information technology (IT):

- Considered and approved the report from the internal Risk Management Committee chaired by an independent non-executive on the entity'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:

- Considered and Recommended the Annual Performance Plan to the Accounting Authority for approval.
- 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.

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. However, areas of improvement were raised in terms of the implementation of adequate internal review controls in relation to preparation of financial statements, and review and monitoring of compliance with applicable laws and regulations.
- Satisfied itself that although the overall audit results were the same as 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 of the entity for the year ended 31 March 2025 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 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 will monitor the implementation of corrective actions to address material misstatements identified by the external auditors in the financial statements submitted for auditing. As outlined in the management report, management has corrected the material misstatements identified during the audit, these corrections were made post-review, rather than being detected through the entity's internal control systems or review processes. The committee will provide oversight on management's corrective actions to ensure that financial reporting is preventative and that internal financial oversight is effective.

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.
- Reviewed the external auditor's audit report, including significant legal and tax matters, and satisfied itself that no material irregularity issues existed.
- 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.

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 statements.
- 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, or progress has been made.
- Confirmed with management that no material 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).
- The Committee considered compliance reports from management, the internal auditors, and the external auditor. It was satisfied that overall compliance was reasonable, apart from the matters raised in the external auditors' report. The Committee will continue to support the Accounting Authority and management in strengthening internal controls, particularly oversight of the annual financial statements, in line with its audit committee role.

Coordination of assurance activities

- Reviewed the plans and work outputs of the external and internal auditors and concluded that 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 recognises and acknowledges the SIU in its strides to demonstrate the value in implementation of Combined Assurance. The results are reflective of management commitment to the concept of combined assurance.

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 AG to the entity and was pleased that the material misstatements identified in the submitted financial statement were corrected and the supporting documents were submitted.
- Congratulated and commended the SIU Accounting Authority, executive management and employees for exceptional performance and the entity's unqualified audit outcome. The Audit and Risk 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 is proud to be associated with an institution with the calibre of the team, leadership and management under the guidance of an Accounting Authority that continues to demonstrate high excellence of clean governance and administration.

Viren Magan CA(SA) CIA MBL

Audit and Risk Committee Chairperson

TABLE 5: AUDIT AND RISK COMMITTEE (ARC) MEETINGS ATTENDANCE 2024/25 (ANNEXURE A)

Names	Qualifications	Date Appointed	Date Resigned	Status	ARC Special meetings[1]					Ordinary Meetings[2]			
					3 April 2024	27 May 2024	31 May 2024	30 July 2024	29 Jan 2025	10 May 2024	25 July 2024	25 Oct 2024	24 Feb 2025
Mr Viren Magan	• Master's degree in Business Leadership • B (Compt) Hons CTA • Chartered Accountant (SA) • Certified Internal Auditor (CIA)	16 May 2024	N/A	ARC Chairperson	N/A	P	P	P	P	P[3]	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	2 July 2021	N/A	ARC Member	P	P	P	P	P	P	P	P	P

[1]*Present represented by "P".*

[2]*Absent represented by "A".*

[3]*Mr Viren Magan attended the ARC Meeting on 10 May 2025 as an Attendee.*

Names	Qualifications	Date Appointed	Date Resigned	Status	ARC Special meetings[1]					Ordinary Meetings[2]			
					3 April 2024	27 May 2024	31 May 2024	30 July 2024	29 Jan 2025	10 May 2024	25 July 2024	25 Oct 2024	24 Feb 2025
Ms Clarinda Simpson - CA(SA)	• Bachelor of Accounting Science Honours • Bachelor of Accounting Science • Post Graduate Diploma in Auditing • Certificate in Theory Accounting CTA • Post Grad Certificate – Supply Chain Bid Committees • Leadership and Change Management Executive Programme	16 May 2024	N/A	ARC Member	N/A	P	P	P	P	P[4]	P	P	P
Mr Lamlani Dube	• Masters Degree in Business Leadership (MBL) • B.Tech Degree in Internal Auditing • National Diploma in Internal Auditing • Certified Control Self Assessor (CCSA) on Enterprise Risk Management (ERM) • Certified Risk Management Assurer (CRMA) (Institute of Internal Auditors (IIASA) • Certified ISO 31000 Risk Management Professional - (C31000) • Approved ISO 31000 Risk Management Trainer – (AT31000)	16 May 2024[5]	N/A	ARC Member	P	P	P	P	P	P	P	P	P

[4]*Ms Clarinda Simpson attended the ARC Meeting on 10 May 2025 as an Attendee.*
[5]*Mr Lamlani Dube attended the ARC Meetings on 03 April 2024 and 10 May 2024 in his capacity as the Risk Management Committee Chairperson.*

Names	Qualifications	Date Appointed	Date Resigned	Status	ARC Special meetings					Ordinary Meetings			
					3 April 2024	27 May 2024	31 May 2024	30 July 2024	29 Jan 2025	10 May 2024	25 July 2024	25 Oct 2024	24 Feb 2025
Dr Nandi Siwahla - Madiba	• 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 • Postgraduate Diploma in Financial Management: University of London (MSc Part1) • Postgraduate Certificate: Advanced Taxation Certificate, with dissertation • BCompt (Hons) and (CTA NDP) Unisa • BCom Accounting,- UNITRA • Executive Development Programme – Wits Business School	28 February 2019	N/A	Audit Committee Chairperson Term ended 15 May 2024	P	N/A	N/A	N/A	N/A	P	N/A	N/A	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	28 February 2019	N/A	Audit Committee Member Term ended 28 February 2025	P	P	P	P	P	P	P	P	P

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 of Broad Based Black Economic Empowerment requirements form part of procurement process.

BEE Classification	Amount
Black Owned	82 328 133.99
Foreign Company	10 327 861.29
Not Black Owned	52 022 782.42
Partially Black Owned	42 309 584.69
State Owned Entities	7 799 095.43
Grand Total	**194 787 457.82**

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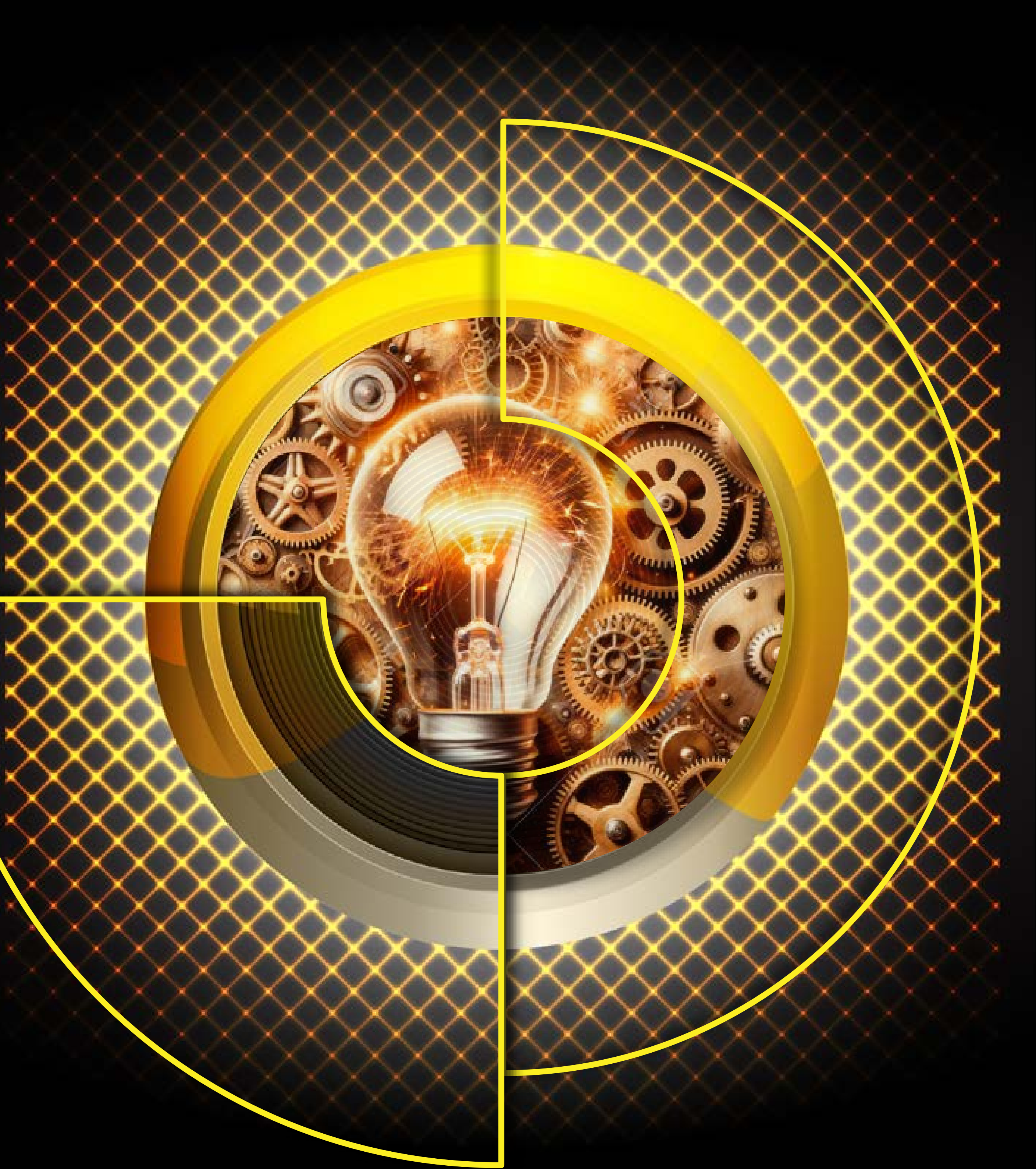

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HUMAN CAPITAL

EXECUTIVE SUMMARY

HUMAN CAPITAL EXECUTIVE SUMMARY

The 2024/25 financial year has been one of resilient, innovative with strategic advancement for Human Capital. Guided by our commitment to excellence and driving our corporate values, we have strengthened workforce capability, enhanced organisational culture, and positioned the SIU as an employer of choice within the public sector. Against a backdrop of growing proclamations and operational complexity, Human Capital focused on aligning headcount growth with sustainable capacity, ensuring the organisation is optimally resourced to deliver on its mandate.

The SIU advanced its strategic capability agenda through its Anti-Corruption and Cyber Academy, accredited by the Public Service Sector Education and Training Authority (PSETA). The Academy delivered training to investigators from SADC, Commonwealth Africa and national institutions, focusing on cybercrime, digital forensics, and beneficial ownership. These efforts ensure that the SIU is prepared, develops future leaders, nurtures scarce and critical skills, and builds a robust talent pipeline to meet both current operational demands and challenges, while deliberate retention strategies are implemented. A total of 89 Senior Managers successfully completed and graduated from the one-year Strategic Development Management Programme offered by Stellenbosch University

On the Southern regional front, the SIU deepened its commitment to investigative learning by signing multiple Memoranda of Understanding (MOUs) with Sol Plaatjie University, Campus Protection Services (CAMPROSA), Eswatini Anti-Corruption Commission and Kenya Revenue Authority. The SIU continues to build its pipeline talents through absorption of young graduates.

Through a partnership with PSETA, the SIU embarked on the appointment of 26 young graduates through a multidisciplinary internship programme. Based on the MOU`s signed with North-West University and Sol Plaatjie, the SIU targeted forensic accountant and data science students.

The organisational culture programme has taken root across all levels, fostering discipline, ethical conduct, and performance excellence anchored in our core values of Integrity, Cooperation, Professionalism, Efficiency, and Independence. Leadership preparedness remains a priority, equipping managers and specialists to navigate complex investigations, technological change, and emerging risks.

Staff wellness and safety are central to sustaining operational effectiveness and in line with the Occupational Health and Safety Act and the SIU's values, we are committed to providing a workplace where employees are protected, supported, and empowered to perform at their best. Through proactive risk management, compliance measures, and wellness initiatives, the SIU continues to build a safe and resilient workforce.

These strategic interventions have strengthened the organisation's ability to attract, retain, and develop talent while maintaining operational agility. Looking forward, the foundations laid in 2024/25 position the SIU to advance confidently towards 2030 and beyond. By continuing to invest in our people, fostering a disciplined and ethical culture, and strengthening our leadership and skills pipelines, the SIU is poised to remain a world-class institution of integrity, resilience, and excellence. It is through the dedication, professionalism, and unwavering commitment of our workforce that the SIU can continue to fulfil its mandate and safeguard public interest with distinction.

Building on these achievements, the Resourcing and Retention Strategy was implemented to enhance the Employee Value Proposition (EVP), ensuring that the SIU remains competitive in attracting and retaining critical talent. At the same time, the organisation continues to foster a high-performance culture.

Despite these achievements, the year was not without challenges. The labour landscape experienced significant shifts, with the National Education, Health and Allied Workers' Union (NEHAWU) losing substantial membership and the emergence of the Public Servants Association of South Africa (PSA).

Looking ahead, the SIU will focus on embedding the Resourcing and Retention Strategy, deepening partnerships with academic institutions, building a high-performing and an ethical workforce and accelerating youth employment initiatives.

HUMAN CAPITAL KEY PERFORMANCE AREAS

Key Area	Performance as of 31 March 2025
Staff complement	The staff complement stands at 733, compared to 702 in 2023/24. Of these, 626 (85%) are permanent employees, while 107 (15%) are fixed term contractors for operational needs purposes on a project needs basis
Vacancy rate	The vacancy rate of 8% aligns with the planned target of less than 10%.
Staff turnover	There were 36 terminations during this period. Of these, 15 were resignations, resulting in a rate of 2% less turnover rate. This is below the target turnover rate of less than 4%.
Performance agreements	Performance Agreements were signed by 99% of employees against a target of 100%.
Black female transformation	A total of 51 women in senior and top management. This represents 32% of the total management workforce

HUMAN CAPITAL OVERSIGHT STATISTICS

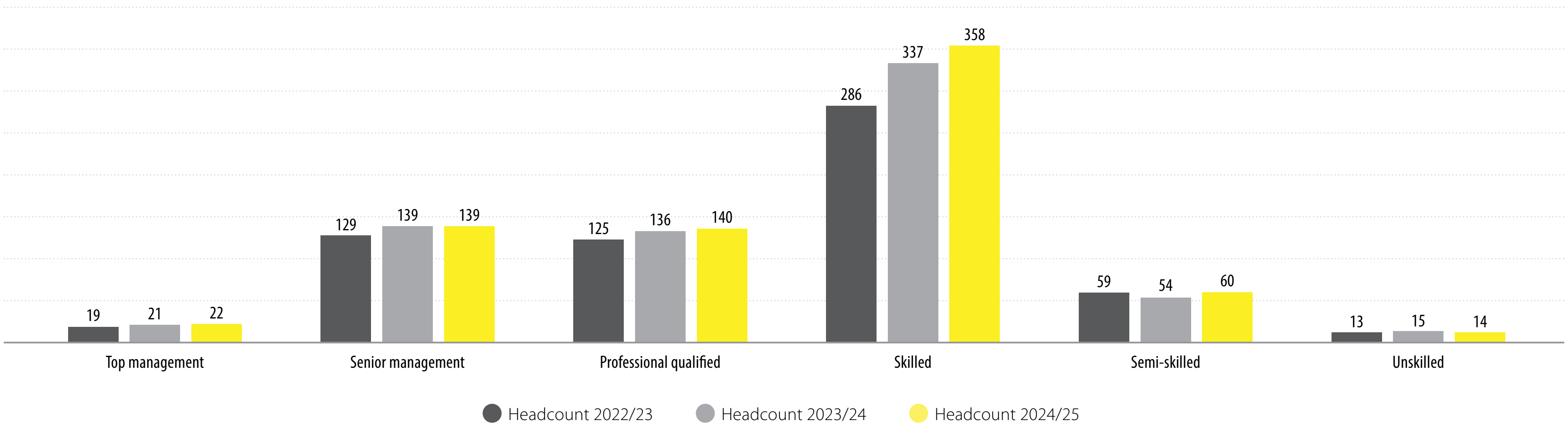
Staff complement

Occupational Level	Headcount as at 01 April 2024	Internal Staff Movements	External Appointments	Terminations	Headcount as at 31 March 2025
Top Management	21	0	1		22
Senior Management	139	3	7	-10	139
Professional qualified	136	0	13	-9	140
Skilled	337	-1	36	-14	358
Semi-skilled	54	-2	10	-2	60
Unskilled	15	0	0	-1	14
Total	**702**	**0**	**67**	**-36**	**733**

At the opening of the financial year on 01 April 2024, the SIU recorded a workforce headcount of 702 employees and closed at 733 employees. There were six internal movements between job grades during 2024/25.

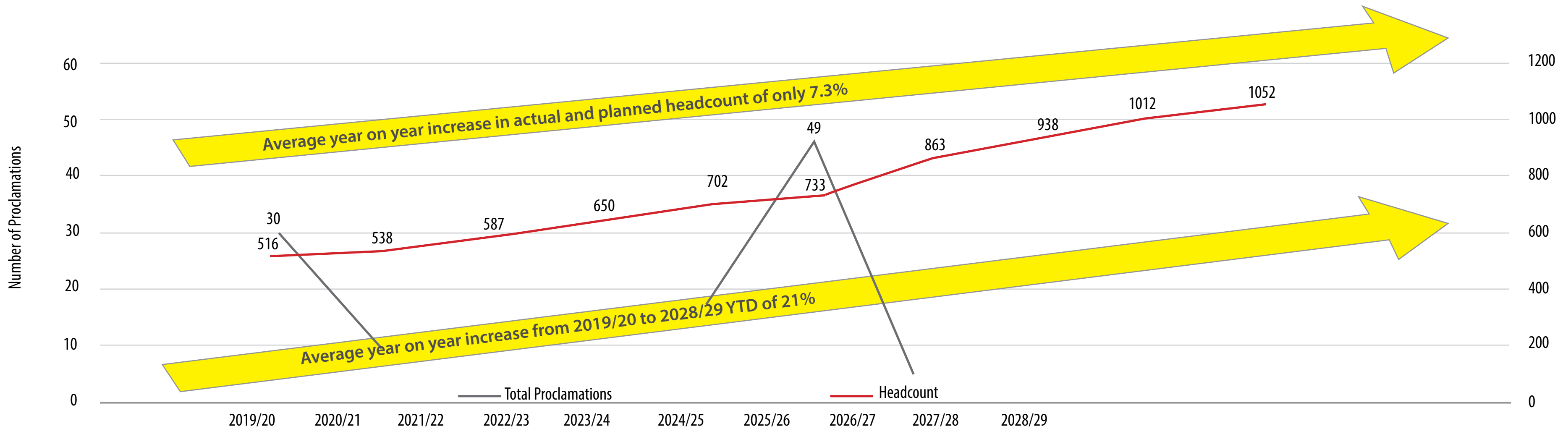
(4 terminated employees are included from March 2024, which were not reported on the previous Annual Report).

This growth was most pronounced in the Skilled Occupational Levels, a reflection of the SIU's deliberate focus on strengthening operational capacity where investigative and analytical demands are greatest.



Headcount growth rate vs proclamations growth

SIU: Growth in Proclamations informing growth in Headcount over the MTEF



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, combining permanent and fixed-term contracts to strengthen capacity while managing long-term employment costs sustainably.

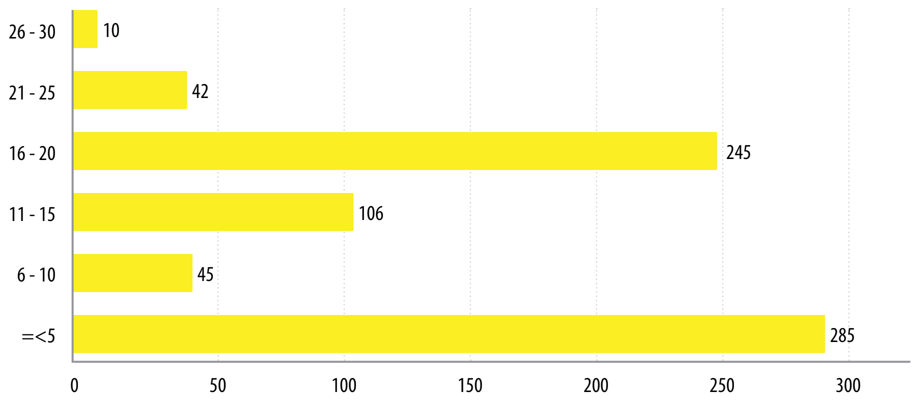
Between 2023/24 and 2024/25, the headcount grew by 4% (from 702 to 733 employees). Over the same period, the number of proclamations/projects increased by 21% (by July 2025), highlighting the SIU's ability to deliver more with proportionately fewer resources. This efficiency reflects a disciplined and agile workforce model aligned with both mandate and fiscal realities.

Years of service and workforce tenure

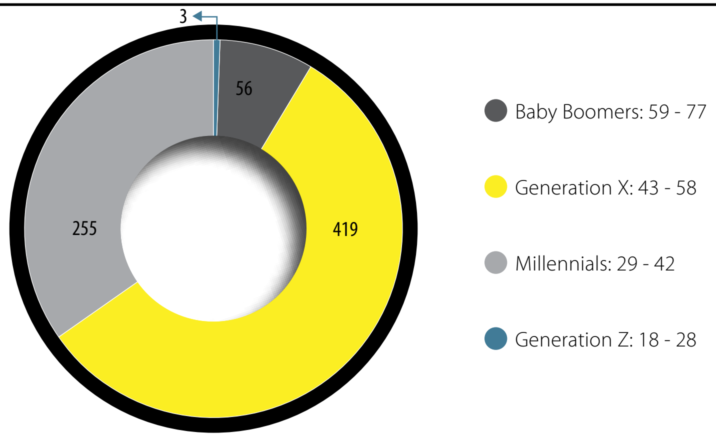
The SIU's workforce reflects both stability and renewal, with 13.3% employees that have completed more than 25 years of service, underscoring deep institutional knowledge, 33.5% employees have between 16–20 years of service, while 14.4% fall within the 11–15 years category, 38.8% employees have less than five (5) years of service, signaling the successful integration of new talent into the organisation.

This healthy balance ensures a strong core of experienced employees, while infusing the organisation with new energy and skills. The Internship Programme has been instrumental in replenishing the workforce, particularly in addressing skills gaps created by turnover and competitive talent pressures.

Breakdown of SIU staff by years of service



Age analysis



Age demographics

The SIU workforce spans four generations, creating opportunities for cross-generational knowledge transfer: Baby Boomers (1948–1966): 7.9%, Generation X (1967–1982): 57%, Millennials (1983–1996): 34.7%, and Generation Z (1997–2007): 0.4%

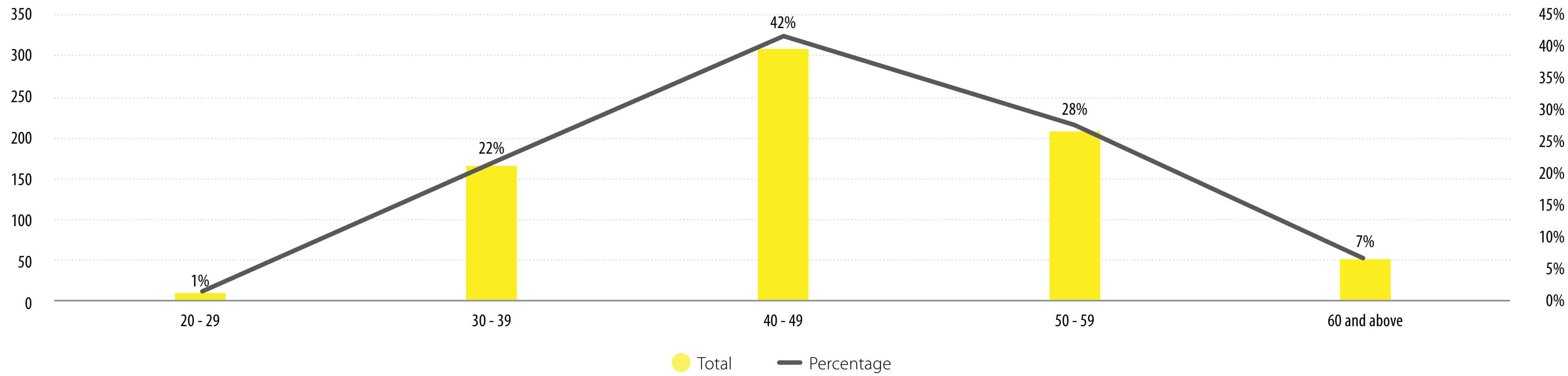
A notable concern is that 77% of employees are aged 40 and older, while only 23% are under 39. This age profile highlights the risk of institutional knowledge loss in the coming decade. The SIU has proactively addressed this risk through its Youth Employment Strategy, focused on integrating graduates under 35. Partnerships with PSETA, North-West University, and Sol Plaatje University have been critical in building this youth talent pipeline.

At the start of 2024/25, the SIU had 13 interns and during the year, a further 26 interns joined through partnerships, bringing the total to 39 interns. Of the 39 interns, 6 were absorbed into permanent entry-level roles, three exited early after securing employment elsewhere, and by 31 March 2025, the SIU had 30 active interns.

Looking ahead to 2025/26, the SIU plans to expand its intake further through strengthened partnerships with Sol Plaatje University and North-West University, with a projected six additional interns expected to be absorbed into permanent roles.

Age distribution comparison

Age distribution as at 31 March 2025



The SIU's current demographics, as depicted above, highlight a growing concerning that over 77% of the staff are aged 40 years and older, while only 23% are 39 years and younger. This imbalance poses a risk to the organisation's loss of institutional knowledge.

To mitigate this risk, the SIU has a strategy in place to employ more graduates under the age of 35 through the Internship Programmes. The Memoranda of Understanding (MOUs) entered with various universities continues to play a crucial role in providing the much-needed youth talent pool to contribute to the organisation's success. Through these initiatives, that includes skills transfer programmes, the SIU can ensure that its institutional memory is preserved and effectively passed on to younger graduates preventing its erosion.

This approach not only ensures business continuity but also creates opportunities for younger graduates to grow and develop. Through this, the SIU can safeguard its long-term sustainability and success, while promoting a culture of professionalism and excellence that benefits both the organisation and its employees.

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PERSONNEL-RELATED EXPENDITURE

Personnel expenditure continues to be the SIU's largest cost driver, reflecting its people-intensive mandate. Expenditure was distributed across categories in line with operational priorities, ensuring that resources are effectively channelled into both investigative capacity and support functions. The balance between cost containment and talent acquisition remains central to the sustainability of the SIU's human capital model.

Personnel expenditure by category

Category	Personnel Expenditure (R'000)	Personnel exp. as a % of Total Personnel exp. (R'000)	No. of Employees	Average Personnel Cost Per Employee (R'000)
Core	574 876	78%	521	1 104
Support	162 725	22%	212	765
Total	**737 601**	**100%**	**733**	**1 006**

In the 2024/25 financial year, the SIU's total personnel expenditure amounted to R737.6 million, compared to R645.3 million in the previous year. This represents an increase of 14.3%, a growth rate lower than in the previous year, reflecting prudent financial stewardship amid headcount expansion.

The increase was primarily driven by the recruitment of 61 new employees to strengthen operational capacity, a 4.7% cost-of-living adjustment in line with market and public sector benchmarks, as well as a 1.5% pay progression increase and an increase in medical aid allowances, impacting overall employee benefits expenditure.

Despite these upward pressures, the SIU continues to proactively monitor and manage personnel expenditure to ensure long-term financial sustainability and alignment with organisational goals.

Expenditure by Function

Core functions accounted for the bulk of expenditure (78%), reflecting the SIU's people-intensive mandate and prioritisation of investigative and forensic capacity. Support functions accounted for 22%, ensuring essential services and infrastructure underpin operational delivery.

**The reported personnel expenditure of R737,601 does not fully align with the figure presented in the Annual Financial Statements. This discrepancy arises because the Annual Report includes only permanent employees and those on Fixed Term Contracts. It excludes interns, independent contractors, committee members, and individuals with disabilities. Additionally, certain transactions reflected in the Annual Financial Statements are not processed through payroll and therefore are not captured under personnel expenditure in the Annual Report. These include accrued leave, performance bonuses or awards, receipts for disabilities and workmen's compensation. Conversely, relocation costs are processed through payroll but are not classified as personnel expenditure in the Annual Financial Statements.

Personnel costs by occupational level

Occupational Level	Personnel Expenditure (R'000)	Personnel exp. as a % of Total Personnel exp. (R'000)	Number of Employees	Average Personnel Cost per Employee (R'000)
Top management	50 867	6.90%	22	2 313
Senior management	231 164	31.34%	139	1 663
Professional qualified	182 468	24.74%	140	1 303
Skilled	248 354	33.67%	358	694
Semi-skilled	21 817	2.96%	60	364
Unskilled	2 931	0.40%	14	211
Total	**737 601**	**100%**	**733**	**1 006**

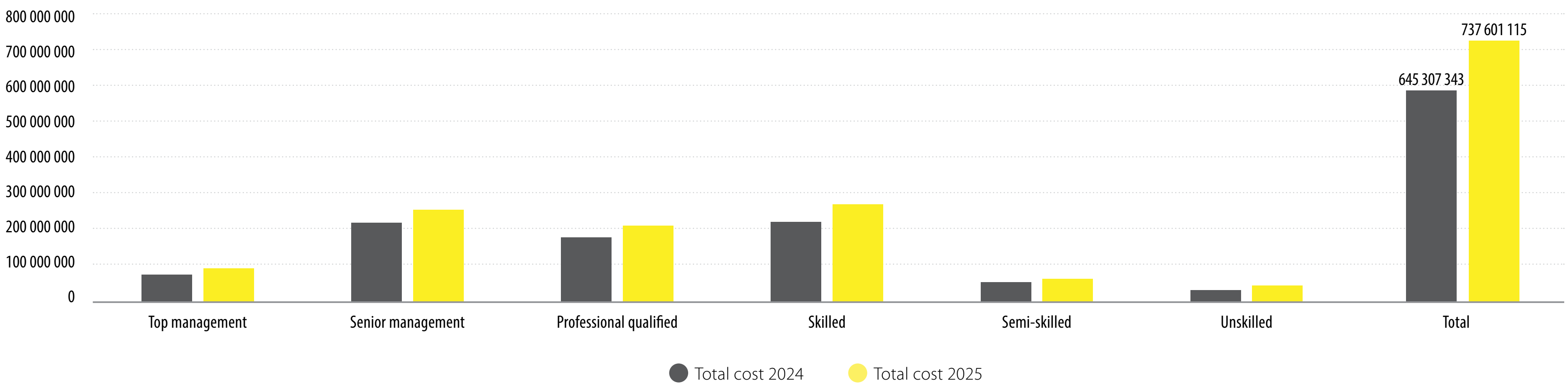
Key observations:

a) Senior and top management together account for 38% of total expenditure, reflecting the strategic weight placed on leadership capacity.

b) The skilled occupational level is the largest cost driver (34%), aligned with the SIU's operational demand for investigative and analytical staff.

c) Semi-skilled and unskilled roles remain a small proportion (3.4%), indicating a lean structure with minimal non-core functions.

Total cost



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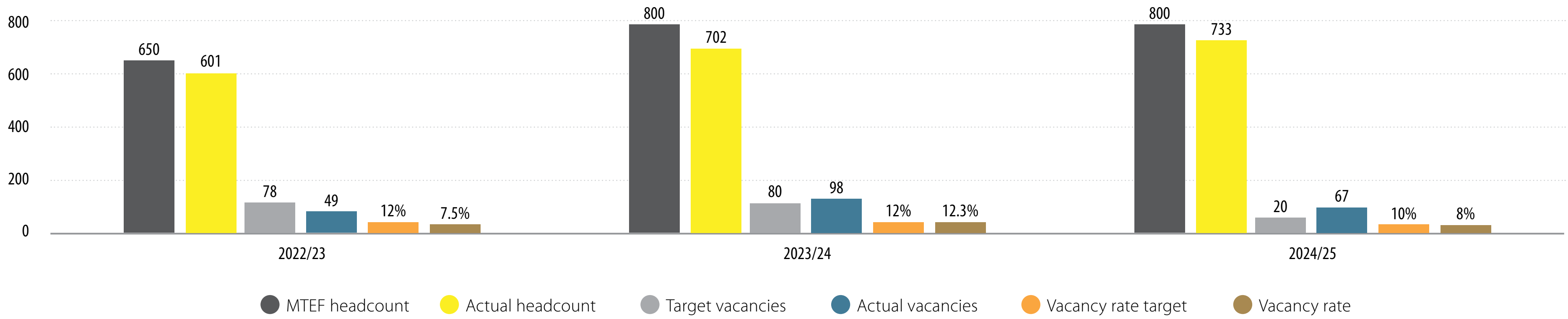
Vacancy Rate Performance

Vacancy Rate: 10% Target vs 8% Actual Rate 31 March 2025



To secure the organisation's long-term success and maintain high productivity, attracting top talent is essential and critical. Ongoing evaluation and enhancement of SIU recruitment strategies will ensure sustained and improved placements. Recruitment efforts will continue to prioritise critical and scarce skills, ensuring capacity growth is both responsive to operational demand and fiscally sustainable.

Employment and Vacancies by Programme on 31 March 2025

Programme	2024/25 approved posts	2024/25 Number of employees	2024/25 vacancies	% of vacancies
Core	574	521	53	9%
Support	226	212	14	6%
Total	**800**	**733**	**67**	**8%**

Employment and vacancies by occupational levels on 31 March 2025

Salary band	2024/25 approved posts	Number of employees 2024/25	2024/25 vacancies	% of vacancies
Top management	22	22	-	-
Senior management	153	139	14	9%
Professionally qualified	159	140	19	12%
Skilled	387	358	29	7%
Semi-skilled	64	60	4	6%
Unskilled	15	14	1	7%
Total	**800**	**733**	**67**	**8%**

Sufficient internal controls are established to ensure the successful delivery of priorities, resulting in the achievement of most targets. To enhance resourcing, the organisation leverages interns, secondments, fixed-term contracts, contractors and panels of experts (consultants).

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 initiatives serve as strategic platforms to develop SIU-specific competencies and nurture future investigators and forensic experts.

EMPLOYMENT CHANGES

The SIU maintained a stable workforce during the 2024/25 financial year, with the total headcount increasing from 702 on 1 April 2024 to 733 at 31 March 2025. Staff movements across occupational levels reflect a combination of internal promotions, external appointments, and terminations as detailed below.

Annual turnover rates by occupational level

Occupational Level	Headcount as at 01 April 2024	Internal Staff Movements	External Appointments	Terminations	Headcount as at 31 March 2025
Top Management	21	0	1	0	22
Senior Management	139	3	7	-10	139
Professional qualified	136	0	13	-9	140
Skilled	337	-1	36	-14	358
Semi-skilled	548	-2	10	-21	60
Unskilled	15	0	0	-1	14
Total	**702**	**0**	**67**	**-36**	**733**

The overall termination rate for the period was 4%, comprising, voluntary terminations (resignations) accounting for 2% and involuntary terminations (including retirements, death, dismissals and expiry of contracts) accounting for 2%. The voluntary termination rate is the same compared to the previous financial year. The organisation continues to successfully retain a substantial portion of its workforce.

Turnover rate: reasons for staff leaving

Reason	Number	% of total number of staff leaving
Death	3	8%
Resignation	15	42%
Dismissal	1	3%
Retirement	15	42%
Ill health	-	
Expiry of contract	2	5%
Retrenched	-	
Total	**36**	**100%**

With the approval of the Resourcing and Retention Strategy during the 2024/25 financial year, its implementation is focused on strengthening and enhancing the SIU's Employee Value Proposition (EVP). The strategic move aims to enhance the SIU's competitiveness in attracting skilled talent while also reinforcing methods to retain current talent. As the added value to the SIU, these initiatives ultimately contribute to cultivating a workforce that is engaged, loyal and aligned to the SIU's long-term goal.

PERFORMANCE MANAGEMENT

Performance appraisals 2023/24

Performance appraisals are conducted annually following the completion of the performance year, and as such, the statistics presented in this report reflect the outcomes and evaluations pertaining to the 2023/24 financial year.

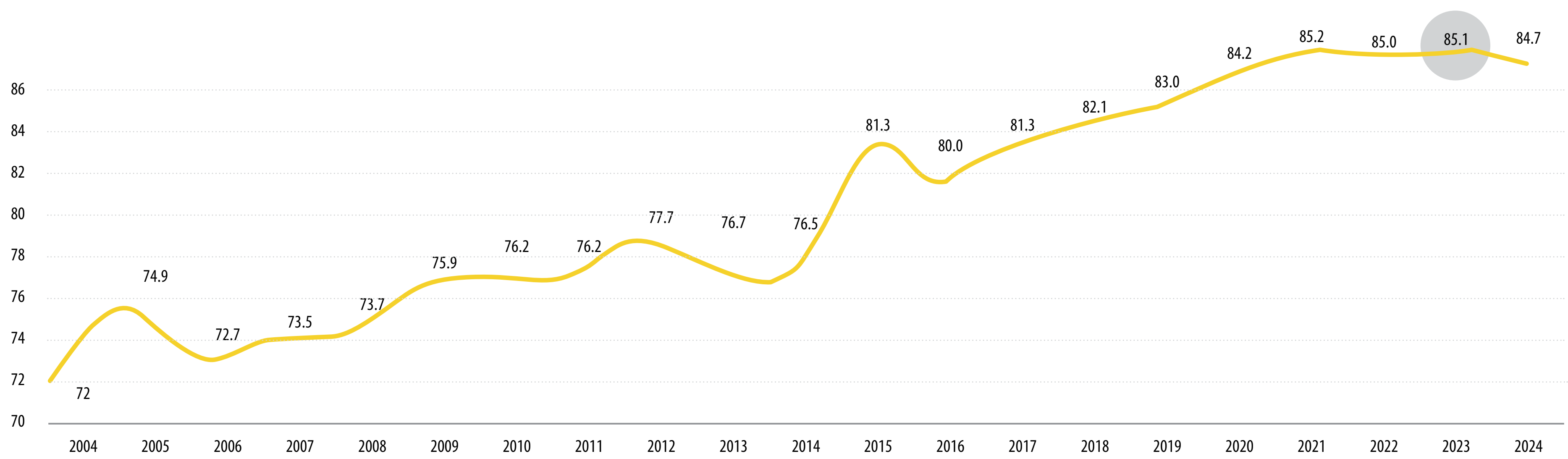
In the 2023/24 performance cycle, the SIU's focus remained on cultivating a high-performing culture and consistently enhancing our target achievements. Throughout the review year, we successfully executed performance agreements with 100% of our staff.

Performance appraisals implemented in 2023/24

Regarding the performance appraisals for the 2023/24 period, we diligently monitor and evaluate employee performance using the SIU's performance management system.

During the 2023/24 year, 702 employees were eligible to participate in performance appraisals. The average score for the year stood at 84.7% showing a slight downward trend compared to the 85.1% average for the previous period.

Overall average 2004 – 2024



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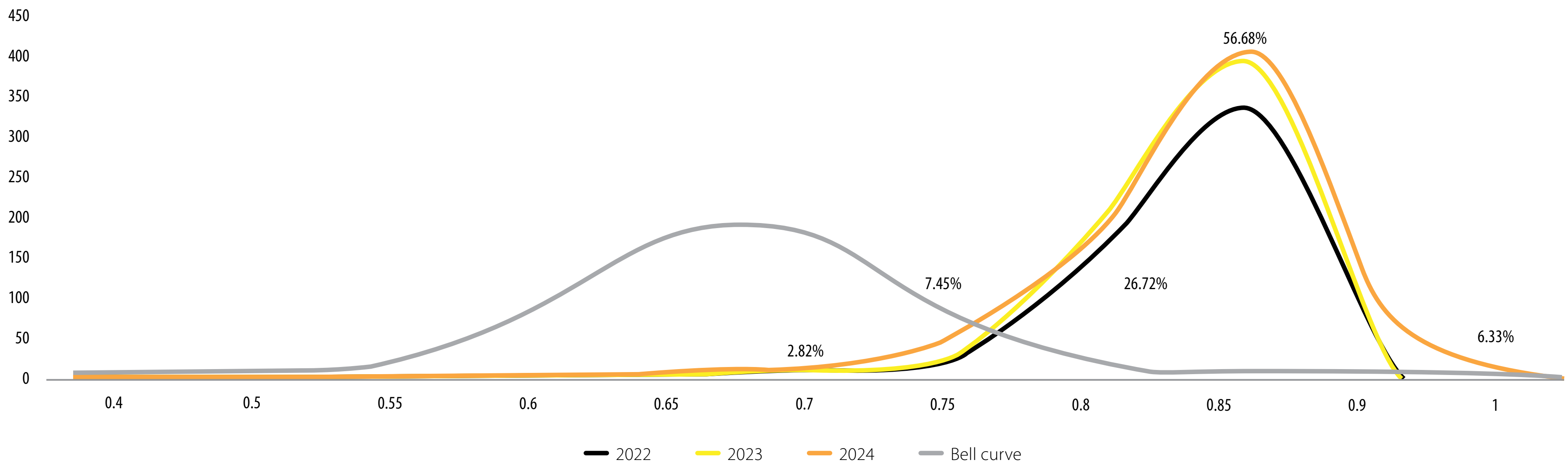
Annual distribution of PA results 2022 - 2024 (normalised)

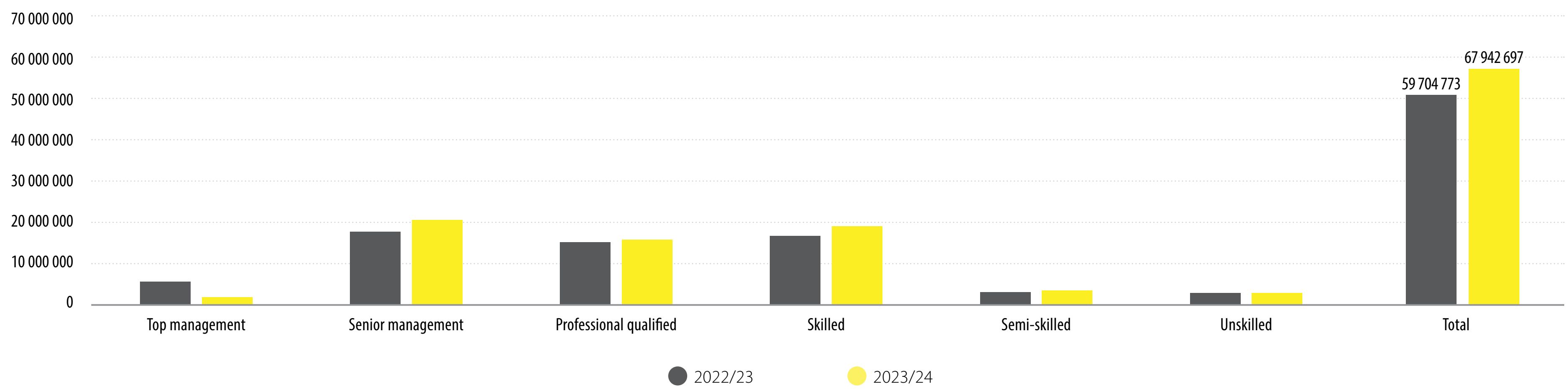


Performance results recorded during the 2023/24 financial year are as follows: 0.56% delivered unsatisfactory performance, 2.25% need improvement, 34.17% met expectations, and 63.01% exceeded expectations. This distribution can be attributed to over 59% of employees having more than ten years of service and the organisational maturity. Most of the SIU staff performed well and consistently exceeded expectations.

Performance rewards

Occupational Level	Performance rewards (R'000)	Personnel expenditure (R'000)	% of performance rewards to total personnel cost (R'000)
Top Management	5 207	50 867	10.24%
Senior Management	22 890	231 164	9.90%
Professional	17 107	182 468	9.38%
Skilled	20 939	248 354	8.43%
Semi-Skilled	1 569	21 817	7.19%
Unskilled	231	2 931	7.87%
Total	**67 943**	**737 601**	**9.21%**

Performance reward



During the 2024/25 FY, the SIU paid R68m towards the performance rewards of the 2023/24 cycle, compared to the R60 million paid in the 2023/24 FY for the 2022/23 performance cycle. This reflects an increase of R8 million, between the two periods, with an increase of 91 new participating employees. In alignment with the PSCBC COLA agreement, a 1,5% performance increase was awarded to participating employees.

In addition to the amount paid to the participating employees, the SIU also decided to reward qualifying Interns with a performance bonus which amounted to R77 128. This explains the difference between performance rewards payment of R68,020 million per annual financial statements and the R67,943 million per annual report.

LEARNING AND DEVELOPMENT

Achievements of the SIU Anti-Corruption and Cyber Academy: Financial Year 2024/2025

The SIU Anti-Corruption and Cyber Academy has made significant strides in establishing itself as a premier learning institution within law enforcement, both domestically and internationally. Key achievements include:

Contribution to Removing South Africa from Grey-listing

The Academy played a critical role in supporting South Africa's efforts to comply with the Financial Action Task Force (FATF) recommendations, particularly Immediate Outcome 5. A comprehensive 5-day training programme on Beneficial Ownership was developed by the SIU Academy and delivered to prosecutors and officials from key agencies.

International Partnerships

1. **Hong Kong International Anti-Corruption Academy (HKIAAC) and Independent Commission Against Corruption (ICAC).** The Academy signed a ground-breaking MoU with these institutions, facilitating a collaborative symposium and reciprocal visits to share expertise and best practices.

SIU Members that attended the training offered by HKIAAC/ICAC - Delegates from SARS, ACFE, NPA, ACFE, French Embassy and the SIU together with the Hong Kong Trainers. A total of 54 SIU Members attended the physically and 124 Members attended online.

Mr David Williams the Head of the Hong Kong ICAC/HKIAAC delegation offering training to SIU, SARS and FIC Officials during the exchange program which took place 29 October to 05 November 2024

ACFE CEO and an SIU Forensic Investigator receiving their training certificate from the Hong Kong ICAC representative

2. **The Kenya Revenue Authority visited the SIU Anti-Corruption and Cyber Academy** during the year under review and offered training to SIU Officials, shared information, benchmarked and explored areas of collaboration

Focus areas:

2.1. Shared their Vetting and Lifestyle audit processes

2.2. Intelligence Management

2.3. Illicit Financial Flows

2.4. The impact of Education and Awareness and Corruption Prevention

2.5. Civil Recovery

2.6. Tax crime detection

3. United Arab Emirates Accounting Authority (UAEAA)

The Academy entered into a capacity-building MoU, marking the first anti-corruption agency outside the continent to be trained by the SIU Academy.

3.1. Training for UAEAA Officials

The Academy, together with the UAEAA, completed the planning phase of training to be offered to AUEAA officials on procurement investigations. This intervention showcases the SIU Academy's potential to position itself globally.

4. French Anti-Corruption Academy

A partnership aimed at exchanging expertise in digital investigations was established to further strengthen the Academy's capabilities. A formal MoU between the French Anti-Corruption Academy and the SIU Anti-Corruption and Cyber Academy is in its final stages

5. Capacity Building and Training offered during the year under review – The SIU Academy Domestic and International footprint

5.1. **Cyber Forensic First Responder Programme:** The Academy trained 24 Commonwealth Africa Anti-Corruption Agencies from Botswana, Seychelles, Tanzania, Togo, Kenya and Lesotho.

5.2. **Cyber Forensic First Responder Programme:** A total of 95 Gauteng Provincial Government Officials trained on the Cyber Forensic Investigations Programme.

5.3. **Cyber Forensic First Responder and Procurement Investigations Training:** A total of 46 Officials from the Independent Police Investigative Directorate were trained.

5.4. **Beneficial Ownership:** A total of 53 Officials from the NPA, FIC and SARS were trained.

6. eSwatini Anti-Corruption Commission (ACC) Project

The Academy assisted the eSwatini ACC with the development of key frameworks, including lifestyle audits, corruption risk assessments, and standard operating procedures. This was preceded by a needs assessment phase conducted in February 2025, for the eSwatini Anti-Corruption Commission.

7. The SIU Anti-Corruption and Cyber Academy: Unique Strengths

7.1 Digital Investigations

The Academy is the only Anti-Corruption Agency on the continent with an emphasis on digital investigations, including cyber forensics, open-source intelligence, and crypto-currency.

The Academy works closely with a French Cyber expert, deployed through an MoU at the SIU by the French Embassy, to enhance its digital investigation capabilities. Specifically, the Academy works closely with the French Cyber expert to develop cutting-edge learning programmes in digital investigations, while the French Cyber expert continues to impart training skills on various digital investigations topics to ensure that the SIU Academy Trainers can offer these training programmes.

8. Benchmarking and Future Partnerships

The SIU Academy has benchmarked with several institutions, including the Senegal Anti-Corruption Academy, HKIAAC, ICAC, the French Anti-Corruption Academy, KESRA, and NIA. The Academy is in the process of concluding MoUs with KESRA and NIA to strengthen its capabilities in tax and customs administration investigations, ethics, and whistleblowing mechanisms.

The SIU Anti-Corruption and Cyber Academy's achievements demonstrate its commitment to fighting corruption and its potential to become a leading institution in the region and beyond.

SKILLS DEVELOPMENT

Training Planned for Year Under Review

Occupational Level	Gender	Number of employees as at 31 March 2025	Skills Programmes	Other short courses	Other forms of training	Total
Top management	Female	7	3	1	2	6
	Male	15	5	4	2	11
Senior management	Female	44	13	4	39	56
	Male	95	14	10	65	89
Professional qualified	Female	52	18	3	44	65
	Male	88	10	3	36	49
Skilled	Female	209	80	13	59	152
	Male	149	80	7	52	139
Semi-skilled	Female	41	19	9	14	42
	Male	19	19	5	10	34
Unskilled	Female	13	0	0	2	2
	Male	1	0	0	0	0
Sub Total	Female	366	0	0	0	0
	Male	367	0	0	0	0
Total		**733**	**261**	**59**	**325**	**645**

Training Provided for the Period Under Review

Occupational Level	Gender	Number of Employees as at 31 March 2025	Training Provided Within the Reporting Period			
			Skills Programmes	Other Short Courses	Other Forms of Training	Total
Top management	Female	7	4	0	3	7
	Male	15	4	3	2	9
Senior management	Female	44	13	5	16	34
	Male	95	15	10	44	69
Professional qualified	Female	52	6	3	44	53
	Male	88	57	6	50	113
Skilled	Female	209	86	30	37	153
	Male	149	82	22	53	157
Semi-skilled	Female	41	27	3	16	46
	Male	19	5	5	7	17
Unskilled	Female	13	0	0	2	2
	Male	1	1	0	0	1
Sub Total	**Female**	**366**	**0**	**0**	**0**	**0**
	Male	**367**	**0**	**0**	**0**	**0**
Grand Total		**733**	**300**	**87**	**274**	**661**

Note: Of the 661 SIU employees trained, 94 have been offered bursaries

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Training Costs for the Period Under Review (includes Bursaries)

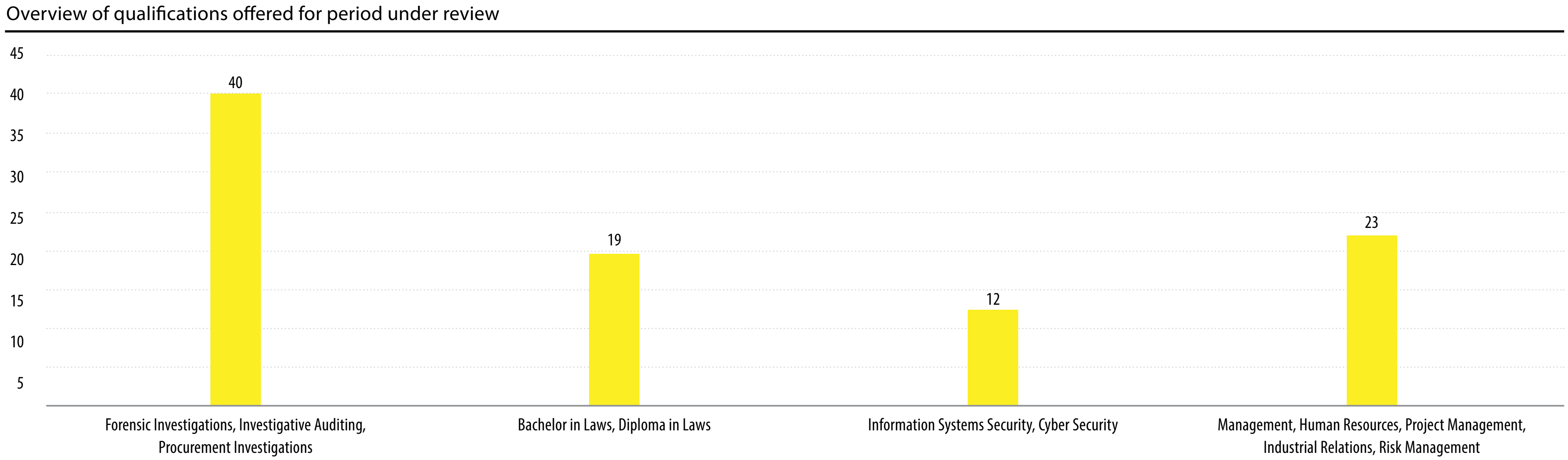
Occupational level	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost	No. of Employees Trained	Average Training Cost per Employee	Support	Operations
Top management	50 867	82	0.16%	16	5	7	9
Senior management	231 164	296	0.13%	103	3	31	72
Professional qualified	182 468	422	023%	166	3	52	114
Skilled	248 354	1 455	0.59%	310	5	145	165
Semi-skilled	21 817	699	3.20%	63	11	43	20
Unskilled	2 931	35	1.19%	3	12	2	1
Total	**737 601**	**2 989**	**0.41%**	**661**	**5**	**280**	**381**

Training expenditure accounts for 0.41% of payroll as compared to the 1,4% of the previous financial year. The variance in expenditure for 2023/24 and 2024/25 financial year is due to investment in the Senior Management Development Programme which increased training costs extensively for the previous financial year, On the other hand 0.41% appears to reflect a low investment in training, the reality is that the SIU's learning strategy is one of low dependency on service providers with a heavy reliance on internally developed training and collaborative sharing of knowledge and expertise with anti-corruption agencies and academy partners inter alia. This approach is at almost no cost while it offers knowledge on practical experiences and challenges within the area of forensic investigations.

Bursary Scheme

The bursary programme supports qualifying employees aiming to undertake graduate studies in fields that are 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.

Overview of qualifications funded through bursaries scheme for period under review



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EMPLOYMENT EQUITY

The current three-year Employment Equity Plan is in its final year and will expire on 31 May 2025. During its implementation, the plan successfully achieved three out of its four intended targets.

Following the recent amendments to the Employment Equity Act and its associated regulations, designated employers with more than 50 employees are required to align their Employment Equity Plans to commence from 01 September 2024. These plans must also incorporate the sector specific targets relevant to each organisation's operational context, as published by the Department of Employment and Labour.

In response, the SIU will begin the process of developing a new Employment Equity Plan upon the expiry of the current one. The new plan will be implemented from 01 September 2025, in full compliance with the amended legislation. For sector alignment, the SIU will adopt the targets applicable to Public Administration and Defence; Compulsory Social Security sector, which accurately reflects its operational environment.

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	9	2%	2	1%	3	1%	1	0%	**15**	**4%**
Senior management	67	18%	6	2%	5	1%	17	5%	**95**	**26%**
Professional qualified	50	14%	9	2%	10	3%	19	5%	**88**	**24%**
Skilled	134	36%	7	2%	3	1%	5	1%	**149**	**40%**
Semi-skilled	19	5%	0	0%	0	0%	0	0%	**19**	**5%**
Unskilled	1	0%	0	0%	0	0%	0	0%	**1**	**0%**
Total	**280**	**76%**	**24**	**7%**	**21**	**6%**	**42**	**11%**	**367**	**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%**
Senior management	26	7%	3	1%	6	2%	9	2%	**44**	**12%**
Professional qualified	36	10%	2	1%	6	2%	8	2%	**52**	**14%**
Skilled	167	46%	8	2%	12	3%	22	6%	**209**	**57%**
Semi-skilled	36	10%	1	0%	1	0%	3	1%	**41**	**11%**
Unskilled	12	3%	1	0%	0	0%	0	0%	**13**	**4%**
Total	**284**	**78%**	**15**	**4%**	**25**	**7%**	**42**	**11%**	**366**	**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**

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Economic Active Population Targets vs the SIU Workforce Profile

Population Group	EAP Targets	Workforce Profile	EE Plan 3 year Target	31 March 25	Comments
	01 May 2022	01 May 2022	30 April 2025		
African	79.6%	68%	73%	78%	Exceeded SIU target but not reached the EAP target
Coloured	9.1%	6%	9%	5%	Declined and target not achieved
Indian	2.6%	8%	6%	6%	SIU target achieved but not reached EAP
White	8.7%	18%	13%	11%	Exceeded SIU target but not reached EAP target
Total	**100%**	**100%**	**100%**	**100%**	

We have observed considerable advancements in the representation of the African demographic, yet the progress in the coloured population group regressed. It is still essential to recruit individuals who reflect the economically active population throughout various occupational tiers. The Employment Equity Plan targets for the duration of the plan haven exceeded and achieved in Africans, Whites and Indians population group, while we could not achieve the Coloured target.

EMPLOYEE RELATIONS

This Human Capital Strategy document provides a roadmap as to how the Human Capital Division's objectives and functions are aligned with the overall SIU strategy, thus promoting coherence within the SIU. As a critical component of becoming a strategic partner to the SIU business, the Employee Relations office is embedded to cultivate a participative environment which ensures compliance with labour laws including dispute prevention, management and resolution.

The main pillars of the employee relations strategic partnership is:

- Advocacy/prevention and proactiveness
- Dispute management
- Dispute resolution
- Employee relations litigation

The pillars rest on our strong conviction of employee relations through management of organised and the direct mobilisation of the total workforce through continuous guidance and policy awareness campaigns.

Development in the Unionisation of the Workplace

During the reporting period under review, many challenges were faced by the organisation due to the change in labour relations dispensation which culminated with the formation of a new union.

This was an unfamiliar development change for the organisation which since its formation had one recognised trade union and had concluded a formal collective agreement with.

During February 2024, the National Education, Health and Allied Workers' Union (NEHAWU) which was the only recognised union lost significant membership to the extent that they dropped below the sufficiently representative status and therefore served with a notice for the review of their organisational rights to that effect.

The entrant/applicant union known as Public Servants Association of South Africa (PSA) was formed and applied for a collective agreement (RA). At the beginning of the period under review, neither union had an outright majority thus consultative forums had to be based on a consensus basis to progress the business of the organisation.

As at the end of the financial year the membership of both unions stood as follows:

Category	Headcount	%
NEHAWU	270	37%
PSA	389	53%
None	74	10%
Total	**733**	**100%**

Policy review awareness campaigns and consolidation workshop

Following employee relations commitment, to embark on advocacy work and awareness as one of our strategic pillars, we engaged seven provincial offices on the following approved policies:

1. Employee Relations Policy (consolidated version)
2. Performance Management Policy.

The rest of the provinces will have the same initiative rolled out in the 2025/26 financial year due to time constraints against provincial deliverables.

The SIU continues to strengthen its governance framework through a structured review and rollout process, ensuring that all frameworks remain relevant, effective, and aligned with organisational objectives. Comprehensive stakeholder engagement underpins the process, facilitating clarity, consistency, and seamless adoption across the workforce. Through this approach, the organisation reinforces compliance, standardises operational practices, and supports a culture of accountability, while ensuring that employees are well-informed and equipped to implement directives effectively.

Training for Line Managers

Managers in the identified provinces were also trained on how to manage discipline, as well as chair and initiate disciplinary hearings. This will reflect in the activities related to conduct and discipline in the case management report below.

LABOUR RELATIONS: Misconduct and disciplinary action

	Nature of Disciplinary Action	Number (2023/4)	Number (2024/5)
1.	Verbal warning	3	1
2.	Written warning	1	1
3.	Final written warning	0	1
4.	Demotions	0	1
5.	Dismissals	0	1
6.	Acquittals	0	1
7.	Suspensions	2	5
8.	Settlement	0	1

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WELLNESS MANAGEMENT

The SIU remains committed to cultivating a workplace culture that prioritises employee well-being, resilience, and holistic health. Through a diverse and inclusive Employee Wellness Program, the SIU has continued to support the physical, emotional, and psychological wellness of its workforce.

During the reporting period, the SIU implemented a comprehensive suite of wellness activities, in partnership with Lyra, our Employee Assistance Program (EAP) service provider. Lyra offers 24/7 confidential counselling services, ensuring employees have continuous access to professional support.

The following initiatives were successfully rolled out:

a) **Wellness Articles and Webinars:** Regular distribution of informative wellness articles and hosting of interactive webinars on topics ranging from stress management to healthy living.

b) **Men's Health – Men's Lekgotla:** A dedicated platform for male employees to engage in open dialogue around men's health issues, fostering awareness and peer support.

c) **Women's Indaba:** A celebratory and empowering event focused on women's wellness, leadership, and personal development.

d) **HIV and AIDS Commemoration:** A reflective and educational session aimed at raising awareness, reducing stigma, and promoting testing and treatment.

e) **Gender-Based Violence (GBV) Awareness Session:** A powerful engagement where male employees of the SIU publicly declared a pledge against GBV, reinforcing the organisation's stance on creating a safe and respectful workplace.

f) **Mental Health Empowerment for Managers:** Targeted sessions designed to equip managers with tools and strategies to support mental wellness and foster psychologically safe work environments.

g) **Cancer Awareness Workshop:** Educational sessions highlighting prevention, early detection, and support mechanisms for employees affected by cancer.

h) **Comprehensive Wellness Days:** On-site health screenings were conducted

These wellness days provided employees with accessible health assessments and sought to encourage proactive health management.

The wellness programme has had a positive impact on employee engagement and well-being, including:

- Increased participation in wellness events and screenings.
- Enhanced awareness and utilisation of mental health and counselling services.
- Strengthened organisational culture around inclusivity, health, and safety.
- Positive feedback from employees regarding the relevance and accessibility of wellness offerings.

ORGANISATIONAL CULTURE

Culture review and strategic alignment

In pursuit of its strategic objectives and continued organisational excellence, the SIU undertook a comprehensive organisational culture review. This initiative was aimed at ensuring that the prevailing culture aligns with and supports the SIU's evolving strategy and operational priorities.

The culture assessment process was inclusive and participatory, involving:

- Individual interviews with employees across various levels,
- Focus group discussions to gather collective insights and experiences,
- Organisation-wide surveys to quantify perceptions and identify cultural strengths and gaps.

This multi-method approach enabled the SIU to gain a holistic understanding of its current cultural landscape and to define a future-oriented culture that will drive strategic success.

Defining the new culture

The SIU has formally adopted a new cultural framework and values, articulated as:

"An empowered, collaborative, and people-centric culture that drives high performance and accountability."

This culture is underpinned by the following principles:

- Empowerment: Employees are encouraged to take initiative, make informed decisions, and contribute meaningfully to organisational outcomes.
- High Performance and Accountability: A results-driven ethos where individuals take ownership of their responsibilities, uphold ethical standards, and deliver with excellence.
- Collaboration: Teams work seamlessly across functions, leveraging diverse perspectives to foster innovation and achieve shared goals.
- People-Centricity: A strong commitment to valuing individuals, promoting well-being, and cultivating an inclusive and supportive work environment.

Cultural Transformation

To embed this new culture, the SIU has identified a series of targeted initiatives, including:

- Enhanced communication platforms to promote transparency and collaboration.
- Recognition and reward systems aligned with cultural values.
- Change management support to guide teams through the transition.
- Continuous feedback mechanisms to monitor cultural adoption and impact.

These initiatives will be rolled out in phases, with ongoing engagement and support to ensure sustainable cultural transformation.

Occupational Health and Safety Management

During the review period, a comprehensive Occupational Health and Safety (OHS) audit was conducted to assess SIU's programmes align with relevant laws, regulations, and industry standards. To promote a culture of safety, a Health and Safety Committees was established at both national and provincial levels to monitor implementation of the health and safety reports at both national and provincial levels, making interventions where required.

Training on Injury on Duty Roadshows and Emergency evacuations were implemented to empower health and safety representatives.

No.	Provincial Office	OHS Audit	IoD Roadshows	Emergency Evacuation Drills
1	HO Provincial Office	✓	✓	✓
2	KZN Provincial Office	✓	✓	✓
3	MP Provincial Office	✓	✓	✓
4	FS Provincial Office	✓	✓	✓
5	LM Provincial Office	✓	✓	✓
6	Gau Provincial Office	✓	✓	✓
7	NC Provincial Office	✓	✓	✓
8	WC Provincial Office	✓	✓	✓
9	EC Provincial Office	✓	✓	✓
10	NW Provincial Office	✓	✓	✓
11	Mthatha Office	✓	✓	✓

Injury on Duty (IOD) Management

The IoD Roadshows

The Department of Labour (DoL), in partnership with the Special Investigating Unit (SIU), conducted roadshows in all SIU offices nationwide during the year under review. These roadshows aimed to emphasise the importance of reporting injuries on duty (IODs) and provide valuable insights into the procedures and benefits associated with IoD claims. Key topics covered included understanding IoD and its implications, the importance of reporting incidents and injuries, the IoD claims process and benefits, and best practices for preventing injuries in the workplace. Ultimately, the initiative contributed to a safer and more informed workplace, where employees are better equipped. Pursuant to Section 24 of the Occupational Health and Safety Act, 85 of 1993, the following incidents were recorded.

Type of Injuries (IOD)	Numbers Reported	Resolved Matters
Required basic medical attention	23	23
Temporary total disablement	61	52
Fatalities	0	-
Occupational Diseases	3	1

Occupational Health and Safety (OHS) Committees

The human capital OHS division has put in place several health and safety committees to ensure that health and safety issues are discussed at relevant levels within the organisations.

No	Type of Meeting	Frequency of Meetings			Attendees
1.	National Occupational Health and Safety (NOHS) Committee	**Quarterly** Deliberate on OHS matters that affect all provinces.	**Q1**	ü	Provincial Head and Executives
			Q2	ü	
			Q3	ü	
			Q4	ü	
2.	Provincial Occupational Health and Safety (POHS) Committee	**Quarterly** Office inspection, evacuation drill, first aid and fire inspection report, IoDs and presentation.	**Q1**	ü	Provincial Head and OHS Representatives
			Q2	ü	
			Q3	ü	
			Q4	ü	

Disaster Management

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

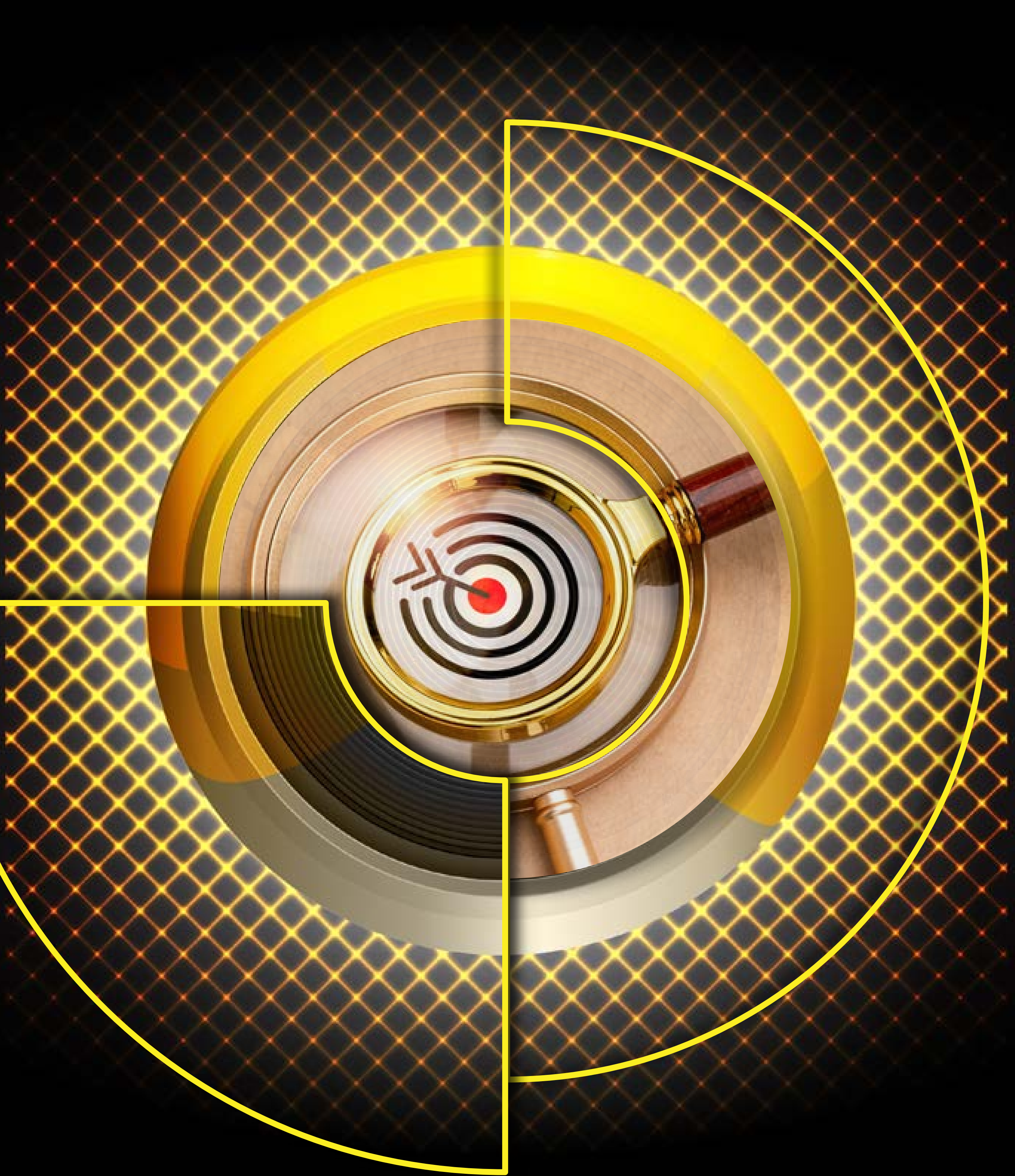
Human Capital, Social and Ethics Committee

The Human Capital, Social and Ethics Committee that includes an external chairperson and two 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:

- Skills Development Committee
- National Consultative Forum
- Policy Workshop
- Employment Equity Committee
- Job Grading Committee
- Bursary Evaluation Committee
- Performance Management moderating committees
- Resourcing Committee (RCOM)
- National Health and Safety Committee

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



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PFMA COMPLIANCE REPORT

IRREGULAR EXPENDITURE

a) Reconciliation of Irregular Expenditure

Description	2024/25	2023/24
	R'000	R'000
Opening balance	**29 630**	**15 246**
Adjustment to opening balance	-	-
Opening balance as restated		
Add: Irregular expenditure confirmed	9 965	14 442
Less: Irregular expenditure condoned	(2 931)	(58)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable[1]		
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**36 664**	**29 630**

Reconciling Notes

Description	2024/25	2023/24[2]
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	-

1 Transfer to receivables

2 Record amounts in the year in which it was incurred

b) *Details of Irregular Expenditure (under assessment, determination, and investigation)*

Description[3]	2024/25	2023/24
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	**-**	**-**

c) *Details of Irregular Expenditure Condoned*

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure condoned	(2 931)	(58)
Total	**(2 931)**	**(58)**

d) *Details of Irregular Expenditure Removed (not condoned)*

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	**-**	**-**

e) *Details of Irregular Expenditure Recoverable*

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	**-**	**-**

3 Group similar items

f) Details of Irregular Expenditure Written Off (irrecoverable)

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure written off	-	-
Total	**-**	**-**

Additional Disclosure Relating to Inter-Institutional Arrangements

g) 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
Total

h) Details of irregular expenditure where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)[4]

Description	2024/25[5]	2023024
	R'000	R'000
Total		

4 Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

5 Amounts of irregular expenditure related to the current year must be disclosed in the annual financial statements.

i) *Details of disciplinary or criminal steps taken as a result of irregular expenditure*

Disciplinary steps taken

FRUITLESS AND WASTEFUL EXPENDITURE

a) *Reconciliation of Fruitless and Wasteful Expenditure*

Description	2024/25	2023/24
	R'000	R'000
Opening balance	20	20
Adjustment to opening balance	-	-
Opening balance as restated		
Add: Fruitless and wasteful expenditure confirmed	15	-
Less: Fruitless and wasteful expenditure recoverable[6]	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	
Closing balance	**35**	**20**

Reconciling notes

Description	2024/25	2023/24[7]
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	**-**	**-**

6 Transfer to receivables

7 Record amounts in the year in which it was incurred

b) Details of Fruitless and Wasteful Expenditure (under assessment determination, and investigation)

Description[8]	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	**-**	**-**

c) Details of Fruitless and Wasteful Expenditure Recoverable

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	**-**	**-**

d) Details of Fruitless and Wasteful Expenditure Not Recoverable and Written Off

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	**-**	**-**

e) Details of Disciplinary or Criminal Steps Taken as a Result of Fruitless and Wasteful Expenditure

Disciplinary steps taken

8 Group similar items

ADDITIONAL DISCLOSURE RELATING TO MATERIAL LOSSES IN TERMS OF PFMA SECTION 55(2)(B)(I) &(III))[9]

a) Details of Material Losses Through Criminal Conduct

Material losses through criminal conduct	2024/25	2023/24
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
Total	**-**	**-**

b) Details of Other Material Losses

Nature of other material losses	2024/25	2023/24
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	**-**	**-**

PART A

PART B

PART C

PART D

PART E

PART F

9 Information related to material losses must also be disclosed in the annual financial statements.

c) Other Material Losses Recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
Total		

d) Other Material Losses Not Recoverable and Written Off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
Total		

INFORMATION ON LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	16 071	284 304
Invoices paid within 30 days or agreed period	14 319	241 026
Invoices paid after 30 days or agreed period	166	15 040
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	-	-

Notes:

The Special Investigating Unit strives to process and settle all valid invoices within 30 days or within the period mutually agreed upon. In instances where payment is not effected within the stipulated timeframe, this is typically due to legitimate factors such as disputes or incomplete documentation. Such cases are treated with urgency by SIU officials to ensure that resolution is expedited and further payment delays avoided.

The total value of invoices within 30 days (or the agreed period) and those paid after that does not equal the total value of all invoices received during the period, as the value of invoices paid within 30 days or the agreed period a

INFORMATION ON SUPPLY CHAIN MANAGEMENT

Procurement by other means

Project Description	Name of Supplier	Type of Procurement and Others	Value of Contract R'000	Contract Number
Anti-Corruption Event	The Independent Commission Against Corruption (ICAC)	Single Source	R35 948.00	PO/133996
Membership renewal	The Institute of Directors South Africa	Single Source	R33 120.00	PO/134162
Membership registration	The Institute of Directors South Africa	Single Source	R3 950.00	PO/134163
Membership renewal	The South African Board for People Practice (SABPP)	Single Source	R21 710.00	PO/134161
Membership renewal	Knowledge Management South Africa	Single Source	R1 765.00	PO/134184
Conference venue	Eden Est (Pty) Ltd	Case of Emergency	R44 600.00	PO/134018
Membership renewal	The Institute of Risk Management	Single Source	R6 095.00	PO/134158
Membership renewal	The Institute of Risk Management	Single Source	R2 196.50	PO/134159
Training	SAGE VIP	Single Source	R13 052.50	PO/134160
E mail security and cyber resilient solution services	IT Monkey (Pty) Ltd	Single Source	R1 364 781.36	PO/134199
Conference	Board of Healthcare Funders	Single Source	R37 180.00	PO/134412
Provision of catering services	Leocha Trading (Pty) Ltd	Case of Emergency	R6 144.00	PO/134308
Supply and installation of videofied equipment kit satellite and router	Macado Technologies (Pty) Ltd	Single Source	R8 940.81	PO/134591
Membership renewal	Chartered Governance Institute of Southern Africa	Single Source	R5 950.00	PO/134657
Caseware license	Adapt IT (Pty) Ltd	Single Source	R142 209.37	PO/134655
Membership renewal	South African Institute of Chartered Accountants (SAICA)	Single Source	R4 778.22	PO/134672
Membership verification	Commission for Conciliation, Mediation and Arbitration (CCMA)	Single Source	R7 885.86	PO/134663
IT Web Summit 2024	IT Web (Pty) Ltd	Single Source	R103 190.95	PO/134700
Glass repairs	PG Glass (Pty)Ltd	Single Source	R4 194.46	PO/134751
Provision of catering services	Wakito cleaning and catering (Pty) Ltd	Case of Emergency	R6 600.00	PO/134918
Supply and delivery of laptops	Compu Afrika	Case of Emergency	R806 610.00	PO/134982

Project Description	Name of Supplier	Type of Procurement and Others	Value of Contract R'000	Contract Number
Membership renewal	The Institute of Internal Auditors	Single Source	R22 968.19	PO/135108
International conference	The Institute of Internal Auditors	Single Source	R82 452.82	PO/135109
Membership renewal	South African Society for Labour Law	Single Source	R8 797.50	PO/135149
Membership renewal	South African Institute of Professional Accountant	Single Source	R8 127.74	PO/135443
Transcription Services	Gauteng transcribers	Any Other (Impractical)	R118 162.50	PO/135288
Membership fee	Commonwealth Africa Anti-Corruption Centre	Single Source	R63 070.00	PO/135446
Conference	The Institute of Internal Auditors	Single Source	R14 950.00	PO/135967
Conference and exhibition	Association of Certified Fraud Examiners	Single Source	R315 000.00	PO/136069
Printing of a book	Lexis nexus (Pty) Ltd	Sole Source	R1 702.40	PO/136068
Membership renewal	The Ethics Institute	Single Source	R12 400.00	PO/136360
Provision of catering services	Kilani catering and events management (Pty) Ltd	Any Other (Impractical)	R11 100.00	PO/136635
Provision of cleaning services	MN cleaning (Pty) Ltd	Any Other (Impractical)	R144 912.88	PO/136861
Procurement of a vehicle	Menlyn Auto City (Pty) Ltd	Multiple Source	R1 247 987.09	PO/136421
Appointment of a service provider for the removal and reinstallation of the security lights	Light and Sirens Technology (Pty) Ltd	Any Other (Impractical)	R4 255.00	PO/136596
Windows repair	City Property Administration (Pty) Ltd	Single Source	R72 082.00	PO/136732
Provision of catering services	Sankofa management Cc	Any Other (Impractical)	R1 840.00	PO/136486
Membership fee	Association of Anti-Corruption Authorities in Africa	Sole Source	R44 800.00	PO/136991
Provision of training services	Torque Technical Training (Pty) Ltd	Single Source	R36 225.00	PO/136535
Provision of international organisation for standardisation	South African Bereau of Standard (SABS)	Sole Source	R5 442.05	PO/136814
Request for payment of annual subscription fees to Steel and Engineering Industries Federation of Southern Africa (SEIFSA)	Steel and Engineering Industries Federation of Southern Africa (SEIFSA)	Single Source	R24 339.75	PO/136814
Request to attend 2024 IRMSA annual conference	Institute of Risk Management South Africa	Single Source	R48 297.61	PO/136825
Provision of catering services	Wings Catering (Pty) Ltd	Any Other (Impractical)	R6 160.00	136862

Project Description	Name of Supplier	Type of Procurement and Others	Value of Contract R'000	Contract Number
Provision of catering services	XYZ/Bruce Catering (Pty) Ltd	Any Other (Impractical)	R12 326.54	136823
Provision of catering services	Leocha Trading (Pty) Ltd	Any Other (Impractical)	R4 930.00	136801
Provision of catering services	Nkuwe Catering and Projects (Pty) Ltd	Any Other (Impractical)	R6 198.50	136802
Request to attend 2024 30th Annual Psychological Society of South Africa	Psychological Society of South Africa	Single Source	R9 200.00	136876
Venue for Conference and team building for SIU Northern Cape	Eden Est (Pty) Ltd	Any Other (Impractical)	R5 310.00	136916
Provision of Catering Services for Training of 98 IIU Members at SIU East London Office	Bulie's Corner Pty Ltd	Any Other (Impractical)	R19 600.00	136953
Request to attend mental health in the workplace conference 2024	Gordon Institute of Business School (GIBS)	Any Other (Impractical)	R16 500.00	136926
Supply and delivery of furniture	Zippy office furniture (Pty) Ltd	Any Other (Impractical)	R24 171.42	137036
Provision of catering services	Thoba and nozi trading and supply (Pty) Ltd	Any Other (Impractical)	R6 021.00	137961
Membership fees	South African Facilities Management Association (SAFMA)	Single Source	R1 049.00	137089
Library services	Lexis Nexus (Pty) Ltd	Sole Source	R2 013 163.73	137211
Library services	Juta and company (Pty) Ltd	Sole Source	R612 157.42	137210
Catering services	Thoba and Nozi Trading and Supply (Pty) Ltd	Any Other (Impractical)	R7 890.00	137235
Tenant Installation	Bidvest Facilities Management	Single Source	R6 871 751.00	137205
Provision of catering services	Pink Hope Designs	Any Other (Impractical)	R5 829.00	137238
Provision of catering services	Kwamseshi Trading cc	Any Other (Impractical)	R6 900.00	137239
Provision of catering services	Desmitirian Catering Services	Any Other (Impractical)	R4 550.00	137234
Annual conference	Institute of People Management	Single Source	R85 675.00	137242
Provision of catering services	Imbrifon cc	Any Other (Impractical)	R24 900.00	137236
Provision of service provider to conduct a national stakeholder survey	Mogopa Consulting Services	Any Other (Impractical)	R40 000.00	137108
Provision of catering services	Delish Caterers (Pty) Ltd	Any Other (Impractical)	R5 062.30	137153

Project Description	Name of Supplier	Type of Procurement and Others	Value of Contract R'000	Contract Number
Membership enrolment	Compliance Institute of South Africa (CISA)	Single Source	R3 852.50	137305
Workshop for the Bid Committee members	National School of Government (NSG)	Single Source	R494 706.00	137014
Fingerprints scanners and lifestyle audit	Managed Integrity Evaluation (MIE)	Case of Urgency	R63 941.15	137293
Provision of information from the Deeds office	Registrar of Deeds	Any Other (Impractical)	R5 791.00	137326
License fee renewal	Nemesyco Service Centre Africa	Sole Source	R29 813.75	137362
Forencsic investigator specialist	Pro Iustita Forensics	Single Source	R409 860.00	137382
Provision of Catering Services	Sunrise Logistics	Any Other (Impractical)	R27 115.00	137444
Ethics officer certification programme training	The Ethics Institute	Single Source	R69 895.00	137420
Membership renewal	The South African Institute of Chartered Accountants (SAICA)	Single Source	R17 889.34	137451
Membership renewal	Chartered Institute of Procurement and Supply	Single Source	R4 945.00	137492
Membership registration	Chartered Institute of Procurement and Supply	Single Source	R1 523.75	137493
Membership renewal	South African Institute of Chartered Accountants (SAICA)	Single Source	R31 875.02	137520
License renewals	SAGE VIP	Sole Source	R314 081.10	137480
Membership renewal	The Institute of Internal Auditors	Single Source	R3 161.64	137526
Membership renewal	Knowledge Management South Africa	Single Source	R3 690.00	137527
Installation of power skirting at the excecutive boardroom	Presmooi represented by City Property	Single Source	R25 844.20	137525
Request to attend the SAGE VIP Seminar	SAGE South Africa	Single Source	R30 992.50	137532
Renewal of Navision	Strategic	Sole Source	R251 033.50	137447
Membership renewal	Commonwealth Africa Anti-Corruption Centre	Single Source	R67 075.50	137570
Membership renewal	South African Institute of Occupational Health and Safety	Single Source	R1 261.55	137578

CONTRACT VARIATIONS AND EXPANSIONS

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expanions of Variations (if applicable)	Value of Current Contract Expansion or Variation
Corporate Attire	PJ Sana Group	Cost Extension	Request for variation on the current PO for additional T-Shirts	R496 100.00	R496 100.00	R7 375.00
Consultancy Services	Polygraphy academy	Time Extension	Contract extension request for a further (12) months with Polygraph	R449 600.00	R449 600.00	R0.00
Consultancy Services	TFS (Africa) (Pty) Ltd	Time Extension	PRF and NEW MEMO motivating time ext of PM from TSFA for Transnet 08032024	R2 486 000.00	R2 486 000.00	R0.00
Consultancy Services	The Renaissance Network CC	Time Extension	Contract extension request for the Development of National Risk Management Framework (NCRMF)	R690 000.00	R690 000.00	R0.00
Consultancy Services	CMPH Group of Companies (Pty) Ltd	Time Extension	Contract extension request for Conducting HSACF & LGACF	R379 500.00	R379 500.00	R0.00
Licenses	Microsoft Ireland	Cost Extension	Request for variation on the current PO for additional license	R24 824 926.08	R24 824 926.08	R2 321 501.68
Travel Services	Hamba Nathi Travel Management	Cost Extension	Travel Management with Hamba Nathi	R6 168 275.00	R6 168 275.00	R790 350.00
Employee wellness	ICAS	Time Extension	Employee wellness with ICAS	R1 304 501.83	R1 304 501.83	R0.00
Security Services	Bidvest Protea Coin (Pty) Ltd	Cost Extension	Armed and Unarmed Security Services-Thuthukani	R391 023.00	R391 023.00	R195 511.50
Transcription Services	Top Transcription CC	Time Extension	Panel of Transcription Services	R176 640.00	R176 640.00	R0.00
Transcription Services	Alpha Transcription Services CC	Time Extension	Panel of Transcription Services	R207 000.00	R207 000.00	R0.00
Transcription Services	Muvhango Transcribers (Pty) Ltd	Time Extension	Panel of Transcription Services	R240 000.00	R240 000.00	R0.00
Training	USB Executive Development (Pty) Ltd	Time Extension	Senior Management Development Programme	R8 541 625.00	R8 541 625.00	R0.00

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expanions of Variations (if applicable)	Value of Current Contract Expansion or Variation
Consultancy Services	Tenacity Management Services (Pty) Ltd	Time Extension	Provision of QS to conduct money value exercise for Dept. Public Works	R755 200.00	R755 200.00	R0.00
Security Services	Boo Sehuba Secuirty Services	Cost and Time Extension	Provision of 3 additional security guards for a period of 3 months	R306 000.00	R306 000.00	R114 750.00
Storage Services for SIU furniture	Biddulphs Removals and Storage SA	Cost Extension	Provision of storage services for the Northwest Office furniture	R94 415.00	R94 415.00	R55 200.00
Tenant Installation	Prop West Investments (Pty) Ltd	Cost Extension	Tenant Installation for Northern Cape office	R903 000.00	R903 000.00	R6 541.23
Tenant Installation	Senatla Capital Investments	Cost Extension	Tenant Installation for North west office	R2 685 000.00	R2 685 000.00	R380 720.00
Consultancy Services	Prosite Plan (Pty) Ltd	Time Extension	Space planning and design	R537 337.00	R537 337.00	R0.00
Consultancy Services	Work Dynamics (Pty) Ltd	Time Extension	Job evaluation and expert/ service	R397 612.50	R397 612.50	R0.00
Consultancy Services	Leeanka Cost and Construction (Pty) Ltd	Time Extension	Quantity surveyor for Department of Public Works	R476 160.00	R476 160.00	R0.00
Consultancy Services	SPT Consulting (Pty) Ltd	Time Extension	Development and Implementation of new organizational culture	R1 221 875.00	R1 221 875.00	R0.00
Consultancy Services	Bate Chubb and Dickson Inc	Time Extension	verification of claims by legal practitioners	R960 000.00	R960 000.00	R0.00
Cleaning services	MNPKR	Cost Extension	Provision of Cleaning and Hygien services	R712 270.66	R712 270.66	R115 338.61
Tenant Installation	Prop West Investments (Pty) Ltd	Cost Extension	Tenant Installation for Northern Cape office	R903 000.00	R903 000.00	R61 120.15
Security Services	Prime African Security	Cost Extension	Head Office-IIU & Risk (CRO)	R1 000 000.00	R1 000 000.00	R1 000 000.00
Catering Services	Bula Developments	Cost Extension	Catering Services with Bula	R7 200.00	R7 200.00	R5 000.00
Security Services	Prime African Security	Cost and Time Extension	Head Office-IIU & Risk (CRO)	R1 000 000.00	R1 000 000.00	R300 000.00

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expanions of Variations (if applicable)	Value of Current Contract Expansion or Variation
Tenant Installation	Prop West Investments (Pty) Ltd	Cost Extension	Tenant Installation for Northern Cape office	R903 000.00	R903 000.00	R33 743.93
Consultancy Services	Bakone Consulting Engineers CC	Time Extension	Provision of Civil engineer services	R299 996.80	R299 996.80	R0.00
Licenses	Corporate LAN Advertsing	Cost and Time Extension	Provision of WAN services	R198 701.60	R198 701.60	R210 624.80
Consultancy Services	INTERQS (Pty) Ltd	Time Extension	Provision of QS services	R204 000.00	R204 000.00	R0.00
Consultancy Services	Redflank solutions (Pty) Ltd	Time Extentson	Consultancy Services	R796 000.00	R796 000.00	R0.00
Consultancy Services	Telkom (Pty) Ltd	Time Extension	Consultancy Services	R31 050.00	R31 050.00	R0.00
Training	USB Executive Development (Pty) Ltd	Time Extension	Senior Management Development Programme	R8 541 625.00	R8 541 625.00	R0.00
Legal Services	Jailall and Associates Inc	Time Extension	Interdict application on behalf of SIU / Mphaphuli Consulting	R800 000.00	R800 000.00	R0.00
Consultancy Services	Tenacity Management Services (Pty) Ltd	Time Extension	Quantity Surveyor Services	R755 200.00	R755 200.00	R0.00
Consultancy Services	Bakone Consulting Engineers CC	Time Extension	Engineering Services	R299 996.80	R299 996.80	R0.00
Telecommunication Services	Vodacom South Africa (Pty) Ltd	Time Extension	Telecommunication and Equipment services	R6 548 158.81	R6 548 158.81	R0.00
Cleaning services	Stallion Cleaning and Hygiene (Pty) Ltd	Cost Extension	Cleaning and Hygiene Services	R136 480.48	R121 948.14	R14 532.34
Recruitment Services	Inhouse Khumalo Recruitment CC T/A Genie	Cost Extension	E-Recruitment services for SIU	R511 750.00	R451 375.00	R60 375.00
Security Services	Blueprint Associates (Pty) Ltd	Cost Extension	Security services for HoU Office	R843 752.70	R752 932.60	R90 820.10
Consultancy Services	The Renaissance Network CC	Time Extension	Contract extension for Development of NCRMF	R690 000.00	R690 000.00	R0.00

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expanions of Variations (if applicable)	Value of Current Contract Expansion or Variation
Consultancy Services	Tenacity Management Services (Pty) Ltd	Time Extension	Quantity Surveyor Services on the Public Works Department Investigation in Limpopo Province	R755 200.00	R755 200.00	R0.00
Consultancy Services	Concost Consulting (Pty) Ltd	Time Extension	Quantity Surveyor Services on the National Lottery Services	R186 000.00	R186 000.00	R0.00
Property Leases	Delta Property Fund Limited	Cost Extension	Office Lease for SIU KZN Offices	R26 554 632.10	R0.00	R19 750 799.40
Consultancy Services	Vuvuzela Hotline (Pty) Ltd	Cost Extension	Whistleblowing services	R258 874.00	R232 654.00	R258 874.00
Consultancy Services	SPT Consulting (Pty) Ltd	Cost and Time Extension	Developent and Implementation of new organizational culture	R1 221 875.00	R1 221 875.00	R290 720.00
Consultancy Services	Inhouse Quantity Surveyor CC	Time Extension	Quantity surveyor for a Civil Case	R400 000.00	R400 000.00	R0.00
Consultancy Services	Tenacity Management Services (Pty) Ltd	Time Extension	Quantity Surveyor Services for Department of Public Works and Infrastructure	R755 200.00	R755 200.00	R0.00
Consultancy Services	Concost Consulting (Pty) Ltd	Time Extension	Quantity Surveyor Services on the National Lottery Services	R432 000.00	R432 000.00	R0.00
Licensing and Renewals	Sage South Africa (Pty) Ltd	Cost Extension	Request for additonal licences	R238 186.85	R113 331.35	R238 186.85
Consultancy Services	The Renaissance Network CC	Cost Extension	Contract extension for Development of NCRMF	R690 000.00	R690 000.00	R848 700.00
Telecommunication Services	Vodacom South Africa (Pty) Ltd	Cost Extension	Supply of Communication Services and Equipment	R6 548 158.81	R6 548 158.81	R3 122 740.00
Catering Services	Sankofa Management CC	Cost Extension	Additional SIU members for catering services	R55 440.00	R55 440.00	R8 180.00
Consultancy Services	MMMQSMace (Pty) Ltd	Time Extension	Quantity Surveyor Services for Rooiwal Investigation	R1 840 185.60	R1 840 185.60	R0.00

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expanions of Variations (if applicable)	Value of Current Contract Expansion or Variation
Consultancy Services	Tenacity Management Services (Pty) Ltd	Time Extension	Quantity Surveyor Services on the Public Works Department Investigation in Limpopo Province	R755 200.00	R755 200.00	R0.00
Hygiene Services	Smart Hygien Services	Cost Extension	Hygien services for Gauteng and Head office	R347 324.78	R347 324.78	R44 679.85
Other	Universal Signs and Advertising (Pty) Ltd	Cost Extension	Installation of signage at the Head Office and Gauteng Provincial Office	R565 332.92	R565 332.92	R104 484.18
Other	Mimic Designs CC	Cost Extension	Installation of signage at the Head Office and Gauteng Provincial Office	R137 862.00	R137 862.00	R12 592.50
Consultancy Services	Jailall and Associates Inc	Cost Extension	Request for interdict application with Jailall Application	R883 200.00	R883 200.00	R3 000 000.00
Consultancy Services	Vuvuzela Hotline (Pty) Ltd	Cost Extension	Extension for Vuvuzela Hotilne and corruption services	R258 874.00	R258 874.00	R26 220.00
Consultancy Services	Tenacity Management Services (Pty) Ltd	Time Extension	Quantity surveyor services with Public Services	R755 200.00	R755 200.00	R0.00
Consultancy Services	Rubix Forensics (Pty) Ltd	Time Extension	Provision of Forensic Accountant services	R298 800.00	R298 800.00	R0.00
Maintenance Repairs & Operations (MRO)	Acucap Investments (Pty) Ltd	Cost Extension	Provision of additional parking	R21 504 499.90	R21 504 499.90	R29 808.00
Security Services	Blueprint Associates (Pty) Ltd	Cost Extension	Head Office-IIU & Risk (CRO)	R843 752.70	R843 752.70	R801 062.40
Security Services	Eldna Security	Cost Extension	Head Office-IIU & Risk (CRO)	R449 400.00	R449 400.00	R420 000.00
Security Services	Eldna Security	Cost Extension	Head Office-IIU & Risk (CRO)	R449 400.00	R449 400.00	R420 000.00
Security Services	Fidelity Services Group	Cost Extension	Head Office-IIU & Risk (CRO)	R849 894.85	R849 894.85	R771 785.70
Security Services	Fidelity Services Group	Cost Extension	Head Office-IIU & Risk (CRO)	R570 366.65	R570 366.65	R513 270.30
Security Services	Fidelity Services Group	Cost Extension	Head Office-IIU & Risk (CRO)	R425 176.85	R425 176.85	R386 177.10

Project Description	Name of Supplier	Contract Modification Type (Expansion of Variation)	Contract Number	Original Contract Value	Value of Previous Contract Expanions of Variations (if applicable)	Value of Current Contract Expansion or Variation
Security Services	Kan Security Solutions	Cost Extension	Head Office-IIU & Risk (CRO)	R169 400.00	R169 400.00	R216 144.00
Security Services	Kan Security Solutions	Cost Extension	Head Office-IIU & Risk (CRO)	R338 800.00	R338 800.00	R429 288.00
Security Services	Khanya Security Services	Cost Extension	Head Office-IIU & Risk (CRO)	R571 550.00	R571 550.00	R503 700.00
Security Services	Minatlou Security and Projects	Cost Extension	Head Office-IIU & Risk (CRO)	R746 900.00	R746 900.00	R640 200.00
Security Services	Modise Protection Services	Cost Extension	Head Office-IIU & Risk (CRO)	R570 221.27	R570 221.27	R488 761.09
Security Services	Tshireletso Security Force	Cost Extension	Head Office-IIU & Risk (CRO)	R513 200.87	R513 200.87	R560 330.64
Other	Lunika Incorporated	Cost Extension	Provision Internal Audit Services	R5 213 767.79	R5 213 767.79	R360 039.53
Consultancy Services	Work Dynamics Pty Ltd	Cost Extension	Provision of remuneration and Job evaluation expect	R397 612.50	R397 612.50	R352 762.00
ICT Equipment and Services	Vodacom South Africa (Pty) Ltd	Cost Extension	Provision of the supply and delivery of mobile communication services	R6 548 158.81	R6 548 158.81	R7 262 842.00
Other	Lyra Southern Africa (Pty) Ltd	Cost Extension	Provision of the employee wellness	R1 304 501.83	R1 304 501.83	R500 000.00
Hygiene Services	Impact Soft Services	Cost Extension	Provision of hygiene services	R287 329.95	R287 329.95	R24 528.12
Other	Ike Chemicals Trading and Projects	Cost Extension	Provision of cleaning materials	R484 380.00	R484 380.00	R42 125.00
Other	Ike Chemicals Trading and Projects	Time Extension	Provision of cleaning materials	R484 380.00	R484 380.00	R0.00
Hygiene Services	Impact Soft Services	Cost Extension	Provision of hygiene services	R287 329.95	R287 329.95	R12 264.06
Consultancy Services	Inhouse Quantity Surveyor CC	Time Extension	Quantity surveyor for a Civil Case	R400 000.00	R400 000.00	R0.00

PART F

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 193 to 250, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, 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 2025 and its financial performance and cash flows for the year then ended in accordance with the 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.

Material impairments – trade debtors

7. As disclosed in debt impairment note 17 to the financial statements, material losses of R114 792 015 were incurred as a result of an increase in the provision for doubtful debts.

Restatement of corresponding figures

8. As disclosed in prior year adjustment note 25 to the financial statements, the corresponding figures for 31 March 2024 were restated as a result of an error in the financial statements of the public entity at, and for the year ended, 31 March 2025.

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 the 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 on page 188, forms part of my 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 2025 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.

Programme	Page numbers	Purpose
Programme 2: investigations and legal counsel	[33-35]	To ensure the adequate execution of the mandated services 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

19. I draw attention to the matters below.

ACHIEVEMENT OF PLANNED TARGETS

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

21. 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 [31 to 38].

PROGRAMME 2: INVESTIGATIONS AND LEGAL COUNSEL

Targets achieved: 91%		
Key indicator not achieved	**Planned target**	**Reported achievement**
2.3: Rand value of contract(s) and/or administrative decisions and/or actions set aside or deemed invalid	R10b	R5,6b

MATERIAL MISSTATEMENTS

22. I identified material misstatements in the annual performance report submitted for auditing. The material misstatement was in the reported performance information for programme 2: investigations and legal counsel. Management subsequently corrected the misstatement, and I did not include any material findings in this report.

REPORT ON COMPLIANCE WITH LEGISLATION

23. 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.

24. 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.

25. 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.

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

ANNUAL FINANCIAL STATEMENTS, PERFORMANCE REPORT AND ANNUAL REPORT

27. The financial statements submitted for auditing were not fully prepared in accordance with the prescribed financial reporting framework as required by section 55(1)(b) of the PFMA.

28. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected resulting in the financial statements receiving an unqualified audit opinion.

OTHER INFORMATION IN THE ANNUAL REPORT

29. The accounting authority is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported on in this auditor's report.

30. My opinion on the financial statements and my reports on the audit of the annual performance report and 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.

31. 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 programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

32. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

INTERNAL CONTROL DEFICIENCIES

33. 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.

34. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

35. Management did not implement adequate internal review controls to ensure the preparation of accurate financial statements as numerous material misstatements were identified.

36. Management did not review and monitor compliance with applicable laws and regulations.

Auditor-General

Pretoria

31 July 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

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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 the 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.

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.

COMPLIANCE WITH LEGISLATION – SELECTED LEGISLATIVE REQUIREMENTS

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(3)(c); 66(5)
Treasury Regulations, 2005	Regulation 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 31.1.2(c); 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 32.1.1(a); 32.1.1(b); 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); 45(4); 46(1)(a); 46(1)(b); 46(1)(c); 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)
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second Amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury 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. 3 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4; 4.4(a); 4.17; 7.2; 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
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury 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; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

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 Manageent 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 period 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 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 semi-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 entity's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, he is satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

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 auditing and reporting on the entity's 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 193 to 250 which have been prepared on the going concern basis, were approved by the Accounting Authority on 31 July 2025. Management has concluded that the Financial Statements fairly present the entity's financial position, financial performance and cashflow for the year period ended 31 March 2025.

Adv JL Mothibi
Accounting Authority

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Bank balances - recoveries	3	1 157 403 983	1 292 119 862
Cash and cash equivalents	4	505 769 238	626 623 682
Receivables from exchange transactions	5	257 366 305	288 238 477
		1 920 539 526	**2 206 982 021**
Non-Current Assets			
Property, plant and equipment	6	75 760 178	76 680 265
Intangible assets	7	1 464 235	1 500 193
		77 224 413	**78 180 458**
Total Assets		**1 997 763 939**	**2 285 162 479**
Liabilities			
Current Liabilities			
Payables- recoveries	3	1 157 403 983	1 292 119 862
Other financial liabilities	8	867 451	864 015
Operating lease liability	9	2 515 631	2 551 247
Payables from exchange transactions	10	80 706 855	84 987 703
Provisions	11	75 595 239	68 615 064
		1 317 089 159	**1 449 137 891**
Non-Current Liabilities			
Operating lease liability	9	1 626 991	2 529 148
Total Liabilities		**1 318 716 150**	**1 451 667 039**
Net Assets		**679 047 789**	**833 495 444**
Accumulated surplus		679 047 789	833 495 444
Total Net Assets		**679 047 789**	**833 495 444**

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Rendering of services - Investigations	12	444 863 890	376 233 592
Rendering of services - Recovery of legal and expert costs*	12	45 249 205	55 150 239
Interest received		47 890 367	54 797 081
Total revenue from exchange transactions		**538 003 462**	**486 180 912**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants	14	449 699 000	489 839 000
Rental of premises paid on behalf of the SIU	12	6 409 056	6 555 785
Total revenue from non-exchange transactions		**456 108 056**	**496 394 785**
Total revenue	12	**994 111 518**	**982 575 697**
Expenditure			
Employee related costs	15	(760 705 269)	(667 973 889)
Depreciation and amortisation	16	(12 284 557)	(14 270 472)
Debt impairment	17	(114 792 015)	(207 787 045)
Operating lease expenses	18	(51 772 275)	(45 224 654)
Professional fees	19	(872 675)	(1 753 027)
General expenses	20	(207 084 799)	(189 258 908)
Loss on disposal of assets	13	(1 047 583)	(1 571 737)
Total expenditure		**(1 148 559 173)**	**(1 127 839 732)**
Deficit for the year		**(154 447 655)**	**(145 264 035)**

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand	Accumulated surplus/deficit	Total net assets
Opening balance previously reported in the 2023-24 annual report	979 584 307	979 584 307
Prior year journals relating to 2023 processed in 2025*	(824 834)	(824 834)
BALANCE AT 01 APRIL 2023 AS RESTATED*	**978 759 473**	**978 759 473**
CHANGES IN NET ASSETS		
Deficit for the year restated	(145 264 035)	(145 264 035)
Balance	833 495 444	833 495 444
BALANCE AT 01 APRIL 2024 AS RESTATED*	**833 495 444**	**833 495 444**
CHANGES IN NET ASSETS		
Deficit for the year	(154 447 655)	(154 447 655)
Total changes	(154 447 655)	(154 447 655)
BALANCE AT 31 MARCH 2025	**679 047 789**	**679 047 789**

CASH FLOW STATEMENT

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Proceeds from services rendered and other debtors		410 297 830	301 808 775
Government grants		449 699 000	489 839 000
Interest income		47 890 367	54 797 081
		907 887 197	**846 444 856**
Payments			
Employee costs		(749 011 202)	(657 059 438)
Suppliers		(265 941 403)	(272 648 550)
		(1 014 952 605)	**(929 707 988)**
Net cash flows from operating activities	21	**(107 065 411)**	**(83 263 133)**
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(14 790 431)	(39 304 121)
Proceeds from insurance claims of property, plant and equipment	6	1 081 169	683 089
Purchase of other intangible assets	7	(79 771)	(294 597)
Net cash flows from investing activities		**(13 789 033)**	**(38 915 629)**
Net (decrease) in cash and cash equivalents		**(120 854 444)**	**(122 178 762)**
Cash and cash equivalents at the beginning of the year		626 623 682	748 802 443
Cash and cash equivalents at the end of the year	4	**505 769 238**	**626 623 681**

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	662 916 000	(139 193 000)	**523 723 000**	490 113 095	**(33 609 905)**	32.1
Interest received	57 522 000	(16 006 000)	**41 516 000**	47 890 367	**6 374 367**	32.2
Total revenue from exchange transactions	**720 438 000**	**(155 199 000)**	**565 239 000**	**538 003 462**	**(27 235 538)**	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	449 699 000	-	**449 699 000**	449 699 000	**-**	
Rental paid on behalf of the SIU	8 000 000	(1 538 000)	**6 462 000**	6 409 056	**(52 944)**	32.3
Total revenue from non- exchange transactions	**457 699 000**	**(1 538 000)**	**456 161 000**	**456 108 056**	**(52 944)**	
Total revenue	**1 178 137 000**	**(156 737 000)**	**1 021 400 000**	**994 111 518**	**(27 288 482)**	
Expenditure						
Employee related costs	(843 699 000)	30 305 000	**(813 394 000)**	(760 705 269)	**52 688 731**	32.4
Depreciation and amortisation	(52 000 000)	29 000 000	**(23 000 000)**	(12 284 557)	**10 715 443**	32.5
Debt impairment	-	-	**-**	(114 792 015)	**(114 792 015)**	32.6
Lease rentals on operating leases	(50 369 624)	(2 000 000)	**(52 369 624)**	(51 772 275)	**597 349**	
Professional services	(8 000 000)	3 000 000	**(5 000 000)**	(872 675)	**4 127 325**	32.7
General expenses	(335 925 376)	96 432 000	**(239 493 376)**	(207 084 799)	**32 408 577**	32.8
Total expenditure	**(1 289 994 000)**	**156 737 000**	**(1 133 257 000)**	**(1 147 511 590)**	**(14 254 590)**	
Operating deficit	**(111 857 000)**	**-**	**(111 857 000)**	**(153 400 072)**	**(41 543 072)**	
Loss on disposal of assets	-	-	-	(1 047 583)	**(1 047 583)**	
Surplus / (Deficit)	**(111 857 000)**	**-**	**(111 857 000)**	**(154 447 655)**	**(42 590 655)**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**(111 857 000)**	**-**	**(111 857 000)**	**(154 447 655)**	**(42 590 655)**	

ACCOUNTING POLICIES

1. SIGNIFICANT ACCOUNTING POLICES

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 Generally Recognised Accounting Practice, 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 2025.

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.

Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function have been presented seperately unless they are immaterial.

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:

Trade receivables

The entity 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 deficit, the entity 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 11 - 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. 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 entity may use 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.

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

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.

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 entity. 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 entity assesses at each reporting date whether there is any indication that the entity 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 entity 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.

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 entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 6).

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 entity 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 entity; and
- the cost or fair value of the asset can be measured reliably.

The entity 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 intitially measure 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.

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity 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 entity 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 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 entity 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:

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

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The entity 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.

- 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 mionths after the end of the period in which the employees rende 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;
- 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:

(a) 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.

(b) 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 addtional amount that the entity expects to pay as a result of the unused etitlement that has accumulated at the reporting date.

The entity recognise 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:

(a) in the case of accumulating paid absences, when the employees render service that increases their entitlement to future paid absences; and

(b) 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:

(a) the entity has a present legal or constructive obligation to make such payments as a result of past events; and

(b) 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.

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 23.

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 it cash reserves.

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.

- 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 entity 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 entity 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 entity 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.

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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.

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 32 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.

Treasury Regulations 11.2 requires an accounting officer of a department or constitution 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 29.

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 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

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 31.

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 2024/04/01 to 2025/03/31.

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 31.

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.

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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2. NEW STANDARDS AND INTERPRETATIONS

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2025 or later periods:

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 1 (amended): Presentation of Financial Statements (Going Concern)	Not yet determined	Unlikely there will be a material impact
GRAP 104 (as revised): Financial Instruments	01 April 2025	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 - 2024/25	1 292 119 862	1 265 851 552	(1 438 427 477)	37 860 045	1 157 403 982
Movements - 2023/24	223 049 993	1 223 655 451	(176 165 351)	21 579 769	1 292 119 862

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.

The reasons for the decrease in the trust account balance is primarily due to substantial payments made to various institutions during April and October 2024

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	2025	2024
Cash and cash equivalents consist of:		
Cash on hand	93 000	73 639
Bank balances	505 676 238	626 550 043
	505 769 238	**626 623 682**

Included in the above bank balance of R505 769 238 (2024 March: R626 623 682) is an employee saving scheme of R867 451 (2024 March: R864 015). 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 8 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 submitt a motivation and request to retain all of its surpluses to the National Treasury by 30 September 2025, after the audit and aproval of the financial statements.

Bank balances are as per cashbook and bank statement balances.

5. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Figures in Rand	2025	2024
Trade debtors***	250 354 295	285 198 947
Deposits	70 733	70 733
Prepaid expenses	6 293 260	2 069 661
Staff study loans	121 967	197 944
Other staff debt*	459 127	515 247
Insurance claims**	66 923	185 945
	257 366 305	**288 238 477**

*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 period

*** The comparative figures for the financial year 2024/2025 have been restated in the Annual Financial Statements. Refer to Note 25

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. From historic trends, management has experienced that the debt over 121 days and older is very difficult to recover from State Institutions. The PFMA requires an institution to exhaust all possible avenues to recover its debt before writing off any debt. As a result, and although the SIU has not written off any material debt over the last 8 years and therefore does not have data on actual loss ratio's, it follows a conservative approach in its methodology to provide for doubtful debt, that is set out below:

Impairment allowance criteria (Provision for doubful debts):

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 2025 in which case those invoices would be excluded from the provision.
2. Total debts outstanding have been provided for where no payments had been received during the financial year.
3. Current debt on new projects have not been impaired.

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Trade and other receivables not impaired

Trade and other receivables not impaired at 31 March 2025 R206 919 146, 31 March 2024 R158 142 762, - .

The ageing of amounts past due is disclosed under note 26 Risk Management.

Figures in Rand	2025	2024
Total not impaired	206 919 146	158 142 762

Trade and other receivables impaired

As of 31 March 2025, trade and other receivables of R1 255 180 745 - (31 March 2024: R1 175 233 382) were impaired and provided for.

The amount of the provision was R1 004 826 450 - as of 31 March 2025 (31 March 2024 R890 034 435:

Composition of net trade debtors		
Gross Trade Debtors	1 255 180 745	1 175 233 382
Provision for doubtful debts	(1 004 826 450)	(890 034 435)
	250 354 295	**285 198 947**

The table below is the analysis of the growth in trade debtors between 2024/25, 2023/24 March and the related provisions.

Gross trade debtors per Sphere of Government	2025	2024	Difference
Local Government	225 054 847	230 040 870	(4 986 023)
National Departments	202 336 197	171 438 142	30 898 056
Provincial Government	374 942 079	340 530 806	34 411 273
Public Entities	452 847 621	433 223 565	19 624 056
	1 255 180 744	**1 175 233 383**	**79 947 362**

Provision for doubtful debt per Sphere of Government	2025	2024	Difference
Local Government	(210 193 795)	(212 977 943)	2 784 148
National Departments	(152 906 064)	(88 944 703)	(63 961 361)
Provincial Government	(349 937 672)	(290 023 226)	(59 914 446)
Public Entities	(291 788 919)	(298 088 564)	6 299 645
	(1 004 826 450)	**(890 034 436)**	**(114 792 014)**

Net trade debtors per Sphere of Government	2025	2024	Difference
Local Government	14 861 052	17 062 927	(2 201 875)
National Departments	49 430 134	82 493 439	(33 063 305)
Provincial Government	25 004 407	50 507 580	(25 503 173)
Public Entities	161 058 702	135 135 000	25 923 701
	250 354 295	**285 198 946**	**(34 844 652)**

Reconciliation of provision for impairment of trade and other receivables		
Opening balance	890 034 436	682 247 391
Provision for impairment	114 792 015	207 787 045
	1 004 826 451	**890 034 436**

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6. PROPERTY, PLANT AND EQUIPMENT

	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Leasehold improvements	12 315 361	(4 536 451)	7 778 910	15 145 434	(10 036 067)	5 109 367
Furniture and fixtures	4 243 282	(1 832 942)	2 410 340	3 768 183	(1 660 824)	2 107 359
Motor vehicles	69 462 834	(24 912 916)	44 549 918	70 290 997	(20 670 532)	49 620 465
Office equipment	9 629 941	(3 803 342)	5 826 599	8 289 416	(3 254 916)	5 034 500
IT equipment	50 977 765	(35 783 354)	15 194 411	52 645 887	(37 837 313)	14 808 574
Total	**146 629 183**	**(70 869 005)**	**75 760 178**	**150 139 917**	**(73 459 652)**	**76 680 265**

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold improvements	5 109 367	5 463 414	-	(2 793 871)	7 778 910
Furniture and fixtures	2 107 359	1 588 360	(1 091 463)	(193 916)	2 410 340
Motor vehicles	49 620 465	1 427 987	(1 382 024)	(5 116 510)	44 549 918
Office equipment	5 034 500	1 561 451	(167 501)	(601 851)	5 826 599
IT equipment	14 808 574	4 749 219	(888 053)	(3 475 329)	15 194 411
	76 680 265	**14 790 431**	**(3 529 041)**	**(12 181 477)**	**75 760 178**

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold improvements	2 736 855	4 389 720	(36 139)	(1 981 069)	5 109 367
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)	(7 892 893)	49 620 465
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
	54 433 694	**39 304 121**	**(2 970 069)**	**(14 087 481)**	**76 680 265**

None of the assets above are pledged as security.

Repairs and maintenance		
Property repairs	21 259	62 500
Vehicle repair and maintenance	1 912 429	1 578 811
Repairs and maintenance - other	59 857	128 337
	1 993 545	**1 769 648**

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

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7. INTANGIBLE ASSETS

	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer software	3 661 605	(2 197 370)	1 464 235	3 609 365	(2 109 172)	1 500 193

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold improvements	1 500 193	79 771	(12 649)	(103 080)	1 464 235

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

Pledged as security

None of the assets above are pledged as security.

8. OTHER FINANCIAL LIABILITIES

Figures in Rand	2025	2024
At amortised cost		
Employee savings scheme		
The balance represents employee savings scheme. Refer to Note 4 for more details.	867 451	864 015
Current liabilities		
At amortised cost	867 451	864 015

9. OPERATING LEASE LIABILITY

Figures in Rand	2025	2024
Non-current liabilities	1 626 991	2 529 148
Operating lease	2 515 631	2 551 247
	4 142 622	**5 080 395**

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.

10. PAYABLES FROM EXCHANGE TRANSACTIONS

Figures in Rand	2025	2024
Trade payables*	47 457 085	56 481 383
Payments received in advance	152 685	152 685
Accrued leave pay	33 097 085	28 353 635
	80 706 855	**84 987 703**

*The comparative figures for the financial year 2023/2024 have been restated in the Annual Financial Statements. Refer to Note 25 for detail.

11. PROVISIONS

Reconciliation of provisions - 2025

	Opening balance	Additions	Utilised during the year	Total
Performance bonuses	68 615 064	75 000 000	(68 019 825)	75 595 239

Reconciliation of provisions - 2024

	Opening balance	Additions	Disposals	Total
Performance bonuses	60 402 244	68 000 000	(59 787 180)	68 615 064

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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 2025 and 2024 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.

12. REVENUE

Figures in Rand	2025	2024
Rendering of services - Investigations	444 863 890	376 233 592
Rendering of services - Recovery of legal and experts costs	45 249 205	55 150 239
Interest received	47 890 367	54 797 081
Government grants	449 699 000	489 839 000
Rental of premises paid on behalf of the SIU*	6 409 056	6 555 785
	994 111 518	**982 575 697**
The amount included in revenue arising from exchanges of goods or services are as follows:		
Rendering of service - Investigations	444 863 890	376 233 592
Rendering of services - Recovery of legal and experts costs	45 249 205	55 150 239
Interest received	47 890 367	54 797 081
	538 003 462	**486 180 912**
The amount included in revenue arising from non-exchange transactions is as follows:		
Government grants	449 699 000	489 839 000
Rental of premises paid on behalf of the SIU*	6 409 056	6 555 785
	456 108 056	**496 394 785**

*The East London & Mthatha office leases are paid for by the Department of Public Works and is not refundable by the SIU. The amount represents contractual amounts paid for the premises occupied. The amounts paid as per the contracts have decreased slightly from 2024 to 2025.

13. GAINS / (LOSSES) ON DISPOSAL OF ASSETS

Figures in Rand	2025	2024
Gains / (Losses) on disposal of assets	(1 047 583)	(1 571 737)

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

14. GOVERNMENT GRANTS

Figures in Rand	2025	2024
Operating grants		
Government grant	449 699 000	489 839 000

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.

15. EMPLOYEE RELATED COSTS

Figures in Rand	2025	2024
Basic salaries	574 201 885	502 280 505
Performance bonuses paid and/ or accrued for	75 000 000	68 000 000
Medical aid - company contributions	44 382 548	38 039 660
UIF and workmen's compensation	2 556 763	2 101 972
Provident and Pension fund contributions	55 590 881	51 306 943
Leave pay provision charge	4 713 892	2 701 630
Funeral benefits	157 465	142 678
Travel related allowances and costs	2 600 001	2 172 665
Acting allowances	1 501 834	1 227 836
	760 705 269	**667 973 889**

The nature of the pension and provident fund contributions is that of a defined contribution plan. In line with GRAP 25 par 29: under defined contribution plans the SIU's legal or constructive obligation is limited to the amount that it agrees to contribute to the fund. In consequence, the actuarial risk (that benefits will be less than expected) and investment risk (that assets invested will be insufficient to meet expected benefits) fall in substance on the employee, and not on the SIU.

Figures in Rand	2025	2024
Adv. JL Mothibi - Head of the Unit		
Annual Remuneration	2 673 439	2 553 428
Performance Bonuses	390 528	402 244
Contributions to Pension Funds and UIF	401 815	383 882
Medical Subsidy	169 758	166 064
	3 635 540	**3 505 618**

For the 2025 year, a bonus amount has been provided for until the necessary approval processes have been sought before payout occurs.

Figures in Rand	2025	2024
Mr A Gernandt - Chief Financial Officer		
Annual Remuneration	2 140 768	1 947 324
Car Allowance	24 000	24 000
Performance Bonuses	304 813	291 449
Contributions to Pension Funds and UIF	242 865	221 371
Medical subsidy	101 859	92 139
	2 814 305	**2 576 283**
Mr MT Mkhungo - Chief Risk Officer		
Annual Remuneration	1 813 676	1 701 079
Car Allowance	94 584	94 584
Performance Bonuses	277 651	265 479
Contributions to Pension Funds and UIF	214 364	201 854
Medical subsidy	101 859	92 139
	2 502 134	**2 355 135**

Figures in Rand	2025	2024
Mr LG Lekgetho - National Chief Investigations Officer		
Annual Remuneration	2 249 942	1 842 916
Car Allowance	14 688	14 688
Performance Bonuses	296 906	281 274
Contributions to Pension Funds and UIF	255 656	279 908
Medical subsidy	101 859	92 139
	2 919 051	**2 510 925**
Dr JO Wells - Chief Legal Counsel		
Annual Remuneration	-	320 476
Contributions to Pension Funds and UIF	-	57 428
Medical subsidy	-	15 000
Termination Leave	-	349 982
	-	**742 886**
Dr. JO Wells resigned 31 May 2023.		
Mr PR Maharaj - Chief Programme Portfolio Officer		
Annual Remuneration	2 040 050	1 919 677
Performance Bonuses	296 827	283 813
Contributions to Pension Funds and UIF	229 008	215 633
Medical subsidy	101 859	92 139
	2 667 744	**2 511 262**

Figures in Rand	2025	2024
MS KT Zwane - Chief Information Officer		
Annual Remuneration	1 908 260	1 795 663
Performance Bonuses	277 651	265 479
Contributions to Pension Funds and UIF	214 364	201 854
Other	101 859	92 139
	2 502 134	**2 355 135**
Ms MN Masombuka - Chief Human Capital Officer		
Annual Remuneration	1 503 585	1 411 045
Car Allowance	64 752	64 752
Performance Bonuses	236 061	225 712
Contributions to Pension Funds and UIF	236 685	222 857
Other	101 859	92 139
	2 142 942	**2 016 505**
Mr MK Kganyago - Head: Communication & Stakeholder Relations		
Annual Remuneration	1 773 421	1 668 781
Performance Bonuses	278 552	266 340
Contributions to Pension Funds and UIF	356 084	335 211
Medical subsidy	101 859	92 139
	2 509 916	**2 362 471**

Figures in Rand	2025	2024
Ms T Dlamini - Head: Strategy, Monitoring and Reporting		
Annual Remuneration	1 746 502	1 590 435
Performance Bonuses	245 918	39 503
Contributions to Pension Funds and UIF	196 391	179 050
Medical subsidy	101 859	92 139
	2 290 670	**1 901 127**
Adv NJ Vanara - Chief Legal Council		
Annual remuneration	2 560 683	1 606 393
Performance Bonuses	247 918	-
Contributions to Pension Funds and UIF	258 685	162 373
Medical subsidy	101 859	62 139
	3 169 145	**1 830 905**
Nr NJ Vanara was appointed from 1 August 2023.		
Ms NM Fatlane - Chief Governance Officer		
Annual remuneration	1 826 524	716 146
Performance Bonuses	108 660	-
Contributions to Pension Funds and UIF	185 189	72 666
Medical subsidy	101 859	39 639
	2 222 232	**828 451**
Ms NM Fatlane was appointed from 1 November 2023.		

16. DEPRECIATION AND AMORTISATION

Figures in Rand	2025	2024
Property, plant and equipment	12 181 477	14 087 484
Intangible assets	103 080	182 988
	12 284 557	**14 270 472**

17. DEBT IMPAIRMENT

Figures in Rand	2025	2024
Impairments		
Trade and other receivables	114 792 015	207 787 045

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 years' impairment amount is based on assessments performed on balances outstanding at the end of the financial year and the reduction is largely due to material debts being collected during the 2024/25 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.

18. OPERATING LEASE EXPENSES

Figures in Rand	2025	2024
Premises		
Straight lined lease expenditure	50 263 016	44 030 043
Office Equipment		
Printing equipment	1 485 582	1 157 530
Other		
Office plant rentals	23 677	37 081
	51 772 275	**45 224 654**

19. PROFESSIONAL FEES

Figures in Rand	2025	2024
Internal Audit Fees	872 675	1 753 027

Some internal audit functions are outsourced to an external service provider. These expenses represent the fees incurred and paid to the service provider.

20. GENERAL EXPENSES

Figures in Rand	2025	2024
Consulting and professional fees (1)*	77 902 160	73 918 059
Travel - local (2)	36 237 494	31 679 212
Software and other licences (3)	18 104 319	15 634 842
Security (4)	15 219 426	8 250 134
Electricity, water and municipal rates (5)	10 382 989	8 282 079
Telephone and fax(6)	6 923 825	4 793 162
Auditors remuneration (7)	6 153 686	4 391 217
Insurance (8)	4 485 202	2 657 967
Printing and stationery (9)	3 550 110	3 154 629
Cleaning (10)	3 522 724	2 275 826
Official functions and meetings (11)	3 352 614	3 638 995
Consumables (12)	2 886 946	2 112 504
Repairs and maintenance (13)	2 845 671	2 149 808
Travel - overseas (14)	2 677 132	3 363 143
Bursaries (15)	1 956 043	1 669 575
Office expenses (16)	1 713 840	2 111 723
Placement fees (17)	1 630 447	1 278 731
Relocation costs (18)	1 124 447	1 026 732
Advertising (19)	1 120 630	1 253 806
Training (20)	1 033 651	11 355 038
Data scanning, traces and deed searches (21)	882 844	1 044 608
Uniforms and corporate promotional items (22)	866 120	1 257 742
Conferences and seminars (23)	637 548	306 891

Figures in Rand	2025	2024
Staff welfare (24)	489 803	400 739
Membership fees and subscriptions (25)	422 377	418 296
Courier services (26)	348 070	207 746
Bank charges	266 298	265 417
Storage fees (27)	223 770	225 529
Motor vehicle licensing expenses (28)	99 909	131 988
Fines and penalties (29)	15 513	-
Magazines, books and periodicals (30)	7 000	2 000
Postage and courier (31)	2 191	770
	207 084 799	**189 258 908**

*The comparative figures for the financial year 2023/2024 have been restated in the Annual Financial Statements. Refer to note 26 for detail.

(1) Consulting and professional fees

The increase in consultation fees is due to the increase in specialists' services required on investigations from time to time, such as quantity surveyors, architects, etc. These specialised skills do not exist internally, hence the need to outsource. There is also an increase in legal costs and expertise where the SIU does not have the internal capacity to provide these services. The SIU is continuing its upward trajectory to set contracts aside and recover funds for the State through civil litigation, if the investigations point to such outcomes, and for this, the necessary legal experts are appointed on litigation cases. Included in Consulting and professional fees, are Legal costs that have been incurred by the SIU in its civil litigation actions that are taken to inter alia, set aside contracts and recover funds for the Government: 2024/25 R61 429 025, 2023/24 - R65 609 510.

(2) Travel - local

Travel relating to investigations is the major driver that has resulted in the increase in travel expenses. The increase is due to increased travel in lifestyle audit investigations and other active investigations across the SIU. Travel expenses in support functions mainly relates to roadshows and training that cannot be offered virtually.

(3) Software and other licences

The increase in software and other licences is due to the additional software related licences costs incurred in the 2024/2025 financial year over and above the costs incurred in 2023/2024 , in the security space, as well as for online recruiting platforms.

(4) Security

The increase in security costs is due to the increase in close protection services provided to SIU employees, where relevant threat assessments were done, and these close protection services were required to mitigate any possible threat.

(5) Electricity, water and municipal rates

The cost of electricity and water is based on actual usage costs in the different SIU provincial offices and is dependent on individual municipal rates increases In addition, the new North-West Provincial Office only came into operation during the 2024/2025 financial year , thereby causing an increase as for a few months of the 2023/24 financial year, there were not incurred costs as members had to work from home.

(6) Telephone and fax

The increase in telephone expenses in due to the increase in telephone and data usage, which in turn, are driven by the increase in headcount as additional land lines are required.

(7) Auditors remuneration

Audit fees are paid as and when invoices are rendered by the AGSA's offices during the year. The timing of the invoices does not necessarily coincide with the projected or budgeted audit fees per financial year and therefore it seems like an increase. The actual planned audit fees for the 2023/24 and 2024/25 year only increased with a CPI related increase.

(8) Insurance

The increase in insurance costs is due to additional assets insured as well as premiums increasing due to the SIU's claims history.

(9) Printing

The increase in printing and stationery charges is due to the additional printing expenses incurred in the 2024/2025 financial year which in turn are driven by the increase in the headcount.

(10) Cleaning

The increase in cleaning services is driven by the inflationary increases in terms of the contracts and the ad hoc deep cleaning and pest control services requested throughout the various SIU offices.

(11) Official functions and meetings

The decrease in official functions and functions is due to the AACAC (Association of Anti-Corruption Authorities in Africa)conference hosted by the SIU in the 2023/2024 financial year, therefore causing the decrease to 2024/25.

(12) Consumables

The increase in consumables in the 2024/2025 financial year is due to the increase in items classified as consumables , mainly relating to ICT, communications and security services.

(13) Repairs and maintenance

The increase in repairs and maintenance is driven by the vehicle fleet that has grown materially and some part of the fleet that is aging.

(14) Travel - overseas

The decrease in international travel is due to the reduced trips undertaken during the 2024/2025 financial year.

(15) Bursaries

The increase in bursaries is due to the increased uptake of opportunities from members of the SIU to further their studies.

(16) Office expenses

The decrease in office expenses is due to the once off expenses incurred for Northern Cape, Mpumalanga and Northwest Provincial Offices, for the removal of furniture in the 2023/24 financial year, that did not recur for the 2024/25 financial year.

(17) Placement fees

Included under placement fees are credit and qualification checks during integrity screening and lifestyle audits and are driven by the increase in headcount and lifestyle audits performed.

(18) Relocation costs

The Cost driver for relocations costs includes the allowance provided for relocating employees from one province to the other, including the costs of transporting the incumbent's belongings. Therefore, the increase in these costs is driven by the increase in number of employees relocated and the allowance offered to them.

(19) Advertising

The decrease is due to the use of alternative advertising medium to printed media such as newspapers, to advertise positions and/or tenders.

(20) Training

The decrease in training costs is due to a specific development initiative for the Senior Management in the SIU, that was offered in the 2023/2024 financial year and not again in the 2024/25 financial year, therefore causing the material decrease.

(21) Data scanning, traces and deed searches

The decrease in scanning , traces and searches is due to the once off scanning and printing of evidence packs done in the 2023/2024 financial year on one of the investigations that did not recur in 2024/25 .

(22) Uniforms and corporate promotional items

The decrease in uniform costs is due to the promotional items procured for the ACCAC conference and the long service awards gifts for celebrants.

(23) Conferences and seminars

The increase in conferences and seminars is due to the 17th Annual ACFE Conference and Exhibition that took place during the 2024/25 financial year.

(24) Staff welfare

The increase in staff wellness is due to a new service provider brought on board in the 2024/25 financial year and the related costs after a competitive and transparent procurement processes had been followed as well as an increase in staff wellness items procured.

(25) Membership fees and subscriptions

The increase in membership fees and subscriptions is due to the additional members recruited and belonging to various professional bodies and current members subscribing to professional bodies.

(26) Courier services

Increased use of courier services to send documentation between SIU Provincial Offices.

(27) 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.

(28) Motor vehicle licensing expenses

The decrease in motor vehicle licences is due to delays in the renewal of some of the older fleet of vehicles that will only be done in the2025/26 financial year.

(29) Fines and penalties

The increase in fines and penalties is due to a PAYE (Pay as you earn) penalty and interest amount paid to SARS in the 2024/2025 financial year, which originated in the 2020/21 financial year.

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(30) Magazines, books and periodicals

Additional books acquired in the 2024/2025 financial year by the Market Data Analytics Division.

(31) Postage and courier

The increase in cost is because of additional usage of postal services by the provincial offices.

21. CASH USED IN OPERATIONS

Figures in Rand	2025	2024
Deficit*	(154 447 655)	(145 264 085)
Adjustments for:		
Depreciation and amortisation	12 284 557	14 270 472
Gains / (Losses) on disposal of assets	1 047 583	1 571 737
Debt impairment	114 792 015	207 232 075
Movements in provisions	6 980 175	8 212 820
Changes in working capital:		
Increase in receivables from exchange transactions	(79 696 244)	(129 556 293)
Other receivables	(119 022)	(18 763)
Increase in payables from exchange transactions	(7 906 820)	(39 711 096)
	(107 065 411)	**(83 263 133)**

22. COMMITMENTS

Operating leases

Figures in Rand	2025	2024
Minimum lease payments due- within 1 year	47 849 228	44 502 290
Minimum lease payments due- within 2-5 years	148 006 442	48 031 654
	195 855 670	**92 533 944**

Operating lease payments represent rentals payable by the entity for the majority of its office properties. Leases are negotiated for an average term ranging between one and five years with an average escalation rate of between 5% and 8.5%. No contingent rent is payable.

23. CONTINGENCIES

Figures in Rand		2025	2024
Plaintiff	**Claimed**		
Legal entity/Individual 1	Damages	500 000	450 000
Legal entity/Individual 2	Damages	3 600 000	3 500 000
Legal entity/Individual 3	Damages	1 000 000	950 000
Legal entity/Individual 4	Damages	950 000	-
Employee 1	Increased remuneration for incentive payment	330 643	280 643
		6 380 643	**5 180 643**

The amounts disclosed comprise both possible capital settlements as well as legal costs.

24.1 Claims against the SIU

The contingent liability for the current year comprises of:

Claims 1- 4: Legal entity/ Individual:

In the list above pertaining to legal entities and/or individuals in claims 1 to 4, legal action has been instituted against the SIU, by companies and/or individuals, where certain damages have been claimed against the SIU. These claims all originates from actions that the SIU have taken or statements made regarding matters stemming from investigations .The SIU is disputing the merits of the matters and is therefore defending these cases.

Claim 2: Employee

The claim originates from a dispute on the payment of a "reduced" performance bonus by the SIU to the employee, alleging that the decision to reduce the bonus was irrational.

The SIU disputes the irrationality of the decision to reduce the amount paid out as the Accounting Authority exercised a lawful discretion in reducing the bonus that applied consistently to all employees within the SIU.

For all claims above, in determining the amounts to disclose as a contingent liability, the SIU forms an opinion on the possible liability of the SIU upon finalisation of the matter, and based on the probability, the SIU 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 are estimated based on legal fees rates.

24.2 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 yearend. The SIU will submit a motivation and request to retain all of its surpluses to National Treasury by 30 September 2025 once the Annual Financial Statements have been audited and approved. The amount is R601 823 376 and it has been calculated in line with annexure A of instruction note 12 of 2020/21.

24. RELATED PARTIES

Relationships	
Executive Authority	Department of Justice and Constitutional Development
Entities in the same portfolio	Legal Aid South Africa Public Protector South Africa South African Human Rights Commission Justice Mordernisation President's Guardian Fund Criminal Asset Recovery Account Office of the Chief Justice Rules Board of Courts Law Council of Debt Collectors South African Board of Sherrifs South African Law Reform Commission
Members of key management	Adv. JL Mothibi Adv. N Vanara Mr A Gernandt Mr MT Mkhungo Mr LK Lekgetho Mr P Maharaj Ms B Leshope Ms T Zwane Ms N Masombuka Mr MK Kganyago Ms T Dlamini Ms NM Fatlane

Note: Please refer to Note 15 for the disclosure of key management remuneration in accordance with GRAP 20.35 (a-i)

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.

Figures in Rand	2025	2024
Related party transactions and balances (Controlling and Related Entities)		
Debtors balances- owing to the SIU by DoJ&CD	24 568 677	13 397 618
Accounts payable- owing by the SIU to DoJ&CD*	(21 173 295)	(26 093 674)
Amounts included in revenue invoiced by the SIU to DoJ&CD	(11 560 239)	(13 076 661)
Legal costs included in expenses invoiced by the DoJ&CD to the SIU	37 007 094	33 615 818

*During the normal course of business, there have been proclamations within the Department of Justice where investigations have been done, or are still ongoing.

Figures in Rand	2025	2024
Services in kind transactions between SIU and DPW		
Rental of premises on behalf of the SIU by DPW	6 409 056	6 555 785

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 12.

Figures in Rand	2025	2024
Related party transactions - National and Public Entities		
Revenue		
National Departments	96 525 563	47 131 363
Public Entities	246 490 257	238 304 006
Gross trade debtors per sphere of government		
National Departments	202 336 197	171 438 142
Public Entities	452 847 621	433 233 565
Provision for doubtful debts		
National Departments	(152 906 064)	(88 944 703)
Public Entities	(291 788 919)	(298 088 564)
Net trade debtor per sphere of government		
National Departments	49 430 134	82 493 439
Public Entities	161 058 702	135 135 000

Figures in Rand	2025	2024
Remuneration of non-executive governance committee		
Audit committee members		
2025		
Name	**Total**	**Total**
L Dube	48 005	48 005
NP Lubanga	214 400	214 400
ND Madiba	72 000	72 000
JTM Motjuwadi	147 200	147 200
V Magan (Chairperson)	70 400	70 400
C Simpson	51 200	51 200
	603 205	**603 205**

2024		
Name	**Total**	**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**

25. 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

2024

	Note	As previously reported	Correction of error	Restated
Receivables from exchange transactions		278 652 991	9 585 486	288 238 477
Payables from exchange transactions		(73 022 727)	(11 965 025)	(84 987 752)
Accumulated surplus		(833 902 006)	406 611	(833 495 395)
Property, plant and equipment		74 707 341	1 972 924	76 680 265

2023

	Note	As previously reported	Correction of error	Restated
Receivables from exchange transactions		326 252 884	38 471 322	364 724 206
Property, Plant and Equipment		54 433 751	(632 768)	53 800 988
Payables from exchange transactions		(90 693 430)	(34 125 088)	(124 818 518)
Accumulated surplus		(975 870 832)	(3 713 475)	(979 584 307)

Statement of financial performance

2024

	Note	As previously reported	Correction of error	Restated
Rendering of services- Recovery of legal and expert costs		46 944 155	8 206 084	55 150 239
General expenditure		(180 130 871)	(9 128 086)	(189 258 957)
Depreciation and armotisation		(15 610 690)	1 340 218	(14 270 472)

2023

	Note	As previously reported	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 amotisation		(8 562 185)	1 113 817	(7 448 368)
General expenditure		(154 481 622)	26 009 585	(128 472 037)

Cash flow statement

2024

	Note	As previously reported	Correction of error	Restated
Cash flow from operating activities				
Deficit		(145 682 300)	(418 215)	(145 264 085)
Depreciation and armotisation		(15 610 690)	(1 340 218)	(14 270 472)
Increase in payables from exchange		(48 839 182)	(9 128 086)	(39 711 096)
Increase in receivables from exchange		121 350 209	(8 206 084)	129 556 293

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 in 2025 (to Counsel via the Office of the State Attorney, for litigation services rendered on SIU civil litigation matters) 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 armotization

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 restatements relating to general expenses have arisen due to the late receipt of legal cost invoices from the Department of Justice in the current financial year, which pertain to prior years, specifically 2024, 2023, and earlier. In response, management has decided to restate the figures for previous years to ensure that the financial statements provide a true and fair reflection of the costs associated with the affected financial periods.

Cash Flow Statement

Please refer to the statement of financial position and statement of financial performance for the explanations of the differences. Please note that the cash flow for 2024 in itself is not restated, given that prior period errors do not affect actual cash flow.

Accumulated surplus

The net effect of the restatements in previous financial years affected the accumulated surplus which had to be accordingly restated.

26. RISK MANAGEMENT

Financial risk management

The entity'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 entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the entity'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 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
- Other financial liabilities	867 451	-	-	-
- Payables from exchange transactions	80 706 855	-	-	-
	81 574 306	**-**	**-**	**-**

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	84 987 703	-	-	-
	85 851 718	**-**	**-**	**-**

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with a commercial major bank and South African Reserve Bank with high quality credit standings. FNB has a S&P rating of BB-/B on a global scale while South African Reserve Bank is rated using South Africa's rating, which is BB-.

Financial assets exposed to credit risk at year end were as follows:

Figures in Rand	2025	2024
Financial instrument		
Receivables from exchange transactions	1 255 180 745	1 175 233 382
Cash and cash equivalents	505 769 238	626 623 682
	1 760 949 983	**1 801 857 064**

Impairment allowance criteria (provision for doubtful debts):

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 2025 in which case those invoices would be excluded from the provision.
2. Total debts outstanding have been be provided for where no payments had been received during the financial year.
3. 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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Figures in Rand	2025	2024
Age analysis of amounts not impaired		
Ageing		
1 - 31 days	34 348 320	65 235 541
32 - 59 days	28 392 515	28 751 524
60 - 90 days	26 106 742	16 090 631
91 - 121 days	25 404 088	15 418 770
More than 121 days	92 667 481	32 646 295
	206 919 146	**158 142 761**
Age analysis of impaired amounts		
Ageing		
1 - 31 days	16 327 905	21 629 799
32 - 59 days	17 251 203	27 148 261
60 - 90 days	10 923 691	15 978 742
91 - 121 days	12 873 789	12 822 107
91 - 121 days	947 449 862	812 455 526
	1 004 826 450	**890 034 435**

The trust accounts of the SIU had a balance of R1 157 403 983 (31 March 2025) and R1 292 119 826 (31 March 2024). The SIU has recovered these amounts on behalf of other state institutions in line with the SIU mandate, but it does not belong to the SIU. These funds are held in the FNB trust accounts, similar to cash and cash equivalents, and FNB has an S&P rating of BB- /B on a global scale.

27. 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 it's operations in the future.

28. 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.

29. FRUITLESS AND WASTEFUL EXPENDITURE

Figures in Rand	2025	2024
Fines and penalties	15 513	-

The penalty and interest amount originated in 2021 as a PAYE amount that was partially underpaid. SARS was engaged to waive the penalties, but their systems continued to charge interest, so a decision was taken to pay the penalties in order to not incur interest further. Management has implemented additional internal control to prevent a recurrence of a similar nature. The necessary steps in terms of the applicable prescripts will be followed to have the expenditure condoned.

30. IRREGULAR EXPENDITURE

Figures in Rand	2025	2024
Irregular expenditure	9 946 586	14 442 648

2025

Note 1 R6 870 898 - Panel: 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 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 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 has therefore been declared as Irregular expenditure, although value was received for those payments. Costs are related to the 2022/23 financial year, 2023/24 financial year and the 2024/25 financial year. A condonation request is in the process of being prepared and will be submitted to the relevant authority for approval.

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Note 2 R2 912 522 - Rental of property: Irregular expenditure is as a result of a tender awarded for rental of Mahikeng provincial office where the AGSA made a finding on inconsistencies between the entity that responded to the tender and the entity that was awarded the tender. Although the entities are under the same holding entity with the same directorship, the finding was considered to be valid and irregular expenditure with regards to costs incurred on the contract have to be recognised as irregular expenditure.

This irregular expenditure relating to the rental property has since been condoned by the Accounting Authority during the 2024/25 financial year.

Note 3 - Paragraph 26.9.1 of the SIU's SCM policy requires that RFQs be advertised for at least five days, except in cases deemed urgent. During the 2024/25 financial year, management identified instances where some RFQs were advertised for less than five days, and further assessment revealed that the justifications provided may not have been urgent as defined in the SCM regulatory environment. This has resulted in a contravention of section 26.9.1 of the SCM policy read together with paragraph 3.2.5(c) of PFMA SCM Instruction No. 02 of 2021/22 and as such, constitutes irregular expenditure. The total value of the RFQs affected is R163 166. Immediate corrective steps have been taken internally to avoid recurrence and management will follow the irregular exp framework for relevant actions.

2024

Note 1 R14 442 648- Panel: 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 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 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 has therefore been declared as Irregular expenditure, although value was received for those payments. Costs are related to the 2022/23 financial year, 2023/24 financial year and the 2024/25 financial year. A condonation request is in the process of being prepared and will be submitted to the relevant authority for approval.

31. DIFFERENCES BETWEEN BUDGET VS ACTUAL AMOUNTS

31.1 Rendering of services

The under recovery in revenue relating to rendering of services is due to the lower than anticipated recovery rate for operational investigative resources during the 2024/2025 financial year. Moreover, 49 proclamations were signed off by the Presidency in the latter part of the financial year, leading to the missed opportunity of resuming work on most of these investigations

31.2 Interest received

The SIU invested in the Corporation of Public Deposits Account through the South African Reserve Bank (SARB) and is earning higher interest rates than commercial banks, and when the budget was compiled, these higher rates were not anticipated. Additionally, the expected cash outflow did not materialise on some planned procurement initiatives on capital expenditure, so therefore there was a higher than anticipated amount of funds that were invested and could earn interest, leading to a higher amount of interest earned.

31.3 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.

31.4 Employee-related costs

The SIU did not fill all the positions planned to be filled during the 2024/2025 financial year. This however did not impact on the SIU's ability to deliver on its mandate. Critical positions were prioritised and filled.

31.5 Depreciation and amortisation

The SIU planned to procure furniture for all its offices and to acquire some ICT related assets. Not all the planned capital expenditures materialised during the 2024/2025 financial year, hence the positive variance in depreciation and amortisation.

31.6 Debt impairment

The SIU received guidance from National Treasury not to budget for debt impairment during the Estimates of National Expenditure (ENE) budgeting cycle as it is a book entry and not cash related expenditure, hence the variance between actual expenditure and budgeted expenditure.

31.7 Professional services

The budgeted Professional Services fees relates mostly to the outsourcing of internal audit services. The internal audit division has since been capacitated to carry out most internal audit assignments conducted during the 2024/2025 financial year, hence the need for less than the budgeted amounts and positive variance between the budget and actual expenditure.

31.8 General Expenses

The underspending in general expenses is mainly due to the following reason/(s):

Some of the planned projects in the support services that required specialists' services were not carried out in the 2024/2025 financial year. The same applies for forensic specialist's services required in operations/investigations. These are mainly investigations/project related cots whereby the SIU does not offer the skills internally. These services include quantity surveyors, forensic accountants, etc.

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	(111 857 000)	(154 447 655)	(42 590 655)
Add back: Debt impairment growth not budgeted for as per National Treasury advices	-	114 792 015	114 792 015
Adjusted comparison of final budget vs actuals on a comparable basis	**(111 857 000)**	**(39 655 640)**	**72 201 360**

32. 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, and 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 disclosure note below has been done to comply with GRAP 9 in order to disclose material transactions during the year.

2025		
Name of state institution	**Funds recovered**	**Funds paid**
National Student Financial Aid Scheme	1 181 639 758	-858 978 309
Dept of Water and Sanitation	42 027 604	-
Gauteng Dept of Health	11 819 096	-
Dept of Employment and Labour	8 997 921	-
National Lotteries Commission	5 950 624	-
Free State Office of the Premier	4 656 385	-
Eskom	-	-570 000 000
Dept of Basic Education	-	-6 017 327
Other	8 635 293	-

2024		
Name of institution	**Funds recovered**	**Funds paid**
Eskom SOC Limited	570 000 000	-
National Student Financial Aid Scheme	540 120 751	-
Department of Water and Sanitation	42 027 604	-42 027 604
Department of Employment and Labour	22 646 091	-86 065334
Road Accident Fund	21 492 418	-31 219 209
Department of Defence and Military Veterans	7 922 736	-7 642 679
Department of Transport	7 210 225	-
Other	17 995 579	-9 210 525

Entity as principal

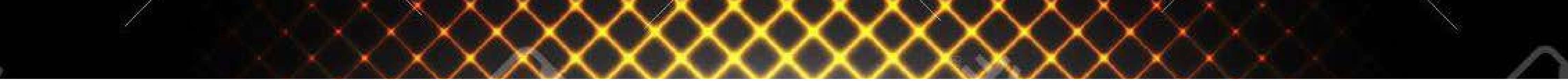
The OSA in the DOJ (the agent) procures legal services and undertake transactions on behalf and for the benefit of the SIU (the principal), in the SIU carrying out its legal mandate to enter into civil litigation in order to recover funds for the State. Please see note 25 for further details of relevant amounts.

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 years' financial figures – please see note 26.

The timing of remittance to the principals is the next 12 months from year end.

33. 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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