

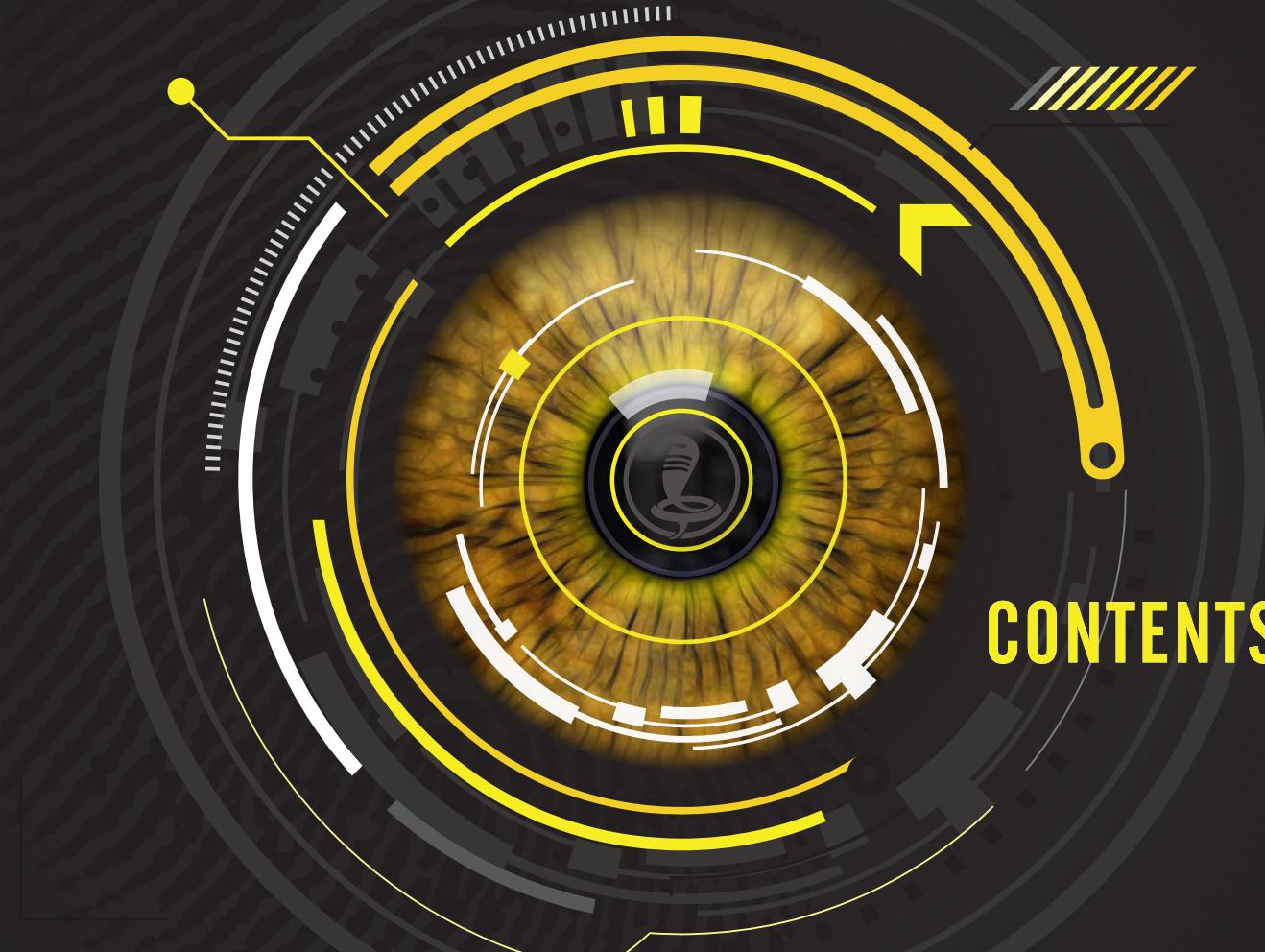
25 YEARS
OF STRIKING AGAINST CORRUPTION



ANNUAL REPORT TWENTY 21/22

SIU_{SA}
STRIKING AGAINST CORRUPTION





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25 YEARS
OF STRIKING AGAINST CORRUPTION

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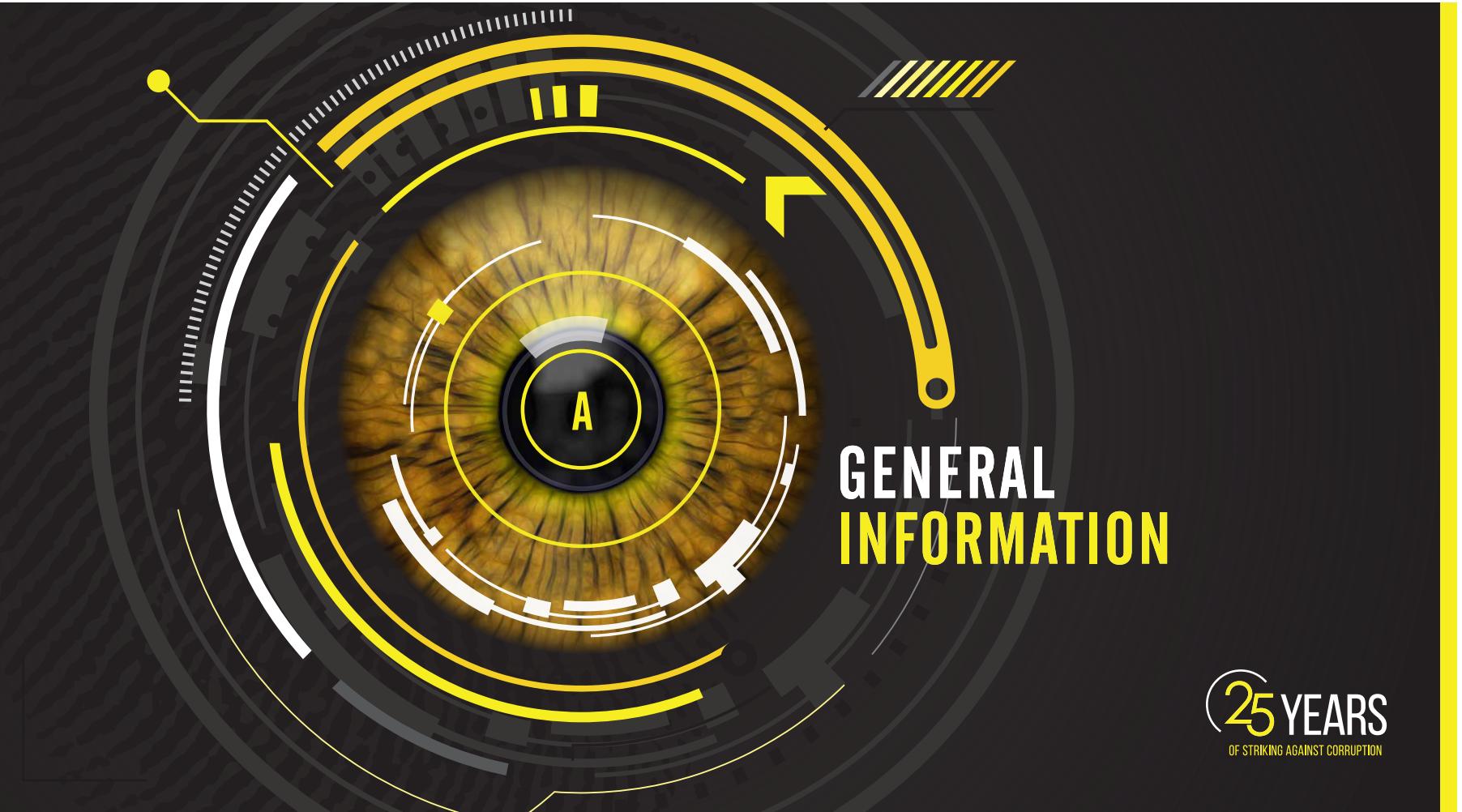
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25 YEARS
OF STRIKING AGAINST CORRUPTION

ACRONYMS

ACTT	Anti-corruption Task Team	DPWI	Department of Public Works and Infrastructure	PRASA	Passenger Rail Agency of South Africa
AGSA	Auditor-General of South Africa	DRDLR	Department of Rural Development and Land Reform	SABC	South African Broadcasting Corporation
APP	Annual Performance Plan	DSD	Department of Social Development	SADC	Southern African Development Community
BBBEE	Broad-based black economic empowerment	EMLM	Elias Motsoaledi Local Municipality	SAHPRA	South African Health Products Regulatory Authority
CCMA	Commission for Conciliation, Mediation and Arbitration	eNaTIS	Electronic National Traffic Information System	SALGA	South African Local Government Association
CoGTA	National Department of Cooperative Governance and Traditional Affairs	ERM	Enterprise risk management	SAMA	South African Medical Association
CoGHSTA	Department of Cooperative Governance, Human Settlements and Traditional Affairs	EXCO	Executive Committee	SANDF	South African National Defence Force
CSSL	Community, Safety, Security and Liaison	GSDM	Greater Sekhukhune District Municipality	SAPS	South African Police Service
DBE	Department of Basic Education	HoU	Head of Unit	SARS	South African Revenue Service
DCS	Department of Correctional Services	HPCSA	Health Professionals Council of South Africa	SASSA	South African Social Security Agency
DEFS	Department of Education Free State	IAU	Internal Audit Unit	SCOPA	Standing Committee on Public Accounts
DoH	Department of Health	ICT	Information and communications technology	SITA	State Information Technology Agency
DoJ&CD	Department of Justice and Constitutional Development	IDT	Independent Development Trust	SIU	Special Investigating Unit
DoJ&CD: OSA	Department of Justice and Constitutional Development: Office of the State Attorney	JCPS	Justice, Crime Prevention and Security	SOE	State-owned entity
DoJ&CS	Department of Justice and Correctional Services	MTEF	Medium-Term Expenditure Framework	SSA	State Security Agency
DoT	Department of Transport	NHLS	National Health Laboratory Services	UIF	Unemployment Insurance Fund
		NPA	National Prosecuting Authority	VAT	Value-added tax
		PFMA	Public Finance Management Act		
		PPE	Personal protective equipment		



FOREWORD BY MINISTER OF JUSTICE AND CORRECTIONAL SERVICES

I have the pleasure of presenting the Special Investigating Unit' (SIU) Annual Report for the 2021/22 financial year. This year marks the 25th anniversary since the inception of the institution. Each year the SIU's track record has proven itself as an important unit in cementing our mission of defeating corruption. The SIU has become one of government's success stories and pockets of excellence in the fight against corruption.

As South Africa recovers from the Covid-19 pandemic, money gained through fraudulent means is also being recovered by the SIU from contracts that were meant to help the country through the difficult period of the pandemic. This period has shown the great strides that the unit has made in putting funds back into the state's coffers.

The SIU is proving to be an efficient institution in the fight against corruption. The corrupt in state institutions and state-owned entities are feeling the wrath of the SIU. The doors of accountability are opening wider as the SIU uncovers those who are robbing the state of its funds. The past 25 years, and the year under review in particular, have shown that no corrupt individual or company is free from the SIU's probing eye.

Each year, the SIU has been authorised to investigate more cases than the previous year. This speaks to the Unit's ability

to clamp down on corruption. In the 2021/22 financial year, 15 proclamations were signed and issued by President Cyril Ramaphosa. The growth in the number of proclamations shows that confidence in the SIU's work is growing, and that it is a sign that the plague of corruption is being dealt a severe blow.

In 2019, my department set up the operations of the Special Tribunal for the SIU to expedite the recovery of the state's money's and assets. I am pleased that in the financial year under review the SIU was able to refer 54 cases to the Special Tribunal.

The SIU strives to be the state's preferred and most trusted anti-corruption, forensic investigation and litigation agency. During the financial year under review, the SIU once again proved itself an asset in ensuring that funds that were meant for service delivery are removed from the hands of the corrupt. The SIU recovered more than R436 million in state funds and assets in the year under

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As a department, our mission is to bring about justice to the people of South Africa, and the SIU has been instrumental in ensuring that the wheels of justice keep moving, and the work to protect the assets of South Africa is in motion as the doors of corruption are being closed and being locked down

review. In the pipeline, the SIU currently has almost R6 billion worth of potential cash and assets that will be returned to the state's coffers. The money includes acknowledgement of debts signed with service providers, pension benefits, and frozen assets and banks accounts.

Every sphere of government feels the might of the SIU. From local government to state agencies maladministration, fraud and corruption are being investigated. Government departments are not spared. Investigations on the procurement in various government departments to establish if there are any losses or irregular or fruitless and wasteful expenditure incurred by the departments are also a priority.

SIU acts not only after money has been gained corruptly from the state, but prevents the state from losing money through fraudulent means. In the 2021/22 financial year, the SIU prevented loss of over R6.2 billion from the State by setting aside unlawful and invalid contracts. The resources meant for the people of South Africa will be protected.

It is most encouraging that we are beginning to see SIU investigation coincide with criminal prosecutions. This is a significant development in our corruption armoury wherein criminal prosecutions are coinciding with civil recoveries.

The collaboration of the SIU with other law enforcement agencies is an important development as we pursue what the National Development Plan characterises as high corruption levels that frustrate society's ability to operate fairly and efficiently, and the state's ability to deliver on its development mandate. The SIU and other law enforcement agencies must realise the achievement of a developmental, capable and ethical state that treats citizens with dignity.

As a department, our mission is to bring about justice to the people of South Africa, and the SIU has been instrumental in ensuring that the wheels of justice keep moving, and the work to protect the assets of South Africa is in motion as the doors of corruption are being closed and being locked down. As we work towards a corruption-free South Africa by 2030, the SIU will play an instrumental role in creating our corruption-free society, and finally shut down its doors. There is no department, municipality or state entity that will not feel the SIU's strike against corruption.

A stylized black ink signature of the name "RO Lamola, MP".

Minister of Justice and Correctional Services



REPORT OF THE ACCOUNTING AUTHORITY

As the Head of the Special Investigating Unit, it gives me pleasure to present the sixth Annual Report under my tenure, this one is particularly special as it coincides with the celebration wherein the organisation marks a quarter of a century of striking against corruption and holding those responsible to account.

In 1996, Parliament passed the Special Investigating Units and Special Tribunals Act 74 and a year later, President Nelson Mandela signed Proclamation R24, to establish the Special Investigating Unit. The vision of government at the time led by President Mandela, envisaged the need to establish the SIU to investigate corruption, maladministration and malpractice. The SIU's work was deemed vital to strengthening the justice system.

In his foreword in the 1998/99 annual report, the then Head of the SIU, Judge Willem Heath, wrote 'I have no doubt that the establishment and support of the Special Investigating Unit have been a tremendous investment by the government in the future of South Africa.' Twenty-five years on, few would dispute the truth of this statement. It is a reputation that we zealously protect and jealously guard as ours is an entity known for its integrity, sound governance and unwavering dedication to ridding the country of corruption and maladministration. The SIU's record of

accomplishment over the 25-year period has without a doubt proven that SIU has become one of government's most successful instruments in fervently protecting and guarding public monies. A memoir book and an SIU documentary capturing the 25-year journey of the SIU have been developed and have been uploaded on the SIU website.

In his address during the SIU 25-year celebration event, Minister Lamola said: 'To date the Special Investigating Unit is one of government's success stories in the fight against corruption.'

When Covid-19 hit us in the first quarter of 2020, regulations for the procurement of goods and services were relaxed for the government to respond with speed. Unfortunately, some saw this relaxation as an opportunity to enrich themselves through corrupt means. Through the authorisation of Proclamation R23 of 2020, The SIU diligently executed the personal protective equipment

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(PPE) investigation to recover monies stolen from the state and is still recovering funds.

PERFORMANCE HIGHLIGHTS

The 2021/22 financial year marks the fourth year of implementing the strategy that we adopted in the 2018/19 financial year, and it was a year that produced many achievements of which we can be extremely proud. Most notable was the full house achievement against the targets set out in our annual performance plan (APP). This reflects the success of our continuous improvement drive, which took us from a tally of 62% in 2018/19, 69% in 2019/20, 75% in 2020/21 and then to 100% in the period under review. Furthermore, we overachieved significantly in our core business programme, namely Investigations and Legal Counsel, across all the 11 performance indicators. Some of the investigations that largely attributed to the civil litigation outcomes were amongst others, the Transnet investigation, Eskom investigation, the Department of Water and Sanitation investigation and the investigations into corruption, maladministration and practice relating PPE procurement.

The establishment of the Special Tribunal by the Department of Justice and Constitutional Development (DoJ&CD) and proclaimed by the President in 2019 has significantly contributed to the achievement of the civil litigation outcomes of the SIU investigations through adjudication and expediting recovery of state funds promptly. During the year under review, 54 cases with the contract value of R9.9 billion were instituted at the Special Tribunal, with another 96 cases with the contract value of

R65 billion remaining ongoing in the Special Tribunal and High Court from the previous financial years.

Another significant highlight is the Presidential report for R23 of 2020 that was submitted in December 2021, on the investigations into corruption, maladministration and practice relating to PPE procurement during the Covid-19 pandemic. The investigations report was later released publicly by the Presidency. This was one of the SIU's most extensive investigations to date as it cut across all spheres of government.

The SIU shone its spotlight on 5 345 questionable contracts worth R144 106 288 480. Of these, 64% were found to be irregular, and civil litigation was instituted to the value of R2 101 726 074, while R9 546 068 was recovered and R114 203 509 in potential loss was prevented. Money that can potentially be returned to the state totals R82 527 201. These are some of the outcomes reflected in the December 2021 report. The PPE investigation is, however, still ongoing and interim and/or final reports for outstanding investigations will continue to be submitted to the Presidency during the 2022/23 financial year.

GOOD GOVERNANCE, AUDIT AND ASSURANCE

Good governance and a sound internal control environment are paramount and the SIU has an unblemished record of both. This is evident in the Auditor-General of South Africa's award of a clean audit outcome for the sixth consecutive year. This demonstrates the highest standards of governance, financial management, risk management and internal control within the SIU and it is a standard we intend to maintain well into the future. The commitment demonstrated by management throughout the year to addressing findings raised during both internal and external audits is also commendable as continued adherence to good governance practice.

Furthermore, our combined assurance model proved its worth in fortifying the control environment and during the year under review, we undertook a combined assurance maturity assessment, which resulted in a level 2 rating, denoting commitment to building structures and controls. This level demonstrates enhanced coordination by SIU assurance providers.



During the 2021/22, SIU recovered an amount of R436m, while R5.9bn was reported as potential cash to be recovered

Another highlight for the SIU in the year under review was the recognition for outstanding contribution in risk management within the category of government and public services by the Institute of Risk Management South Africa (IRMSA).

As part of good governance and oversight, the SIU corporate governance structures continue to add value by exercising effective oversight and providing advice to the SIU Accounting Authority. The SIU corporate governance structures include the Audit Committee, Human Capital Committee, Risk Committee and Information, Communication and Technology Committee. All the committees referred to are chaired independently by non-executive chairpersons.

STRATEGIC PARTNERSHIPS AND STAKEHOLDER ENGAGEMENTS

Partnerships and stakeholders have always been crucial to the SIU, as corruption is a multifaceted and ubiquitous scourge that no single entity can hope to conquer alone. Longstanding relationships with bodies such as the National Prosecuting Authority (NPA), Directorate For Priority Crimes Investigations (known as the Hawks), South African Revenue Service (SARS), Financial Intelligence Centre (FIC) and South African Police Service (SAPS) continue to be strengthened.

A recent key strategic initiative and collaboration has been undertaken together with the Presidency, wherein the Presidency will assist in the monitoring of the implementation of the SIU recommendations by state institutions.



Partnerships and stakeholders have always been crucial to the SIU, as corruption is a multifaceted and ubiquitous scourge that no single entity can hope to conquer alone.

We have also continued to spread our corruption-busting wings across borders, and in the financial year under review, SIU was appointed in the capacity of Deputy President of International Association of Anti-Corruption Authorities (IAACA), as well as Chairperson to the Southern African Development Community Anti-Corruption Subcommittee (SADC).

In addition, the SIU attended the virtual Conference of the State Parties to the United Nations Convention against Corruption in December 2021 and presented two papers entitled: Strengthening the implementation of the United Nations Convention against Corruption at SADC level and Stop the virus, stop corruption, speak up. Under the SIU chairmanship, SIU provided cyber-training to several SADC countries, including, Botswana, Zimbabwe and Malawi.

As the leader of Programme 4 in the Anti-corruption Task Team (ACTT), which deals with vulnerable sectors, we continue to deal with those most susceptible to corruption and unethical practices. As part of leading Programme 4, the SIU introduced a sector approach to the fight against corruption. This approach required a focused corruption vulnerable sector risk assessment. All members of the ACTT participated in the risk assessment,

which resulted in the health sector, the infrastructure and the local government sectors being prioritised. The Health Sector, Local Government and Infrastructure Build Anti-Corruption Forums that were established following corruption vulnerable sector risk assessments in 2020/21, are now in operation and discussions on data analytics initiatives are underway to proactively identify risk areas for mitigation. These vulnerable sectors are being reviewed and may be reprioritised according to clusters in the new financial year.

As part of engaging with the public as one of our key stakeholders, we conducted a stakeholder perception survey to gauge stakeholders' perceptions of the SIU's impact in the fight against corruption. The survey questionnaire was designed to capture perception of the respondents on four crucial elements, namely investigations of allegations of maladministration and corruption, recovery of financial losses, whistleblowing and independence.

The perception survey showed that stakeholders hold an overwhelmingly positive perception of the SIU. The majority responded positively in terms of their association with the SIU, rating of its work, and ability to investigate allegations of corruption and maladministration.

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During 2021/22, **1 184 reports** were received by the SIU whistleblower hotline, compared to 661 reports in 2020/21

A high level summary of the results is covered in the stakeholder engagements section of the annual report.

ANONYMOUS ALLIES

Whistleblowers are among our greatest allies in the war against corruption and their role is increasingly important. During 2021/22, 1 184 reports were received by the SIU whistleblower hotline, compared to 661 reports in 2020/21. This is an indication of public confidence in the SIU and of growing dissatisfaction among citizens of corruption and criminality taking place with seeming impunity in their communities.

The SIU is part of a whistleblower task team coordinated by the DoJ&CD which is mandated to benchmark South Africa's whistleblower regulatory framework against international models with the aim of improving whistleblower and witness protection legislation.

We look forward to contributing to this process as the country's current witness protection programme needs review and improvement if we are to afford those willing to speak out the protection that they can do so without fear.

THE SIU'S CONTRIBUTION ON STATE CAPTURE COMMISSION

The SIU constituted a committee, chaired by the Head of SIU to consider the first three parts of the State Capture report and identified matters that will be further investigated to ensure that there is sufficient evidence to proceed.

The SIU has considered the Zondo Commission reports relating to, among others, Denel, SAA and TNA (emanating from the SIU SABC investigations) and other related investigations. The SIU will, among others, and in collaboration with other law enforcement agencies:

- identify matters where civil litigation for cancellation of contracts and recovery is underway and those matters where SIU will institute civil litigation,
- hold officials, executives and directors to account,
- make referrals to the NPA where evidence points to criminal offence,
- blacklist companies and directors

LEGISLATIVE DEVELOPMENTS

A review of the SIU's founding legislation during 2021/22 revealed that amendments could enhance the efficacy and impact of the SIU. A draft Bill was drawn up with the DoJ&CD and this will be presented to the Executive Authority for consideration and possible inclusion in the legislative programme in the 2022/23 financial year.

FINANCIAL POSITION AND SUSTAINABILITY

The SIU is currently in a very strong financial position in that a surplus of R85 million has been realised for the year under review, and the cash reserves at year-end had grown to R762 million. This is despite the fact that the gross debt outstanding is at an all time high of R830 million. The SIU will continue with efforts to recover

the long outstanding debt with assistance from National Treasury and all other relevant stakeholders, which will put the SIU in an even stronger financial position over the medium term in building its cash resources.

DATA AND DIGITISATION

Digital transformation is a non-negotiable for success in the modern business world, thus SIU is effecting changes in culture and processes to form the backbone of implementing advanced technology as an enabler. The SIU's infrastructure and systems have been stabilised to provide an ideal environment for information and communications technology (ICT) enhancements, including unified communications tools and cloud capabilities.

The foundation of a data warehouse has been established through a centralised data storage repository. With a warehouse in place, investigators will be able to easily cross-reference touchpoints for their investigations using integrated systems following set workflows.

The SIU is also focusing on use of data analytics tools, artificial intelligence and machine learning systems to create various data and statistical models to feed into investigations and also contribute to corruption prevention by state institutions. These tools will allow the SIU to enter the name of a person of interest into its database, and immediately begin to see threads tying him or her to various individuals and institutions, uncovering any conflicts of interest or problematic relationships and simplifying data collection efforts.

Data will also assist in monitoring the implementation of SIU recommendations. The Department of Planning, Monitoring and Evaluation (DPME) is tasked in conjunction with the SIU technology capability with monitoring the implementation of SIU recommendations. A tracking dashboard will be the basis for a monitoring system to be developed by the DPME. The Unit has also created a monitoring tool, now in the pilot phase, that will give access to vital information.

HUMAN CAPITAL

In line with our workload and the demands placed on us, we recruited more than 50 new staff members during the year under review. Around 85% of our workforce are permanent employees. Workplace movements were well within target, including terminations, which reached 3.4% against the expected 5%. At financial year-end, we had 39 women in senior and top management positions, or 31% of the workforce.

More than half of our staff have been with us for more than 11 years, which indicates the worth of our value proposition in an era when employment tends to be fluid rather than fixed.

A key focus is to integrate young people into the forensic investigations sector through the creation of decent work and unlocking of learning development opportunities to ensure sustainable livelihoods and reduce income inequalities. During the year, 43 interns were appointed junior forensic investigators and 19 more joined the enablement business units. In a business staffed predominantly by those in the 39 to 54 year age group, the infusion of millennial talent is crucial in injecting fresh thinking and approaches.

PREVENTION PREFERRED

Prevention is far better than cure; this adage is also true when it comes to corruption, hence we continue to alert the state institutions to threats that could cause maladministration and possible corruption and lead to massive financial losses and expensive litigation.

We are working with the Human Sciences Research Council and the Council for Scientific and Industrial Research through the infrastructure build and the health sector anti-corruption forums respectively to direct strategic decision-making processes and drive prevention through data analytics.



The SIU's **infrastructure and systems have been stabilised** to provide an ideal environment for information and communications technology (ICT) enhancements, including unified communications tools and cloud capabilities.

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We look forward to striking against wrongdoing and malfeasance for the next 25 years, although, of course, the less work we have the better we will have performed.

We intend to publish sector data intelligence and, through our prevention, advisory and awareness capacity, advise stakeholders on measures to improve the control environment and to prevent corruption and maladministration before it festers.

The SIU's aim is to contribute to creating an environment with an early warning system at all times, our expertise in recouping losses and recovering funds back into the fiscus, where they can be redirected into worthy and meaningful projects and initiatives, provides some reassurance to citizens that action is indeed being taken and those who are responsible are being held to account.

We look forward to striking against wrongdoing and malfeasance for the next 25 years, although, of course, the less work we have the better we will have performed. To this end, we remain committed to making South Africa a country in which integrity and honesty are valued above all else; a country where the corrupt fear us and the honest revere us.

APPRECIATION

I thank Minister Ronald Lamola for his strategic guidance and support during the year, which are highly valued. His continued

support and guidance of our organisation as one of government's success stories is a source of great pride.

To the management team and staff of the SIU, the Unit's success is your success. The work we do does not happen without expertise, knowledge and many pairs of watchful eyes trained to recognise when something is awry. A sixth clean audit and a year that will be remembered as one of the most successful in our history are a credit to each and every one of you. Keep up the impeccable work.

To the Presidency in creating an efficient system to speed up the proclamation process and also for the monitoring of implementation of the SIU recommendations by state institutions to ensure that consequence management is implemented.

To the Portfolio Committee on Justice and Correctional Services for its effective monitoring of the SIU work.

Adv JL Mothibi

Accounting Authority

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF 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 has been prepared in accordance with the guidelines on the Annual Report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the Generally Recognised Accounting Practice and the relevant frameworks and guidelines issued by 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 human resources 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 human resources information and the financial affairs of the entity for the financial year ended on 31 March 2022.

Yours faithfully



Adv JL Mothibi
Accounting Authority



The establishment of the Office of the National Director of Public Prosecutions and, along with it, the Special Investigating Unit, has already shown that a systematic approach to major crimes – combining intelligence, professional investigations and prosecutions – is bound to bear fruit.
Nelson Mandela, 1999

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2021/22 HIGHLIGHTS AT A GLANCE



100% ACHIEVEMENT
OF ALL APP TARGETS



NATIONAL FOOTPRINT (OPENING
OF NORTHERN CAPE OFFICE)



SIU DIGITISATION
JOURNEY



25 YEAR CELEBRATION
OF SIU EXISTENCE



PPE INVESTIGATION
(R23 OF 2020)



INTERNATIONAL RECOGNITION
(DEPUTY PRESIDENT OF IAACA;
CHAIRMANSHIP OF SACC)



STAKEHOLDER
PERCEPTION SURVEY



SIXTH YEAR
CLEAN AUDIT



IRMSA AWARD

"The work of the SIU has been commendable and demonstrates what can be achieved by a skilled unit dedicated to the recovery of the proceeds of crime" ... extracted from the State Capture Commission 1st Report

STRATEGIC OVERVIEW



VISION

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



MISSION

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



VALUES



INTEGRITY
Doing the right thing even when no-one is watching



COOPERATION
Supporting and enabling all stakeholders in the fight against corruption



TEAMWORK
Fostering synergy in a multidisciplinary and diverse environment



PROFESSIONALISM
Developing and maintaining the highest standards



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



INDEPENDENCE
Acting without fear, favour or prejudice



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

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LEGISLATIVE MANDATE AND OTHER MANDATES

CONSTITUTIONAL MANDATE

The SIU carries out its work with regard to the fundamental rights contained in the Constitution of the Republic of South Africa. The Unit has a specific and direct impact on sections 195, 32, 33 and 34, among others, 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 12 of 2004)	To provide for the strengthening of measures to prevent and combat corruption and corrupt activities; to provide for investigative measures in respect of corruption and related corrupt activities; to provide for the establishment and endorsement of a register in order to place certain restrictions on persons and enterprises convicted of corrupt activities relating to tenders and contracts; to place duty on certain persons holding a position of authority to report certain corrupt transactions; to provide for extraterritorial jurisdiction in respect of the offence of corruption and offences relating to corrupt activities; and to provide for matters connected therewith.

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

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

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

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SIU NATIONAL FOOTPRINT

COVERAGE ACROSS THE GEOGRAPHIC AND SOCIAL MEDIA SPHERES

Being accessible means offering services consistently and openly, while ensuring the offerings are responsive to and reachable by all of society.

Geographically, the opening of the SIU Northern Cape provincial office on 1 April 2021 marked the completion of the SIU countrywide coverage journey and footprint in all nine provinces of South Africa. It is now closer to the doorstep of those it serves.

The increased social media coverage hinges on the objectives of the SIU communication strategy, which seek to ensure:

- Improved public confidence in the SIU;
- Extensive coverage of the SIU in the media;
- Create positive perceptions of the brand;
- An influx of allegations that turn into proclamations; and
- Increased stakeholder engagement.

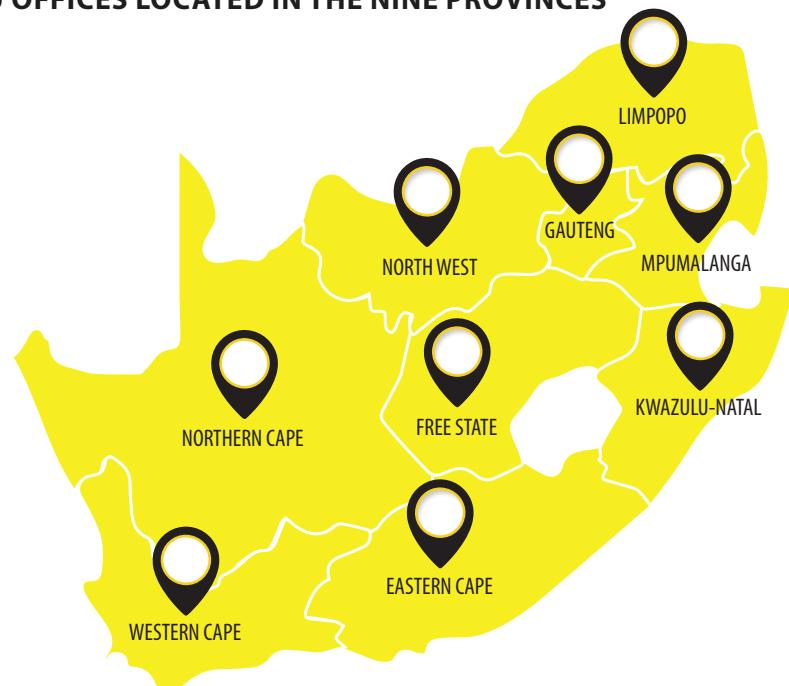


To realise these objectives, an **active presence is maintained on the social media** platforms Twitter, Facebook and Instagram to **increase awareness** through provision of consistent, real-time content and to provide a platform for communication with citizens.

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

The Unit advertises career opportunities through its LinkedIn account.

SIU OFFICES LOCATED IN THE NINE PROVINCES



STAKEHOLDER ENGAGEMENTS AND STRATEGIC PARTNERSHIPS

CONNECTIONS AND COLLABORATIONS

The SIU communicates, connects and collaborates with many stakeholder groups in spreading the word on its work and processes.

It remains cognisant of language barriers and seeks to communicate to audiences in their preferred language to ensure that as many people as possible understand messages. It invites citizens to report corruption in their home tongue.

To strike out more effectively against corruption, the unit has collaborated with key stakeholders in each province on the premise of 'strength in numbers'.

Stakeholder engagement assists the SIU to manage the needs of those who have interest in its work by instilling trust, confidence and buy-in, as well as mitigating risks and reputational harm.

During the year under review, the Stakeholder Relations and Communications team coordinated the following stakeholder engagements:

Stakeholders	Purpose of engagement	Date of engagement
Northern Cape residents Participating organisations: The SIU, Office of the Premier, Department of Justice and Correctional Services	Opening of the SIU's Northern Cape provincial office	1 April 2021
South African media Participating organisations: The SIU and South African National Editors Forum	Media engagement as part of the #KnowYourSIU campaign	27 May 2021
South African business Participating organisations: The SIU and Black Business Council (BBC)	BBC engagement as part of the #KnowYourSIU campaign	30 July 2021
Medical sector Participating organisations: The SIU and South African Medical Association (SAMA)	SAMA engagement as part of the #KnowYourSIU campaign	22 August 2021
Stakeholders in Limpopo province Participants: SIU Head Advocate Andy Mothibi and Limpopo Premier Stanley Mathabatha	Announcement of SIU investigation outcomes on Limpopo Provincial Government	23 September 2021

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The SIU could never hope to achieve what it does in isolation of like-minded organisations and groups. Combating corruption demands collective and concerted action. Shared intelligence is key. Because corruption is a major impediment to development, eroding productivity and progress, and weakening service delivery, the government is at the frontline. But other strategic partnerships are vital to the SIU, as it seeks to strengthen and maximise its impact. These span the private sector, international associations, civil society, media and citizens.

Locally, the Unit's key law enforcement relationships include those with the National Prosecuting Authority, Financial Intelligence Centre, Hawks, South African Revenue Service and South African Police Service.

Over the years, it has proved challenging to ensure the implementation of recommendations by state institutions and government departments that were investigated. To address this,

the Presidency has collaborated with the SIU to set up a structure that will monitor implementation of SIU recommendations.

Across African borders, the Unit has entered partnerships with the Commonwealth Africa Anti-corruption Centre and other agencies in commonwealth Africa.

Globally, the SIU participates in and contributes meaningfully to anti-corruption forums such as the Global Operational Network of Anti-corruption Law Enforcement Authorities (GlobE Network) formed in June 2021 to add muscle to the combatting of cross-border corruption, the G20 Anti-corruption working group and the United Nations Office on Drugs and Crime.

Adding further credibility to the Unit's reputation and standing, the Head of the Unit was appointed to serve as deputy president of the International Association of Anti-corruption Authorities (IAACA) and chairperson of the SADC Anti-corruption Subcommittee.

PREVENTION WORK (ACTT)

The SIU recently forged strategic alliances with sector role-players in the health, local government and infrastructure build environments through the establishment of the Health Sector Anti-corruption Forum (HSACF), Local Government Anti-corruption Forum (LGACF) and Infrastructure Build Anti-corruption Forum (IBACF). These fora are important to the implementation of the whole-society approach to the fight against corruption. Furthermore, a centralised multi-agency and multidisciplinary approach is adopted in dealing with allegations against these sectors. This optimises the use of resources in preventing and combatting maladministration, malpractice and corruption.

As part of its outcomes, the SIU continues to proactively influence the systemic and behavioural root causes of maladministration and corruption by directing internal and influencing external strategic decision-making processes through data analysis.

POSITIVE PERCEPTIONS

To gauge how it and its work is viewed by South Africans, the SIU conducted a stakeholder perception survey during the 2021/22 financial year.

The survey questionnaire was designed to capture perception of the respondents on four crucial elements, namely investigations of allegation on maladministration and corruption, recovery of financial losses, whistleblowing and independence.



Most of the respondents held an overwhelmingly positive view of the organisation, rating its work and ability to investigate allegations of corruption and maladministration highly. These perceptions were gleaned from media reports and from first-hand experience of the SIU's activities. Areas for improvement included the ability of the SIU to recover the state's financial losses and its independence.

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HIGH-LEVEL RESULTS



Investigation of allegations of corruption and maladministration
63.1% felt that the SIU effectively investigates allegations of corruption and maladministration.



Recovery of financial losses

When asked if they perceived the SIU to be effective in recovering the state's financial losses: **59.7% of responses were negative; 40.3% positive.** This indicates a negative perception of the SIU's effectiveness in recovering losses suffered by the state, which may be attributed to recoveries not reported in the media and cases not yet concluded.



Whistleblowing

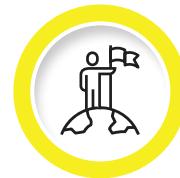
77.1% were aware of the whistleblowing process.



49.3% preferring to report via the **SIU toll-free number** or online reporting



26.9% preferring to report via **online platform**



Independence

Most stakeholders perceived the SIU to work independently. **52.9% perceived the SIU to work independently** **47.1% did not perceive the SIU to be independent.** The reasons most frequently cited for disagreeing that the SIU works independently centred around the institutional structure (being a governmental entity and reporting to the President) and not around the conduct of the SIU.

ORGANISATIONAL STRUCTURE (EXCO)



Adv Andy Mothibi
Head of the Unit



Andre Gernhardt
Chief Financial Officer



Dr Jerome Wells
Chief Legal Counsel



Prahesh Maharaj
Chief Programme Portfolio Officer



Leonard Lekgetho
Chief National Investigations Officer



Tumelo Zwane
Chief Information Officer



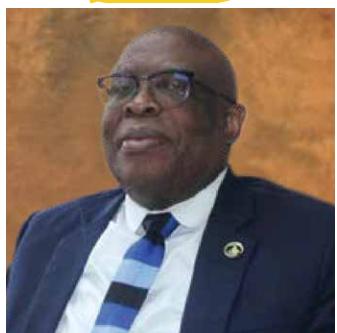
Neptune Mashego
Chief Human Capital Officer



Thulani Mkhungo
Chief Risk Officer



Boarawwa Leshope
Chief Audit Executive



Kaizer Kqanyago
Head of Stakeholder Relations and Communications



Nombulelo Mpotulo
Acting Head of Strategy, Monitoring and Reporting

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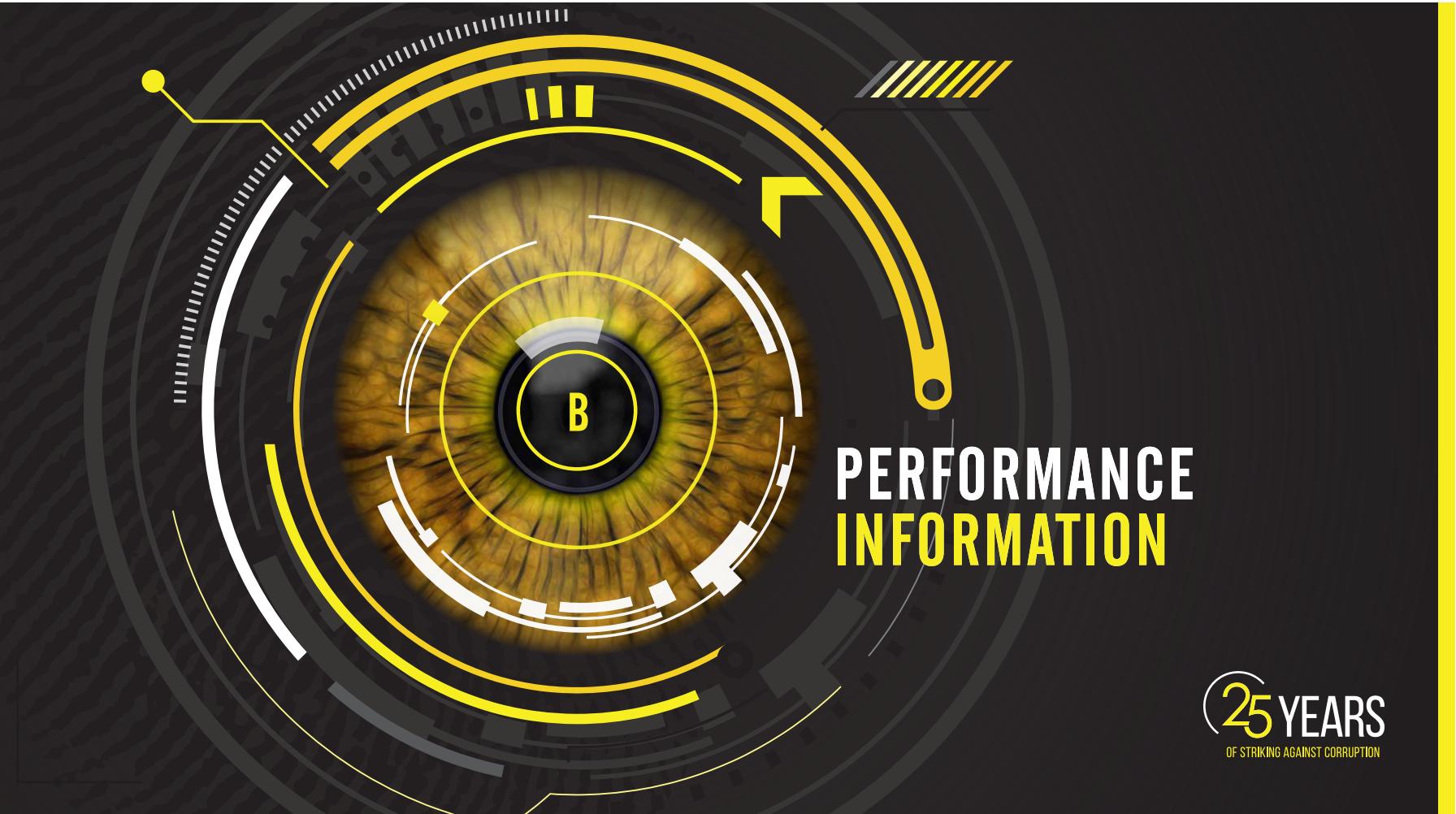
The SIU is one of our success stories over the last few years... through the SIU, our department is pleased to have contributed to reducing the levels of corruption in important areas such as social development, transport and correctional services.

Brigitte Mabandla, Former Minister of Justice and Constitutional Development

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PERFORMANCE INFORMATION

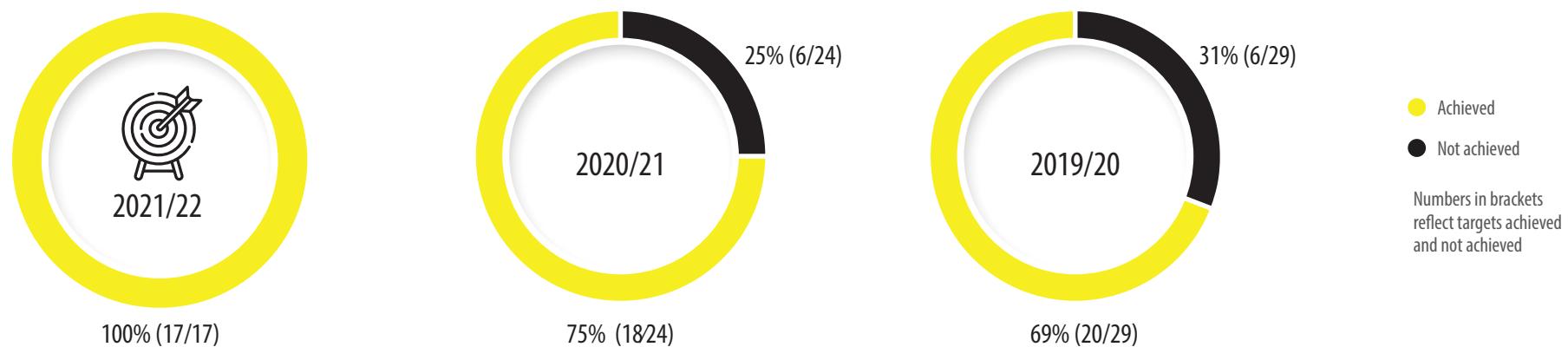
25 YEARS
OF STRIKING AGAINST CORRUPTION

PERFORMANCE ENVIRONMENT

Over the past MTEF period, the SIU's performance has gradually increased, and this in an environment characterised by significant economic and social challenges. The 2021/22 financial year saw the Unit reach the pinnacle of performance when it recorded 100% achievement against its planned targets. This is particularly fitting given the celebration of 25 years of striking against corruption.

This outstanding performance is a 25% improvement on the achievements of the previous financial year. The upward trajectory depicted below can be attributed to the commitment of staff to realising the organisation's vision of the 'state's preferred and trusted anti-corruption, forensic investigation and litigation agency'.

In addition, the Unit markedly overachieved all the targets of its core business programme. The details of the 2021/22 performance are reflected in the annual performance report section.



SIGNIFICANT PUBLIC INTEREST INVESTIGATION: R23 OF 2020 PPE INVESTIGATION

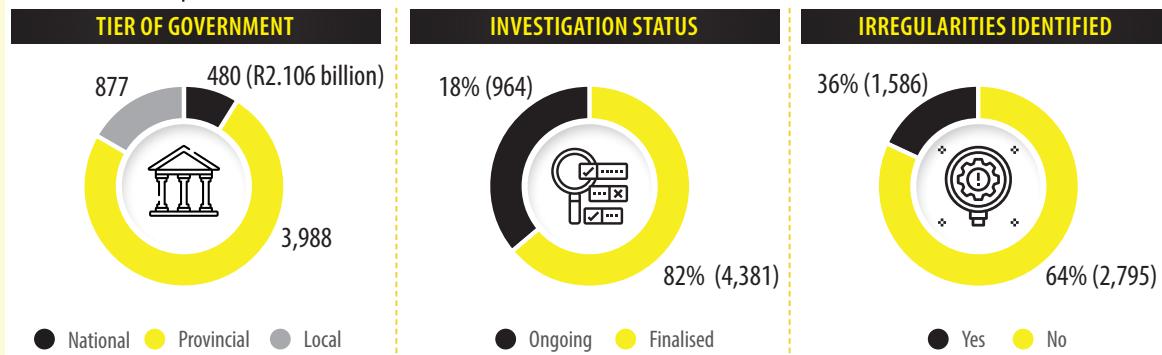
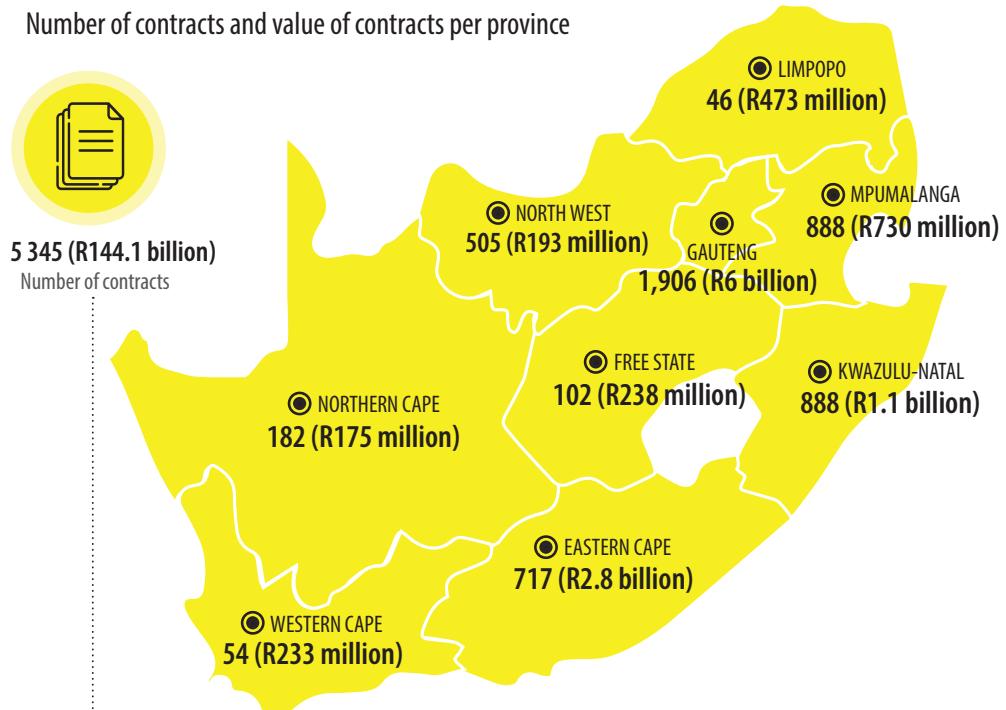
The R23 Proclamation was gazetted on 23 July 2020, following allegations of impropriety and maladministration in the procurement of personal protective equipment required during the Covid-19 pandemic. This triggered one of the SIU's largest and most wide-ranging investigations to date.

The graphics on the next page reflect the initial outcomes and the geographic magnitude of the investigation noted in the SIU report submitted to the Presidency in December 2021.

PPE INVESTIGATIONS



Number of contracts and value of contracts per province



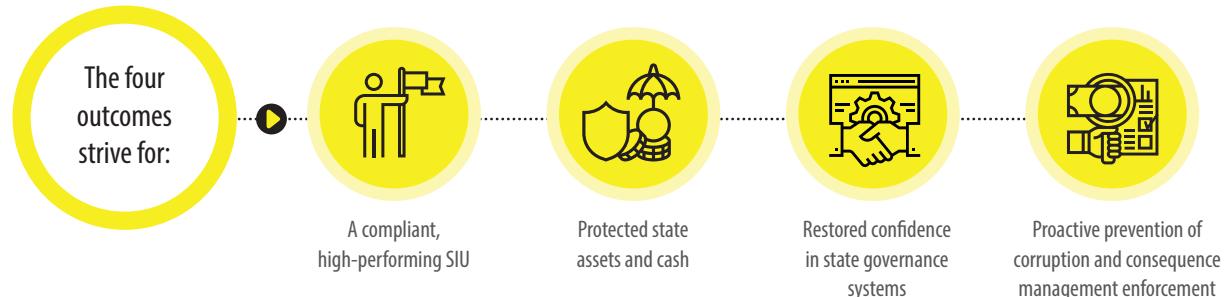
INSTITUTIONAL STRATEGIC OUTCOMES FRAMEWORK

The SIU adopted four strategic outcomes in its 2020/21 to 2024/25 Strategic Plan within the constraints of its limited resources.



The SIU has been our best and most effective anti-corruption agency, not only because it has been relatively unaffected by political interference, but because of its model. I would argue that efforts to strengthen the anti-corruption system should use the SIU as the foundation and start by focusing on how to strengthen the SIU.

David Bruce, Institute for Security Studies analyst



The outcomes are aligned to detailed and measurable outputs, which provide a way to commit resources and accountabilities to actions. The outputs are supported by performance indicators and activities detailed in the Annual Performance Plan (APP) and in the operational plans of the organisation.

Outcomes	Outputs	Budget Programme
A compliant, high-performance SIU that is well capacitated to rid society of corruption, maladministration and fraud in state institutions	<ul style="list-style-type: none"> Good governance and controls environment for positive audit outcomes. Risk management measures to improve high levels of risk maturity. Prescribed SIU annual plans to provide strategic support and ensure compliance. Low employee turnover rate Filled vacancies of funded key SIU positions. Standard performance management system in place. SIU stakeholders managed through outcomes of stakeholder perception surveys, awareness initiatives and stakeholder engagements. Develop and deploy a plan to leverage technology to create a globally competitive, high-performance organisation. 	Programme 1: Administration <ul style="list-style-type: none"> Financial Management Human Resources Information and Communication Technology Enablement Services Stakeholder Relations and Communications Strategy Planning, Monitoring and Reporting Corporate Governance, Corporate Legal Office of the Head of Unit services 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	<ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Central Case Registration and Monitoring Case Assessment Case Management and Investigation Forensic Legal and Civil Litigation
Confidence in the governance systems, structures and policies of the state is restored and maintained	<ul style="list-style-type: none"> 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 preventative mechanisms and effective enforcement of consequence management measures	<ul style="list-style-type: none"> Awareness campaigns targeted at specific audiences. Insights into corruption and maladministration generated from surveys. Data from concluded matters to develop improvement plans (for clients). Recorded allegations received electronically in a central location to facilitate ease of tracking. Develop and implement a comprehensive strategy on data analytics. Access for the Assessment Committee to duly undertake assessment of all centrally registered allegations. 	Programme 3: Market Data Analytics and Prevention <ul style="list-style-type: none"> Market Data Analytics Prevention and Advisory Awareness

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ANNUAL PERFORMANCE INFORMATION REPORT

Core business 2021/22 performance highlights at a glance



R5.960 BILLION
Rand value of potential cash and/or assets recovered



R436 MILLION
Rand value of actual cash and/or assets recovered



R5.541 BILLION
Rand value of contract(s) and/or administrative decision(s)/action(s) set aside or deemed invalid



R6.263 BILLION
Rand value of potential loss prevented



469
Referrals made for disciplinary action against officials and/or executives



24 786
Referrals made for administrative action



570
Referrals made to the relevant prosecuting authority



28,135
Investigations closed under a published proclamation



R3.366 BILLION
Rand value of matters in respect of which evidence was referred for the institution or defence/opposition of civil proceedings



54
Cases issued in the Special Tribunal



19
Reports submitted to the Presidency



100%
Allegations centrally registered for electronic tracking



100%
Centrally registered allegations assessed by the Assessment Committee

PERFORMANCE INFORMATION BY BUDGET PROGRAMME

PROGRAMME 1: ADMINISTRATION



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

Outcome	Output	Output Indicator	Previous financial years' actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2019/20	2020/21	Planned Target 2021/22	Actual Achievement 2021/22		
Outcome 1: A compliant, high-performance SIU that is well-capacitated to rid society of corruption, maladministration and fraud in state institutions	Good governance and controls environment for positive audit outcomes	1.1 Maintain an unqualified overall Auditor-General audit outcome	Unqualified audit	Outcome of the 2019/20 external audit is a clean audit and unqualified audit opinion	Unqualified audit outcome	Outcome of the 2020/21 external audit is a clean audit and unqualified audit opinion	N/A	N/A
	Develop and deploy a plan to leverage data analytics to create a globally competitive data-driven high-performance organisation	1.2 Implementation of an approved ICT project plan for data analytics capability	-	-	Implementation of Phase 1 Data Analytics Conceptual Architecture document developed	Market Data Analytics A Readiness Assessment exercise for the implementation of Phase 1 Data Analytics was conducted		The initial milestones/activities for the implementation of Phase 1 were revised following the recommendation from the ICT Committee. The committee recommended that an independent assessment be conducted to gauge the state of readiness for the implementation of the market data analytics solution within the SIU

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PROGRAMME 1: ADMINISTRATION (CONTINUED)

Outcome	Output	Output Indicator	Previous financial years' actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2019/20	2020/21	Planned Target 2021/22	Actual Achievement 2021/22		
	Low employee turnover rate maintained	1.3 Employee turnover rate	-	-	5%	3.6%	1.4%	The over-achievement is contributed to the effectiveness of the retention strategy being implemented by Human Capital
	SIU stakeholder engagement and awareness initiatives	1.4 Number of stakeholder engagements and awareness campaign initiatives conducted	-	-	3	5	2	The over-achievement is due to ad-hoc engagements that were convened



**Let's investigate...
#KnowYourSIU**

What is a proclamation in the context of the SIU?

A: It is the official declaration by the President giving the SIU permission to proceed to investigate an allegation that was submitted to the SIU.

PROGRAMME 2: INVESTIGATIONS AND LEGAL COUNSEL



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

Outcome	Output	Output Indicator	Previous financial years' actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2019/20	2020/21	Planned Target 2021/22	Actual Achievement 2021/22		
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	R296,943,069	R818,620,834	R300m	R5,960,575,800	R5,660,575,800	The Transnet investigation contributed to the over-achievement
		2.2 Rand value of actual cash and/or assets recovered	R48,650,657	R1,802,674,333	R250m	R436,416,719	R186,416,719	The over-achievement is due to a contract that was set aside at the Special Tribunal in one of the Department of Water and Sanitation investigations and the service provider was ordered to repay monies not due and owing
		2.3 Rand value of contact(s) and/or administrative decision(s)/action(s) set aside or deemed invalid	R4,330,000,000	R7,168,839,605	R1bn	R5,541,897,317	R4,541,897,317	The over-achievement is due to contracts that were set aside in the Special Tribunal for investigations on Eskom and the Department of Water and Sanitation
		2.4 Rand value of potential loss prevented	R400,000,000	R2,783,993,149	R500m	R6,263,013,767	R5,763,013,767	The over-achievement is due to the potential losses prevented in investigations under Eskom and the Department of Water and Sanitation

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PROGRAMME 2: INVESTIGATIONS AND LEGAL COUNSEL (CONTINUED)

Outcome	Output	Output Indicator	Previous financial years' actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2019/20	2020/21	Planned Target 2021/22	Actual Achievement 2021/22		
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	398	5,749	170	469	299	The over-achievement is due to a number of referrals that were finalised in respect of the PPE investigations
		3.2 Number of referrals made for administrative action	240	41,187	115	24,786	24,671	In the Department of Transport investigation a number of matters were closed where people were identified as being deceased but still having driver's licences on eNatis, which resulted in the over-achievement of the target
		3.3 Number of referrals made to the relevant Prosecuting Authority	451	435	225	570	345	The investigations under the R23 proclamation under various State institutions contributed to the over-achievement of the planned target
		3.4 Number of investigations closed under a published proclamation	2,000	42,117	1,400	28,135	26,735	The investigation in the Department of Transport relating to irregularities of driver's licences on eNatis, resulted in the over-achievement of the target

PROGRAMME 2: INVESTIGATIONS AND LEGAL COUNSEL (CONTINUED)

Outcome	Output	Output Indicator	Previous financial years' actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2019/20	2020/21	Planned Target 2021/22	Actual Achievement 2021/22		
		3.5 Rand value of matters in respect of which evidence was referred for the institution or defence/ opposition of civil proceedings	R2,165,707,065	R64,788,741,548	R1.7bn	R3,366,014,645	R1,666,014,645	The Transnet investigation contributed significantly towards the over-achievement of the planned target
		3.6 Number of cases issued in the Special Tribunal	-	40	25	54	29	More investigations were finalised and were ready for civil litigation
		3.7 Number of reports submitted to the Presidency	19	15	18	19	1	The over-achievement is due to the fast-tracking and prioritisation for the finalisation of the Presidential reports resulting from the investigations (proclamations) that were finalised during the year

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PROGRAMME 3: MARKET DATA ANALYTICS AND PREVENTION



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

Outcome	Output	Output Indicator	Previous financial years' actual achievement		Financial year under review		Deviation from planned target to Actual Achievement	Comment on deviation
			2019/20	2020/21	Planned Target 2021/22	Actual Achievement 2021/22		
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 Access for the Assessment Committee to duly assess all centrally registered allegations	4.1 Percentage of allegations received from the SIU whistleblower hotline centrally recorded for electronic tracking	100%	100%	100%	100%	N/A	N/A
		4.2 Percentage of centrally registered allegations assessed by the Assessment Committee	100%	100%	100%	100%	N/A	N/A



Let's investigate...
#KnowYourSIU

What is the Special Tribunal?

A: It is an independent court/forum established solely to adjudicate upon SIU civil litigation cases.

Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
			Value	Proclamation number	Proclamation name	
Rand value of potential cash and/or assets to be recovered	Target	R148,000,000	R300,000,000	R3,613,645	R37 of 2017	National Department of Transport (DoT)
	Actual	R818,620,834, R5,960,575,800		R217,000	R21 of 2018 R33 of 2019	Department of Justice and Constitutional Development: Office of the State Attorney (DoJ&CD: OSA)
				R2,169,482	R37 of 2019	South African Social Security Agency (SASSA)
				R122,094	R51 of 2019	Passenger Rail Agency of South Africa (PRASA)
				R1,497,849,227	R11 of 2018 R3 of 2020	Eskom
				R4,190,494,737	R11 of 2018	Transnet
				R225,840	R23 of 2020	Eastern Cape Department of Education (DoE)
				R337,138	R23 of 2020	eThekweni Metropolitan Municipality
				R70,298,633	R23 of 2020	Gauteng DoE
				R102,639,949	R23 of 2020	Gauteng Department of Health (DoH)
				R38,300	R23 of 2020	Govan Mbeki Local Municipality
				R41,560	R23 of 2020	KwaZulu-Natal DoE
				R5,559,000	R23 of 2020	KwaZulu-Natal DoH
				R21,923	R23 of 2020	Limpopo DoH
				R9,565	R23 of 2020	Mpumalanga DoE
				R648,942	R23 of 2020	Mpumalanga DoH
				R329,717	R23 of 2020	Mpumalanga Department of Human Settlements (DHS)

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022				Details		
Performance measure		2020/21	2021/22	Value	Proclamation number	Proclamation name
Rand value of potential cash and/or assets to be recovered	Target	R148,000,000	R300,000,000	R16,355	R23 of 2020	Mpumalanga Department of Public Works, Roads and Transport (DPWRT)
	Actual	R818,620,834	R5,960,575,800	R59,735	R23 of 2020	Mpumalanga Department of Social Development (DSD)
				R22,001,885	R23 of 2020	National DoH
				R2,031,850	R23 of 2020	Nelson Mandela Bay Metropolitan Municipality
				R451,100	R23 of 2020	Newcastle Local Municipality
				R36,400,000	R23 of 2020	National Health Laboratory Service (N HLS)
				R102,808	R23 of 2020	North West Department of Community Safety and Transport Management (CSTR)
				R21,010	R23 of 2020	North West DoH
				R16,158	R23 of 2020	North West DSD
				R24,858,147	R8 of 2021	Unemployment Insurance Fund (UIF)
Rand value of actual cash and/or assets to be recovered	Target	R60,000,000	R250,000,000	R64,244,298		SIU Acknowledgement of Debt Enforcement Department
	Actual	R1,802,674,333	R436,416,719	R4,012,153	R63 of 2010	Ekurhuleni Metropolitan Municipality
				R6,398,117	R29 of 2017 R19 of 2018	South African Broadcasting Corporation (SABC)
				R3,421,280	R37 of 2017	National DoT
				R1,012,294	R11 of 2018	Transnet
				R510,024	R20 of 2018	National Department of Public Works and Infrastructure DPWI
				R732,529	R21 of 2018 R33 of 2019	DOJ&CD: OSA

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Value	Proclamation number	Proclamation name
Rand value of actual cash and/or assets to be recovered	Target	R60,000,000	R250,000,000	R331,619,210	R27 of 2018 R44 of 2019	National Department of Water and Sanitation (DWS)
	Actual	R1,802,674,333	R436,416,719	R14,483,114 R9,983,701	R2 of 2020 R8 of 2021	South African Airways (SAA) UIF
Rand value of contract(s) and/or administrative decision(s)/action(s) set aside or deemed invalid	Target	R900,000,000	R1,000,000,000	R4,128,360,982	R11 of 2018 R3 of 2020	Eskom
	Actual	R7,168,839,605	R5,541,897,317	R1,104,240,752	R27 of 2018 R44 of 2019	National DWS
				R39,150,740	R23 of 2020	Free State Provincial Treasury
				R10,148,750	R23 of 2020	Eastern Cape DoH
				R11,607,000	R23 of 2020	KwaZulu-Natal DSD
				R4,857,600	R23 of 2020	OR Tambo District Municipality
				R219,531,493	R23 of 2020	Gauteng DoE
				R24,000,000	R23 of 2020	Gauteng DoH
Rand value of potential loss prevented	Target	R300,000,000	R500,000,000	R5,540,522,534	R11 of 2018 R3 of 2020	Eskom
	Actual	R2,783,993,149	R6,263,013,767	R691,123,915	R27 of 2018 R44 of 2019	National DWS
				R9,714,067	R23 of 2020	Mpumalanga DoE
				R4,857,600	R23 of 2020	OR Tambo District Municipality

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SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure	2020/21	2021/22	Details			Proclamation name
			Number/value	Proclamation number		
Number of referrals made for disciplinary action against officials and/or executives	Target	150	170	15	R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality
	Actual	5,749	469	1	R24 of 2017	DRDLR
				8	R11 of 2018 R3 of 2020	Eskom
				4	R20 of 2018	National DPWI
				18	R4 of 2019	Umgeni Water
				7	R17 of 2019	City of Johannesburg Metropolitan Municipality
				2	R30 of 2019	North West Development Corporation
				3	R34 of 2019	Free State DoH
				88	R37 of 2019	SASSA
				4	R39 of 2019	Free State DHS
				4	R40 of 2019	Eastern Cape DPWI and Eastern Cape DoE
				23	R41 of 2019	Department of Defence and Military Veterans
				2	R51 of 2019	PRASA
				2	R54 of 2019	South African Health Products Regulatory Authority (SAHPRA)
				9	R7 of 2020	DoJ&CD in the Masters Office and the Office of the Chief Master
				3	R23 of 2020	Cederberg Local Municipality
				1	R23 of 2020	City of Johannesburg Metropolitan Municipality
				2	R23 of 2020	City of Matlosana Local Municipality
				2	R23 of 2020	National Department of Employment and Labour
				3	R23 of 2020	Eastern Cape DoE

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure	2020/21	2021/22	Details			Proclamation name
			Number/value	Proclamation number		
Number of referrals made for disciplinary action against officials and/or executives	Target	150	170	1	R23 of 2020	Eastern Cape DoH
	Actual	5,749	469	4	R23 of 2020	Eastern Cape DPWI
			8	R23 of 2020	Eastern Cape SASSA	
			39	R23 of 2020	eThekwini Local Municipality	
			6	R23 of 2020	Free State Department of Correctional Services (DCS)	
			4	R23 of 2020	Gauteng DoE	
			23	R23 of 2020	Gauteng DoH	
			1	R23 of 2020	JB Marks Local Municipality	
			2	R23 of 2020	Kannaland Local Municipality	
			57	R23 of 2020	KwaZulu-Natal DoE	
			6	R23 of 2020	KwaZulu-Natal DoH	
			3	R23 of 2020	Lejweleputswa District Municipality	
			3	R23 of 2020	Limpopo Department of Cooperative Governance, Human Settlements and Traditional Affairs (Limpopo CoGHSTA)	
			23	R23 of 2020	Limpopo DoH	
			1	R23 of 2020	Matzikama Local Municipality	
			2	R23 of 2020	Mpumalanga Economic Growth Agency (MEGA)	
			1	R23 of 2020	Mpumalanga Department of Cooperative Governance and Traditional Affairs (CoGTA)	
			12	R23 of 2020	Mpumalanga DoE	
			2	R23 of 2020	Mpumalanga DoH	

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure	2020/21	2021/22	Details			Proclamation name
			Number/value	Proclamation number		
Number of referrals made for disciplinary action against officials and/or executives	Target	150	170	6	R23 of 2020	Mpumalanga DPWRT
	Actual	5,749	469	10	R23 of 2020	National DoH
				2	R23 of 2020	National DoT
				2	R23 of 2020	National DoT
				4	R23 of 2020	Nelson Mandela Bay Municipality
				2	R23 of 2020	Northern Cape DoH
				1	R23 of 2020	North West CSTR
				3	R23 of 2020	North West DoE
				2	R23 of 2020	North West DoH
				4	R23 of 2020	OR Tambo District Municipality
				11	R23 of 2020	South African National Defence Force (SANDF)
				2	R23 of 2020	uMngeni Local Municipality
				3	R23 of 2020	Western Cape DoE
Number of referrals made for administrative action	Target	100	115	4	R43 of 2010 R49 of 2012	KwaZulu-Natal DPWI
				6	R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure	2020/21	2021/22	Details			Proclamation name
			Number/value	Proclamation number		
Number of referrals made for administrative action	Target	100	115	24,419	R37 of 2017	National DoT
	Actual	41,187	24,786	4	R7 of 2018	Elias Motsoaledi Local Municipality
			9	R11 of 2018	Transnet	
			6	R21 of 2018 R33 of 2019	DoJ&CD: OSA	
			45	R18 of 2019	Umgeni Water	
			7	R54 of 2019	NHLS	
			1	R23 of 2020	SAHPRA	
			3	R23 of 2020	Cederberg Local Municipality	
			4	R23 of 2020	City of Johannesburg Metropolitan Municipality	
			1	R23 of 2020	Eastern Cape DPWI	
			17	R23 of 2020	eThekweni Local Municipality	
			116	R23 of 2020	Free State Provincial Treasury	
			54	R23 of 2020	Gauteng DoH	
			8	R23 of 2020	KwaDukuza Local Municipality	
			29	R23 of 2020	KwaZulu-Natal DoE	
			14	R23 of 2020	Limpopo DoH	
			1	R23 of 2020	Matzikama Local Municipality	
			2	R23 of 2020	Mpumalanga Department of Community, Safety, Security and Liaison (CSSL)	
			6	R23 of 2020	National DoH	

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Number/value	Proclamation number	Proclamation name
Number of referrals made for administrative action	Target	100	115	9	R23 of 2020	National DoT
	Actual	41,187	24,786	8	R23 of 2020	Northern Cape DoH
				4	R23 of 2020	Newcastle Local Municipality
				3	R23 of 2020	SANDF
				3	R23 of 2020	uMdoni Local Municipality
				1	R23 of 2020	uMngeni Local Municipality
				2	R39 of 2020	Saldanha Local Municipality
Number of referrals made to the relevant Prosecuting Authority	Target	200	225	2	R7 of 2014 R599 of 2015 R32 of 2017	DRDLR and the State Information Technology Agency (SITA): Deeds Office
	Actual	435	570	27	R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality
				1	R24 of 2017	DRDLR
				2	R25 of 2017	Lesedi Local Municipality
				4	R37 of 2017	National DoT
				14	R11 of 2018 R3 of 2020	Eskom
				18	R11 of 2018	Transnet
				17	R20 of 2018	National DPWI
				11	R21 of 2018 R33 of 2019	DoJ&CD: OSA

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Number/value	Proclamation number	Proclamation name
Number of referrals made to the relevant Prosecuting Authority	Target	200	225	7	R27 of 2018 R44 of 2019	National DWS
	Actual	435	570	12	R4 of 2019	Umgeni Water
				12	R17 of 2019	City of Johannesburg Metropolitan Municipality
				6	R34 of 2019	Free State DoH
				17	R37 of 2019	SASSA
				15	R40 of 2019	Eastern Cape DPWI and Eastern Cape DoE
				2	R51 of 2019	PRASA
				2	R54 of 2019	SAHPRA
				3	R7 of 2020	DoJ&CD in the Masters Office and the Office of the Chief Master
				5	R23 of 2020	Amatola Water Board
				4	R23 of 2020	Cederberg Local Municipality
				1	R23 of 2020	City of Johannesburg Metropolitan Municipality
				2	R23 of 2020	City of Matlosana Local Municipality
				10	R23 of 2020	Eastern Cape DoE
				7	R23 of 2020	Eastern Cape DoH
				12	R23 of 2020	Eastern Cape SASSA
				29	R23 of 2020	eThekini Local Municipality
				114	R23 of 2020	Free State Provincial Treasury
				4	R23 of 2020	Gauteng DoE

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022				Details		
Performance measure		2020/21	2021/22	Number/value	Proclamation number	Proclamation name
Number of referrals made to the relevant Prosecuting Authority	Target	200	225	40	R23 of 2020	Gauteng DoH
	Actual	435	570	31	R23 of 2020	KwaZulu-Natal DoE
				1	R23 of 2020	Lejweleputswa District Municipality
				10	R23 of 2020	Limpopo DoH
				9	R23 of 2020	Matzikama Local Municipality
				1	R23 of 2020	Mpumalanga CoGTA
				2	R23 of 2020	Mpumalanga CSSL
				1	R23 of 2020	Mpumalanga DoE
				6	R23 of 2020	Mpumalanga DPWRT
				3	R23 of 2020	Mpumalanga Department of Culture, Sport and Recreation (DCSR)
				19	R23 of 2020	National DoH
				10	R23 of 2020	National DoT
				4	R23 of 2020	Nelson Mandela Bay Municipality
				33	R23 of 2020	SANDF
				1	R23 of 2020	uMngeni Local Municipality
				35	R8 of 2021	UIF
				4	R180 of 2021	Mogalakwena Local Municipality

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Number/value	Proclamation number	Proclamation name
Number of investigations closed out under a published proclamation	Target	1,400	1,400	7	R7 of 2014 R599 of 2015 R32 of 2017	DRDLR and the State Information Technology Agency (PTY) Ltd (SITA): Deeds Office
	Actual	42,117	28,135	7	R24 of 2017	National DPWI
				2	R8 of 2017 R15 of 2018 R16 of 2019	Mopani District Municipality
				3	R24 of 2017	DRDLR
				1	R30 of 2017	KwaZulu-Natal Provincial Treasury
				24,465	R37 of 2017	National DoT
				309	R11 of 2018	Transnet
				3	R12 of 2018 R179 of 2021	Roads Agency Limpopo Limited
				161	R179 of 2021	National DPWI
				111	R21 of 2018 R33 of 2019	DoJ&CD: OSA
				1	R36 of 2018	KwaZulu-Natal DoT
				7	R4 of 2019	Umgeni Water
				6	R18 of 2019	NHLS
				43	R23 of 2019	Health Professionals Council of South Africa (HPCSA)
				7	R29 of 2019	Council for Medical Schemes
				2	R32 of 2019 R57 of 2019	Denel

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Number/value	Proclamation number	Proclamation name
Number of investigations closed out under a published proclamation	Target	1,400	1,400	2	R34 of 2019	Free State DoH
Number of investigations closed out under a published proclamation	Actual	42,117	28,135	557	R37 of 2019	SASSA
				5	R40 of 2019	Eastern Cape DPWI and Eastern Cape DoE
				4	R51 of 2019	PRASA
				4	R2 of 2020	SAA
				117	R7 of 2020	DoJ&CD in the Masters Office and the Office of the Chief Master
				30	R23 of 2020	Amatola Water Board
				15	R23 of 2020	City of Johannesburg Metropolitan Municipality
				12	R23 of 2020	City of Matlosana Local Municipality
				1	R23 of 2020	Dr Nkosazana Dlamini Zuma Local Municipality
				197	R23 of 2020	Eastern Cape DoE
				136	R23 of 2020	Eastern Cape DoH
				88	R23 of 2020	Eastern Cape DPWI
				54	R23 of 2020	Eastern Cape SASSA
				235	R23 of 2020	eThekweni Local Municipality
				2	R23 of 2020	Free State DCS
				1	R23 of 2020	Free State DHS
				1	R23 of 2020	Free State DPWI
				30	R23 of 2020	Free State Provincial Treasury
				269	R23 of 2020	Gauteng DoE
				149	R23 of 2020	Gauteng DoH

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Number/value	Proclamation number	Proclamation name
Number of investigations closed out under a published proclamation	Target	1,400	1,400	2	R23 of 2020	Kannaland Local Municipality
	Actual	42,117	28,135	3	R23 of 2020	KwaZulu-Natal DoE
				30	R23 of 2020	KwaZulu-Natal DoH
				4	R23 of 2020	Lejweleputswa District Municipality
				4	R23 of 2020	Lepelle Northern Water Limpopo
				1	R23 of 2020	Limpopo CoGHSTA
				24	R23 of 2020	Limpopo DoH
				3	R23 of 2020	Mpumalanga Economic Growth Agency
				1	R23 of 2020	Mpumalanga CoGTA
				1	R23 of 2020	Mpumalanga CSSL
				1	R23 of 2020	Mpumalanga Department of Agriculture, Rural Development, Land and Environmental Affairs (DARDLEA)
				26	R23 of 2020	Mpumalanga DoE
				21	R23 of 2020	Mpumalanga DoH
				2	R23 of 2020	Mpumalanga DHS

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure	2020/21	2021/22	Details			Proclamation name
			Number/value	Proclamation number		
Number of investigations closed out under a published proclamation	Target	1,400	1,400	6	R23 of 2020	National DoT
	Actual	42,117	28,135	1	R23 of 2020	Northern Cape DoE
				15	R23 of 2020	Northern Cape DSD
				54	R23 of 2020	Nelson Mandela Bay Metropolitan Municipality
				2	R23 of 2020	Newcastle Local Municipality
				1	R23 of 2020	NHLS
				10	R23 of 2020	North West DoE
				32	R23 of 2020	North West DoH
				42	R23 of 2020	North West DSD
				15	R23 of 2020	OR Tambo District Municipality
				3	R23 of 2020	Ratlou Local Municipality
				187	R23 of 2020	SANDF
				1	R23 of 2020	uMdoni Local Municipality
				8	R23 of 2020	Umgungundlovu Technical and Vocational Education and Training (TVET) College
				1	R23 of 2020	Western Cape DoE
				375	R8 of 2021	UIF
				1	R13 of 2021	Central Johannesburg TVET College

SIU annual performance information from 1 April 2021 to 31 March 2022

Performance measure	2020/21	2021/22	Details		
			Number/value	Proclamation number	Proclamation name
Rand value of matters in respect of which evidence was referred for the institution or defence/opposition of civil proceedings	Target	R1,600,000,000	R1,700,000,000	R28,917,197	R59 of 2014 National DPWI
	Actual	R64,788,741,548	R3,366,014,645	R60,728,919	R24 of 2017 DRDLR
				R69,095,390	R30 of 2017 KwaZulu-Natal Provincial Treasury
				R1,395,604,797	R11 of 2018 Transnet
				R38,526,108	R20 of 2018 National DPWI
				R26,904,610	R28 of 2018 DoJ&CD: OSA R5 of 2019
				R1,973,028	R32 of 2019 Ekurhuleni Metropolitan Municipality R57 of 2019
				R234,413	R32 of 2019 Denel R57 of 2019
				R255,000,000	R39 of 2019 Free State DHS
				R453,934,798	R23 of 2020 City of Johannesburg Metropolitan Municipality
				R151,307,540	R23 of 2020 Free State DHS
				R596,483,708	R23 of 2020 Gauteng DOH
				R1,240,925	R23 of 2020 KwaZulu-Natal DoE
				R21,347,656	R23 of 2020 KwaZulu-Natal DSD
				R798,243	R23 of 2020 Mpumalanga DSD
				R2,994,852	R23 of 2020 Mpumalanga DCSR
				R494,500	R23 of 2020 National Department of Agriculture, Forestry and Fisheries (DAFF)
				R150,002,608	R23 of 2020 National DoH

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
				Number/value	Proclamation number	Proclamation name
Rand value of matters in respect of which evidence was referred for the institution or defence/opposition of civil proceedings	Target	R1,600,000,000	R1,700,000,000	R36,400,000	R23 of 2020	NHLS
	Actual	R64,788,741,548	R3,366,014,645	R54,747,353	R23 of 2020	Western Cape DoE
				R19,278,000	R32 of 2020	National Lotteries Commission
Number of cases issued in the Special Tribunal	Target	20	25	R168,597,000	R23 of 2020	SIU vs Beadica 423 CC
	Actual	40	54	R103,770,000	R23 of 2020	SIU vs Zakheni Strategic
				R11,000,000	R11 of 2018	SIU vs Petrus Shaka Mazibuko
				R17,000,000	R23 of 2020	SIU vs Minister of Public Works
				R1,973,023	R28 of 2018 and R5 of 2019	SIU vs Kubwa Kazi Construction CC and nine others
				R30,000,000 review application R431,000,000	R23 of 2020	SIU vs Fikile Mpopane and 10 others
				R28,917,197	R23 of 2020	SIU vs Prof Mkhululi Lukhele
				R500,000,000	R23 of 2020	SIU vs Johannesburg Social Housing Company and three others
				R4,500,000	R23 of 2020	SIU vs Chachulani Group Investments Holdings and nine others
				R4,200,000,000	R11 of 2018 and R3 of 2020	SIU vs Transnet SOC Ltd and 17 others
				R4,200,000,000	R11 of 2018 and R3 of 2020	SIU vs CRRC E-Loco Supply and seven others

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
			Number/value	Proclamation number	Proclamation name	
Number of cases issued in the Special Tribunal	Target	20	25	R36,188,695	R118 of 2021 SIU vs Crocia Events	
	Actual	40	54	R172,742,175	R23 of 2020 SIU vs Thabiso Hamilton Ndlovu and six others	
			R8,000,000	R23 of 2020	SIU vs Pro-serve Consulting and four others	
			R8,000,000	R23 of 2020	SIU vs Anglogold Ashanti and 16 others	
			R27,000,000	R599 of 2015 and R32 of 2017	SIU vs Hassan Ebrahim Kajee	
			R865,536	R23 of 2020	SIU vs Guwena Construction and Projects	
			R3,000,000	R11 of 2018 and R3 of 2020	SIU vs T Zulu and two others	
			R19,278,000	R32 of 2020	SIU vs Inqaba Yokulinda and 12 others	
			R12,611,380	R23 of 2020	SIU vs Rich Soil Resources	
			R1,200,000	R23 of 2020	SIU vs Member of Executive Council for Education, North West, and three others	
			R3,400,000	R30 of 2019	SIU vs North West Corporation and six others	
			R3,100,000	R23 of 2020	SIU vs Pakiso Jacob Mothupi and three others	
			R234,413	R32 of 2019 and R57 of 2019	SIU vs Sibulele Damane and one other	
			R266,000,000 (including an interim order for R22,000,000)	R23 of 2020	SIU vs Digital Vibes	
			R1,759,200	R23 of 2020	SIU Bhomelela General Trading Enterprise and one other	

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022				Details		
Performance measure		2020/21	2021/22	Number/value	Proclamation number	Proclamation name
Number of cases issued in the Special Tribunal	Target	20	25	R2,052,000	R23 of 2020	SIU vs Velakabusha General Trading and one other
	Actual	40	54	R1,800,000	R23 of 2020	SIU vs Ntente Trading and one other
				R1,740,000	R23 of 2020	SIU vs Ngome Steam Pot and one other
				R1,184,908	R23 of 2020	SIU vs Ibusaphi Trading and one other
				R247,106	R23 of 2020	SIU vs Umunyeovou Trading and one other
				R1,335,380	R23 of 2020	SIU vs Infotech Evolution and one other
				R308,300	R23 of 2020	SIU vs King K Trading and one other
				R450,724	R23 of 2020	SIU vs Umunyeovou Trading and one other
				R104,700	R23 of 2020	SIU vs Ntente Trading and one other
				R232,200	R23 of 2020	SIU vs Mpumelelo Dlaba and one other
				R307,000	R23 of 2020	SIU vs Inqikithi Trading Enterprise CC and one other
				R425,000	R23 of 2020	SIU vs Siphiwenkosi Trading and one other
				R586,628	R23 of 2020	SIU vs Ngezolusha Trading and one other
				R440,080	R23 of 2020	SIU vs Youth Development 12 and one other
				R37,120	R23 of 2020	SIU vs Beyond Hospitality Solutions and one other
				R567,617	R23 of 2020	SIU vs Mabungana Group CC and one other
				R28,065	R23 of 2020	SIU vs Henque 2200 CC and one other
				R31,220	R23 of 2020	SIU vs Henque 2200 CC and one other
				R65,594,478	R30 of 2017	SIU vs Universal Security Services and two others
				R210,000	R38 of 2010	SIU vs Clive Charlton and two others

SIU annual performance information from 1 April 2021 to 31 March 2022						
Performance measure		2020/21	2021/22	Details		
			Number/value	Proclamation number	Proclamation name	
Number of cases issued in the Special Tribunal	Target	20	25	R586,000	R23 of 2020	SIU vs Bulum Trading Services
	Actual	40	54	R60,728,918	R24 of 2017	SIU vs Big Five Farming Cooperative and 10 others
				R3,400,000	R23 of 2020	SIU vs National Development of Forestry, Fisheries and the Environment and five others
				R16,802,248.32	R23 of 2020	SIU vs Department of Education and one other
				R3,500,000	R20 of 2018	SIU vs Roy's Oil and Gas Inc CC and two others
				R1,029,756	R23 of 2020	SIU vs Siyanda and Thabo and three others
				R1,099,560	R23 of 2020	SIU vs Silvex 622 CC and three others
				R798,243.08	R23 of 2020	SIU vs Zeelwa Trading
				1	R32 of 2016	Independent Development Trust (IDT), Department of Basic Education (DBE) and DoE, Free State
Number of reports submitted to the Presidency	Target	15	18	1	R9 of 2017	KwaZulu-Natal Provincial Department of Agriculture and Rural Development and Mjindi Farming
	Actual	15	19	1	R30 of 2017	KwaZulu Provincial Treasury
				1	R5 of 2018	Tshwane South Technical and Vocational Education and Training College
				1	R7 of 2018	Elias Motsoaledi Local Municipality
				1	R11 of 2018	Transnet
				1	R13 of 2018	Eastern Cape institutions (Nelson Mandela funeral)
				1	R20 of 2018	National DPWI
				1	R35 of 2018	Endumeni Local Municipality

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Programme 2 detailed performance information and comparison of 2020/21 vs 2021/22 (continued)

SIU annual performance information from 1 April 2021 to 31 March 2022			Details		
Performance measure	2020/21	2021/22	Number/value	Proclamation number	Proclamation name
Number of reports submitted to the Presidency	Target	15	18	1	R36 of 2018 KwaZulu-Natal DoT
	Actual	15	19	1	R23 of 2019 HPCSA
				1	R35 of 2019 Madibeng Local Municipality
				1	R39 of 2019 Free State DHS
				1	R58 of 2019 uMgungundlovu District Municipality
				1	R7 of 2020 DoJ&CD in the Masters Office and the Office of the Chief Master
				4	R23 of 2020 State institutions – Covid-19 procurement

PROCLAMATIONS ISSUED DURING THE PERIOD UNDER REVIEW

Proclamation No:	R7 of 2021
Dated:	1 April 2021
Government Gazette No:	44384
Name of institution: Gauteng Enterprise Propeller	
<ol style="list-style-type: none"> The procurement of, or contracting for goods, works or services by or on behalf of the Agency and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Agency or the State or losses suffered in relation to aa) Tender number GEP02/MRK - Township Entrepreneur Awards during 2017; and bb) Project Management Services for the Pitching Booster initiative in Sedibeng during 2018. Any unlawful or improper conduct by a) officials or employees of the Agency; b) suppliers or service providers of the Agency; or c) any other person or entity, in relation to the allegations set out in paragraph 1. 	

Proclamation No: R8 of 2021

Dated: 1 April 2021

Government Gazette No: 44384

Name of institution: Unemployment Insurance Fund (TERS Funding)

1. Maladministration in the affairs of the UIF in relation to the payment of Covid-19 Temporary Employee/Employer Relief Scheme benefits to the persons who a) were not entitled to receive such payments; or b) submitted false, irregular, invalid or defective applications to the UIF, including the causes of such maladministration.
2. Any unlawful or improper conduct by a) officials or employees of the UIF; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule, including the causes of such unlawful or improper conduct and any losses, damage or actual potential prejudice suffered by the UIF or the State.

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Proclamation No: R9 of 2021

Dated: 1 April 2021

Government Gazette No: 44384

Name of institution: eThekwini Metropolitan Municipality

1. Maladministration in the affairs of the Municipality in respect of the a) alienation by, or on behalf of the Municipality, of immoveable property of the Municipality of the State, for the provision of housing through the Municipality's Human Settlements Infill Housing Programme, which alienation was contrary to manuals, policies, procedures, prescripts, instructions or practices of, or applicable to, the Municipality; and b) transfer or sale of vacant properties by developers appointed by the Municipality for purposes of the Municipality's Human Settlements Infill Housing Programme i) in breach of the developers' contractual obligations; and ii) contrary to the objectives of the Municipality's Human Settlements Infill Housing Programme.
2. Payments made in respect of the allegations set out in paragraph 1 of this Schedule in a manner that was a) not fair, competitive, transparent, equitable or cost-effective; b) contrary to applicable i) legislation; ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury of the relevant Provincial Treasury; or iii) manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the Municipality; or c) conducted by or facilitated through the improper or unlawful conduct of i) employees or officials of the Municipality; or ii) the developers in question; or iii) any other person or entity, to corruptly or unduly benefit themselves or any other person or entity; or d) fraudulent, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State.
3. Any unlawful or improper conduct by a) officials or employees of the Municipality; b) the developers in question; or c) any other person or entity in relation to the allegations set out in paragraph 1 and 2 of this Schedule.

Proclamation No:	R13 of 2021
Dated:	16 April 2021
Government Gazette No:	44454

Name of institution: Central Johannesburg Technical and Vocational Education and Training 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 and which was a) contrary to applicable i) legislation; ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the Provincial Treasury; or iii) manuals, policies, guidelines, procedures, prescripts, instructions or practices of, or applicable to the CJC, b) fraudulent; c) conducted or facilitated i) by service providers or other third parties; and ii) in collusion with or through the intervention of officials or employees of the CJC to corruptly or unduly benefit themselves or others; 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.

Proclamation No:	R15 of 2021
Dated:	23 April 2021
Government Gazette No:	44473

Name of Institution: Gauteng Department of Agriculture and Rural Development and Ekurhuleni Metropolitan Municipality

1. The procurement of, or contracting for the supply of 200 portable three-wheel motorised waste collection vehicles by or on behalf of the Institutions in relation to tender number GT/GDARD/030/2017 and payments made in respect thereof and any related losses or irregular or fruitless and wasteful expenditure incurred by the Institutions or losses suffered by the Institutions or the State.
2. Any irregular, improper or unlawful conduct by a) contractors, employees or officials of the Institutions; or b) the suppliers, service providers or any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.



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Proclamation No: R16 of 2021

Dated: 7 May 2021

Government Gazette No: 44546

Name of Institution: KwaZulu-Natal Department of Transport (Barrier Wall)

1. The procurement of, and contracting for the construction of a concrete barrier wall in terms of tender number ZNT4128/16T: construction of a concrete barrier wall between uMhkanyakude and Mozambique Border Phase 1: KM0, 0 to KM8 (labour intensive construction) and payments made in respect thereof and any related losses or irregular or fruitless and wasteful expenditure incurred by the institutions or losses suffered by the Department or the State.
2. Any unlawful or improper conduct by a) officials or employees of the Department; or b) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No: R20 of 2021

Dated: 14 May 2021

Government Gazette No: 44572

Name of Institution: East London Industrial Development Zone

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.

Proclamation No:	R20 of 2021
Dated:	14 May 2021
Government Gazette No:	44572

Name of Institution: East London Industrial Development Zone

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 a) in a manner that was i) not fair, competitive, transparent, equitable or cost-effective; or ii) contrary to aa) applicable legislation; bb) applicable manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the applicable Provincial Treasury; or cc) manuals, guidelines, codes, policies, procedures, instructions or practices of, or applicable to the ELIDZ; or b) which was conducted or facilitated by the unlawful, irregular or improper intervention of ii) employees or officials of the ELIDZ; or ii) any other person or entity, to corruptly or unduly benefit themselves or any other person or entity, 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 i) in a manner that was i) in a manner that was aa) not fair, competitive, transparent, equitable or cost-effective; bb) contrary to aaa) applicable legislation; bbb) applicable manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the applicable Provincial Treasury; or ccc) manuals, guidelines, codes, policies, procedures, instructions or practices of, or applicable to the ELIDZ; or ii) which was conducted or facilitated by the unlawful, irregular or improper intervention of aa) employees or officials of the ELIDZ; or bb) any other person or entity, to corruptly or unduly benefit themselves or any other person or entity, 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.

Proclamation No:	R33 of 2021
Dated:	30 July 2021
Government Gazette No:	44899

Name of Institution: National Department of Water and Sanitation

1. The procurement of, and contracting and implementation of Information Technology in respect of contract numbers - a) WP 05538; b) 1/2/4/233/2014/15 FINANCE/MANAHANO; C) 1/2/4/36/2016/17 SUPPLY CHAIN MANAGEMENT/MIHLOTI, by the Department and any related losses or irregular or fruitless and wasteful expenditure incurred by the Department.
2. Any unlawful or improper conduct by a) officials or employees of the Department; b) directors, employees or agents of applicable service providers; or c) any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No: R43 of 2021

Dated: 10 December 2021

Government Gazette No: 45617

Name of Institution: Overstrand Local 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.

Proclamation No: R44 of 2021

Dated: 10 December 2021

Government Gazette No: 45617

Name of Institution: Road Accident Fund

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, in a manner that was i) contrary to applicable (aa) legislation; (bb) manuals, guidelines, practice notes, circulars or instructions issued by the National treasury; or (cc) manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the RAF; or ii) in a fraudulent or corrupt manner, 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.

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Proclamation No: R45 of 2021

Dated: 10 December 2021

Government Gazette No: 45617

Name of Institution: Alexkor SOC Limited

1. Serious maladministration in the affairs of Alexkor in respect of the marketing, valuation, sale and beneficiation of diamonds, pursuant to agreements concluded between Alexkor and service providers, including the causes of such maladministration.
2. Any improper or unlawful conduct by officials or employees of Alexkor or any other person or entity, in relation to the allegations set out in paragraph 1 of this Schedule.

Proclamation No: R49 of 2022

Dated: 25 January 2022

Government Gazette No: 45809

Name of Institution: Telkom South Africa SOC Limited

1. The contracting for or procurement of a) telegraph services (telex and telegrams); and b) advisory services in respect of the broadband and mobile strategy of Telkom, by or on behalf of Telkom, and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Telkom or the State.
2. Maladministration in the affairs of Telkom in relation to the sale or disposal of a) iWayAfrica and Africa Online Mauritius; and b) Multi-Links Telecommunications Limited, and any losses or prejudice suffered by Telkom or the State as a result of such maladministration.
3. Any unlawful, improper or irregular conduct by a) employees, officials or agents of Telkom; or b) any other person or entity, in relation to the allegations referred to in paragraphs 1 and 2 of this Schedule.

Proclamation No: R50 of 2022

Dated: 28 January 2022

Government Gazette No: 45818

Name of Institution: Mpumalanga Provincial Department of Health

1. The procurement of or contracting for a) ICT infrastructure required to operationalise the Bethal Hospital; b) the installation and commissioning of an ICT network for the Middelburg Hospital; c) a fleet management solution for the Department; d) a citizen engagement platform for the Department; e) the connection of community health centres and clinics to a virtual private network; and f) the digitisation of queue management processes at Themba Hospital, by or on behalf of the Department, and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State.
2. Any unlawful or improper conduct by the employees or officials of the Department or applicable service providers, or any other person or entity, in relation to the allegations referred to in paragraph 1 of this Schedule.

Proclamation No: R55 of 2022

Dated: 17 March 2022

Government Gazette No: 46055

Name of Institution: Limpopo Provincial Department of Health

1. The procurement of or contracting for waste management services for a) the removal, treatment and disposal of healthcare risk waste from 1 Oct 2010 to 30 Sept 2013, in terms of Bid Number: HEDP 076/10; and b) the collection, removal, transportation, storage, treatment and disposal of healthcare risk waste from 1 June 2019 to 31 May 2022, in terms of Bid Number: HEDP 027/18/19, 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.

PRESIDENTIAL REPORTS SUBMITTED IN 2021/22

	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
1	R32 of 2016	Independent Development Trust (IDT), Department of Basic Education (DBE) and Free State DoE	<ul style="list-style-type: none"> 1. The procurement of, or, contracting for goods, works or services by or on behalf of the IDT, DBE or DEFS and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the IDT, DBE or DEFS in relation to 10 defined projects. 2. Maladministration and/or irregular, improper or unlawful conduct in respect of the affairs of the IDT, DBE or DEFS relating a)the outsourcing of the bid evaluation functions performed in respect of the procurement or supply chain management processes; or b)contract and performance management, including any failure to act timeously against contractors, suppliers or service providers for any non-performance, poor performance, defective performance or late performance in respect of goods, works or services delivered, performed or rendered, in terms of the projects referred to in paragraph 1 of the Schedule, including the causes of such maladministration and/or irregular, improper or unlawful conduct. 3. 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 referred to in paragraph 1 of the Schedule and any losses or damages suffered by the IDT, DBE or DEFS as a result thereof. 4. Any unlawful, improper or irregular conduct on the part of a)the IDT, DBE or DEFS, their officials or employees; or b)the contractors, suppliers or service providers, their directors, employees, contractors, sub-contractors or agents, relating to any one of more of the allegations set out in paragraphs 1 to 3 of the Schedule. 	Final	28 October 2021
2	R9 of 2017	KwaZulu-Natal Provincial Department of Agriculture and Rural Development and Mjindzi Farming	<ul style="list-style-type: none"> 1. The procurement of, and contracting for fertilizer, seeds or seed potatoes or goods, works or service relating to events or event management by or on behalf of the Department and payments made in respect thereof. 2. The procurement of, and contracting for agricultural equipment by or on behalf of the institutions and payments made in respect thereof. 3. Any undisclosed or unauthorised interests the board members, directors, officials or employees of the Institutions or any of their family members that may have had with contractors, suppliers or service providers in contracts awarded by or on behalf of the institutions with regard to fertilizer, seeds, seed potatoes, agricultural equipment, agricultural input, food production packs, events or event management. 	Final	8 June 2021

Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
2		<p>4. Fraud, corruption, irregularities, malpractices, maladministration in the affairs of the institutions relating to the matters in the schedule including the causes of such fraud, corruption, irregularities, malpractices, maladministration and any losses, damages or actual or potential prejudice which the institutions or the State may have suffered.</p>		
3	R30 of 2017 KwaZulu-Natal Provincial Treasury	<p>1. The appointment by the Treasury of service providers to render consultancy services to the Internal Audit Unit and Infrastructure Management and Economic Services Unit of the Treasury in a manner that was (a) not fair, equitable, transparent, competitive or cost-effective; (b) contrary to applicable (i) legislation; (ii) manuals, guidelines, circulars, practice notes or instructions issued by the National Treasury or the Treasury; or (iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the Treasury; (c) conducted by or facilitated through the improper or unlawful conduct of (i) employees or officials of the Treasury; (ii) any other person or entity; to corruptly or unduly benefit themselves or others; or (d) fraudulent.</p> <p>2. Any unauthorised, irregular or fruitless and wasteful expenditure incurred by the Treasury or the State in respect of the appointment of the service providers referred to in para 1 of this Schedule to render consultancy services to the IAU and IMESU of the Treasury.</p> <p>3. Fraud, corruption, irregularities, malpractices or maladministration regarding the affairs of the Treasury in relation to the (a) appointment of the service providers referred to in para 1 of this schedule; (b) selective investigation of matters reported to the IAU of the Treasury; (c) administration of the Municipal Finance Support Programme, including the causes of such fraud, corruption, irregularities, malpractices or maladministration and any losses, damage or actual or potential prejudice suffered by the Treasury or the State.</p> <p>4. Any improper or unlawful conduct by the employees or officials of the Treasury, the service providers referred to in para 1 of this Schedule or any other person or entity, in relation to the allegations set out in para 1 to 3 of this Schedule.</p>	Final	28 October 2021

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	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
4	R5 of 2018	Tshwane South Technical and Vocational Education and Training College	<ol style="list-style-type: none">1. (a) The procurement of, or contracting for goods, works or services by or on behalf of the College and payments made in respect thereof in a manner that was (i) not fair, competitive, transparent, equitable or cost-effective; (ii) contrary to applicable (aa) legislation; (bb) manuals, guidelines, practice notes, circulars 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 College; (iii) conducted or facilitated by or through the intervention of employees of the College with undeclared conflicts of interest; or (iv) fraudulent, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the College or the State. (b) For purposes of paragraph (a) "goods, works or services" means (i) the rendering of security services at the Centurion, Odi, Pretoria-West and Atteridgeville Campuses of the College; (ii) the rendering of cleaning services at the Centurion and Odi Campuses of the College; (iii) the supply and installation of security access control at the Atteridgeville and Odi Campuses of the College; (iv) the supply of golf shirts; (v) the planning, design and construction of a resource centre, library and internet cafe; (vi) training related services; (vii) the supply and installation of electrical cabling at the Atteridgeville Campus in terms of Tender TSC2008/9/02; (viii) event management services for the 2014 Spring-day celebration; (ix) the extension of a contract of a service provider to provide auditing services to the College; and (x) the appointment of two service providers to render unspecified services to the College.2. Any unlawful or improper conduct by (a) employees of the College; (b) contractors, suppliers or service providers of the College; or (c) any other person or entity, relating to the allegations referred to in paragraph 1 of this Schedule.	Final	17 February 2022



Let's investigate...
#KnowYourSIU

What is the SIU's mandate?

A: The mandate covers investigations, referrals to other law enforcement agencies and conducting civil litigation. However, prosecutions are not within the SIU's jurisdiction.

	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
5	R7 of 2018	Elias Motsoaledi Local Municipality	<p>1. The procurement of, or, contracting for goods, works or services by or on behalf of the GSDM and payments which were made in respect thereof in a manner that was a)not fair, competitive, transparent, equitable or cost-effective; or b)contrary to applicable i) legislation; ii) manuals, guidelines, circulars, practice notes or instructions issued by the National Treasury or the relevant Provincial Treasury; or iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the GSDM, and any related irregular or fruitless and wasteful expenditure incurred by the GSDM or the State in respect of (aa) the supply or delivery of water or water tanking services by or on behalf of the GSDM, inter alia, to the Jane Furse Command 25ML Reservoir, Buffelshoek and the EMLM; (bb) the rendering of professional services in respect of a VAT review, compliance audit or debt collection services; (cc) the construction of the Jane Furse Command 25ML Reservoir (PH1C); (dd) the appointment of Engineering Consultants or the rendering of professional advice or services in respect of technical reports for Project Number: 3/3/1-12/2012/13; or (ee) the rendering of banking services for the GSDM in respect of a Municipal Investment Account held at Standard Bank.</p> <p>2. The procurement of, or, contracting for goods, works or services by or on behalf of the EMLM and payments which were made in respect thereof and any related irregular or fruitless and wasteful expenditure incurred by the EMLM or the State.</p> <p>3. Fraud, corruption, irregularities, malpractices or maladministration in the affairs of the GSDM and EMLM, respectively, regarding the matters referred to in paragraph 1 and 2, including the causes of such fraud, corruption, irregularities, malpractices or maladministration and any losses, damages or actual or potential prejudice suffered by the Municipalities or the State.</p> <p>4. Any undisclosed or unauthorised interests that councillors, officials or employees of the EMLM may have had with regard to (a) contractors, suppliers or service providers who bid for work or did business with the EMLM or (b) contracts awarded by or on behalf of the EMLM.</p>	Final	17 February 2022

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	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
5	R7 of 2018	Elias Motsoaledi Local Municipality	<p>5. Maladministration in the affairs of the EMLM in relation to (a) the mismanagement of the finances; (b) the mismanagement of contracts; (c) the failure to comply with the provisions of section 74(1) of the Local Government Municipal Finance Management Act, 2003 (Act No 56 of 2003); and (d) the appointment and promotion of, councillors, officials or employees and the payment of salaries, allowances, increases, bonuses and other forms of remuneration that were not due, owing or payable, and any other related unauthorised, irregular or fruitless and wasteful expenditure incurred by the EMLM, including (i) the causes of such maladministration; and (ii) losses or prejudice suffered by the EMLM or the State as a result of such maladministration.</p> <p>6. Any improper or unlawful conduct by (a) councillors, officials or employees of the EMLM; (b) contractors, suppliers or service providers of the EMLM; or (c) any other person or entity, relating to the allegations referred to in para 2&3 in so far as the allegations are applicable to the EMLM and par 4&5 of this Schedule.</p>	Final	17 February 2022
6	R11 of 2018	Transnet	<p>1. The appointment of McKinsey, Trillian and Regiment Capital to render services to Eskom and Transnet and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Eskom, Transnet or the State.</p> <p>2. The contracting for or procurement of goods and services by Transnet and payments made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by Transnet or the State.</p> <p>3. Any undisclosed or unauthorised interests which employees, officials or agents of Transnet may have had in contractors, suppliers or service providers bidding for work or doing business with Transnet or to whom contracts were awarded by 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.</p> <p>4. Any unlawful or improper conduct by any person or entity, in relation to the allegations in the Schedule.</p>	Interim	28 October 2021
7	R13 of 2018	Eastern Cape Institutions (Nelson Mandela Funeral)	<p>1. Maladministration in the affairs of the Department of Provincial Planning and Treasury of the EC and the EC Development Corporation in relation to the allocation of funds to be used for the funeral of former President Mandela and any related unauthorised, irregular and fruitless and wasteful expenditure incurred by any of the Institutions or the State.</p>	Final	17 February 2022

	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
7	R13 of 2018	Eastern Cape Institutions (Nelson Mandela Funeral)	2. The procurement of, or contracting for goods, works or services by the Institutions in relation to the funeral of former President Nelson Mandela and payments made in respect thereof in a manner that was (a) not fair, competitive, transparent, equitable or cost-effective; or (b) contrary to applicable (i) legislation, (ii) manuals, guidelines, circulars, practice notes or instructions issued by the National Treasury or the relevant Provincial Treasury; or (iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the respective organs of state; or (c) conducted or facilitated by or through the unlawful, irregular or improper intervention of officials or employees of the Institutions, and related unauthorised, irregular and fruitless and wasteful expenditure incurred by any of the Institutions of the State.	Final	17 February 2022
8	R20 of 2018	National DPWI	1. The incurrence of irregular expenditure and/or fruitless and wasteful expenditure and payment of expenditure not due, owing or payable.	Interim	28 March 2022
9	R35 of 2018	Endumeni Local Municipality	1. The procurement of, or contracting for, goods or services by or on behalf of the Municipality in terms of Tender No 21/2016-17 and payments made in respect thereof in a manner that was a) not fair, competitive, transparent, equitable or cost-effective; b) contrary to applicable i) legislation; ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the relevant Provincial Treasury; or iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the Municipality; c) conducted by or facilitated through the improper or unlawful conduct of i) employees or officials of the Municipality; ii) the service provider appointed in terms of Tender No 21/2016-17; or iii) any other person or entity to corruptly or unduly benefit themselves or any other person or entity; or d) fraudulent and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State. 2. Any unlawful or irregular conduct by employees or officials of the Municipality, the service provider appointed in terms of Tender No 21/2016-17 or any other person, in relation to the allegations set out in paragraph 1 of this Schedule.	Final	8 June 2021

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	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
10	R36 of 2018	KwaZulu-Natal DoT	<ul style="list-style-type: none"> 1. The procurement of consultancy services from Nexor 312 (Pty) Limited t/a VNA by the Department for the period 1 May 2018 until 30 April 2023, in terms of a contract dated 26 April 2018, in respect of the following programmes - a) Infrastructure Programme and Delivery Management; b) Infrastructure Asset Management Planning; c) Monitoring, Auditing and Reporting; d) Road Asset Management; and e) Road Asset Data Collection, and payments made in respect thereof in a manner that was - i) not fair, competitive, transparent, equitable or cost-effective; ii) contrary to applicable aa) legislation; bb) manuals, guidelines, practice notes, circulars 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 Department; iii) conducted by, or facilitated through the unlawful, irregular or improper intervention of officials or employees of the Department; or iv) fraudulent, and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Department or the State. 2. Any unlawful or improper conduct by employees of the Department or any other person or entity in relation to the allegations set out in paragraph 1 of this Schedule. 	Final	28 October 2021
11	R23 of 2019	HPCSA	<ul style="list-style-type: none"> 1. Maladministration in connection with the affairs of the HPCSA regarding the exercise of its functions in terms of the Health Professions Act, 1974. 2. Any unlawful or improper conduct by the employees or officials of the HPCSA or any other person regarding the registration of health practitioners, in terms of the Health Professions Act, 1974. 	Interim	28 October 2021
12	R35 of 2019	Madibeng Local Municipality	<ul style="list-style-type: none"> 1. The procurement of or contracting for goods, works or services by or on behalf of the Municipality and payments which were made in respect thereof and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State in relation to the appointment of a service provider in terms of a maintenance lease agreement for a period of 36 months in respect of the Municipality's pool vehicles. 2. Any undisclosed or unauthorised interests which the personnel of the Municipality or the State may have had in contractors, suppliers or service providers bidding for work or doing business with the Municipality or to whom contracts were awarded by the Municipality and the extent of any actual or potential benefits derived directly or indirectly by the personnel of the Municipality or their family members from such undisclosed or unauthorised interests. 3. Any unlawful or improper conduct by the councillors, officials or employees of the Municipality or applicable contractors, suppliers or service providers, or any other person or entity in relation to the allegations set out in paragraphs 1 and 2 above. 	Final	17 February 2022

	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
13	R39 of 2019	FSP DHS	<ul style="list-style-type: none"> 1. The procurement of, or contracting for, services pertaining to the identification and removal of asbestos from houses within the FSP 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 or the State as a result thereof. 2. Any unlawful or improper conduct by the employees or officials of the Department, the applicable service providers or any other person or entity in relation to the allegations set out in paragraph 1 above. 	Final	28 March 2022
14	R58 of 2019	uMgungundlovu District Municipality	<ul style="list-style-type: none"> 1. The procurement of, or contracting for a) event management services for the Presidential Visit Event at Inzinga on 23/12/2017; b) event management services in terms of Contract Number 18/2017 for an Integrated Development Plan Imbizo; c) event management services in terms of Contract Number ZNT 1928/2014LG for the Mandela Day marathon; d) goods and services for the SALGA Games; and e) project management 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 or losses suffered 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. 	Final	28 October 2021
15	R7 of 2020	DOJ&CD in the Masters Office and the Office of the Chief Master	<ul style="list-style-type: none"> 1. Maladministration in connection with the affairs of the Masters' offices, in relation to the following functions of the Masters' offices as set out in the Administration of Estates Act, No 66 of 1965, the Insolvency Act, No 24 of 1936 and the Companies Act, No 71 of 2008: a) The administration of estates of deceased persons; b) The winding up of estates of insolvent persons; c) The protection and administration of the funds of minors, contractually incapacitated and undetermined and absent heirs, which have been paid into the Guardian's Fund; d) The supervision of the administration of companies and close corporations in liquidation; e) The safeguarding of all documentary material in respect of estates, insolvencies and liquidations; f) The processing of enquiries by executors, attorneys, beneficiaries and other interested parties; and g) The appointment of executors, trustees, curators and liquidators. 2. Any losses or prejudice suffered by the Masters' offices or the state as a result of such maladministration. 3. The incurring of unauthorised, irregular or fruitless and wasteful expenditure in respect of travel, subsistence and accommodation costs for officials who perform work at Masters' offices other than the office at which they are or were appointed in terms of their employment contract. 	Interim	28 October 2021

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	Proclamation number	Department/state institution	Scope	Type of report	Date report submitted
15	R7 of 2020	DOJ&CD in the Masters Office and the Office of the Chief Master	<ul style="list-style-type: none"> 4. The appointment of officials or employees at the Masters' offices in a manner that was contrary to applicable a) legislation; b) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury; or c) manuals, policies, procedures, prescripts, instructions or practices of, or, applicable to the Masters' offices. 5. Interference by certain senior officials of the Masters' offices in pending disciplinary proceedings against officials or employees of the Masters' offices or the failure of certain senior officials in the Masters' offices to institute well founded disciplinary or other appropriate proceedings against such officials or employees. 6. The procurement of, or contracting for cleaning services by or on behalf of the Masters' offices and payments made in respect thereof and any related losses or irregular or fruitless and wasteful expenditure incurred by the Masters' offices as a result thereof. 7. The remuneration of fictitious officials or employees at the Masters' offices. 8. Any irregular, improper or unlawful conduct by a) employees or officials of the Masters' offices; or b) any other person or entity, in relation to the allegations set out in paragraphs 1 to 7 of this Schedule. 	Interim	28 October 2021
16	R23 of 2020	State Institutions - Covid-19 Procurement	<ul style="list-style-type: none"> 1. The procurement of, or contracting for goods, works and services, including the construction, refurbishment, leasing, occupation and use of immovable property, during, or in respect of the National State of Disaster, as declared by Government Notice No. 313 of 15 March 2020, by or on behalf of the State Institutions, and payments made in respect thereof in a manner that was a) not fair, competitive, transparent, equitable or cost-effective; or b) contrary to applicable i) legislation; ii) manuals, guidelines, practice notes, circulars or instructions issued by the National treasury or the relevant Provincial Treasury; or iii) manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the State Institutions; or c) conducted by or facilitated through the improper or unlawful conduct of i) employees or officials of the State Institutions, or any other person or entity, to corruptly or unduly benefit themselves or any other person; or d) fraudulent and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the State Institutions or the State. 2. Any improper or unlawful conduct by the officials or the employees of the State Institutions or any other person, in relation to the allegations set out in paragraph 1 of this Schedule, including the causes of such improper or unlawful conduct and any loss, damage or actual or potential prejudice suffered by the State Institutions or the State. 	Interim Final	30 April 2021 30 June 2021 3 September 2021 10 December 2021

ONGOING PROCLAMATIONS

National

Ongoing proclamations – national		
Proclamation number	Department/state institution	Government Gazette date and number
R44 of 2021	Road Accident Fund	Government Gazette 45617, 10 December 2021
R33 of 2021	National DWS	Government Gazette 44899, 30 July 2021
R8 of 2021	UIF	Government Gazette 44384, 1 April 2021
R32 of 2020	National Lotteries Commission	Government Gazette 43885, 6 November 2020
R23 of 2020	State institutions – Covid-19 procurement	Government Gazette 43546, 23 July 2020
R7 of 2020	DoJ Masters Office	Government Gazette 42992, 3 February 2020
R4 of 2020	National Treasury	Government Gazette 42979, 31 January 2020
R40 of 2020		Government Gazette 44029, 24 December 2020
R54 of 2019	South African Health Products Regulatory Authority (SAHPRA)	Government Gazette 42773, 18 October 2019
R41 of 2019	Department of Defence and Military Veterans	Government Gazette 42577, 12 July 2019
R38 of 2019	SAHPRA	Government Gazette 42577, 12 July 2019
R37 of 2019	SASSA	Government Gazette 42577, 12 July 2019
R36 of 2019	National DAFF	Government Gazette 42577, 12 July 2019
R29 of 2019	Council for Medical Schemes	Government Gazette 42562, 5 July 2019
R28 of 2019	National DWS	Government Gazette 42562, 5 July 2019
R26 of 2019	DCS and IDT	Government Gazette 42562, 5 July 2019

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Ongoing proclamations – national

Proclamation number	Department/state institution	Government Gazette date and number
R23 of 2019	HPCSA	Government Gazette 42465, 17 May 2019
R18 of 2019	NHLS	Government Gazette 42338, 29 March 2019
R27 of 2018	National DWS	Government Gazette 41915, 21 September 2018
R44 of 2019		
R21 of 2018	DoJ: OSA	Government Gazette 42577, 12 July 2019
R33 of 2019		
R20 of 2018	National DPWI	Government Gazette 41771, 13 July 2018
R37 of 2017	National DoT	Government Gazette 42577, 12 July 2019
R28 of 2017	DCS and IDT	Government Gazette: 41771, 13 July 2015
R24 of 2017	DRDLR	Government Gazette 41271, 24 November 2017
R7 of 2014	DRDLR and SITA (Deeds Office)	Government Gazette: 37346, 14 February 2014
R599 of 2015		Government Gazette: 38985, 10 July 2015
R32 of 2017		Government Gazette: 41165, 6 October 2017

Provincial

Ongoing proclamations – provincial

Proclamation number	Department/state institution	Government Gazette date and number
R55 of 2022	Limpopo DoH	Government Gazette 46055, 17 March 2022
R50 of 2022	Mpumalanga DoH	Government Gazette 45818, 28 January 2022
R20 of 2021	East London Industrial Development Zone	Government Gazette 44573, 14 May 2021

Ongoing proclamations – provincial		
Proclamation number	Department/state institution	Government Gazette date and number
R16 of 2021	KwaZulu-Natal DoT (barrier wall)	Government Gazette 44546, 7 May 2021
R15 of 2021	Gauteng Department of Agriculture and Rural Development and Ekurhuleni Metropolitan Municipality	Government Gazette 44473, 23 April 2021
R13 of 2021	Central Johannesburg TVET College	Government Gazette 44454, 16 April 2021
R7 of 2021	Gauteng Enterprise Propeller	Government Gazette 44384, 1 April 2021
R210 of 2021	North West Department of Public Works and Roads	Government Gazette 44258, 12 March 2021
R42 of 2019	Free State DoH and North West DoH	Government Gazette 42577, 12 July 2019
R29 of 2020		Government Gazette 43681, 3 September 2020
R40 of 2019	Eastern Cape Department of Public Works and Eastern Cape DoE	Government Gazette 42577, 12 July 2019
R34 of 2019	Free State DoH	Government Gazette 42577, 12 July 2019
R30 of 2019	North West Department of Corrections	Government Gazette 42562, 5 July 2019
R4 of 2019	Umgeni Water	Government Gazette 42204, 1 February 2019
R16 of 2018	Media, Information and Communication Technologies Sector Education and Training Authority	Government Gazette 41650, 25 May 2018
R25 of 2018		Government Gazette 41915, 21 September 2018
R12 of 2018	Roads Agency Limpopo	Government Gazette 41581, 20 April 2018
R179 of 2021		Government Gazette 44230, 5 March 2021
R2 of 2018	North West DPWRT	Government Gazette 41387, 19 January 2018
R31 of 2019		Government Gazette 42562, 5 July 2019
R45 of 2019	KwaZulu-Natal Provincial Treasury	Government Gazette 42577, 12 July 2019
R22 of 2016	DHS and Lepelle Northern Water Board	Government Gazette 39935, 15 April 2016
R27 of 2019		Government Gazette 42562, 5 July 2019

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Local government

Ongoing proclamations – local government		
Proclamation number	Department/state institution	Government Gazette date and number
R43 of 2021	Overstrand Local Municipality	Government Gazette 45617, 10 December 2021
R9 of 2021	eThekwi Metropolitan Municipality	Government Gazette 44384, 1 April 2021
R180 of 2021	Mogalakwena Local Municipality	Government Gazette 44230, 5 March 2021
R39 of 2020	Saldanha Bay Municipality	Government Gazette 44029, 24 December 2020
R27 of 2020	Maluti-a-Phofung Local Municipality: Free State	Government Gazette 43633, 21 August 2020
R17 of 2019	City of Johannesburg	Government Gazette 42338, 29 March 2019
R12 of 2020		Government Gazette 43074, 6 March 2020
R28 of 2018	Ekurhuleni Metropolitan Municipality	Government Gazette 41915, 21 September 2018
R5 of 2019		Government Gazette 42204, 1 February 2019
R25 of 2017	Lesedi Local Municipality	Government Gazette 41000, 24 July 2017
R43 of 2019	Thabazimbi Local Municipality	Government Gazette 42577, 12 July 2019
R8 of 2017	Mopani District Municipality	Government Gazette 40594, 3 February 2017
R15 of 2018		Government Gazette 41650, 25 May 2018
R16 of 2019		Government Gazette 42338, 29 March 2019

State-owned entities

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



Let's investigate...
#KnowYourSIU

What is corruption?

A: A form of dishonesty or a criminal offence by a person or an organisation in a position of trust or authority to acquire illicit benefits or abuse power for personal gain. This includes individuals in both the public and private sectors who unduly enrich themselves or those close to them.

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SUMMARY OF CIVIL LITIGATION

The Special Investigating Units and Special Tribunals Act (Act 74 of 1996) provides for the institution and conducting of civil proceedings emanating from SIU 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 as a result of malpractices or maladministration or corruption.

In terms of Section 4(1)(c), 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 suffered by the institution. Other legal remedies under Section 8(2) 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 means of application or action, and before a judge will be assigned to case manage all opposed/defended matters. Once the parties have filed all pleadings, the matter will be enrolled for hearing. Upon receipt of the judgment, the SIU will execute the judgment and retrieve the losses suffered by the state institution. In some



54 cases were instituted before the Special Tribunal, leading to recovery of state funds and assets worth **R9.9 billion**.

cases, the SIU will interdict respondents/defendants from dealing with their assets in a way that risks the satisfaction of a judgment obtained by the SIU.

With the establishment of the Special Tribunal in 2019 as a dedicated court for SIU civil cases, the Unit no longer had to use conventional civil courts, which reduced the time taken for the recovery of state assets, altering public perceptions about the slowness of the wheels of justice.

Based on the jurisprudence evolving from various judgments dispensed by the Special Tribunal, the SIU initiated a review of the provisions of its founding legislation, the Special Investigating Units and Special Tribunals Act 74 of 1996, which revealed that the impact by the Special Investigating Unit and Special Tribunal can

be enhanced through several legislative amendments. The SIU has since finalised a draft Bill in consultation with the Department of Justice and Correctional Services. It is envisaged that the amendments will be promulgated during 2022/23.

The Special Tribunal delivered a watershed judgment in the matter between the SIU and Another v Caledon River Properties (Pty) Ltd, when it held that the Special Tribunal is a court of a similar status to the High Court as envisaged in Section 166(e) of the Constitution and that the Special Tribunal has jurisdiction to make a declaration of constitutional invalidity in terms of Section 172(1) of the Constitution. This clarified and brought certainty to numerous challenges on its status and jurisdiction to make declarations of constitutional invalidity in terms of Section 172(1) of the Constitution.

MATTERS INSTITUTED IN THE SPECIAL TRIBUNAL IN THE PERIOD UNDER REVIEW

	Proclamation number name	Department/ institution/parties	Case number	Value
1	R23 of 2020	SIU vs Beadica423 CC	GP/08/2021	R168,597,000
2	R23 of 2020	SIU vs Zakheni Strategic	GP/09/2021	R103,770,000
3	R11 of 2018	SIU vs Petrus Shaka Mazibuko	GP/10/2021	R11,000,000
4	R23 of 2020	SIU vs Minister of Public Works	GP/11/2021	R17,000,000
5	R28 of 2018 and R5 of 2019	SIU vs Kubwa Kazi Construction CC and nine others	GP/12/2021	R,1,973,023
6	R23 of 2020	SIU vs Fikile Mpopane and 10 others	GP/13/2021	R30,000,000 Review application R431,000,000
7	R23 of 2020	SIU vs Prof Mkhululi Lukhele	GP/11/2020	R28,917,197
8	R23 of 2020	SIU vs Johannesburg Social Housing Company and three others	GP/14/2021	R500,000,000
9	R23 of 2020	SIU vs Chachulani Group Investments and nine others	GP/15/2021	R4,500,000
10	R11 of 2018 and R3 of 2020	SIU vs Transnet and 17 others	GP/16/2021	R4,200,000,000
11	R11 of 2018 and R3 of 2020	SIU vs CRRC E-Loco Supply and seven others	GP/17/2021	R4,200,000,000
12	R118 of 2021	SIU vs Crocia Events	GP/18/2021	R36,188,695
13	R23 of 2020	SIU vs Thabiso Hamilton Ndlovu and six others	GP/19/2021	R172,742,175
14	R23 of 2020	SIU vs Pro-Serve Consulting and four others	GP/20/2021	R8,000,000
15	R23 of 2020	SIU vs Anglogold Ashanti and 16 others	GP/20/2021	R8,000,000
16	R599 of 2015 and R32 of 2017	SIU vs Hassan Ebrahim Kajee	GP/22/2021	R27,000,000
17	R23 of 2020	SIU vs Guwena Construction and Projects	GP/23/2021	R865,536
18	R11 of 2018 and R3 of 2020	SIU vs T Zulu and two others	GP/24/2021	R3,000,000

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	Proclamation number name	Department/ institution/parties	Case number	Value
19	R32 of 2020	SIU vs Inqaba Yokulinda and 12 others	GP/01/2022	R19,278,000
20	R23 of 2020	SIU vs Rich Soil Resources	GP/02/2022	R12,611,380
21	R23 of 2020	SIU vs Member of Executive Council for Education North West and three others	NW/01/2021	R1,200,000
22	R30 of 2019	SIU vs North West Corporation and six others	NW/02/2021	R3,400,000
23	R23 of 2020	SIU vs Pakiso Jacob Mothupi and three others	NW/03/2021	R3,100,000
24	R32 of 2019 and R57 of 2019	SIU vs Sibulele Damane and one other	EC/01/2022	R234,413.00
25	R23 of 2020	SIU vs Digital Vibes	KN/03/2021	R266,000,000 (including an interim order for R22,000,000)
26	R23 of 2020	SIU vs Bhomelela General Trading Enterprise and one other	KN/04/2021	R1,759,200
27	R23 of 2020	SIU vs Velakabusha General Trading and one other	KN/05/2021	R2,052,000
28	R23 of 2020	SIU vs Ntente Trading and one other	KN/06/2021	R1,800,000
29	R23 of 2020	SIU vs Ngome Steam Pot and one other	KN/02/2021	R1,740,000
30	R23 of 2020	SIU vs Ibusaphi Trading and one other	KN/07/2021	R1,184,908
31	R23 of 2020	SIU vs Umunyeovou Trading and one other	KN/08/2021	R247,106
32	R23 of 2020	SIU vs Infotech Evolution and one other	KN/09/2021	R1,335,380
33	R23 of 2020	SIU vs King K Trading and one other	KN/10/2021	R308,300
34	R23 of 2020	SIU vs Umunyeovou Trading and one other	KN/11/2021	R450,724
35	R23 of 2020	SIU vs Ntente Trading and one other	KN/12/2021	R104,700
36	R23 of 2020	SIU vs Mpumelelo Dlaba and one other	KN/13/2021	R232,200
37	R23 of 2020	SIU vs Inqikithi Trading Enterprise CC and one another	KN/14/2021	R307,000

	Proclamation number name	Department/ institution/parties	Case number	Value
38	R23 of 2020	SIU vs Siphiwenkosi Trading and one other	KN/15/2021	R425,000
39	R23 of 2020	SIU vs Ngezolusha Trading and one other	KN/16/2021	R586,628
40	R23 of 2020	SIU vs Youth Development 12 and one other	KN/17/2021	R440,080
41	R23 of 2020	SIU vs Beyond Hospitality Solutions and one other	KN/18/2021	R37,120
42	R23 of 2020	SIU vs Mabugana Group CC and one other	KN/19/2021	R567,617
43	R23 of 2020	SIU vs Henque 2200 CC and one other	KN/20/2021	R28,065
44	R23 of 2020	SIU vs Henque 2200 CC and one other	KN/21/2021	R31,220
45	R30 of 2017	SIU vs Universal Security Services and two others	KN/22/2021	R65,594,478
46	R38 of 2010	SIU vs Clive Charlton and two others	KZN/01/2022	R210,000
47	R23 of 2020	SIU vs Bulum Trading Services	KZN/02/2022	R586,000
48	R24 of 2017	SIU vs Big Five Farming Cooperative Limited and 10 others	WC/01/2021	R60,728,918
49	R23 of 2020	SIU vs National Department of Forestry, Fisheries and the Environment and five others	WC/02/2021	R3,400,000
50	R23 of 2020	SIU vs Department of Education and one other	WC/03/2021	R16,802,248.32
51	R20 of 2018	SIU vs Roy's Oil and Gas Inc CC and two others	WC/04/2021	R3,500,000
52	R23 of 2020	SIU vs Siyanda and Thabo and three others	MP/01/2021	R1,029,756
53	R23 of 2020	SIU vs Silvex 622 CC and three others	MP/02/2021	R1,099,560
54	R23 of 2020	SIU vs Zeelwa Trading	MP/03/2021	R798,243.08

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ONGOING MATTERS FROM PREVIOUS FINANCIAL YEARS

NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
1	R59 of 2013	Department: Public Works	11107/14	R155,000,000	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
2	R38 of 2010	Department: Public Works	6428/2015	R11,679,000	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
3	R38 of 2010	Department: Public Works	96081/16	R11,000,000	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
4	R38 of 2010	Department: Public Works	96083/16	R6,800,000	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
5	R38 of 2010	Department: Public Works	96802/16	R704,762	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
6	R38 of 2010	Department: Public Works	96084	R3,900,000	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
7	R38 of 2010	Department: Public Works	27563/18	R12,595,561	The SIU will arrange pretrial conference with parties. Thereafter it will be ready for trial.	High Court
8	R20 of 2016	Department: Correctional Services	22307/2018	R1,111,200	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
9	R7 of 2014 amended by R599 of 2015 amended by R32 of 2017	Department: Rural Development and Land Reform	90647/2018	R208,025,175	Interlocutory procedures to be finalised when the matter will be ready for trial.	High Court
10	R59 of 2014	Department: Public Works	21258/16	R9,792,403	SIU in process of tracing respondent to execute judgment.	High Court
11	R59 of 2014	Department: Public Works	7998/2016	R2,297,838	SIU joined as co-defendant. Private investigator did not take further steps in the litigation and remains dormant. DPW has joined as a co-defendant.	High Court

NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
12	R59 of 2014	Department: Public Works	6012/16	R37,617,938	SIU joined as co-defendant. Private investigator did not take further steps in the litigation and remains dormant. DPW's expert is compiling an expert affidavit. DPW is expected then to bring an application for joinder. Both parties are in the process of filing their expert notices.	High Court
13	R33 of 2011	Midvaal Local Municipality	33867/2017	R2,615,000	Application to amend was argued and is awaiting judgment.	High Court
14	R59 of 2014	Department: Public Works	10110/2017	R88,135,609	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
15	R59 of 2014	Department: Public Works	10927/2018	R3,544,663	The SIU is in the process of executing the judgment obtained.	High Court
16	R59 of 2014	Department: Public Works	1552/2019	R5,140,178	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
17	R59 of 2014	Department: Public Works	13886/2018	R4,548,793	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
18	R59 of 2014	Department: Public Works	13885/2018	R8,476,740	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
19	R8 of 2011	Department: Rural Development and Land Reform	9651/17	R2,900,000	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
20	R8 of 2011	Department: Rural Development and Land Reform	9724/17	R6,300,000	Interlocutory procedures to be finalised after which matter will be ready for trial.	High Court
21	R54 of 2012	Department: Water and Sanitation	7760/18	R95,631,945	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court
22	R54 of 2014 amended by R44 of 2014	Department: Public Works	24006/16	R5,031,839	Pleadings are being exchanged.	High Court

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NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
23	R29 of 2017 amended by R19 of 2018	South African Broadcasting Corporation (SABC)	17/49514	R62,733,557	Matter was ready for trial, but because Lornavision's financial position is now poor, the SIU seeks to pierce the corporate veil and hold directors personally accountable.	High Court
24	R31 of 2016	Amahlati Local Municipality	2855/17	R92,000,000	The matter has been heard. Judgment is awaited.	High Court
25	R52 of 2014	Fetakgomo-Greater Tubatse Local Municipality	7226/2017	R300,000,000	Final pretrial conference has been held.	High Court
26	R19 of 2016	Department: Water and Sanitation	13321/2018	R1,200,000,000.00	Heads of argument have been filed and the SIU applied for a hearing date with registrar of the High Court. Still waiting for date of set-down.	High Court
27	R18 of 2017	Department of Health	5418/2018	R49,848,921	Trial date is awaited.	High Court
28	R18 of 2017	Department of Health	684/2014	R16,209,975	No further pleadings exchanged and it appears private investigator abandoned action.	High Court
29	R18 of 2017	Department of Health	684/2014	R22,575,000	No further pleadings exchanged and it appears private investigator abandoned action.	High Court
30	R18 of 2017	Department of Health	684/2014	R16,300,000	No further pleadings exchanged and it appears private investigator abandoned action.	High Court
31	R18 of 2017	Department of Health	684/2014	R9,000,000	SCA granted leave to appeal – awaiting date.	High Court
32	R21 of 2016	Msunduzi Local Municipality	3169/18	R554,000,000	Expert witness statements are currently being reviewed. Not yet ready for trial.	High Court
33	R29 of 2017 amended by R19 of 2018	South African Broadcasting Corporation (SABC)	17/49870	R9,816,024	Judgment awaited.	High Court
34	R29 of 2017 amended by R19 of 2018	SABC	90545/18	R4,550,000	Matter is set down for trial on 22 August 2022.	High Court
35	R29 of 2017 amended by R19 of 2018	SABC	70881/18	R20,106,969	Matter is ready for trial and the SIU will apply with the registrar of the High Court for a trial date.	High Court

NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
36	R29 of 2017 amended by R19 of 2018	SABC	47916/17	R194,350,678	Matter was heard from 9-11 May 2022 and judgment was reserved.	High Court
37	R10 of 2017	Harry Gwala District Municipality	22781/18	R2,000,000	Matter not yet ready for trial.	High Court
38	R22 of 2016	Lepelle Northern Water	7209/18	R2,200,000,000	Have applied for trial date. Date of trial is still awaited.	High Court
39	R11 of 2018 & R3 of 2020	Transnet	11645/2021	R54,500,000,000	Several interlocutory applications being enrolled and are set down for hearing.	High Court
40	R10/2014	Department: Communications	25055/20	R25,900,000	Several interlocutory applications being enrolled and are set down for hearing.	High Court
41	R22 of 2016	Department: Human Settlements	22781/18	R97,000,000	Several interlocutory applications being enrolled and are set down for hearing.	High Court
42	R7 of 2014 amended by R599 of 2015 amended by R32 of 2017	Department: Agriculture, Land Reform and Rural Development	2021/30313	R6,000,000	Pleadings are being exchanged.	High Court
43	R7 of 2014 amended by R599 of 2015 amended by R32 of 2017	Department: Agriculture, Land Reform and Rural Development	23751/21	R130,000,000	Matter enrolled on the unopposed roll.	High Court
44	R7 of 2014 amended by R599 of 2015 amended by R32 of 2017	Department: Agriculture, Land Reform and Rural Development	2021/37259	R8,180,000	Matter enrolled on the unopposed roll.	High Court
45	R23 of 2017	Shammah House for traumatised person + 3 others	GP/01/19	R2,412,444.29	Case management.	Special Tribunal
46	R23 of 2017	Another vs Thulu Home +2 others	GP/02/19	R124,250.23	Case management.	Special Tribunal
47	R23 of 2017	Another vs Ubuhlenkosi Ministries NPO +2 others	GP/03/19	R138,311.33	Case management.	Special Tribunal
48	R23 of 2017	Another vs San Michele Home NPO + 2 other	GP/04/19	R2,832,628.20	Case management.	Special Tribunal

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NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
49	R23 of 2017	Another vs Goitsi Modimo centre for the disabled persons +1 other	GP/05/19	R200,538.57	Case management.	Special Tribunal
50	R23 of 2017	Another vs Rabafenyi NPO + 2 others	GP/06/19	R216,107.77	Case management.	Special Tribunal
51	R24 of 2017	Cultives Investments (Pty) Ltd + 3 others	GP/07/19	R140,000,000	Case management.	Special Tribunal
52	R28 of 2017	Minister of Correctional Services + 6 others	GP/08/19	R1,601,660,343.09	Case management.	Special Tribunal
53	R21 of 2018	2 others vs KG Lekabe	GP/09/19	R31,889,500	Case management.	Special Tribunal
54	R21 of 2018	2 others vs KG Lekabe + 2 others	GP/10/19	R5,265,040.00	Order	Special Tribunal
55	R29 of 2017	1 other vs Rybak properties (PTY) Ltd	GP/01/2020	R66,775,449.16	Case management.	Special Tribunal
56	R27 of 2018 extension by R44 of 2019	1 other vs System Application products (SAP)	GP/04/2020	R413,116,837.40	Case management.	Special Tribunal
57	R11 of 2018 and R3 of 2020	2 others vs Linyenga Makainene Herbert Msagala+ 6 others	GP/03/2020GP/05/2020	R18,306,000	Case management.	Special Tribunal
58	R11 of 2018	Baithusi Trading +2 others	GP/06/2020	R19,802,682.00	Case management.	Special Tribunal
59	R23 of 2020	Ledla Structural Development (Pty) Ltd + 43 others	GP/07/2020	R38,700,000	Order	Special Tribunal
60	R35 of 2017	1 other vs Pandelani Investments Holdings (Pty) Ltd + 5 others	GP/08/2020	R450,000	Case management.	Special Tribunal

NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
61	R11 of 2018	Baithusi Trading + 2 others	GP/09/2020	R19,802,682	Case management.	Special Tribunal
62	R22 of 2016	Municipal Employees Union Retirement Fund + 1 other	GP/10/2020	R19,000,000	Case management.	Special Tribunal
63	R23 of 2020	Ms Mantsu Kabelo Lehloenya + 2 others	GP/11/2020	R13,856,000	Case management.	Special Tribunal
64	R21 of 2018	2 others vs Nosipho Zibani	GP/15/2020	R4,635,000	Case management.	Special Tribunal
65	R21 of 2018 and R33 of 2019	3 others vs Paul Cartwright + 1 other	GP/16/2020 GP18/2020	R737,605.65	Case management.	Special Tribunal
66	R23 of 2020	1 other vs Caledon River Properties (Pty) Ltd + 1 other	GP/17/2020	R21,800,000	Case management.	Special Tribunal
67	R23 of 2020	1 other vs Jacob Basil Hlatswayo + 3 others	GP/20/2020	R11,500,000	Case management.	Special Tribunal
68	R29 of 2017 and R19 of 2018	1 other vs George Hlaudi Motsoeneng	GP/01/2021	R2,425,000	Judgment reserved.	Special Tribunal
69	R23 of 2020	1 other vs Modiko Thabang Phillipine Selemale + 2 others	GP/19/2020	No claim amount	Judgment reserved.	Special Tribunal
70	R23 of 2017	1 other vs Lapeng home for the aged centre + 1 other	GP/03/2021	R317,589.53	Apply for DJ	Special Tribunal
71	R23 of 2017	1 other vs Masego Home + 2 others	GP/04/2021	R224,802.93	Case management.	Special Tribunal
72	R23 of 2017	Odirile centre for persons with mental and physical disabilities	GP/05/2021	R358,615	Application default.	Special Tribunal
73	R23 of 2017	1 other vs Santa Kamogelo Attridgeville Branch	GP/06/2021	R228,299.19	Awaiting condonation Judgment.	Special Tribunal
74	R23 of 2020	Jacob Basil Hlatswayo + 3 others	GP/20/2020	R11,500,000	Postponed sine die.	Special Tribunal

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NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
75	R23 of 2020	Mlengeni Brothers Events CC + 1 other	GP/07/2021	R13,096,975	Just and equitable remedy.	Special Tribunal
76	R7 of 2019	1 other vs Maczola Tours CC + 3 others	NW/01/2020	R180,793.20	Case management.	Special Tribunal
77	R02 of 2018	1 other vs Ri Mako Trading & Projects CC + 1 other	NW/02/2020	R5,205,577.56	Case management.	Special Tribunal
78	R02 of 2018	Another vs Lematshe Distributors Services CC + 2 others	NW/03/2020	R1,035,942.82	Case management.	Special Tribunal
79	R02 of 2018	Another vs MP2 Trading Enterprise CC + 1 other	NW/04/2020	R791,512.96	Case management.	Special Tribunal
80	R02 of 2018	Another vs Blazepoint Trading245 (Pty) Ltd + 1 other	NW/05/2020	R2,261,928.48	Case management.	Special Tribunal
81	R02 of 2018	Another vs Kenlet Educational Projects CC + 1 other	NW/06/2020	R5,908,380.93	Case management.	Special Tribunal
82	R23 of 2020	Another vs Dr Andrew Thabo Lekalakala +2 others	NW/07/2020 and NW12/2020 (same matter)	R30,000,000	Order.	Special Tribunal
83	R02 of 2018	Another vs Iqhawe Resources CC + 1 other	NW/08/2020	R625,983.82	Case management.	Special Tribunal
84	R02 of 2018	Another vs Thi-To Suppliers 7 Projects + 1 other	NW/09/2020	R6,215,011.40	Case management.	Special Tribunal
85	R35 of 2019	Madibeng Local Municipality + 1 other	NW/10/2020	R190,000,000	Case management.	Special Tribunal

NO	PROCLAMATION NUMBER	DEPARTMENT/ INSTITUTION	CASE NUMBER	VALUE	STATUS	JURISDICTION
86	R7 of 2019	Moretele Local Municipality + 1 other	NW/11/2020	R64,701,653.04	Case management.	Special Tribunal
87	R22 of 2016	Phineas Kgahliso Legodi	LP/01/2020	R1,900,000,000	Case management.	Special Tribunal
88	R6 of 2018	The Raymond Mhlaba Local, Kwane Capital Municipality + 1 others	EC/01/2020	R22,343,764.26	Case management.	Special Tribunal
89	R6 of 2018	The Alfred Nzo District, Kwane Capital Municipality + 1 others	EC/02/2020	R60,736,663.86	Trial 3-7 Oct 2022.	Special Tribunal
90	R6 of 2018	Mbashe Local Municipality + 2 others	EC/03/2020	R34,857,863.27	Case management.	Special Tribunal
91	R23 of 2020	Sinazo Mqwangqa + 6 others	EC/05/2020	R3,425,590.49	Case management.	Special Tribunal
92	R23 of 2020	Rosette Investment (Pty) Ltd + 1 other	KN/01/2020	R4,899,000	Case management.	Special Tribunal
93	R23 of 2020	Gibela Investment (Pty) Ltd + 1 other	KN/02/2020	R6,708,000	Case management.	Special Tribunal
94	R23 of 2020	LNA Communications (Pty) Ltd + 1 other	KN03/2020	R3,960,000	Case management.	Special Tribunal
95	R23 of 2020	Zain Brothers CC + 1 other	KN/04/2020	R4,800,000	Case management.	Special Tribunal
96	R36 of 2018	MEC for the Department of Transport KwaZulu-Natal + 1 other	KN/01/2021	R69,641,352	Case management.	Special Tribunal

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25 YEARS
OF STRIKING AGAINST CORRUPTION

INTRODUCTION

The Accounting Authority is a state-owned entity's structure accountable to the Executive Authority or shareholder for effective and ethical governance practices across the organisation.

In lieu of a board, which is not part of the SIU structure, the Head of the Unit fulfils the role. Thus, he is the Accounting Authority, assisted by the Executive Committee members in line with the Public Finance Management Act (PFMA) Section 49(2).

The unit reports functionality to the Portfolio Committee on Justice and Correctional Services and to the Presidency, and administratively to the Minister of Justice and Correctional Services.



The SIU adheres to and is successful in achieving good governance principles, as evidenced by its six successive clean audit opinions.

The Head of the Unit holds overall authority and governance over strategic and ethical leadership, including operations, human capital, internal controls, compliance and financial management.

Several corporate governance committees assist in the carrying out of Accounting Authority duties. These include the statutory Audit Committee and the Risk Management Committee, Human Capital Committee, Information and Communications Technology Committee, and Governance, Ethics and Social Responsibility Committee.

To complete the governance structure, the Senior Manager: Corporate Secretariat was appointed in 2021/22 to strengthen and support the work done by the Chief Risk Officer and Chief Audit Executive.

COMPLIANCE WITH LAWS AND REGULATIONS

The main purpose of the Legal Compliance Office (LCO), in general terms, is to assist the Accounting Authority and management to discharge their compliance obligations. The LCO provides an end-to-end service to the SIU in compliance matters. In the main, the LCO is mandated to render – (i) advisory, (ii) facilitatory and (iii) oversight services to the SIU. The LCO also has a dual-role, that is, an independent assurance provider and a governance structure within the organisation. The LCO is duty-bound to ensuring and keeping track of the level of compliance against compliance requirements and the approved compliance plans.

Following the establishment of the LCO in the 2018/19 financial year, a process of identifying the applicable compliance/regulatory requirements has been well underway to determine the compliance/regulatory universe and determine the compliance risk. The compliance highlights for the year were:

- (a) Appointment of the Senior Manager: Legal Compliance
- (b) Review and approval of the Legal Compliance Framework and Policy
- (c) Approval of the compliance annual and three-year plans
- (d) Annual coverage plan (for compliance monitoring purposes)
- (e) Identification of applicable compliance requirements. This will be finalised in 2022/23.
- (f) Two compliance risk management plans (CRMPs), namely Protection of Personal Information Act (4 of 2013) and safety, health and environment matters, were identified from the outcomes of the risk-self assessment that was undertaken to ascertain compliance in the SIU were developed and will be finalised in the next financial year.

Albeit an independent function, the LCO does not exist in isolation but it is a part of the broader governance framework, and this alignment serves to enhance compliance maturity level and to drive standardisation of compliance management organisation-wide.

PORTFOLIO COMMITTEES

The SIU appeared before its oversight Portfolio Committee on Justice and Correctional Services, as well as before other portfolio committees and SCOPA upon requests received. The table below reflects the names of portfolio committees appeared before, reasons for the appearances and the dates of the meetings:

Name of Portfolio Committee or Committee	Reason for the appearance	Date of the meeting
Portfolio Committee on Justice and Correctional Services	Briefing on the SIU 2020/21 APP and budget	11 May 2021
	Briefing on the SIU 2020/21 Annual Report	05 November 2021
Other portfolio committees/ Parliament Committees	Portfolio Committee on CoGTA	Report on outcomes of forensic investigations in local government by the SIU, Hawks and NPA
	SCOPA	Presentation to SCOPA on various SIU Investigations
		01 June 2021
		02 June 2021
		29 June 2021
		06 July 2021
		24 August 2021
		25 August 2021
		31 August 2021
		01 September 2021
		17 November 2021
		23 November 2021
		24 November 2021
		30 November 2021
		07 December 2021
		08 December 2021
		09 December 2021
		15 March 2022

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INTERNAL COMMITTEES



AUDIT COMMITTEE

Information on the Audit Committee can be found on page 112.

Number of meetings held during period under review:

Four ordinary and two special meetings

Dates:

Refer to Annexure A



RISK MANAGEMENT COMMITTEE

Comprising SIU internal members and one external member:
Peterlia Ramutsheli (*Chairperson*).

Number of meetings held during period under review:

Three ordinary meetings

Dates:

12 July 2021
11 October 2021
15 February 2022



INFORMATION TECHNOLOGY COMMITTEE

Comprises SIU internal members and one external member:
Dr Tebogo Sethibe (*Chairperson*).

Number of meetings held during period under review:

Three ordinary meetings

Dates:

30 June 2021
23 September 2021
16 February 2022



HUMAN CAPITAL COMMITTEE

Comprising internal members and ordinary members: Mamma Mokaba in Quarter 1, Interim Chairperson Joshua Motjuwadi in Quarter 2, Chairperson Yvonne Mbane and ordinary members Mamma Mokaba, Phyllicia Kekana and Zoleka Klaas in quarters 3 and 4.

Number of meetings held during period under review:

Two special and two ordinary meetings

Dates:

Special meetings:
21 September 2021
23 February 2022

Ordinary meetings:

22 November 2021
18 March 2022

ENTERPRISE RISK MANAGEMENT

The SIU has risk management systems and processes to ensure compliance with PFMA Act No 1 of 1999 – Section 51(a)(i). This legal requirement requires the Accounting Authority to maintain effective, efficient and transparent systems of financial and risk management and internal controls.

The SIU has an approved Enterprise Risk Management Framework (ERMF), which is continuously reviewed for relevance and to position the organisation as risk intelligent. The Risk Management Committee, which has two independent members including the Chairperson, oversees implementation of the ERMF. The appointment of two additional independent committee members is underway.

During 2021/22, the SIU identified strategic risks aligned to organisational priorities and objectives. These risks were subjected to robust assessments with various internal stakeholders to ensure adequacy and that controls and plans are appropriate to mitigate and reduce risk exposure.

Below is the risk rating matrix that is used to rate and prioritise risks as per the ERMF:

Likelihood	E	III	II	II	I	I	I
	D	III	III	II	II	I	I
	C	IV	III	III	II	II	I
	B	IV	IV	III	III	II	II
	A	IV	IV	IV	III	III	II
	6	5	4	3	2	1	
Consequence							

Rating	Severity	Suggested Risk Treatment Timeframes	Authority for continued tolerance of residual risk
I	Critical	Short-term Normally within three months	Accounting Authority (HoU)
II	High	Medium-term Normally within six months	EXCO Heads of department
III	Medium	Long-term Normally above 12 months or more	Line managers Supervisors
IV	Low	Ongoing controls as part of a management system	

During 2021/22, the SIU monitored the levels one and two prioritised strategic risks below to ensure that organisational objectives were achieved:

No	Strategic Risks	Risk Owner	Residual Rating	Operational Impact	Risk exposure	Summary of Progress
1	Inability to expedite and timeously respond to civil matters and other legal proceedings enrolled in the Special Tribunal	Chief Legal Counsel	I	<ul style="list-style-type: none"> Non-recovery of state money Failure to achieve SIU objectives Poor stakeholder confidence 		Although the risk exposure remains high due to inadequate human resources capacity and non-performance by State Attorney's Office, the SIU has put controls in place to mitigate the risk, such as monitoring the State Attorney's Office.
2	Inability to provide adequate monitoring on the implementation of SIU remedial actions	Chief Programme Portfolio Officer	I	<ul style="list-style-type: none"> SIU objectives not achieved Poor stakeholder confidence Reputation and brand damage 		The risk exposure is moderate now and this is largely due to the SIU's internal and external monitoring mechanisms. The external monitoring mechanism include intervention at the level of government to assist monitoring of SIU remedial actions. The internal monitoring mechanism is focused on effective implementation of SIU Monitoring Policy Framework.
3	Insufficient preparedness to respond to physical threats to SIU investigators and security breaches	Chief Risk Officer	I	<ul style="list-style-type: none"> SIU objectives not achieved Delays in completing investigations Loss of SIU assets 		The risk exposure remains high due to delays in concluding threat risk assessments by SAPS Crime Intelligence. However, SIU is implementing short-term controls measures while exploring sustainable risk mitigation plans. This include a request for quotations procurement strategy to appoint service providers who will render protection services for the members who are threatened.

No	Strategic Risks	Risk Owner	Residual Rating	Operational Impact	Risk exposure	Summary of Progress
4	Inadequate human resources capacity to execute and meet the growing demand for SIU services	Chief Human Capital Officer	II	<ul style="list-style-type: none"> Delays in completing investigation Poor stakeholder confidence Financial/revenue loss 		The risk exposure has improved and moderate now following the recruitment of additional resources, particularly in operations. Various risk controls measures are being implemented to mitigate the risk. These include the appointment of fixed-term contracts, a panel of experts and continuous review of Human Resources Allocation Plan.
5	Failure to complete investigations as per the approved project plan timeframes	Deputy Head of SIU	II	<ul style="list-style-type: none"> Poor stakeholder confidence Financial/revenue loss SIU objectives not achieved 		Notable improvement in investigation turnaround time has been observed, particularly on the R23 of 2020 Proclamation related to Covid-19 investigations. The risk has improved and is moderate now as risk control measures such as effective project reviews are being implemented.
6	Inability to proactively assist state institutions to prevent the recurrence of corruption and maladministration	Chief Financial Portfolio Officer	II	<ul style="list-style-type: none"> SIU objectives not achieved Poor stakeholder confidence Reputation and brand damage 		Despite human resources and legislative impediments in this space, the SIU continues to implement risk control measures to ensure that recurrence of corruption is prevented. These include anti-corruption targeted awareness campaigns and monitoring the implementation of SIU systemic recommendations to improve the control environment. The risk exposure remains moderate and is improving.
7	Inability to financially sustain SIU operations in the short-medium term due to shortcoming in the funding model	Chief Financial Officer	II	<ul style="list-style-type: none"> Unable to implement SIU mandate Failure to collect revenue Reputation and brand damage 		The SIU debt book continues to substantially increase driven more by R23 of 2020 Proclamation. Despite challenges, the SIU managed to collect R233 million in 2021/22 and approval was granted to keep cash surplus. The risk exposure will continue to be high until the SIU funding model is reviewed.

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BUSINESS CONTINUITY MANAGEMENT

To ensure effective management of potential business incidents that could impact on the continuation of SIU operations, a Business Management Continuity Policy and Business Continuity Plan have been put in place. These documents guide SIU business incident management responses and are frequently reviewed to ensure relevance. All material business incidents have been identified in line with the Business Continuity Plan and are subjected to a detailed risk business impact analysis, which determines operational impact, and monitors control environment effectiveness and implementation of remedial action. During 2021/22, no incidents disrupted SIU operations. However, Covid-19 cases were monitored closely during the waves to determine the impact on SIU operations and respond accordingly.

The SIU continues to manage business incidents according to the following approved process in the Business Continuity Plan:



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 ethical challenges. The values of the SIU are lived by its members and honoured through their daily interaction with all stakeholders. One of these values is 'integrity', which refers to the 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

To protect information, personnel, assets, resources and stakeholders, the SIU has to ensure that only fit-and-proper persons are employed. All applicants for vacancies are screened by the Internal Integrity Unit wing of the Risk Management Unit, which determines the possible risk that a candidate may pose and whether the SIU is willing to accept this risk. All employees are re-screened regularly to discourage unethical behaviour. Service providers and consultants are also screened before starting work. The screening process is unique and rigorous and has proven to be an effective risk management tool.



Good governance

The Chief Risk Officer reports directly to the HoU and any transgressions are reported to the Audit Committee. The Chief Audit Executive reports to the HoU administratively and to the Audit Committee functionally. The Governance, Ethics and Social Responsibility Committee provides an additional enterprise risk management oversight function. To improve governance, a Senior Manager: Corporate Secretariat was appointed in 2021/22.

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PREVENTION



Training and awareness

Assistance is given to the Chief Programme Portfolio Officer through workshop presentations on ethics-related topics to SIU clients to enhance knowledge and understanding of fraud and corruption and the role of ethics in their prevention.

SIU employees were 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, screen savers focus on appropriate topics and a presentation is made available to all SIU members on the intranet. In the review year, the presentation was about the SIU Fraud Prevention Strategy.



Physical and information security

In the year 2021/22, the State Security Agency (SSA) conducted information security audits. Some provincial reports were received and recommendations will be implemented.

Technical surveillance countermeasures were conducted and recommendations are to be implemented.

The functionality of existing access control was assessed with the assistance of the ICT business partner.



Witness protection

Any witness who receives a direct threat is advised to lay a charge with the police. The ERM Unit will escort the witness to the police station and make sure that the case is opened and a case number provided. The Witness Protection Unit will be approached to put him or her in the witness protection programme if needed.



Safety tips for whistleblowers

Safety tips are continually 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 SIU intervened in several cases in 2021/22. These issues were resolved.

PREVENTION**Employee threat and risk assessments**

The ERM Unit conducted a threat risk assessment on a forensic investigator who was offered a bribe to make the criminal case disappear. The individual was arrested during a trap set by the Hawks and the SIU in Mpumalanga. The accused made several court appearances and the case was remanded to 30 August 2022. Temporary measures were taken to protect the whistleblowing employee.

**Employee vetting**

To access classified information of clients, SIU members have to have security clearance. SSA vets SIU members, while the Risk Management Unit handles administration. A memorandum of understanding was signed between the SSA and the SIU authorising the latter to conduct its own vetting fieldwork. The SSA will do polygraph assessments and evaluation and issue clearance certificates.

**Fraud and ethics risk assessments**

The Risk Management Unit facilitates fraud and ethics risk assessments to identify and address potential fraud and corruption risks that may affect achievement of unit objectives. The assessments are performed across SIU business units every three years, with the next one due in 2022/23. Corrective measures were taken to close the gaps identified during the last assessment.

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DETECTION



Corruption database

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



Whistleblowing and reporting mechanisms

The independent whistleblower hotline is the main mechanism available to members of the SIU and the public to report suspected fraud, corruption or maladministration. It is reached on **toll-free number 0800 037 774**, fax to email 086 726 1681, SMS number 30916, email address siu@thehotlineapp.co.za, and <http://www.thehotline.co.za>. Telephone calls are not recorded, caller identity requested or 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, 1 184 reports were received, compared to 661 reports in 2020/21.

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



Screening

As mentioned, background screenings are conducted on prospective employees and members who are transferred to other positions. In the year under review, 264 pre-employment screenings were done, with 251 recommended by the Internal Integrity Unit and 13 not recommended. Forty-one vendor screenings and 385 pre-interview desktop reports were completed. Forty-five consultant screenings were completed and four National Prosecuting Authority (NPA) layered voice analysis screenings were completed in 2021/22.



INVESTIGATIONS

The Chief Risk Officer obtains a mandate from the HoU to investigate allegations of fraudulent and corrupt practices, and misbehaviour internally. After investigations are finalised, the Chief Risk Officer provides the reports to the HoU and makes referrals to department line managers and human capital business partners. The reports are also made available to the Internal Audit division upon request.



RESOLUTION

When recommendations for disciplinary action are made in an internal investigation, the Disciplinary Committee decides whether to proceed with disciplinary action. The internal integrity officer who investigates a matter will testify in the disciplinary hearing if necessary. ERM Unit members also serve other members with suspension letters and recover the unit's property such as laptops etc.

If the matter is criminal, such as fraud or theft, the ERM Unit will report it to SAPS on instruction from the HoU. The Risk Management Unit also advises the HoU on implementation of improved controls, arranging for civil recovery and criminal prosecution, and explores the possibility of related recoveries by engaging other agencies.

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MINIMISING CONFLICT OF INTEREST

During 2021/22, an all-encompassing Conflict of Interest Policy was signed. In minimising 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 or hospitality**. Prohibitions on gifts exclude tokens offered or accepted as a courtesy or protocol, e.g. 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, **523 employees had to submit declarations and all complied**.



Members are also **required to apply for permission for outside remuneration**. Each application is considered in detail by the Governance, Ethics and Social Responsibility Committee, which makes a recommendation to the HoU, who may or may not approve the application. During the year, **13 requests were approved and six were declined**.

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, and 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 COMMITTEE REPORT

INTERNAL AUDIT REPORT 2021/22

In 2021/22, the SIU had a co-sourced Internal Audit function led by the Chief Audit Executive.

Roles and responsibilities

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

Main activities

Internal Audit has executed the following activities:

Internal control and internal audit:

- Reviewed and had approved by the Audit Committee the annual Internal Audit Charter, which clearly defines the purpose, authority and responsibility of the Internal Audit function.
- Prepared with the Audit 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 Committee.
- Prepared and presented at all Audit Committee meetings the following activities, to the committee's satisfaction:
 - Reports detailing its performance against the plan to allow effective monitoring and intervention where necessary.
 - Reports on internal control systems, including financial controls and maintenance of effective internal control systems.
- The function was independent of management activities, with no consulting services undertaken during the year and no limitations on access to information.
- Internal Audit coordinated activities with other assurance providers within and outside the SIU, including the Auditor-General of South Africa. The Combined Assurance Framework, Combined Assurance Forum with approved terms of reference and Combined Assurance Plan were developed, approved and implemented during the year. Quarterly reports on progress against the Combined Assurance Plan were tabled at the Risk Committee and the Audit Committee, which were satisfied with progress. The Combined Assurance Implementation Maturity Assessment conducted during the year pitched the results at level two being 'Building structures' based on SIU defined maturity levels.
- The Internal Audit function assisted the HoU in maintaining effective internal controls as required by the PFMA Section 27.2.10, by evaluating those controls to determine their effectiveness and efficiency, and by recommending improvements.



It is unacceptable that so many contracts associated with saving lives and protecting livelihoods were irregular, unlawful or fraudulent. This investigation demonstrates our determination to root out corruption and to deal with perpetrators.

President Cyril Ramaphosa on the SIU investigation into Covid-19 procurement irregularities

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These achievements were the result of implementation of the 2021/22 approved Audit Plan, through which the following were finalised:

- Performance information, including Annual Performance Report reviews ●
- Quotations management audit ●
- Contract management audit ●
- Civil litigations management audit ●
- Expenditure management audit ●
- Bids continuous audits ●
- Fleet management audit ●
- Payroll management audit ●
- Ethics, fraud and corruption management review ●



- Business continuity management audit
- ICT disaster recovery audit
- ICT projects post-implementation review
- ICT service management audit
- Employee relations management audit
- Annual financial statements review
- Annual Performance Plan review
- Performance bonus reviews
- Follow-up audits

Four audits were deferred to 2022/23 at management's request, which was approved by the Audit Committee:



Investigation management



Operational plans reviews



IT security vulnerability



Risk management

Based on audits completed in 2021/22, controls are adequate. However, some were not wholly effective in achieving objectives.


Boaratwa Leshope
Chief Audit Executive

AUDIT COMMITTEE REPORT 2021/22

The report of the Audit and Risk Committee has been prepared in accordance with Treasury Regulations for Public Entities 3.1; 27.1 issued in terms of the Public Finance Management Act, (Act No 1 of 1999) (PFMA) as amended by Act 29 of 1999, and covers committee activities guided by its terms of reference and King IV. These are approved by the Accounting Authority annually. The committee also oversees risk management in terms of the PFMA, with the support of a Risk Management Committee, as its subcommittee, which is chaired by an independent chairperson. The Risk Management sub-committee has provided oversight and assurance and the Audit Committee has had sight of all its reports for the period under review.

Committee composition, roles and responsibilities

The Audit and Risk Committee consists of the members listed in the attendance table, annexed hereto, and is required by its terms of reference to meet at least once a quarter. The management team under the leadership of the Head of the Unit, the internal auditors and external auditors, attended Audit and Risk Committee meetings. The committee met regularly with internal auditors, without management being present. 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 Committee fulfilled all its functions and discharged the responsibilities prescribed in the PFMA, King IV and its terms of reference.

Summary of main activities

The Audit Committee considered the following in respect of:

Internal control and internal audit:

- Reviewed and approved the annual Internal Audit Charter, and a risk-based Internal Audit Plan, which encompasses a three-year rolling plan, and an annual plan. It also evaluated the independence, effectiveness and performance of the Internal Audit department and compliance with its charter and the approved Audit Plan.
- Considered the reports of the internal auditor on the effectiveness of internal controls, including financial controls.
- Received assurance that proper and adequate accounting records were maintained, assets were safeguarded, and fraud and corruption were prevented.
- Reviewed significant issues raised by internal audit processes and the adequacy and implementation of corrective action in response to internal audit findings.
- Assessed the adequacy of internal audit performance and resources and was satisfied with its performance.
- 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:

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

Performance information:

- Oversaw performance information throughout the year 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 audited Annual Performance Report and recommended it for approval by the Accounting Authority before submission to the Executive Authority and external auditor within the prescribed timeline.
- Noted the areas of improvements raised by the external auditor on the audited annual performance information and found they were not material to impact the audit report. Management has committed to strengthening management control drivers.

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 auditor that adequate accounting records were maintained, including reports on the effectiveness of the internal control environment, systems and processes.
- Satisfied itself that the external auditor raised no reportable irregularities in the annual financial statements in terms of the Auditing Profession Act.
- Recommended corrective actions in response to any audit findings to the Head of the Unit.

External auditor independence:

- Satisfied itself 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:

- Considered the going-concern assumption and confirmed the assumption was correctly used to prepare the annual financial statements.
- Considered the annual financial statements, the information on which they were prepared and its correctness before submission and approval by the Accounting Authority.
- Ensured that the annual financial statements fairly present the financial position of the SIU at year-end.
- Considered accounting treatments, accounting judgments and conclusions.
- Considered the appropriateness of the accounting policies adopted and any changes.
- Created an environment for engagement with the external auditor at every meeting, including outside meetings, to ensure that all parties had an opportunity to raise concerns. The Auditor-General raised no issues of concerns or requiring escalations with the committee in those sessions.
- Reviewed the external auditor's audit report, including significant legal and tax matters, and satisfied itself that no material issues existed.
- Considered the audited annual financial statements and recommended them to the Accounting Authority for submission to the Executive Authority as part of the annual report.

Legal and regulatory requirements that may affect the financial statements:

- Reviewed with management legal matters that could have a material impact.
- Considered progress from the Chief Legal Counsel on procedures to ensure compliance with legal and regulatory responsibilities against the three-year Compliance Framework Plan. The committee was satisfied with management commitments to ensure that outstanding policies will be finalised in the new financial year.

- Confirmed with management that any unauthorised, irregular and fruitless and wasteful expenditure had been reported in terms of PFMA Section 55(2b).
- Considered compliance reports provided by management, the internal auditors and the external auditor.

Coordination of assurance activities:

- Reviewed the plans and work outputs of the external and internal auditors and concluded they adequately addressed all significant risks facing the business.
- Was satisfied with the implementation of the combined assurance, including the Combined Assurance Framework Plan and the functioning of the Combined Assurance Forum. The committee considered quarterly reports of the progress made against the Combined Assurance Plan, and improvements thereof. The committee also acknowledged that the SIU is among the few state institutions to have undertaken a combined assurance maturity assessment, and the results reflect management's commitment to combined assurance.

Evaluation of the expertise and experience of the Chief Financial Officer and finance function:

- Is satisfied that the full-time appointed Chief Financial Officer has appropriate financial expertise and experience.
- Considered and was satisfied with the appropriateness of the expertise and adequacy of the finance function, including the experience of senior management responsible for financial and supply chain management.
- Noted the external auditor's recommended areas of improvements to the audited annual financial statements, and was satisfied that these were not material and that management is committed to strengthening controls.

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 audit opinion issued to the unit, which is an unqualified audit opinion with no material findings on the financial statements, performance information, and compliance to key legislation and effective internal control measures for 2021/22.
- Congratulated and commended the SIU Accounting Authority, executive management and employees for exceptional performance and on the entity's clean audit outcome for six consecutive years. The Audit Committee challenged the Accounting Authority to consistently embed the strategy to maintain the excellent performance shown in consecutive years.
- The committee prides itself on being associated with an institution with the calibre of the team, leadership and management under the guidance of an Accounting Authority who continue to demonstrate high excellence of clean governance and administration.

Meeting attendance

The meeting schedule and attendance appears on Annexure A.



Dr Nandipha Siwahla-Madiba

PhD, CD (SA)

ANNEXURE A: AUDIT COMMITTEE ATTENDANCE LIST

No	Name	Qualifications	Role	Appointed	Status	AUDIT COMMITTEE ATTENDANCE 2021/22					
						Special Meetings		Ordinary Meetings attended: Absent (A) Present (P). Retired or new member (-)			
						28 May 2021	26 Jul 2021	12 May 2021	28 July 2021	27 Oct 2021	18 Feb 2022
1	Nandi Madiba	<ul style="list-style-type: none"> • Doctoral Candidate: Doctor of Business Administration (BWU) • Doctor of Philosophy in Business Leadership and Management (PhD) – South Valley University • Master's in Business Administration: US • Master's in Business Administration: UK • Chartered Director (SA) CD(SA) SAQA Professional Designation • Several Non-Executive Directorship Programmes – IoDSA • Postgraduate Diploma in Financial Management: University of London (MSc Part1) • Postgraduate Certificate: Advanced Taxation Certificate, with dissertation (Unisa) • BCompt (Hons) + (CTA–NDP) Unisa • BComm Acc – Unitra • Executive Development Programme – Wits Business School 	Audit Committee Chairperson	28 Feb 2019	Current	P	P	P	P	P	P

No	Name	Qualifications	Role	Appointed	Status	AUDIT COMMITTEE ATTENDANCE 2021/22					
						Special Meetings		Ordinary Meetings attended: Absent (A) Present (P). Retired or new member(-)			
						28 May 2021	26 Jul 2021	12 May 2021	28 July 2021	27 Oct 2021	18 Feb 2022
2	Zola Fihlani	<ul style="list-style-type: none"> • CA(SA) • MCom (Tax) • Higher Diploma in Tax Law • Higher Diploma in International Tax Law • BCompt (Hons) • BCom in Accounting 	Member	01 Oct 2020	Current	P	P	P	P	P	A
3	Joshua Motjuwadi	<ul style="list-style-type: none"> • Bachelor of Science – Fort Hare University • Executive Development Programme – Wits Business School • Delivering Information Services – Harvard Business School • Non-Executive Directorship Programmes – IoDSA 	Member	28 Feb 2019	Current	P	P	P	P	P	P
4	Peterlia Ramutsheli	<ul style="list-style-type: none"> • Certified Internal Auditor (CIA) • Certified Ethics Officer • Master's Degree in Internal Auditing • BTech Degree in Internal Auditing • Assessor Qualification 	Cross Audit Committee Member (Risk Committee Chairperson)	1 Nov 2020	Current	A	P	P	P	P	A
5	Noziphiwo Lubanga	<ul style="list-style-type: none"> • Master's in Business Administration • Postgraduate in General Management • Postgraduate (BCom Honours) in Internal Auditing • Executive Development Programme • BCom: Internal Auditing • National Diploma: Internal Auditing 	Audit Committee Member	2 July 2021	Current (new)	P	P	P	P	P	P

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B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Has the Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1-8) with regards to the following:		
Criteria	Response Yes/No	Discussion
Determining qualification criteria for issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law.	No	<p>This requirement is not applicable to the SIU.</p> <p>The SIU is a PFMA schedule 3 (A) public entity established under the Special Investigating Units and Special Tribunals Act 74 of 1996.</p> <p>The SIU is not appointed by state institutions/organs for services rendered under the PPPFA as it is mandated by the SIU act to investigate and recover fees for these services from state institutions.</p>
Developing and implementing a preferential procurement policy.	Yes	The SIU has developed and implemented its SCM policy to comply with National Treasury prescripts.
Determining qualification criteria for sale of state-owned enterprises.	No	This requirement is not applicable to the SIU.
Developing criteria for entering into partnerships with the private sector?	No	<p>This requirement is not applicable to the SIU.</p> <p>The SIU complies with section 16 A for supply chain function under the PPPFA and not section 16, allowing the entity to enter in public private partnerships (PPP) contracts. The PPP Unit and the Budget Office established under National Treasury are the custodians of Regulation 16 under the PFMA.</p>
Determining criteria for the awarding of incentives, grants and investment schemes in support of broad-based black economic empowerment.	No	This requirement is not applicable to the SIU.

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The logo itself says poised to strike against corruption, and there is a deadly, venomous snake that sends the message that if you engage in corruption, the SIU is going to follow you.

Nomvula Mokhatla, former Head of the SIU



25 YEARS OF LANDMARKS

› 1996

Parliament passes the Special Investigating Units and Special Tribunals Act 74

› 1997

President Nelson Mandela signs Proclamation R24, creating the Special Investigating Unit, with Judge Willem Heath its first Head of Unit

› 1999

Fraud and bribery uncovered at drivers' licence testing centres, leading to the arrest of 969 individuals and 81 government officials, 565 of whom were successfully prosecuted

AUGUST 2001

Legislation having been amended, President Thabo Mbeki issues Proclamation 118, reviving the SIU

› 2001

› 2004

The Unit adopts a new vision 'Working together to rid society of corruption'

To distinguish itself in its industry, the SIU adopts a new brand comprising the cobra logo and the slogan 'Poised to strike against corruption'

Abuse of South African Social Security Agency grants investigated, leading to the removal of 183 795 unlawful grants from the system, which could have cost the fiscus R4.8 billion

› 2005

Department of Justice and Constitutional Development (DoJ&CD) founds the Special Tribunal, allowing the SIU to expedite recovery of state funds promptly without having to take matters through the public court system

A total of R11 million held in the bank account of Thephunokheja Projects, a company linked to sacked Eskom senior manager, Patrick Mazibuko, is forfeited to the state

Some 131 cases of corruption and fraud involving government departments and state entities and involving around R3.4 billion referred to the Directorate for Priority Crime Investigation (the Hawks) for investigation. Of these, 118 – a number involving the Gupta family – are currently under investigation, with another 14 at the inquiry stage

Recovery of R155 million sought in civil litigation instituted against Minenhle Makhanya, whose company undertook upgrades to Nkandla funded by the taxpayer

Report on PPE corruption is handed over to the Presidency, detailing recovery of almost R10 million in funds, with the potential to recover a further R82.5 million

> 2019

> 2021

> 2018

> 2020

> 2022

Former SABC chief operating officer Hlaudi Motsoeneng issued with summonses totalling R21 million

Eskom contractor, ABB South Africa, reaches an agreement with the SIU to repay Eskom R1.5 billion for an overpayment on a contract awarded unlawfully for work at Kusile power station

President Cyril Ramaphosa signs Proclamation R23 of 2020, authorising SIU investigation into the abuse of public funds in Covid-related PPE contracts

APRIL 2022

The Special Tribunal rules in favour of SIU application to add six more companies to its legal bid to recover money associated with Digital Vibes, a company linked to former health minister Zweli Mkhize

JULY 2022

High Court decision welcomed to dismiss Hlaudi Motsoeneng's appeal to reverse repayment order of more than R11.5 million paid to him by the SABC board as a 'success fee'

SIU celebrates 25 years of fighting corruption, adopting a revised logo and the motto 'Striking against corruption'

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25 YEARS
OF STRIKING AGAINST CORRUPTION

INTRODUCTION

The Human Capital Division renders integrated and people-centred solutions to position the SIU as an employer of choice. Among the key priorities is to keep the organisational structure at a minimum 90% capacity at all times and to build capabilities through training and development interventions at a rate of 85% and above.

The SIU is undergoing the most significant change in its history and is constantly in the spotlight. Talent attraction and retention of staff are paramount in ensuring the organisation meets its key current and future targets and addresses scarcity of skills.

The Resourcing Strategy: Capacity and Capabilities Model will enable the SIU to respond to resourcing demands, review resourcing needs, allocate resources to projects and build capabilities in different fields. The model is aligned to the gig economy and on-demand workforce etc.

The SIU is committed to attracting, retaining and motivating a skilled and professional workforce within a performance-driven environment. The output performance management system was implemented in the year under review, with both performance agreements and reviews concluded.

To ensure the SIU retains skilled staff members, it inculcates an organisational culture through staff engagements/HoU's roadshows, work-environment surveys and encouraging high-standard performance practices.

The Remuneration Strategy remains a key component of the Human Capital Management Strategy through which it offers integrated compensation packages and non-monetary rewards, and retains its talent.

The organisation is committed to advancing transformation and achieving employment equity targets through its Employment Equity Plan and other measures.

DELIVERING ON OUR KEY PRIORITIES

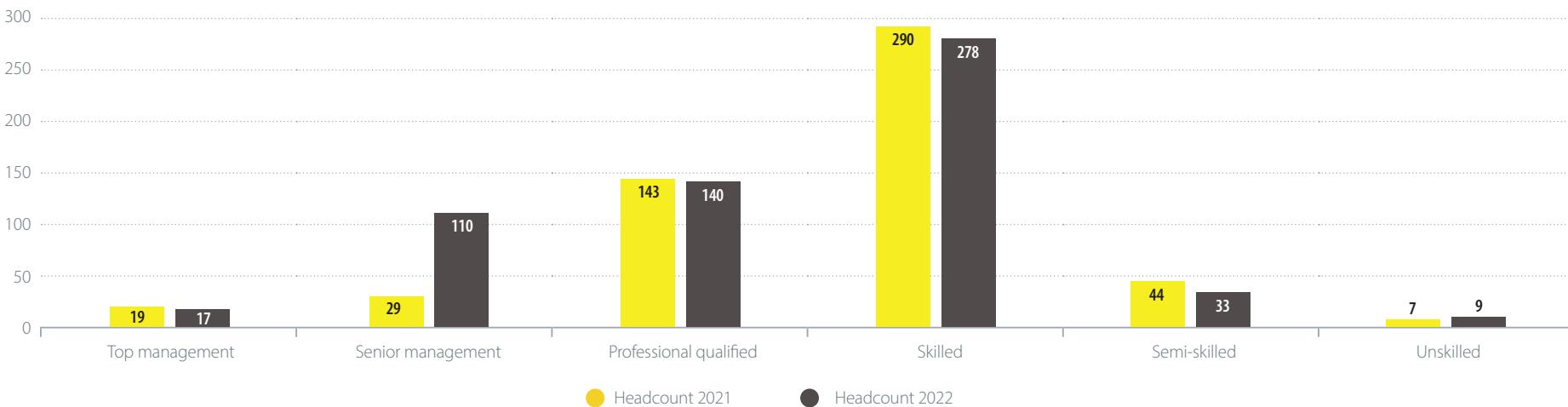
Key priority	
Staff complement	At the end of 2021/22, staff complement totalled 587, of which 496 (84.5%) were permanent employees and 91 (15.5%) fixed-term employees compared to 532 in the previous financial year.
Vacancy rate	The vacancy rate at end-March 2022 was 12% (2020/21: 15%) against a target of 13%. The recent recruitment process of certain fixed-term contract positions was concluded and the 13% target was exceeded.
Staff turnover	The target for 2021/22 was 5%. Terminations, mostly resignations, reached 19, or 3.4%, compared to 2% in 2020/21. This is well within the target of 5%.
Performance agreements	99% of employees submitted performance agreements.
Black female transformation	There are 39 women in senior and top management, which is 31% of the total management workforce.

HUMAN CAPITAL OVERSIGHT STATISTICS

Staff complement

Salary band	Actual headcount	Internal staff movements	Transfer to disability payroll	Appointments	Terminations	Employment at end of period
Top management	19	-	-	-	-2	17
Senior management	29	62	-	20	-1	110
Professionally qualified	143	3	-	1	-7	140
Skilled	290	-54	-	51	-9	278
Semi-skilled	44	-11	-	1	-1	33
Unskilled	7	-	-	2	-	9
Total	532	-	-	75	-20	587

HEADCOUNT

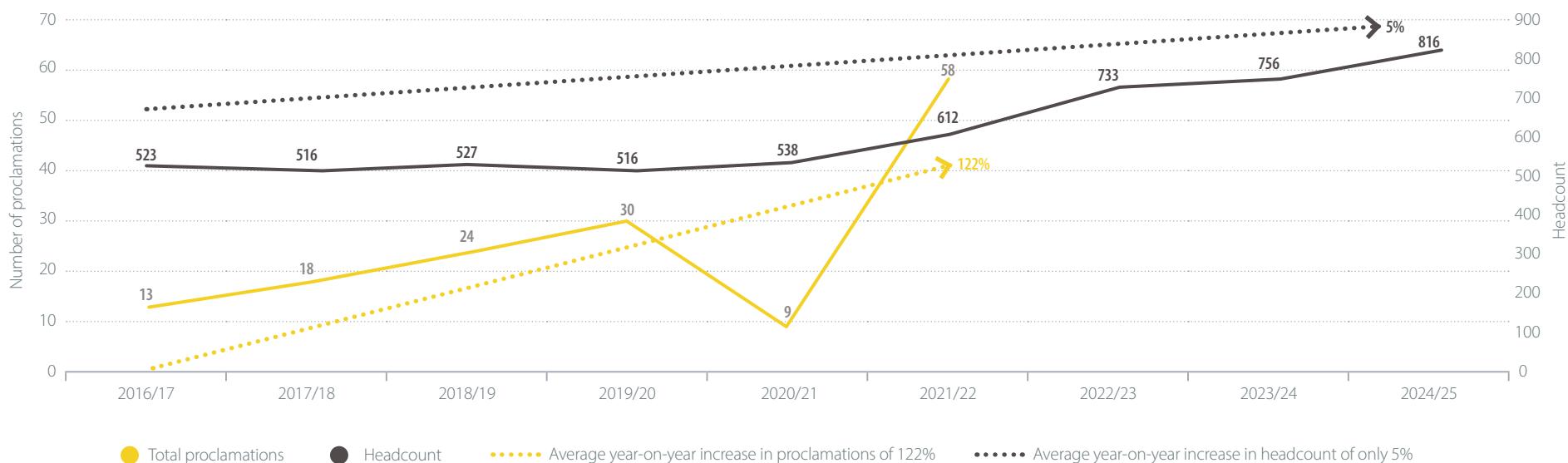


There were 154 promotions during 2021/22.

Headcount growth rate vs proclamations growth

Planned headcount growth over the Medium-term Expenditure Framework (MTEF) period is aligned with operational requirements to ensure that the SIU can deliver on its mandate. The resourcing model is balanced with a mix of permanent and fixed-term contracts to manage the risk of unsustainable cost of employment.

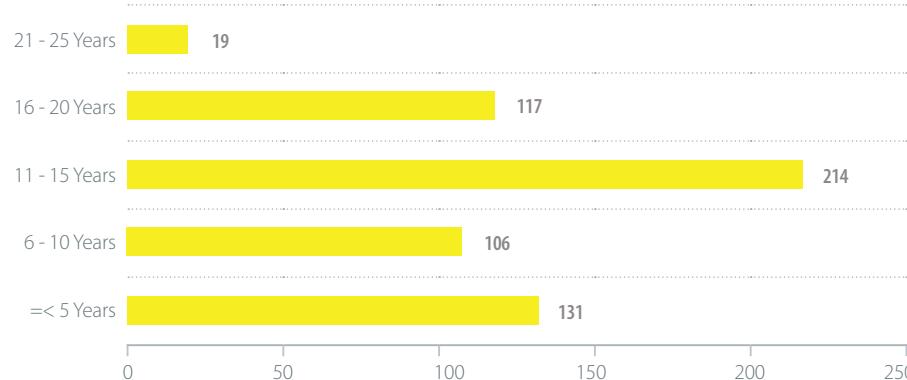
SIU: GROWTH IN PROCLAMATIONS INFORMING GROWTH IN HEADCOUNT OVER THE MTEF



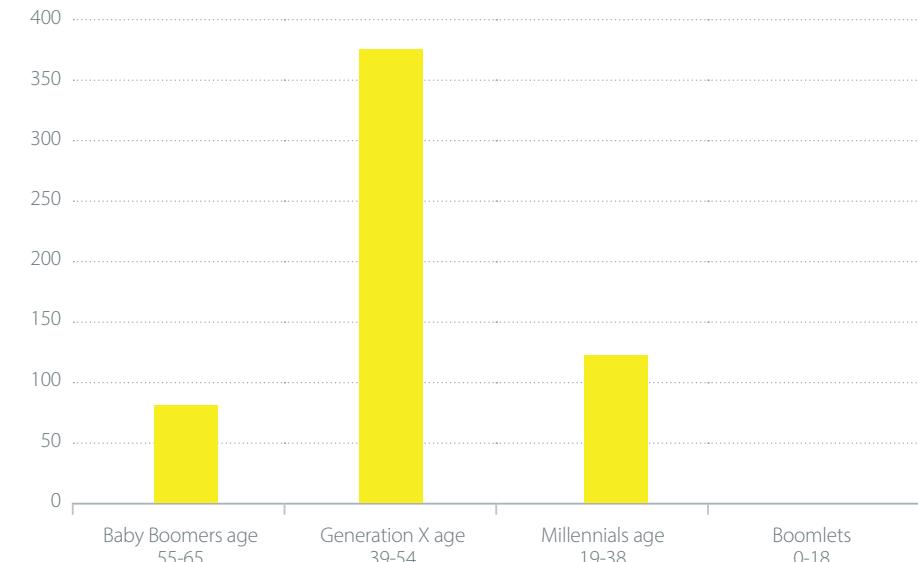
The SIU started 2021/22 with 532 employees and ended it with 587 employees, a growth of 10.3% compared to the 3.7% of the previous year. The highest growth was recorded during February 2022, when 48 employees joined the organisation.

Years of service and age analysis

BREAKDOWN OF SIU STAFF YEARS OF SERVICE



BREAKDOWN OF SIU STAFF BY GENERATION



Personnel-related expenditure

Personnel expenditure by category

Category	Personnel expenditure (R'000)	Personnel expenditure as a % of total personnel expenditure	Number of employees	Average personnel cost per employee (R'000)
Core	399,870	82.36%	426	939
Support	85,625	17.64%	119	720
Total	485,495	100%	545	891

Note: The figures in the Annual Financial Statements disclosed as Employee related costs (note 18) include performance bonus accrued amounts, travel related allowances and costs and finally leave provisions and therefore is not directly comparable with the amounts stated above that were paid through the payroll system.

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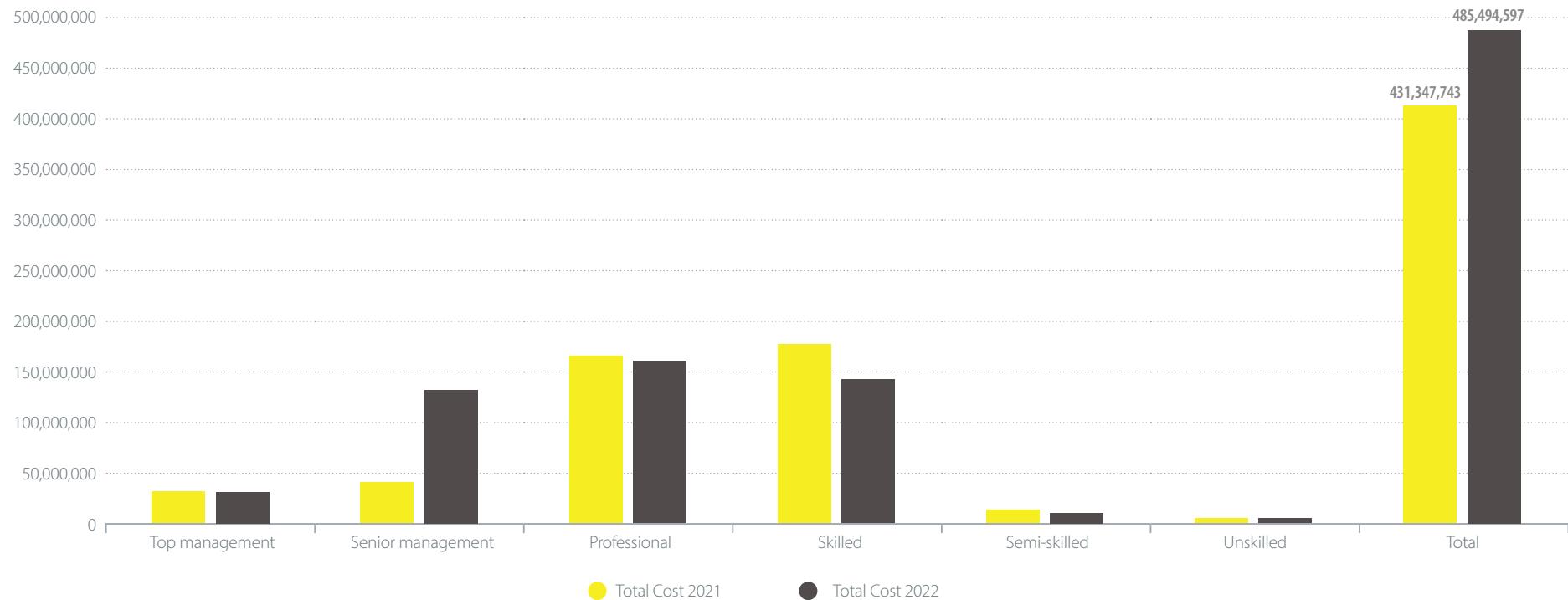
Personnel costs by occupational level

There were 154 promotions during the year. Personnel expenditure was R485 494 597 compared to R431 347 743 in the previous financial year – an increase of 12.5%. This can be attributed to the increase in senior manager numbers of 81 employees and the increase in overall headcount.

Average cost-of-living increase

A 3% average increase for 2021/22 as a percentage of payroll.

Occupational level	Personnel expenditure	Personnel expenditure as % of total personnel expenditure	Number of employees	Average personnel cost per employee
	(R'000)	%		(R'000)
Top management	34,298	7.07%	19	1,805
Senior management	131,300	27.05%	97	1,354
Professionally qualified	162,703	33.51%	145	1,122
Skilled	145,165	29.90%	243	597
Semi-skilled	10,601	2.18%	33	321
Unskilled	1,428	0.29%	8	178
Total	485,495	100%	545	891

TOTAL COST

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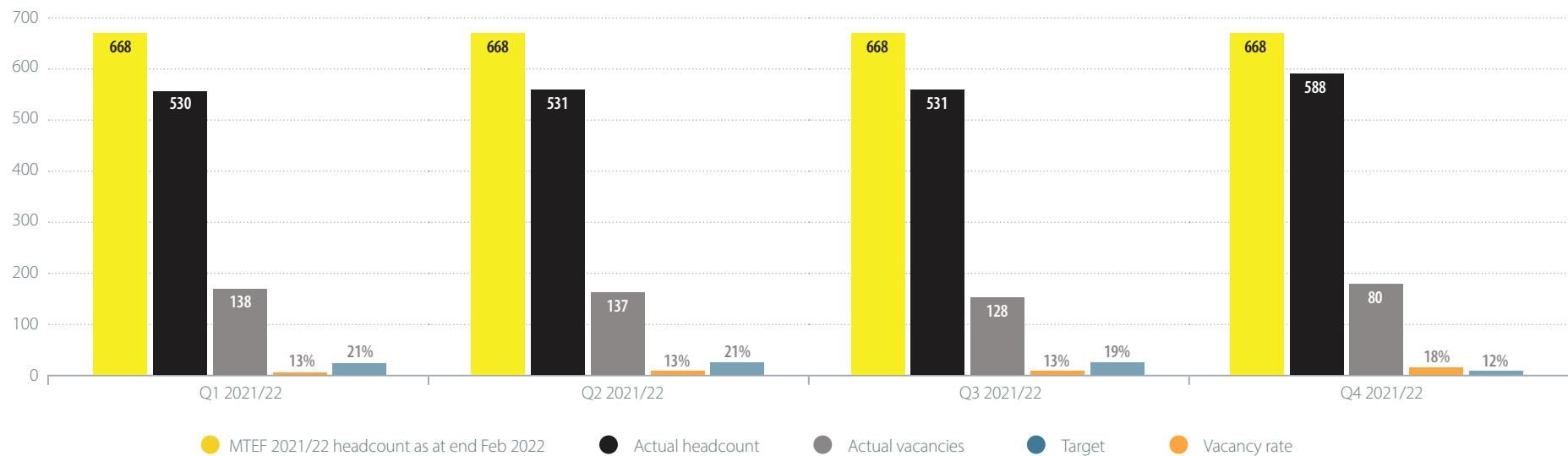
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Resourcing model

Vacancy rate

The onset of the Covid-19 pandemic tested the adaptability of SIU's Human Capital Division to the maximum. It implemented agile recruitment strategies in a short time, achieving a vacancy rate of 12% by the end of 2021/22 – the lowest since the end of the 2016/17 financial year, when the rate was 31%.

VACANCY RATE: 12% AGAINST 13% TARGET AS AT MARCH 2022



Employment and vacancies by programme at 31 March 2022

The SIU has reviewed its resourcing model in line with its headcount growth strategy, which encapsulates the resourcing approach aligned to its funding and business model.

Programme	2021/22 approved posts	Number of employees 2021/22	2021/22 vacancies	% of vacancies
Core	485	466	19	4%
Support	183	121	62	34%
Total	668	587	81	12%

Note: The number of approved posts are as per the MTEF

Employment and vacancies by programme at 31 March 2022

The SIU has reviewed its resourcing model in line with its headcount growth strategy, which encapsulates the resourcing approach aligned to its funding and business model.

Salary band	2021/22 approved posts	Number of employees 2021/22	2021/22 vacancies	% of vacancies
Top management	20	17	3	15%
Senior management	128	110	18	14%
Professionally qualified	157	140	17	11%
Skilled	308	278	30	10%
Semi-skilled	41	33	8	20%
Unskilled	14	9	5	36%
Total	668	587	81	12%

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Building SIU timber

The SIU youth employment strategy aims to integrate young people into the mainstream economic activities of the forensic sector, through the creation of decent work and unlocking of learning development opportunities to ensure sustainable livelihoods and reduce income inequalities.



During the period under review,
43 interns were appointed
junior forensic investigators

During the period under review, 43 interns were appointed junior forensic investigators and a further 19 joined the enablement business units.

SIU INTERNSHIP PROGRAMME

SIU WELCOMES INTERNS FOR THE MULTIDISCIPLINARY INTERNSHIP PROGRAMME FOR YOUNG UNEMPLOYED GRADUATES

Today, 17 January 2022, the Learning and Development Department welcomed another group of interns. The interns will be given an opportunity to acquire skills, knowledge and practical experience in the following departments, according to their related fields of qualifications:

- Internal audit
- Enterprise risk
- Stakeholder relations and communications
- Cyber-forensics
- Data analytics
- Supply chain management
- Finance
- Facilities management
- ICT
- Human capital



We trust that the SIU family will warmly welcome our interns into the SIU community and integrate with them.

Wishing the best of luck to all the interns. May they make the best of this precious period at the SIU.

Issued by Stakeholder Relations and Communications on behalf of Human Capital.

EMPLOYMENT CHANGES

Annual turnover rates by occupational level

The SIU has reviewed its resourcing model in line with its headcount growth strategy, which encapsulates the resourcing approach aligned to its funding and business model.

Salary band	Employment at beginning of period	Internal staff movements	Transfer to disability payroll	Appointments	Terminations	Employment at end of the period
Top management	19	-	-	-	(2)	17
Senior management	29	62	-	20	(1)	110
Professionally qualified	143	3	-	1	(7)	140
Skilled	290	(54)	-	51	(9)	278
Semi-skilled	44	(11)	-	1	(1)	33
Unskilled	7	-	-	2	-	9
Total	532	-	-	75	(20)	587

Turnover rate: Reasons for staff leaving

Reason	Number	% of staff leaving
Death	5	25%
Resignation	11	55%
Dismissal	1	5%
Retirement	2	10%
Ill health	-	-
Expiry of contract	1	5%
Retrenched	-	-
Total	20	100%

The staff turnover for 2021/22 was 20, which is 3.6% compared to 2.6% in 2020/21.

The SIU has the opportunity to measure staff turnover costs and mitigate organisational issues related to staff retention. The advantage of monitoring the cost of labour turnover is that critical skills will be identified, as will potential risks. This will allow improvement of the total reward strategy and the employee value proposition.

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PERFORMANCE MANAGEMENT

Performance agreements 2021/22

The performance management system was introduced in the SIU in 2002. However the process incorporates a compulsory performance agreements. In 2021, the SIU introduced the performance agreement, an initiative envisaged to entrench a culture of accountability, leading to improved performance of the organisation. The organisation achieved 99% for signed performance agreements against a target 100%.

Performance appraisals 2020/21 (implemented in the 2021/22 financial year)

The performance appraisal is the tail-end product of the performance management system and its purpose is to assess the full year's performance of each SIU employees.

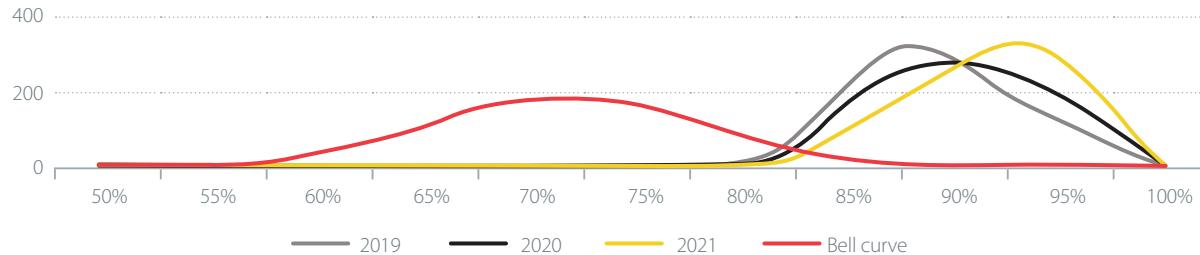
Of the 532 employees at the end of March 2021, only 497 employees were eligible to participate in the 2020/21 performance appraisal process. The scores of 93 employees remained the same, scores of 67 employees were decreased by 1% to 7%, those of 275 were increased between 1% and 4% and those for 52 increased by more than 4%.

The average score for the year under review was 85.2%, compared to 84.2% in the previous year. The table reveals an upward trend in performance averages.

OVERALL AVERAGE 2004 – 2021



ANNUAL DISTRIBUTION OF PERFORMANCE APPRAISAL RESULTS 2019 – 2021 (NORMALISED)

**Bell curve results:**

Eight (1.6%) – poor performance, 175 (35.9%) – average performance and 304 (62.4%) – high performance. This is against the principles of a normal bell curve.

This result can be attributed to the fact that 68% of employees have been with the organisation for more than 10 years, the SIU is a mature organisation with good results over many financial years, and it has improved its governance controls and offers performance rewards.

Number of staff in each percentage category				
% Category	2019	2020	2021	2020
0-59%	1	0	0	0.0%
60-64%	0	0	0	0.0%
65-69.9%	1	0	0	0.0%
70-74%	6	1	0	0.0%
75-79%	40	24	8	1.6%
80-84%	309	253	177	35.5%
85-100%	149	226	313	62.9
Grand Total	506	504	498	100%

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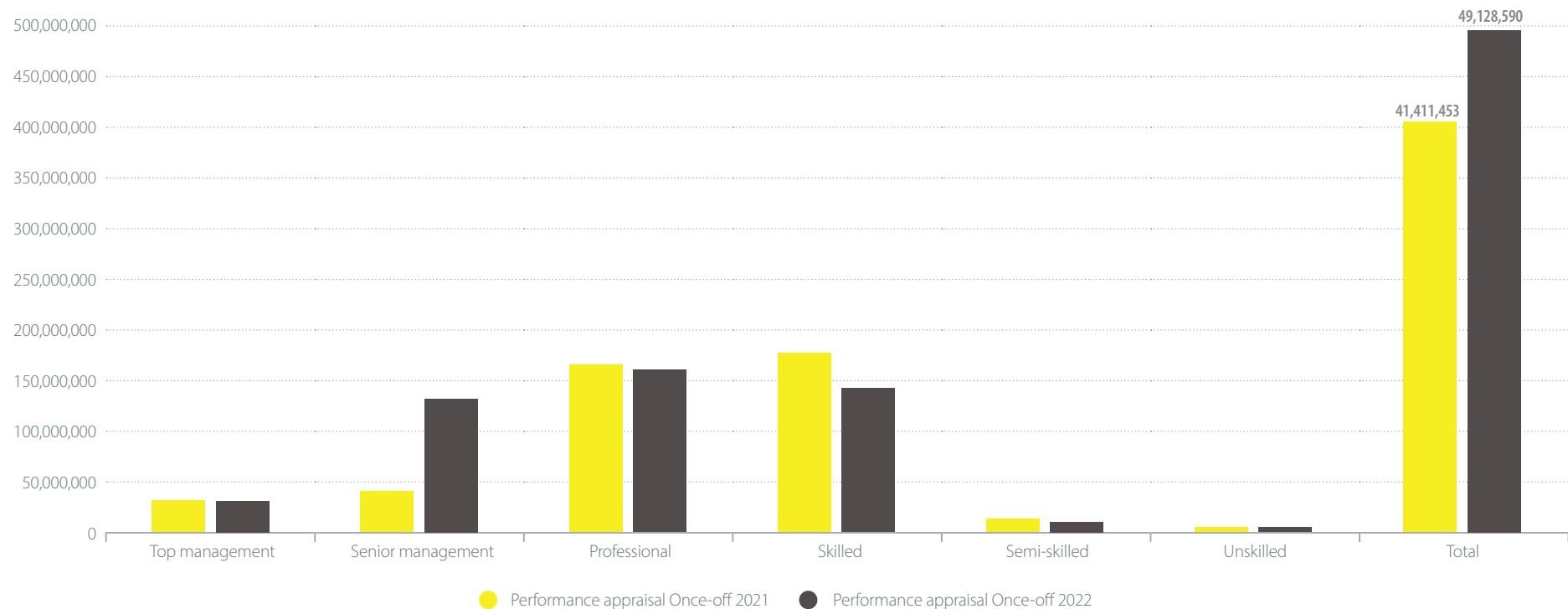
PERFORMANCE REWARDS

Performance rewards by occupational level

Salary band	Performance rewards (R'000)	Personnel expenditure (R'000)	% of performance rewards to total personnel cost (R'000)
Top management	3,056	34,298	8.91%
Senior management	12,832	131,300	9.77%
Professionally qualified	17,915	162,703	11.01%
Skilled	14,073	145,165	9.69%
Semi-skilled	1,117	10,601	10.54%
Unskilled	136	1,428	9.52%
Total	49,129	485,495	10.12%

In 2021/22 costs rose by 18.6%, from R41 million to R49 million.

PERFORMANCE REWARDS



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LEARNING AND DEVELOPMENT – BUILDING SIU CAPABILITIES

The SIU pride itself on developing capabilities and ensuring its people recognise the connection between their daily work and building a better working world.

The SIU is currently transforming digitally through the following e-learning Moodle platform:

- Digital laboratory with temporary placement of two internally trained and accredited cyber forensic investigations trainers
- The Darwin tool (data analysis response windows) training programme. This tool is used by the SIU cyber-laboratory to scan a computer that has been shut down but uplifted for investigation and data retrieval.
- Cyber-forensic first responder training for investigators of the Zimbabwe Anti-corruption Commission and the Directorate for Corruption and Economic Crime. Similar training is envisaged for other Southern African Development Community (SADC) member states as a contribution to the SADC Strategic Action Plan 2018 to 2022, which gives effect to capacity building of the SADC Protocol Against Corruption (the HoU chairs the SADC Anti-corruption Sub-committee).

SIU INTERNSHIP PROGRAMME

MULTIDISCIPLINARY INTERNSHIP PROGRAMME

Young unemployed graduate applicants are currently writing an assessment at various SIU provincial offices for the purposes of admission into the Multidisciplinary Internship Programme, as part of the short-listing process for admission into the programme.

A total of 26 applicants will be admitted into the programme and placed in the following divisions:

- Finance
- Supply Chain Management
- Human Capital
- Information Communication Technology
- Forensic Data Analytics
- Forensic Accounting
- Enterprise Risk
- Internal Auditing
- Communications and Stakeholder Relations



The assessment started on 29 April 2021 and will continue until 04 May 2021.

Issued by Stakeholder Relations and Communications on behalf of Learning and Development

THE SIU CONDUCTING THE CYBER-FORENSIC FIRST RESPONDER TRAINING IN PALAPYE, BOTSWANA TO THE DIRECTORATE ON CORRUPTION AND ECONOMIC CRIME (DCEC) 14 – 18 MARCH 2022



The SIU continues to share its expertise with SADC member states in the area of cyber-forensic investigations as part of a pilot project led by the SADC Secretariat.

The SADC-DCEC project supported by GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit), Germany.

The implementation of the project falls within the scope of the SADC Anti-Corruption Committee (SACC), under the chairmanship of the Head of the Unit.

The following online courses designed and developed by the SIU:



How to use the SIU Moodle online platform



SIU Act



Ethics and integrity – compulsory for all SIU members



Basic course on the SIU strategy



Procurement investigations – five-days course



Investigative interviewing skills



Cyber-forensics first responder – five-day course – (with French cyber-expert)



Staff induction

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ONLINE SIU INVESTIGATOR TRAINING CONDUCTED ON 07 – 10 MARCH 2022



Format Used:
MS Teams and
e-learning platform

We wish to thank all members (newly appointed investigators and those investigators, managers and legals that attended the course as a refresher).

Cyber-Forensics First Responder:

with emphasis on the upliftment of digital equipment, cyber-laboratory administrative documents used during seizure, information system security (managing the scene) and how to maintain the chain of custody.

Procurement Investigations:

focusing on the mandate, functions and powers of the SIU, the procurement process, applicable legislative framework, common law and statutory offences, procurement schemes, among others.

Trainers: Mr Boyce Nkila, Ms Cookie Subramoney and Mr Abrie Davids.

TRAIN THE TRAINER ON OPEN SOURCE INTELLIGENCE (OSINT) COURSE



The Learning and Development Department has recruited an additional 20 trainers to expand the current pool of trainers who will be responsible for the rollout of digital training, which is aimed at further capacitating the investigators with additional investigative tools that will further enhance SIU investigative capabilities.

A total of eight of the trainers are currently undergoing a five day OSINT training course, which runs from 31 May 2021 until 4 June 2021.

The OSINT training prepared in partnership with the French police is focusing on:

- Internet theory
- Network searches
- Social networks and other digital sources like emails, WhatsApp messages, hidden data inside pictures etc., which will assist investigators to perform complementary searches in respect of their investigations, lifestyle connections between people etc.

The OSINT training course is already available on the SIU Moodle platform to prepare you for face-to-face training. The self-learning online course will be open to all SIU members involved in investigations. Upon successful completion of the online course a face-to-face training will be available offered by our trainers.

SKILLS DEVELOPMENT

Training needs analysis for the period under review

Occupational level	Gender	Number of employees at 1 April 2021	Training needs identified at start of the reporting period				Total
			Skills programmes	Other short courses	Other forms of training		
Top management	Female	5	1	-	3	4	
	Male	14	1	-	1	2	
Senior management	Female	11	8	-	2	10	
	Male	18	7	-	15	15	
Professionally qualified	Female	43	2	-	26	28	
	Male	100	4	-	16	20	
Skilled	Female	162	1	-	14	15	
	Male	128	20	-	7	27	
Semi-skilled	Female	37	-	-	10	10	
	Male	7	-	-	2	2	
Unskilled	Female	7	-	-	-	-	
	Male	-	-	-	-	-	
Sub-total	Female	265	12	-	55	67	
	Male	267	32	-	41	66	
Total		532	44	-	96	133	



Among the 532 employees at April 2021,
133 training needs analyses were processed.

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Training in the period under review

Occupational level	Gender	Number of employees at 31 March 2022	Training needs identified at start of the reporting period				Total
			Skills programmes	Other short courses	Other forms of training		
Top management	Female	5	1	-	3	4	
	Male	14	1	-	9	10	
Senior management	Female	11	2	1	5	8	
	Male	18	1	-	8	9	
Professionally qualified	Female	43	13	-	16	29	
	Male	100	86	3	11	100	
Skilled	Female	162	27	-	9	36	
	Male	128	53	-	2	55	
Semi-skilled	Female	37	-	-	21	21	
	Male	7	-	-	6	6	
Unskilled	Female	7	-	-	2	2	
	Male	-	-	-	-	-	
Sub-total	Female	265	43	1	56	100	
	Male	267	141	3	36	180	
Total		587	184	4	92	280	



In the year under review, **280 training programmes** were provided.

Training costs

Occupational level	Personnel expenditure	Training expenditure	Training expenditure as a % of personnel cost	Number of employees trained	Average training cost per employee
	(R'000)	(R'000)	%		(R'000)
Top management	34,298	91	0.27%	5	18
Senior management	131,300	75	0.06%	13	6
Professionally qualified	162,703	160	0.10%	129	1
Skilled	145,165	310	0.21%	109	3
Semi-skilled	10,601	387	3.65%	27	14
Unskilled	1,428	-	-	2	-
Total	485,495	1,023	0.21%	285	4

The training expenditure as a % of payroll is 0.21%.

Employment and vacancies by occupational levels at 31 March 2022

Salary band	2021/22 approved posts	Number of employees 2021/22	2021/2022 vacancies	% of vacancies
Top management	20	17	3	15%
Senior management	128	110	18	14%
Professionally qualified	157	140	17	11%
Skilled	308	278	30	10%
Semi-skilled	41	33	8	20%
Unskilled	14	9	5	36%
Total	668	587	81	12%

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BURSARY SCHEME

The Bursary and Study Loan Policy regulates and guides access to the study bursary or study loan scheme through defined selection criteria. The Bursary Evaluation Committee uses the criteria to determine applicant eligibility. The bursary budget for 2021/22 was R2.1 million against R580 000 actual, or 0.21% of payroll.

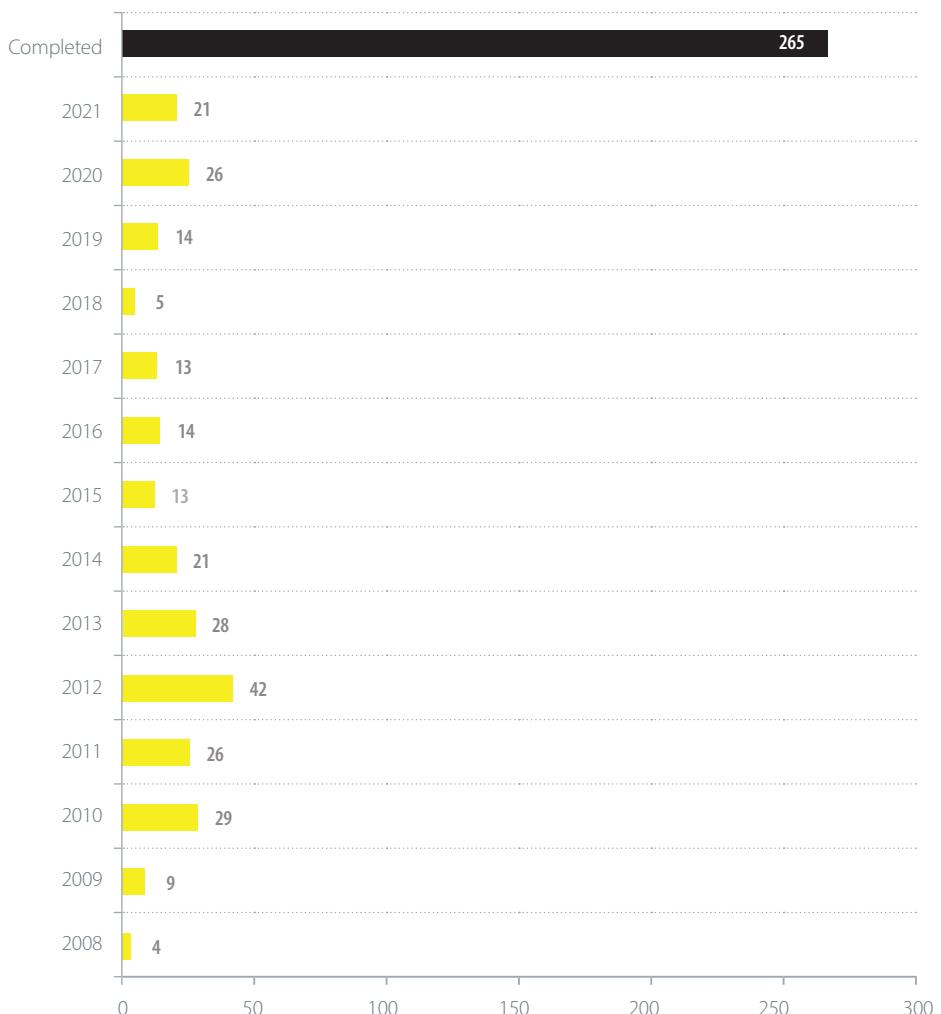
Bursary budget and actuals for three years

2020		2021		2022	
Budget approved	Actuals	Budget approved	Actuals	Budget approved	Actuals
R2,285,787.90	R886,910.49	R1,728,320.79	R851,533.51	R2,196,492.01	R580,768.00

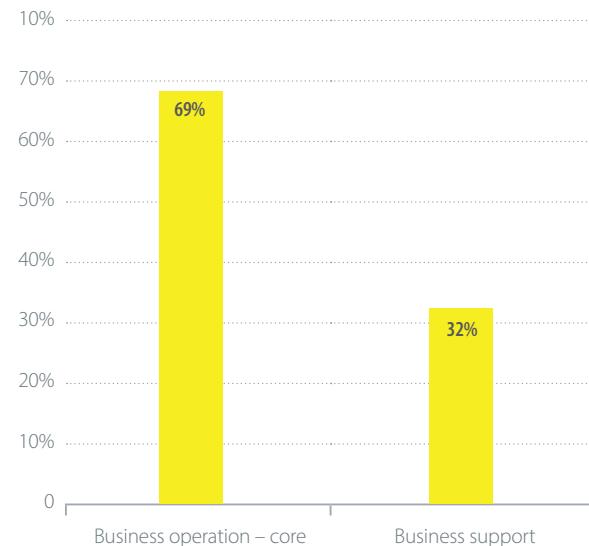


**265 members completed
qualifications between 2008 – 2021**

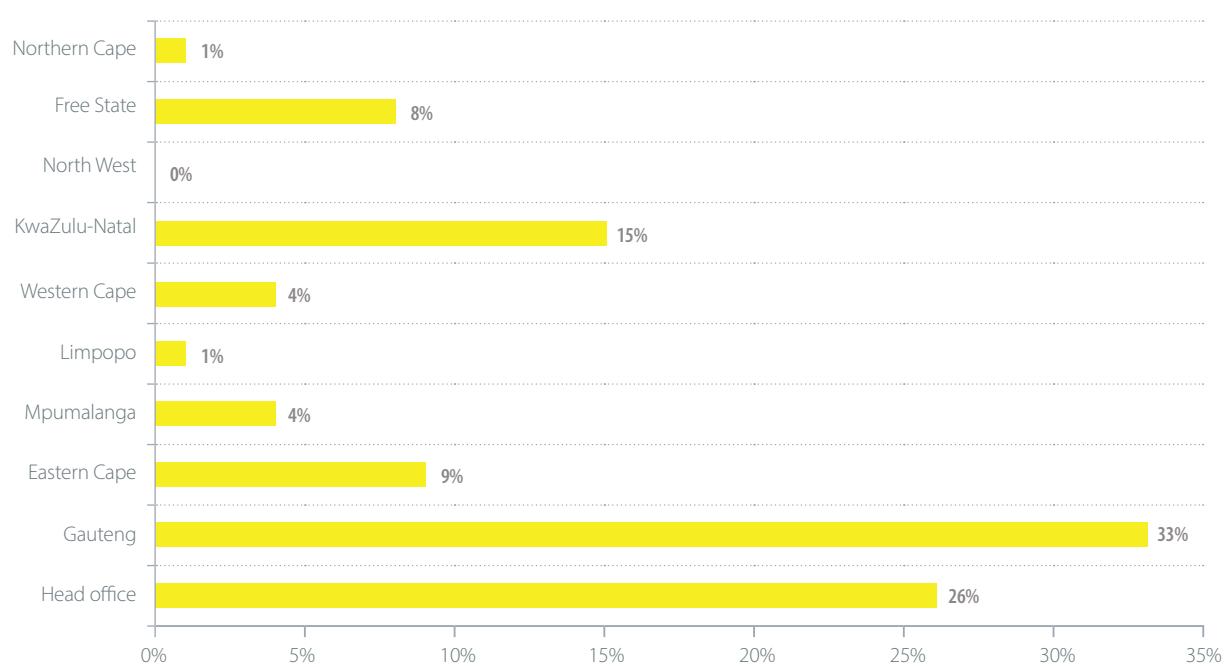
MEMBERS THAT COMPLETED QUALIFICATIONS (2008-2021)



% OF APPLICANTS AS PER BUSINESS UNIT DISTRIBUTION



% OF APPLICANTS AS PER BUSINESS UNIT DISTRIBUTION



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The SIU will accelerate development of management through the leadership development programme, which will start in 2022/23.

Employment equity statistics at 31 March 2022

The purpose of employment equity is to achieve equity in the workplace by promoting equal opportunity and fair in the workplace. Below is a progress report:

Occupational Level	Male					Female					TOTAL
	African	Coloured	Indian	White	Total Male	African	Coloured	Indian	White	Total Female	
1 - Top management	7	2	2	1	12	5	-	-	-	5	17
(E1 - F1) HOU, EXECS, PH	41%	12%	12%	6%	71%	29%	-	-	-	29%	3%
2 - Senior management	49	6	5	16	76	17	1	4	12	34	110
(D4 - DS) HOI, PFI, PRG, MAN, SNR Mans	45%	5%	5%	15%	69%	15%	1%	4%	11%	31%	19%
3 - Professionally qualified	37	12	14	25	88	28	3	7	15	53	141
(D2) PM, CFI, CFA	26%	9%	10%	18%	62%	20%	2%	5%	11%	32%	24%
4 - Skilled technical	95	6	3	6	110	122	6	13	26	167	277
(C1 - C5) FI, JFI, ADMIN, PA, BUS PART	34%	2%	1%	2%	40%	44%	2%	5%	9%	60%	74%
5 - Semi-skilled	6	-	-	-	6	21	1	1	4	27	33
(B1 - B5) LEG SECR, RECEPTIONIST	18%	-	-	-	18%	-	-	0%	12%	12%	6%
6 - Unskilled	-	-	-	-	-	9	-	-	-	9	9
(A3) OFF REFRESH	-	-	-	-	-	100%	-	-	-	100%	100%
Grand Total	194	25	24	48	292	202	11	25	57	296	587
	33%	4%	4%	8%		35%	2%	4%	10%		100%

Economically active population targets (EAP)

Population Group	Male	EAP	Female	EAP	SIU	EAP
African	32%	42.8%	35%	36.2%	67.4%	79.0%
Coloured	4%	5.1%	2%	4.4%	6.2%	9.5%
Indian	4%	1.7%	4%	0.9%	8.4%	2.6%
White	8%	5.0%	10%	3.8%	18%	8.8%
Total	48.9%	54.7%	51.1%	45.3%	100%	100%

Occupational Level	Male									
	African		Coloured		Indian		White		Total	
Occupational Level	Current	% of total	Current	% of total	Current	% of total	Current	% of total	Current	% of total
Top management	7	2%	2	1%	2	1%	1	-	12	4%
Senior management	49	17%	6	2%	5	2%	16	5%	76	26%
Professionally qualified	36	12%	12	4%	14	5%	25	9%	87	30%
Skilled technical	95	33%	6	2%	3	1%	6	2%	110	38%
Semi-skilled	6	2%	-	-	-	-	-	-	6	2%
Unskilled	-	-	-	-	-	-	-	-	-	-
Grand Total	193	66%	26	9%	24	8%	48	16%	291	100%

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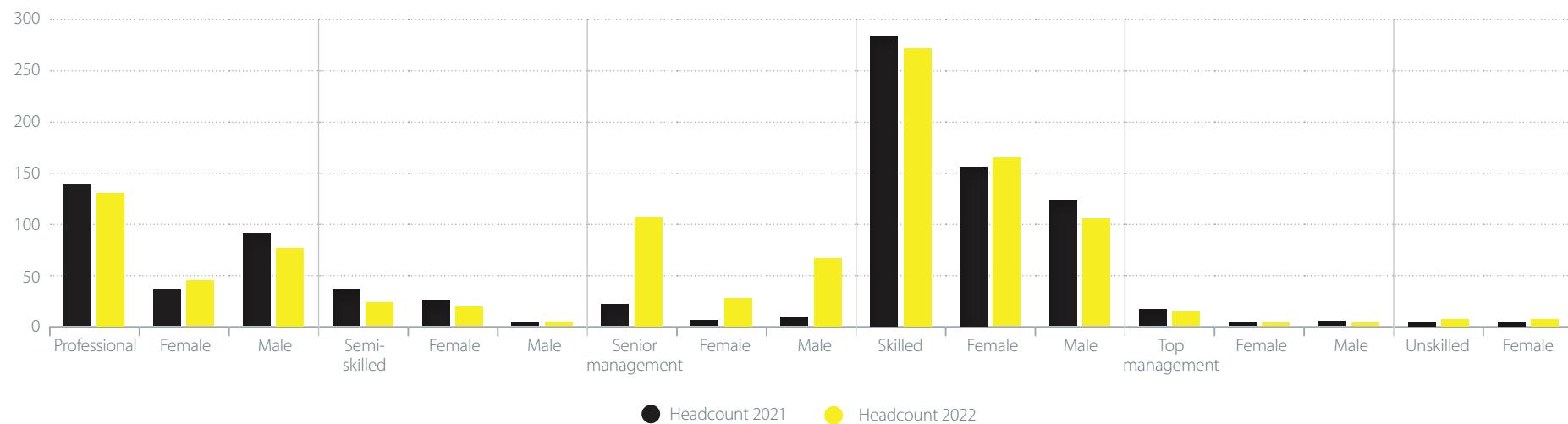
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Occupational Level	Female									
	African		Coloured		Indian		White		Total	
Occupational Level	Current	% of total	Current	% of total	Current	% of total	Current	% of total	Current	% of total
Top management	5	2%	-	-	-	-	-	-	5	2%
Senior management	17	6%	1	-	4	1%	12	4%	34	11%
Professionally qualified	28	9%	3	1%	7	2%	15	5%	53	18%
Skilled technical	123	42%	6	2%	13	4%	26	9%	168	57%
Semi-skilled	21	7%	1	-	1	-	4	1%	27	9%
Unskilled	9	3%	-	-	-	-	-	-	9	3%
Grand Total	203	69%	11	4%	25	8%	57	19%	296	100%

TRANSFORMATION BY GENDER



The SIU has made reasonable transformation progress at top management level in the past three years, while implementing the new organisational structure. Males are at 71% compared to 62% in the previous year, while females are at 29% compared to 2020/21's 38% and 1.8% are people with disabilities.

EMPLOYEE RELATIONS

Following the organisational restructuring implementation, such a process led to the rise in number of vacant positions.

Grievances increased significantly, attributable mainly to individuals unsuccessful in employment applications. Many disputes at the Council for Conciliation, Mediation and Arbitration (CCMA) also emanated from non-appointments.

Misconduct and disciplinary hearings finalised

Nature of disciplinary action	Number
Verbal warning	-
Written warning	1
Final written warning	-
Dismissal	1
Total	2

Outcomes of disciplinary hearings	Number	% of total
Verbal warning	-	-
Written warning	1	25%
Final written warning	-	-
Dismissal	1	25%
Not guilty	-	-
Case withdrawn	2	50%
Total	4	100%

Misconduct addressed at disciplinary hearings

Type of misconduct	Number	% of total
Leak of sensitive information	1	50%
Absence from work without approval of line manager	1	50%
Total	2	100%

Grievances logged

Grievances	Number	% of total
Number of grievances resolved	6	37.5%
Number of grievances not resolved	10	62.5%
Total number of grievances lodged	16	100%

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Disputes logged with CCMA

Disputes	Number	% of total
Number of disputes lodged that are ongoing	18	90%
Number of disputes upheld	-	-
Number of disputes dismissed	2	10%

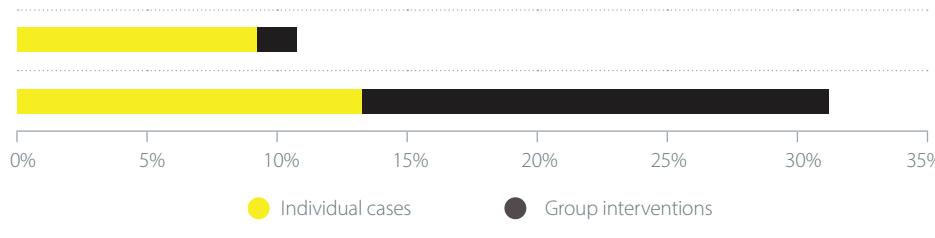
WELLNESS MANAGEMENT

Wellness management emerged as a priority during the year under review due to increasing recognition that the health and wellbeing of employees directly impacts on productivity of the organisation. ICAS provides these services as a partner to the SIU in behavioural risk management.

The engagement rate, which includes uptake of all services provided, reached 33.2% during the period under review, compared to 12.3% during the previous year. Individual use of core counselling and advisory services was 14.2% against the 10.8% of 2020/21 and 8.2% across all ICAS customers.

Disputes	Current		Previous		ICAS Ave%
	Number	Projected	Number	Projected	
Staff enrolled in employee wellness programme	513		513		
Total engagement rate	42	33.2%	16	12.3%	11.1%
Adjusted engagement rate (assuming 10% overlap)	38	29.9%	14	11.1%	10%
Comprising the following contributions to total engagement:					
Individual cases	18	12.4%	14	10.8%	8.2%
Group intervention participants	24	19%	2	1.5%	2.9%

CONTRIBUTORS TO OVERALL ENGAGEMENT (AS % OF TOTAL STAFF)



The most commonly used service was **professional counselling**, which constituted **84.8%** of engagement in **2021/22** and 90.0% in the previous year.

Injuries on duty

Nature of injury on duty	Number	% of total
Required basic medical attention only	3	100%
Temporary total disablement	-	
Permanent disablement	-	
Fatal	-	
Total	3	100%

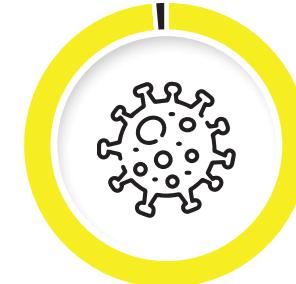
Covid-19 management

The global Covid-19 outbreak in 2020 presented profound risks for the SIU, in that the need for SIU service mounted and face-to-face interviews could not be avoided.

	Number	% of total
Covid-19 cases	68	98.5%
Fatalities	1	1.5%
Total	69	100%

COVID-19 INFECTION CASES

Fatal: 1 employee



Recovered: 68 employees

Covid-19 continued to be a challenge in the review year, with 69 cases and one fatality.

A Covid-19 awareness week in June 2021 highlighted the importance of daily screening. The Covid-19 committee continued to monitor the situation.

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Safety is a right,
not a privilege

Occupational health and safety

Employee health and safety continued to be a focus, with evacuation preparedness drills and workshops organised for all employees.

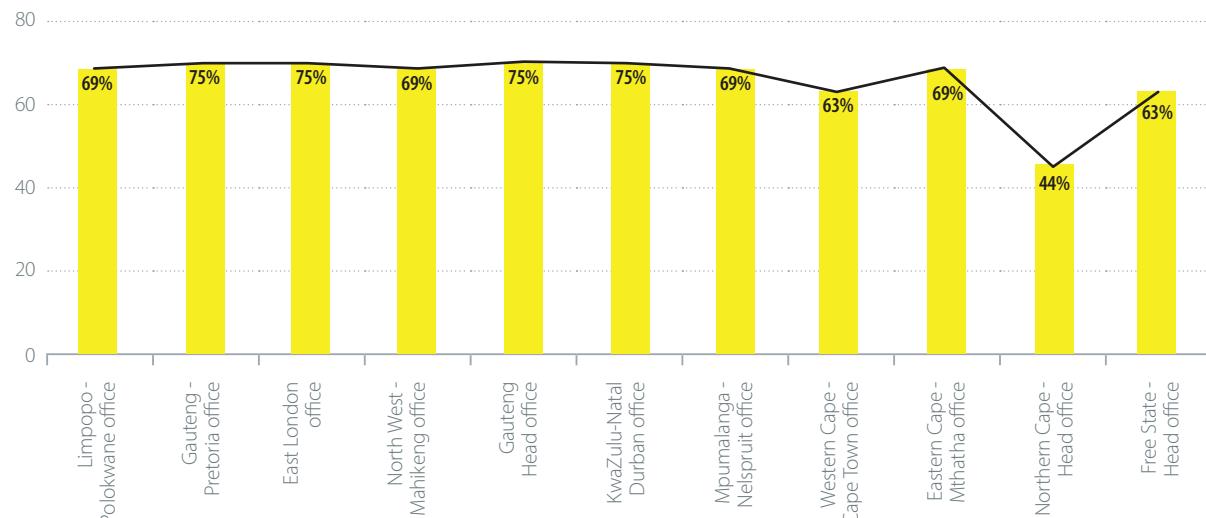
A dedicated national committee monitors the health and safety of employees and their work environment and removes or reduces existing and potential health and safety threats.

Health and safety representatives initiate, develop, promote, maintain and review measures.

Occupational health and safety audit assessment

Audits were conducted at all SIU offices during the year in terms of Section 24 and General Administrative Regulation 8 of Occupational Health and Safety Act, 1993 (Act No 85 of 1993).

OCCUPATIONAL HEALTH AND SAFETY AUDITS 2021/22



Stakeholder management

Among the SIU's primary stakeholders are staff, management, the National Education, Health and Allied Workers Union, the French Embassy and the Public Service Sector Education and Training Authority, VIP, ICAS and Council.

THE SPECIAL INVESTIGATING UNIT AND THE FRENCH EMBASSY STRENGTH COLLABORATION IN BUILDING THE SIU CYBER-FORENSIC CAPABILITIES.



Front row: Mr Aurelien Lechevelier (French Ambassador) and Adv Andy Mothibi (Head of the SIU)
Back row: Messrs Enock Qoma (Senior Manager: Learning and Development), Kaizer Kganyago (Head: Communications and Stakeholder Relations), Cormary (French Cyber-expert), Kevin Roche (French Police Commissioner, Security and Safety Attaché)



Partnership meeting with French Ambassador, EU Commissioner, SAPS, Environment Ministry and the SIU management team represented by Ms Tumelo Zwane – Chief Information Officer, Ms Boaratwa Leshope – Chief Audit Officer and Ms Neptune Masombuka – Chief Human Capital Officer.

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SADC PROTOCOL AGAINST CORRUPTION



The mandate of SACC is to give effect to the objectives of the SADC Protocol Against Corruption, as contained in the SADC Protocol by implementing the SADC Strategic Action Plan 2018 – 2022.

The SIU is training 20 investigators, including members of the Corruption Prevention, Public Education and Legals of DCEC on the course.

The training is currently underway in Botswana and continues until 18 March 2022.

SPECIAL INVESTIGATING UNIT (SIU) AND THE PUBLIC PROTECTOR (PPSA) LEVERAGING RESOURCES THROUGH COLLABORATION AND CAPACITY BUILDING



The SIU and PPSA are strengthening their collaborative efforts, encouraging fusion of ideas, expertise and competence in areas of comparative advantage. The purpose of this initiatives is to leverage resources and build on necessary skills in the fight against corruption.

The PPSA Gauteng investigators have undergone a five-day training course (10 –14 May 2021), conducted by the SIU trainers on procurement investigations and basic introduction to the cyber-forensic first responder programme, covering:

- regulatory framework;
- procurement cycle;
- procurement schemes;
- planning and procurement investigation process;
- utilising the relevant tools; and
- methods and techniques to conduct the investigation.

Issued by the Stakeholder Relations and Communications on behalf of Human Capital



Labour, represented by the NEHAWU National Coordinator, and the invited EXCO members, attended the Human Capital Strategy session in Q3 of 2021.

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25 YEARS
OF STRIKING AGAINST CORRUPTION

ACRONYMS

AFU	Asset Forfeiture Unit
BU	Business unit
CCMA	Commission for Conciliation, Mediation and Arbitration
ICT	Information and communication technology
GRAP	Generally Recognised Accounting Practice
HC	Human capital
MTEF	Medium-term Expenditure Framework
OHS	Occupational health and safety
PA	Performance appraisal
PFMA	Public Finance Management Act
PM	Performance Management
SIU	Special Investigating Unit
SSA	State Security Agency

INTRODUCTION

Sound financial management is an important part of good governance and the SIU continues to strive to ensure that it complies at all times to such governance and sound control mechanisms. The SIU has put in place measures to improve sound financial management in line with the Public Finance Management Act and applicable laws, regulations and policies.

Generally, the SIU's financial state of affairs are very positive, despite challenges in the recovery of its debt that it has invoiced for investigations and related services performed. A summary of some of the main financial indicators are:

- As at 31 March 2022, the SIU has a R921 million (31 March 2021: R836 million) accumulated surplus in the Statement of Financial Position that it has managed to build over the last number of years.
- A material amount of this surplus is reflected in the SIU's positive bank balance of R762 million as at 31 March 2022 (R742 million: 31 March 2021).
- The SIU's Current ratio (Current assets: Current liabilities) as at 31 March 2022 is 3'9:1 (31 March 2021 – 4'6:1), whereas a strong current ratio in any organisation is normally 2:1. The SIU's current ratio is almost double of what is considered to be a strong current ratio.
- For the year ended 31 March 2022, the SIU reflected a surplus of R85 million (31 March 2021: R68 million in the Statement of Financial Performance).
- Despite debt recovery challenges, the SIU still managed to reflect a positive "Net cash flow from operating activities" of R22 million for the year ended 31 March 2022 (2021: R13 million).

ACCOUNTING AUTHORITY'S RESPONSIBILITIES AND APPROVAL

The Accounting Authority is required by the Public Finance Management Act (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 entity as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board. The financial statements fairly present the entity'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 judgments and estimates.

The Accounting Authority acknowledges that he is ultimately responsible for the system of internal financial control established by the entity 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 entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

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

The Accounting Authority has reviewed the entity's cash flow forecast for the year to 31 March 2023 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 entity is wholly dependent on the entity for continued funding of operations. The annual financial statements are prepared on the basis that the entity is a going concern and that the entity has neither the intention nor the need to liquidate or curtail materially the scale of the entity.

Although the Accounting Authority is primarily responsible for the financial affairs of the entity, he is supported by the entity's external auditors.

The external auditors are responsible for independently reviewing and reporting on the entity's annual financial statements. The annual financial statements have been examined by the entity's external auditors and their report is presented on page (156).

The annual financial statements set out on page 160 to 217 which have been prepared on the going concern basis, were approved by the Accounting Authority on 31 July 2022. Management has concluded that the financial statements fairly present the entity's financial position, financial performance and cashflow for the year ended 31 March 2022.

Adv JL Mothibi

Accounting Authority

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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 160 to 217, which comprise the statement of financial position as at 31 March 2022, the 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 2022, and its financial performance and cash flows for the year then ended in accordance with the Standards 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 auditor-general's responsibilities 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 matter

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Material impairments – trade debtors

7. As disclosed in note 20 to the financial statements, material debt impairment of R131.5 million (2021: R83.2 million) was incurred as a result of an increase in provision for doubtful debts for trade debtors from exchange transactions.

Responsibilities of the accounting authority for the financial statements

8. 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.
9. 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.

Auditor-general's responsibilities for the audit of the financial statements

10. 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.
11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
13. My procedures address the usefulness and reliability of the reported performance information, which must be based on the public entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the public entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Programme 2 – Investigations and Legal Counsel	35 – 37

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
16. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
 - Programme 2: Investigations and Legal Counsel

Other matter

17. I draw attention to the matter below.

Achievement of planned targets

18. Refer to the annual performance report on pages 35 to 37 for information on the achievement of planned targets for the year and management's explanations provided for the over achievement of targets.

Report of the auditor-general to Parliament on Special Investigating Unit (Continued)

Adjustment of material misstatements

19. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 2: Investigations and Legal Counsel. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on the audit of compliance with legislation

Introduction and scope

20. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the public entity's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
21. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

22. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report.
23. 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 in this auditor's report.
24. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

25. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
26. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if 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

27. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.

Auditor - General

Pretoria

31 July 2022



Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programme and on the public entity’s compliance with respect to the selected subject matters.

Financial statements

2. 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 by the accounting authority
- conclude on the appropriateness of the accounting authority’s 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 Special Investigating Unit 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

3. 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.
4. I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence, and to 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.

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ANNUAL FINANCIAL STATEMENTS STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

Figures in Rand	Note(s)	2022	2021
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents			
Cash and cash equivalents	8	761,973,211	741,619,626
Bank balance - recoveries	11	142,520,221	67,310,850
Receivables from exchange transactions	6	272,011,439	190,200,139
Receivables from non-exchange transactions	7	5,000,000	7,000,000
		1,181,504,871	1,006,130,615
NON-CURRENT ASSETS			
Property, plant and equipment	3	38,584,529	43,722,972
Intangible assets	4	2,648,608	2,839,765
		41,233,137	46,562,737
TOTAL ASSETS		1,222,738,008	1,052,693,352

STATEMENT OF FINANCIAL POSITION (CONTINUED)

Figures in Rand	Note(s)	2022	2021
LIABILITIES			
CURRENT LIABILITIES			
Payables – recoveries	11	142,520,221	67,310,850
Payables from exchange transactions	12	89,667,954	84,134,902
Other financial liabilities	9	507,900	525,149
Operating lease liability	5	4,127,502	3,893,452
Payables from non-exchange transactions	13	8,058,930	10,073,512
Provisions	10	56,669,025	50,888,206
		301,551,532	216,826,071
TOTAL LIABILITIES			
NET ASSETS			
Accumulated surplus		921,186,476	835,867,281
TOTAL NET ASSETS		921,186,476	835,867,281

In the 2020/21 Annual Financial Statements, receivables from exchange and non-exchange transactions were disclosed under one note and under one line item on the face of the Statement of Financial position. For the current year, the exchange and non-exchange receivables were split into two separate notes, as well as on the face of the Statement of Financial Position.

In the 2020/21 Annual Financial Statements, payables from exchange and non-exchange transactions were disclosed under one note and under one line item on the face of the Statement of Financial position. For the current year, the exchange and non-exchange payables were split into two separate notes, as well as on the face of the Statement of Financial Position.

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STATEMENT OF FINANCIAL PERFORMANCE

AS AT 31 MARCH 2022

Figures in Rand	Note(s)	2022	2021
REVENUE			
REVENUE FROM EXCHANGE TRANSACTIONS			
Rendering of services	14	447,508,994	299,529,718
Interest received	14	24,462,958	24,781,220
Gain on disposal of assets	14	66,989	359,347
TOTAL REVENUE FROM EXCHANGE TRANSACTIONS		472,038,941	324,670,285
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
TRANSFER REVENUE			
Government grants	16	437,878,000	421,662,000
CARA funds	17	2,014,582	4,190,872
Rental of premises paid on behalf of the SIU	14	5,830,812	5,503,176
TOTAL REVENUE FROM NON-EXCHANGE TRANSACTIONS		445,723,394	431,356,048
TOTAL REVENUE	14	917,762,335	756,026,333
EXPENDITURE			
Employee related costs	18	(488,011,272)	(442,532,654)
Depreciation and amortisation	19	(6,656,536)	(7,666,351)
Debt impairment	20	(131,455,821)	(83,155,379)
Operating lease expenses	15	(39,146,219)	(35,844,613)
Professional Services	21	(1,099,782)	(283,916)
General Expenses	23	(166,073,513)	(118,842,661)
TOTAL EXPENDITURE		(832,443,143)	(688,325,574)
SURPLUS FOR THE YEAR		85,319,192	67,700,759

STATEMENT OF CHANGES IN NET ASSETS

AS AT 31 MARCH 2022

Figures in Rand	Accumulated surplus	Total net assets
BALANCE AT 1 APRIL, 2020	768,166,522	768,166,522
CHANGES IN NET ASSETS		
Surplus for the year	67,700,759	67,700,759
Total changes	67,700,759	67,700,759
BALANCE AT 1 APRIL 2021	835,867,284	835,867,284
CHANGES IN NET ASSETS		
Surplus for the year	85,319,192	85,319,192
Total changes	85,319,192	85,319,192
BALANCE AT 31 MARCH 2022	921,186,476	921,186,476

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CASH FLOW STATEMENT

AS AT 31 MARCH 2022

Figures in Rand	Note(s)	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
Proceeds from services rendered		240,220,613	89,410,061
Government grants		437,878,000	421,662,000
Interest income		24,462,958	24,781,220
		702,561,571	535,853,281
PAYMENTS			
Employee costs		(483,934,742)	(431,978,459)
Suppliers		(197,013,295)	(90,661,727)
		(680,948,037)	(522,640,186)
NET CASH FLOWS FROM OPERATING ACTIVITIES	24	21,613,534	13,213,095
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	3	(1,454,661)	(2,995,770)
Proceeds from sale of property, plant and equipment	3	194,712	618,857
NET CASH FLOWS FROM INVESTING ACTIVITIES		(1,259,949)	(2,376,915)
NET INCREASE IN CASH AND CASH EQUIVALENTS		20,353,585	10,836,180
Cash and cash equivalents at the beginning of the year		741,619,626	730,783,446
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	8	761,973,211	741,619,626

The 2020/21 figures for 'Proceeds from services rendered' and 'Payments to suppliers' have been restated with an amount of R5,503,176 for "Rental of premises on behalf of SIU" as it does not represent an amount received in cash. The 2021/22 figure is disclosed accordingly.

The 2020/21 figures for 'Employee costs' and 'Suppliers' have been restated with an amount of R7,274,826 representing the movement in the accrued leave balance between the 2021 and 2022 financial years, that was previously disclosed as part of payment to Suppliers. The 2021/22 negative movement of R1,704,289 between the 2021 and 2022 financial years has been disclosed accordingly.

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

AS AT 31 MARCH 2022

BUDGET ON ACCRUAL BASIS		Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand							
STATEMENT OF FINANCIAL PERFORMANCE							
REVENUE							
REVENUE FROM EXCHANGE TRANSACTIONS							
Rendering of services	470,879,000	(134,570,000)	336,309,000	447,508,994	111,199,994	33.1	
Interest received	28,593,000	(8,939,000)	19,654,000	24,462,958	4,808,958		
TOTAL REVENUE FROM EXCHANGE TRANSACTIONS	499,472,000	(143,509,000)	355,963,000	471,971,952	116,008,952		
REVENUE FROM NON-EXCHANGE TRANSACTIONS							
TRANSFER REVENUE							
Government grants and subsidies	437,878,000	-	437,878,000	437,878,000	-		
CARA funds	-	-	-	2,014,582	2,014,582	33.2	
Rental of premises paid on behalf of the SIU	7,070,000	-	7,070,000	5,830,812	(1,239,188)		
TOTAL REVENUE FROM NON-EXCHANGE TRANSACTIONS	444,948,000	-	444,948,000	445,723,394	775,394		
TOTAL REVENUE	944,420,000	(143,509,000)	800,911,000	917,695,346	116,784,346		
EXPENDITURE							
Employee related costs	(708,731,000)	177,543,000	(531,188,000)	(488,011,272)	43,176,728	33.3	
Depreciation and amortisation	(28,250,000)	20,515,000	(7,735,000)	(6,656,536)	1,078,464	33.4	
Debt impairment	-	-	-	(131,455,821)	(131,455,821)	33.5	
Lease rentals on operating lease	(39,061,714)	-	(39,061,714)	(39,146,219)	(84,505)		
Professional Services	(2,468,816)	-	(2,468,816)	(1,099,782)	1,369,034		
General Expenses	(129,336,692)	(41,785,785)	(171,122,477)	(166,073,513)	5,048,964	33.6	
TOTAL EXPENDITURE	(907,848,222)	156,272,215	(751,576,007)	(832,443,143)	(80,867,136)		

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (CONTINUED)

AS AT 31 MARCH 2022

BUDGET ON ACCRUAL BASIS						
Figures in Rand		Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual
OPERATING SURPLUS		36,571,778	12,763,215	49,334,993	85,252,203	35,917,210
Gain on disposal of assets and liabilities		-	-	-	66,989	66,989
SURPLUS BEFORE TAXATION		36,571,778	12,763,215	49,334,993	85,319,192	35,984,199
ACTUAL AMOUNT ON COMPARABLE BASIS AS PRESENTED IN THE BUDGET AND ACTUAL COMPARATIVE STATEMENT		36,571,778	12,763,215	49,334,993	85,319,192	35,984,199

ACCOUNTING POLICIES

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (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. They are presented in South African Rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

Management has concluded that the Financial Statements fairly present the entity's financial position, financial performance and cash flow for the year ended 31 March 2022.

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

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity.

1.2 Going-concern assumption

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

1.3 Materiality

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

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information

with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.4 Significant judgments 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 judgment 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 judgments include:

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

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 judgments as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a

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1.4 Significant judgments and sources of estimation uncertainty (continued)

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.

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 10 – Provisions.

Contingent liabilities

Contingent liabilities are recognised in the notes to the financial statements when there is a possible obligation that arises from a past event and whose existence will be confirmed at the occurrence or non-occurrence of one or more uncertain future events beyond the control of the entity or where there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or where there is a liability that cannot be recognised because it cannot be measured reliably.

Useful lives of property, plant and equipment

The entity's management determines the estimated useful lives and related depreciation charges for property, plant and equipment and other assets. This estimate is based on industry

norm and on the pattern in which an asset's future economic benefit to service potential is expected to be consumed by the entity. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives and decrease depreciation charge where useful lives are more than previously estimated useful lives.

Effective interest rate

The entity used the prime interest rate to discount future cash flows where applicable.

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 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.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non current assets (including infrastructure 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 non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its 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.

1.5 Property, plant and equipment (continued)

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.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

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 3).

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1.5 Property, plant and equipment (continued)

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.

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

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

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 (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.7 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.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is

1.7 Financial instruments (continued)

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 concessionary loan is a loan granted to or received by an entity on terms that are not market related.

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.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non financial variable that the variable is not specific to a

party to the contract (sometimes called the 'underlying').

- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

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

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.

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.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

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.

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.

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1.7 Financial instruments (continued)

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.

Loan commitment is a firm commitment to provide credit under pre specified terms and conditions.

Loans payable are financial liabilities, other than short term payables on normal credit terms.

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.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

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

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual

interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

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.

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.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit taking;
 - non derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

1.7 Financial instruments (continued)

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

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

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.

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.

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

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 fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

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

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or 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

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

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1.7 Financial instruments (continued)

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.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has

transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity: derecognise the asset and recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognise either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing

liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

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.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

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 non-cash 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).

1.8 Impairment of cash generating assets

Cash generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the entity; or
- the number of production or similar units expected to be obtained from the asset by the entity.

Judgments made by management in applying the criteria to designate assets as cash generating assets or non cash generating assets are made if applicable.

1.9 Employee benefits

Short term employee benefits

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

Short term employee benefits 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 employee 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 services such as housing, cars and cellphones for current employees).

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

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another standard 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 the case of non-accumulating absences, when the absence occurs. The entity measures the expected cost of accumulating compensated absences as the additional amount

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1.9 Employee benefits (continued)

that the entity expects to pay as a result of the unused entitlement 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.

Post employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognise the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognise 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; and

- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

1.10 Provisions and contingencies

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.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles

the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

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). If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;

1.10 Provisions and contingencies (continued)

- the location, function, and approximate number of employees who will be compensated for services being terminated;
- the expenditures that will be undertaken; and
- when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the entity

No obligation arises as a consequence of the sale or transfer of an operation until the entity is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 26.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre specified terms and conditions.

The entity recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgment. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the entity for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the entity considers that an outflow of economic resources is probable, an entity recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

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.

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1.11 Commitments (continued)

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

Measurement

Rendering of services

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.

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

CARA Income

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 Assets (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 and Infrastructure. The SIU does not pay for this accommodation and is therefore treated as 'revenue in kind'.

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

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.

The SIU derives major a portion of its revenue 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.

1.13 Revenue from non-exchange transactions (continued)

transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

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. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Receivables that arise from statutory (non contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on statutory receivables. The entity applies the accounting policy on statutory receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

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.

Transfers

Apart from Services in kind, which are not recognised, 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.

Services in kind

Except for financial guarantee contracts, 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 entity and the fair value of the assets can be measured reliably.

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

1.14 Investment income

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

1.15 Accounting by principals and agents

Identification

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

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

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

Identifying whether an entity is a principal or an agent

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

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1.15 Accounting by principals and agents (continued)

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

Binding arrangement

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

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

Assessing which entity benefits from the transactions with third parties

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

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

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

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

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

1.16 Comparative figures

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

1.17 Fruitless and wasteful expenditure

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

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling legislation, regulations, frameworks, circulars, instruction notes, practice notes, guidelines etc (as applicable).

1.18 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.

1.18 Irregular expenditure (continued)

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 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.

1.19 Segment information

The SIU manages the operations as a combined operational with the head office making key financial and operational decisions based on the combined operations of the SIU that includes national, provincial and local government proclamations and related investigations. Resources allocations, assets and liabilities are also managed on a combined basis and as such the organisation has a single reporting entity. Although the SIU has nine geographical spread offices based in eight of the nine provinces, the resources in those office work on all three spheres of state institutions investigations. There are no distinct

economic benefits attached to the respective regional offices, with investigations and civil legal proceedings undertaken in all different parts of the country.

1.20 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 1 April 2021 to 31 March 2022.

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.

1.21 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.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers). 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.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

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

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1.21 Related parties (continued)

normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable 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.

1.22 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.

1.23 Leases

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 1 April 2022 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP 25 (as revised): Employee Benefits	1 April 2099	Unlikely there will be a material impact
GRAP 104 (as revised): Financial Instruments	1 April 2025	Unlikely there will be a material impact
GRAP 21: The Effect of Past Decisions on Materiality	1 April 2023	Unlikely there will be a material impact
GRAP 2020: Improvements to the standards of GRAP 2020	1 April 2023	Unlikely there will be a material impact
GRAP 1 (amended): Presentation of Financial Statements	1 April 2023	Unlikely there will be a material impact

3. PROPERTY, PLANT AND EQUIPMENT

	2022			2021		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Leasehold property	11,309,253	(6,773,342)	4,535,911	10,978,526	(6,434,076)	4,544,450
Furniture and fixtures	2,838,103	(1,385,483)	1,452,620	2,631,236	(1,249,684)	1,381,552
Motor vehicles	21,483,351	(11,089,140)	10,394,211	21,483,351	(9,183,238)	12,300,113
Office equipment	10,750,406	(5,837,740)	4,912,666	9,875,559	(5,324,433)	4,551,126
ICT equipment	52,118,029	(34,828,908)	17,289,121	52,231,031	(31,285,300)	20,945,731
Total	98,499,142	(59,914,613)	38,584,529	97,199,703	(53,476,731)	43,722,972

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

3. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Figures in Rand	Opening balance	Additions	Disposals	Depreciation	Total
RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT – 2022					
Leasehold property	4,544,450	330,727	-	(339,266)	4,535,911
Furniture and fixtures	1,381,552	206,867	-	(135,799)	1,452,620
Motor vehicles	12,300,113	-	-	(1,905,901)	10,394,211
Office equipment	4,551,126	874,930	-	(513,390)	4,912,666
IT equipment	20,945,731	42,135	(127,722)	(3,571,023)	17,289,121
Total	43,722,972	1,454,659	(127,722)	(6,465,379)	38,584,529

Figures in Rand	Opening balance	Additions	Disposals	Depreciation	Total
RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT – 2021					
Leasehold property	3,144,986	1,915,032	-	(515,568)	4,544,450
Furniture and fixtures	1,510,952	-	-	(129,401)	1,381,552
Motor vehicles	14,544,614	-	(186,697)	(2,057,804)	12,300,113
Office equipment	4,472,739	583,524	(4,908)	(500,229)	4,551,126
IT equipment	24,788,608	497,214	(67,905)	(4,272,187)	20,945,731
Total	48,461,899	2,995,770	(259,510)	(7,475,189)	43,722,972

None of the assets above are pledged as security.

Figures in Rand	2022	2021
REPAIRS AND MAINTENANCE		
Repairs and maintenance during the year	569,672	1,004,575
	569,672	1,004,575

4. INTANGIBLE ASSETS

Figures in Rand	2022			2021		
	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	5,491,459	(2,842,851)	2,648,608	5,491,459	(2,651,694)	2,839,765
RECONCILIATION OF INTANGIBLE ASSETS – 2022				Opening balance	Amortisation	Total
Computer software				2,839,765	(191,157)	2,648,608
RECONCILIATION OF INTANGIBLE ASSETS – 2021						
Computer software				3,030,927	(191,163)	2,839,765

PLEDGED AS SECURITY

None of the assets above are pledged as security.

5. OPERATING LEASE LIABILITY

Figures in Rand	2022	2021
Operating lease	(4,127,502)	(3,893,452)

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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Figures in Rand	2022	2021
Trade debtors	268,805,451	188,902,913
Deposits	70,733	70,733
Prepaid expenses	2,639,095	674,935
Staff study loans	56,691	58,234
Other staff debt *	439,469	493,324
	272,011,439	190,200,139

NOTES ON TRADE AND OTHER RECEIVABLES

* 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.

In the 2020/21 annual financial statements, receivables from exchange and non-exchange transactions were disclosed under one note and under one line item on the face of the statement of financial position. For the current year, the exchange and non-exchange receivables were split into two separate notes, as well as on the face of the statement of financial position.

CREDIT QUALITY OF TRADE AND OTHER RECEIVABLES

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates.

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

Figures in Rand	2022	2021
TRADE AND OTHER RECEIVABLES PAST DUE BUT NOT IMPAIRED		
Trade and other receivables which are less than 3 months past due are not impaired, unless specific facts determine otherwise.		
At 31 March 2022, R54,345 522 (2021: R74,715,770) were past due but not impaired.		
The ageing of amounts past due but not impaired is as follows:		
3 months and more, past due	54,345,522	74,715,770
TRADE AND OTHER RECEIVABLES IMPAIRED		
As of 31 March 2022, trade receivables of R830,147,219 (2021: R618,788,859) were impaired and provided for.		
The amount of the provision is (R561,341,768) as of 31 March 2022 (2021: R429,885,946).		

COMPOSITION OF NET TRADE DEBTORS		
Gross trade debtors	830,147,219	618,788,859
Provision for doubtful debts	(561,341,768)	(429,885,946)
	268,805,451	188,902,913

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

The table below is the analysis of the growth in trade debtors between 2021/22 – 2020/21 and the related provisions.

Figures in Rand	2022	2021	Difference
GROSS TRADE DEBTORS PER SPHERE OF GOVERNMENT			
Local government	187,523,355	142,515,463	45,007,892
National departments	176,195,699	151,504,246	24,691,453
Provincial government	238,906,705	155,928,686	82,977,990
Public entities	227,521,459	168,840,464	58,680,995
	830,147,218	618,788,859	211,358,330
PROVISION FOR DOUBTFUL DEBT PER SPHERE OF GOVERNMENT			
Local government	(169,355,154)	(122,301,081)	(47,054,073)
National departments	(101,164,416)	(74,050,343)	(27,114,073)
Provincial government	(162,555,894)	(91,004,764)	(71,551,130)
Public entities	(128,266,303)	(142,529,758)	14,263,455
	(561,341,767)	(429,885,946)	(131,455,821)
NET TRADE DEBTORS PER SPHERE OF GOVERNMENT			
Local government	18,168,202	20,214,382	(2,046,180)
National departments	75,031,283	77,453,903	(2,422,620)
Provincial government	76,350,810	64,923,922	11,426,859
Public entities	99,255,156	26,310,706	72,944,450
	268,805,451	188,902,913	79,902,509

6. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

Figures in Rand	2022	2021
RECONCILIATION OF PROVISION FOR IMPAIRMENT OF TRADE AND OTHER RECEIVABLES		
Opening balance	429,885,946	346,730,567
Provision for impairment	131,455,822	83,155,379
	561,341,768	429,885,946

7. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

CARA debt	5,000,000	7,000,000
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STATUTORY RECEIVABLES GENERAL INFORMATION

NOTES

None of the receivables from non-exchange transaction are pledged as security.

During the 2020/21 financial year an amount of R16 million was allocated by Cabinet through DoJ&CD to the SIU to support corruption-fighting and other forms of economic crimes as part of the Anti corruption Task Team (ACTT) and activities relating to the SIU Special Tribunal. During the year under review, an amount of R2 million was settled leaving a balance of R5 million at the end of 31 March 2022.

In the 2020/21 annual financial statements, receivables from exchange and non-exchange transactions were disclosed under one note and under one line item on the face of the statement of financial position. For the current year, the exchange and non-exchange receivables were split into two separate notes, as well as on the face of the statement of financial position.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

8. CASH AND CASH EQUIVALENTS

Figures in Rand	2022	2021
CASH AND CASH EQUIVALENTS CONSIST OF:		
Cash on hand	72,131	84,000
Bank balances	761,901,080	741,535,626
	761,973,211	741,619,626

Included in the above bank balance of R761,901,080 (2021: R741,535,626) is an employee saving scheme of R507,900 (2021: R525,149). 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 09 for further details.

In terms of section 53(3) of the PFMA, the SIU as a public 3A entity may not accumulate a surplus without prior written approval of National Treasury being obtained. In order to give guidance to public entities and to operationalise this section of the PFMA, National Treasury had issued Instruction note no. 12 of 2020/21 on 02 September 2020, that indicates that a public entity must declare all surpluses to the relevant treasury from 01 August to 30 September of each year, after the financial year end. The SIU will submit a draft declaration and request to retain all of its surpluses to National Treasury in August 2022 once the Annual Financial Statements have been audited and approved.

Bank balances are as per cashbook and bank statement balances.

9. OTHER FINANCIAL LIABILITIES

Figures in Rand		2022	2021
AT AMORTISED COST			
Employee savings scheme		507,900	525,149

The balance represents employee savings scheme. Refer to note 8 for more details.

CURRENT LIABILITIES

At amortised cost		507,900	525,149
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10. PROVISIONS

	Opening Balance	Additions	Utilised during the year	Total
RECONCILIATION OF PROVISIONS – 2022				
Performance bonuses	50,888,206	54,909,409	(49,128,590)	56,669,025
RECONCILIATION OF PROVISIONS – 2021				
Performance bonuses	47,608,837	45,128,762	(41,849,393)	50,888,206

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 2021 and 2022 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 among 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.

This was mainly done to ensure fairness and parity between all the employees bonus payments, and to ensure that given the current fiscal pressures on Government, the payroll is not unnecessarily increased with performance related increases that would burden the future payroll costs out of proportion.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

11. BANK BALANCES – RECOVERIES/PAYABLES

	Opening balance	Collections	Payments during the period	Net movement in interest and bank charges	Total
BANK BALANCE – RECOVERIES					
Movements – 2021/22	67,310,850	80,303,828	(5,101,239)	6,435	142,519,874
PAYABLES – RECOVERIES					
Movements – 2020/21	41,173,626	29,999,895	(1,929,246)	(1,933,425)	67,310,850

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 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.

12. PAYABLES FROM EXCHANGE TRANSACTIONS

Figures in Rand	2022	2021
Trade payables	62,607,554	55,370,213
Income received in advance	152,685	152,685
Accrued leave pay	26,907,715	28,612,004
	89,667,954	84,134,902

*The reason for the substantial increase in Trade Payables is the amount due to the Department of Justice and Constitutional Development. During the year under review, particularly under lock down working arrangements, the Department did not regularly submit invoices for the SIU to settle. After year end a substantial number of invoices were submitted to the SIU which had to be accrued as expenses in the 2020/21 and 2021/22 financial years. This resulted in a material increase in amounts due by the SIU.

In the 2020/21 annual financial statements, payables from exchange and non-exchange transactions were disclosed under one note and under one line item on the face of the Statement of Financial position. For the current year, the exchange and non-exchange payables were split into two separate notes, as well as on the face of the statement of financial position.

13. PAYABLES FROM NON-EXCHANGE TRANSACTIONS

CARA income received in advance	8,058,930	10,073,512
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CARA income received in advance R8,058,930 (2021: R10,073,512) relates to payments received from DoJ.

In the 2020/21 annual financial statements, payables from exchange and non-exchange transactions were disclosed under one note and under one line item on the face of the Statement of Financial position. For the current year, the exchange and non-exchange payables were split into two separate notes, as well as on the face of the statement of financial position.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

14. REVENUE

Figures in Rand	2022	2021
Rendering of services	447,508,994	299,529,718
Interest received	24,462,958	24,781,220
Gain on disposal of assets	66,989	359,347
Government grants	437,878,000	421,662,000
CARA funds	2,014,582	4,190,872
Rental of premises paid on behalf of the SIU *	5,830,812	5,503,176
	917,762,335	756,026,333

The amount included in revenue arising from exchanges of goods or services are as follows:

Rendering of services	447,508,994	299,529,718
Interest received	24,462,958	24,781,220
Gain on disposal of assets	66,989	359,347
	472,038,941	324,670,285

The amount included in revenue arising from non-exchange transactions is as follows:

TRANSFER REVENUE	2022	2021
Government grants and subsidies	437,878,000	421,662,000
CARA funds	2,014,582	4,190,872
Rental of premises paid on behalf of the SIU*	5,830,812	5,503,176
	445,723,394	431,356,048

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

PART A

PART B

PART C

PART D

PART E

15. OPERATING LEASE EXPENSES

Figures in Rand	2022	2021
PREMISES		
Straight-lined lease expenditure	37,398,846	34,626,233
OFFICE EQUIPMENT		
Printing equipment	1,713,499	1,167,381
OTHER		
Office plant rentals	33,874	50,999
	39,146,219	35,844,613

16. GOVERNMENT GRANTS

OPERATING GRANTS	2022	2021
Government grant	437,878,000	421,662,000

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

17. CARA FUNDS

Figures in Rand	2022	2021
Transfers received from Department of Justice	2,014,582	4,190,872

In terms of section 68 of the Prevention of Organised Crime Act, 1998 (Act No 121 of 1998), (POCA), Cabinet approved on 3 December 2019, the recommendation of the Criminal Asset Recovery Committee (CARC), to allocate an amount of R16 million to the SIU, to support corruption fighting and other forms of economic crimes as part of the Anti Corruption Task Team (ACTT) and activities relating to the SIU Special Tribunal.

Movement of the amount during the 2021/22 financial year are as follows:

As at 31 March 2022, an amount of R 2,002,027.00 was expensed towards the sourcing of professional staff, including legal counsel to lead evidence in relation to investigations finalised by the SIU. This amount has been recognised as income in line with the matching concept principle. The total cumulative amount from the R11 million allocated has been expensed and recognised as revenue.

R5 million for activities that forms part of the National Anti corruption Strategy Action Plan, including the resuscitation of the National Anti corruption Forum. As at 31 March 2022, no expenses have yet been incurred on these activities, and the full amount is therefore recognised as Income received in advance.

R4,450,000 allocated to the Department of Planning, Monitoring and Evaluation for the National Anti-corruption Strategy development, managed by the SIU and has been transferred by the DoJ&CD in full. R178,164 of this amount was used during the 2018/19 financial, a further R843,013.12 in the 2019/20 financial year, R357,339.14 in the 2020/21 financial year and R12,554.48 in the 2021/22 financial year. These amounts have been recognised as income and expenditure in the statement of financial performance. The balance of R 3,058,930 is disclosed as Income received in advance.

The total CARA income recognised in the 2021/22 financial year is, therefore, R2,014,582 (R2,002,027 + R12,554).

18. EMPLOYEE RELATED COSTS

Figures in Rand	2022	2021
Basic salaries	387,327,951	346,573,906
Performance bonuses paid and/ or accrued for	54,909,409	45,128,762
Medical aid - company contributions	159,912	141,513
UIF	1,841,124	1,660,764
Provident fund contributions	42,386,563	38,654,179
Leave pay provision charge	(1,707,913)	7,266,542
Funeral benefits	70,059	58,653
Travel related allowances and costs	1,856,557	1,713,957
Acting allowances	1,167,610	1,334,378
	488,011,272	442,532,654

ADV JL MOTHIBI – HEAD OF THE UNIT

Annual remuneration	2,282,768	2,214,819
Contributions to UIF, medical and pension funds	342,959	332,732
Non-pensionable cash allowance	21,816	-
	2,647,543	2,547,661

ADV NC MAMPURU – DEPUTY HEAD OF THE UNIT

Annual remuneration	-	156,577
Contributions to UIF, medical and pension funds	-	13,486
Leave pay	-	54,580
	-	224,643

Advocate Mampuru resigned on 30 April 2020.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

18. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2022	2021
MS MN MASOMBUKA – CHIEF HUMAN CAPITAL OFFICER		
Annual remuneration	1,368,104	1,267,585
Car allowance	90,000	90,000
Performance bonuses	189,256	55,367
Contributions to UIF, medical and pension funds	163,869	158,859
Non-pensionable cash allowance	20,340	-
	1,831,569	1,571,811
MS BH LESHOPE – CHIEF AUDIT EXECUTIVE		
Annual remuneration	1,256,601	1,222,794
Car allowance	64,752	21,584
Performance bonuses	217,335	157,004
Contributions to UIF, medical and pension funds	199,145	193,107
Non-pensionable cash allowance	20,340	-
	1,758,173	1,594,489
MR A GERNANDT – CHIEF FINANCIAL OFFICER		
Annual remuneration	1,743,342	1,676,170
Car allowance	24,000	24,000
Performance bonuses	280,633	298,420
Contributions to UIF, medical and pension funds	197,818	191,819
Non-pensionable cash allowance	21,693	-
	2,267,486	2,190,409

18. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2022	2021
MR MT MKHUNGO – CHIEF RISK OFFICER		
Annual remuneration	1,540,172	1,420,953
Car allowance	94,584	94,584
Performance bonuses	255,626	162,214
Contributions to UIF, medical and pension funds	180,386	174,895
Non-pensionable cash allowance	20,340	-
	2,091,108	1,852,646
MR MK KGANYAGO – HEAD: STAKEHOLDER RELATIONS AND COMMUNICATION		
Annual remuneration	1,266,653	1,233,583
Performance bonuses	217,335	104,876
Contributions to UIF, medical and pension funds	254,139	246,500
Non-pensionable cash allowance	20,340	-
	1,758,467	1,584,959
MR LG LEKGETHO – NATIONAL CHIEF INVESTIGATIONS OFFICER		
Annual remuneration	1,632,184	1,596,762
Car allowance	14,688	14,688
Performance bonuses	270,835	315,422
Contributions to UIF, medical and pension funds	247,626	240,177
Non-pensionable cash allowance	20,340	-
	2,185,673	2,167,949

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

18. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2022	2021
DR JO WELLS – CHIEF LEGAL COUNSEL		
Annual remuneration	1,632,773	1,568,910
Performance bonuses	280,633	285,542
Contributions to UIF, medical and pension funds	327,517	317,740
Non-pensionable cash allowance	21,693	-
	2,262,616	2,172,192
MR ZL MGULI – HEAD: STRATEGY, MONITORING AND REPORTING		
Annual remuneration	738,728	1,261,534
Performance bonuses	-	67,517
Contributions to UIF, medical and pension funds	56,445	134,838
	795,173	1,463,889
MR PR MAHARAJ – CHIEF PROGRAMME PORTFOLIO OFFICER		
Annual remuneration	1,725,510	1,586,841
Performance bonuses	273,280	85,475
Contributions to UIF, medical and pension funds	192,693	186,843
Non-pensionable cash allowance	21,693	-
	2,213,176	1,859,159

18. EMPLOYEE RELATED COSTS (CONTINUED)

Figures in Rand	2022	2021
MS KT ZWANE - CHIEF INFORMATION OFFICER		
Annual remuneration	1,606,010	1,494,685
Performance bonuses	191,208	125,190
Contributions to UIF, medical and pension funds	180,386	174,895
Non-pensionable cash allowance	20,340	-
	1,997,944	1,794,770

19. DEPRECIATION AND AMORTISATION

Property, plant and equipment	6,465,379	7,472,523
Intangible assets	191,157	193,828
	6,656,536	7,666,351

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

20. DEBT IMPAIRMENT

Figures in Rand	2022	2021
IMPAIRMENTS		
Trade and other receivables	131,455,821	83,155,379

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

The current year's impairment amount is based on assessments performed on balances outstanding at the end of the financial year and the growth is largely due to the fact that the debt book has been growing materially with relatively low payments received during the 2021/22 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.

21. PROFESSIONAL FEES

Figures in Rand	2022	2021
Internal audit fees	1,099,782	283,916

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

For the 2020/21 years, internal audits were limited to available resources, and focused on high risk areas. For the 2021/22 year, more audits were carried out that required increased resources, therefore the increase in costs during 2021/22, which was budgeted for.

22. GAIN/LOSS ON DISPOSAL OF ASSETS

Gains on disposal of assets	66,989	359,347
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Gains on disposal of assets represents the net of assets written off due to damage or theft and insurance proceeds.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

23. GENERAL EXPENSES

Consulting and professional fees (1)	98,590,985	63,925,995
Travel – local (2)	22,132,257	12,547,076
Licences and subscriptions	7,649,033	9,123,268
Electricity	7,051,210	6,441,573
Auditors remuneration	5,394,009	3,045,879
Security costs (4)	5,013,932	2,695,185
Telephone and fax	3,483,058	4,745,447
Cleaning	2,199,584	1,950,570
Printing and stationery	2,122,767	1,541,965
Placement and screening fees	1,987,605	1,783,090
Relocation costs (6)	1,734,391	657,656
Insurance	1,639,720	2,336,995
Office expenses	1,092,691	1,015,007
Data scanning, traces and deed searches (5)	870,964	127,482
Bursaries	833,645	818,093
Official functions and meetings	818,818	403,411
Advertising	617,832	740,355
Branded items	578,777	327,199
Repairs and maintenance	584,374	1,004,575
Membership fees and subscriptions	303,818	151,681
Consumables (3)	263,285	1,836,790
Storage fees	244,677	269,828
Staff welfare	239,374	337,999
Bank charges	217,480	290,176
Delivery expenses	163,019	160,701
Conferences and seminars	100,705	124,167

23. GENERAL EXPENSES (CONTINUED)

Training	74,240	113,519
Motor vehicles expenses	35,838	147,313
Magazines, books and periodicals	29,497	121,483
Postage and courier	-	58,183
Travel – overseas	5,928	-
	166,073,513	118,842,661

(1) CONSULTING AND PROFESSIONAL FEES

The increase is due to the increased number of proclamations from the previous financial year and the current financial year. The SIU is still in the recruitment process to fill positions in the organisational structure and this has caused a limitation in resources. Hence a panel of experts was appointed through an open tender process to assist with the investigations. The increase in the number of proclamations has also led to the increase in the number of cases being referred for litigation, therefore also significantly increasing the cost of legal fees as compared to the prior financial year.

(2) TRAVEL COSTS

The increase in travel costs is due to the increase in the number of proclamations resulting in more investigations, this is also due to the fact that Covid 19 travel restrictions being lifted for most of the year.

(3) CONSUMABLES

The decrease is due to a decrease in the acquisition of Covid 19 related expenditure.

(4) SECURITY COSTS

The increase is due to security guards being deployed to all SIU offices across the country to ensure safety of SIU employees and assets.

(5) DATA SCANNING, TRACES AND DEEDS SEARCHES

The increase is due to an increase in the number of investigations resulting in more scanning, tracing and searches through relevant toolsets available in the market.

(6) RELOCATION COSTS

The increase in relocation costs is due to positions being filled internally in accordance with the organisational structure , resulting in a number of members relocating between different SIU provincial offices, etc.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

24. CASH GENERATED FROM OPERATIONS

Figures in Rand	2022	2021
Surplus	85,319,192	67,700,759
ADJUSTMENTS FOR:		
Depreciation and amortisation	6,656,536	7,666,351
(Gain)/loss on disposal of property, plant and equipment	(66,989)	(359,347)
Debt Impairment growth	131,455,821	83,155,379
Movements in provisions	5,780,819	3,279,369
CHANGES IN WORKING CAPITAL:		
(Decrease)/ increase in receivables from exchange transactions and non-exchange transactions	(211,302,962)	(197,173,305)
Other receivables from non-exchange transactions	2,000,000	9,000,000
Prepayments	(1,964,160)	590,503
Increase in payables from exchange transactions	5,749,859	43,697,639
(Decrease) in payables from non-exchange transactions	(2,014,582)	(4,344,253)
	21,613,534	13,213,095

25. COMMITMENTS

Figures in Rand	2022	2021
OPERATING LEASES		
ALREADY CONTRACTED FOR BUT NOT PROVIDED FOR:		
- Minimum lease payments due – within 1 year		
- Minimum lease payments due – within 2–5 years	23,928,647	24,974,839
	44,234,708	68,163,355
	68,163,355	93,138,194

25. COMMITMENTS (CONTINUED)

Figures in Rand	2022	2021
TOTAL COMMITMENTS		
Authorised operational expenditure	68,163,355	93,138,194

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

26. CONTINGENCIES

CONTINGENT LIABILITIES	2022	2021
Claims against the SIU	4,630,643	3,500,000

- 26.1 The contingency liability for the current year comprises of 3 members of the SIU, a company investigated under a SIU Proclamation and a defamation claim by another party. In the list above, and in certain cases, the SIU disputes the merits and in others is of the view that the merits do not favour the SIU in projecting an outcome. In the list, the SIU forms an opinion on the possible liability of the SIU upon finalisation of the matter and based on the probability, projects the possible financial impact. The probability is based on counsel's opinion on merits and quantum. Trial dates have not been set and consequently the SIU is unable to provide dates of finalisation of these cases, thereby giving rise to the uncertainty relating to the amount or timing of any financial outflows.

- 26.2 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 draft declaration and request to retain all of its surpluses to National Treasury during August 2022 once the annual financial statements have been audited and approved.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

27. RELATED PARTIES

RELATIONSHIPS	
Executive Authority	Department of Justice and Constitutional Development
Entities in the same portfolio	Legal Aid South Africa (Legal Aid SA) Public Protector South Africa South African Human Rights Commission Justice Modernisation President's Funds Guardian's Fund Criminal Asset Recovery Account (CARA) Office of the Chief Justice Rules Board for Courts Law Council for Debt Collectors South African Board for Sheriffs South African Law Reform Commission
Members of key management	Adv JL Motibhi Adv NC Mampuru A Gernandt MT Mkhungo LK Lekgetho Dr JO Wells ZL Mguli P Maharaj B Leshope T Zwane N Masombuka MK Kganyago

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 and corruption or maladministration in any Organ of State as provided for in the 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 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.

27. RELATED PARTIES (CONTINUED)

Figures in Rand	2022	2021
RELATED PARTY TRANSACTIONS AND BALANCES (CONTROLLING AND RELATED ENTITIES)		
LOAN ACCOUNTS – OWING (TO) BY RELATED PARTIES		
Debtors balances – owing to the SIU by DoJ&CD	73,287,657	50,942,794
Accounts payable – owing by the SIU to DoJ&CD	(53,755,786)	(44,053,923)
Amounts included in revenue invoiced by the SIU to DoJ&CD	(38,364,401)	(39,724,396)
Legal costs included in expenses invoiced by the DoJ&CD to the SIU	59,477,901	44,153,195

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

With regards to legal costs paid to DOJ (Office of the State Attorney – OSA), it's important to note that, from an accounting point of view, the relationship between the OSA and the SIU is governed under the ambit of 'GRAP 109 – Accounting by Principals and Agents', where the SIU is defined as the 'Principal' and the DOJ is defined as the 'Agent'. 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.

AMOUNTS INCLUDED IN TRADE RECEIVABLE (TRADE PAYABLE) REGARDING RELATED PARTIES		
Debtors balance owing to the SIU by the NPA	515,459	515,459

As at 31 March 2022, an amount of R515,459 (2020: R515,459) was owed to the SIU by the National Prosecuting Authority. The amount outstanding represents charges for a seconded Resource the SIU extended to the NPA.

CRIMINAL ASSET RECOVERY ACCOUNT		
Revenue recognised in the statement of financial performance	2,014,582	4,190,757

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

27. RELATED PARTIES (CONTINUED)

CARA FUNDS ALLOCATED IN 2021/22 FINANCIAL YEAR:

As at 31 March 2022, an amount of R2,002,027 was expensed in relation to litigation ensuing in the Special Tribunal. This amount has been recognised as income (refer to note 17) in line with the matching concept principle. The total cumulative amount from the R11 million allocated that has been expensed and recognised as revenue is therefore R11,000,000 (2021: R8,997,973).

R5 million for activities that forms part of the National Anti corruption Strategy Action Plan, including the resuscitation of the National Anti Corruption Forum. As at 31 March 2022, no expenses have yet been incurred on these activities, and the full amount is therefore recognised as Income received in advance (refer to note 13). The DoJ needs to give direction on the split between the National Anti-corruption Action Plan and the National Anti corruption Form, and therefore no expenditure has yet been incurred.

R4,450,000 allocated to the Department of Planning, Monitoring and Evaluation for the National Anti-corruption Strategy Development, managed by the SIU and has been transferred by the DoJ&CD in full. R178,164 of this amount was used during the 2018/19 financial, a further R 843,013.12 in the 2019/20 financial year, R357,339.14 in the 2020/21 financial year and R 12,554.48 in the 2021/22 financial year. These amounts have been recognised as income and expenditure in the statement of financial performance. The balance of R 3,058,930 is disclosed as Income received in advance (refer to note 13).

Figures in Rand	2022	2021
SERVICES IN KIND TRANSACTIONS BETWEEN THE SIU AND DPW		
Rental of premises on behalf of the SIU by DPW	5,830,812	5,503,176

The amount represents payment made by the Department of Public Works and Infrastructure for premises occupied by the SIU in East London and Mthatha premises. Refer to note 14.

27. RELATED PARTIES CONTINUED)

Figures in Rand	2022	2021
RELATED PARTY TRANSACTIONS – NATIONAL AND PUBLIC ENTITIES		
REVENUE		
National departments	123,545,841	97,859,649
Public entities	185,419,529	90,799,513
GROSS TRADE DEBTORS		
National departments	176,195,699	151,504,246
Public entities	227,521,459	168,840,464
PROVISION FOR DOUBTFUL DEBTS		
National departments	(101,164,416)	(74,050,343)
Public entities	(128,266,303)	(142,529,758)
NET TRADE DEBTORS		
National departments	75,031,283	77,453,903
Public entities	99,255,156	26,310,706

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

28. 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 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.

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
AT 31 MARCH 2022				
- Other financial liabilities	(507,900)	-	-	-
- Payables from exchange transactions	(89,667,954)	-	-	-
- Payables from non-exchange transactions	(8,058,930)	-	-	-
	(98,234,784)	-	-	-

28. RISK MANAGEMENT (CONTINUED)

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
AT 31 MARCH 2021				
- Other financial liabilities	(525,149)	-	-	-
- Payables from exchange transactions	(84,134,902)	-	-	-
- Payables from non-exchange transactions	(10,073,512)	-	-	-
	(94,733,563)	-	-	-

CREDIT RISK

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The SIU deposits cash only with major banks with high quality credit standing and limits exposure to any one counter party.

Trade receivables comprise a widespread state institutions.

Figures in Rand	2022	2021
FINANCIAL INSTRUMENT		
Receivables from exchange transactions	272,011,439	190,200,139
Receivables from non-exchange transactions	5,000,000	7,000,000
Cash and cash equivalents	761,973,211	741,619,626

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

28. RISK MANAGEMENT (CONTINUED)

MARKET RISK

MARKET RISK ANALYSIS

The entity is affected by market risk in certain instances. It could compete for human resources that are in the forensic investigation industry. In order to mitigate the risk, the SIU seeks to remunerate at market related packages.

INTEREST RATE RISK

The SIU's only significant interest bearing assets are cash and cash equivalents where interest is earned at market rates. The accounts are held with reputable financial institutions that comply fully with the PFMA. Any market changes would not significantly affect the entity's income and operating cash flows.

At 31 March 2022, if interest rates on the Rand denominated cash surpluses held in call accounts had been 0.1% higher/lower with all other variables held constant, the surplus for the year would have been R761,973 (2021: R741,619) lower/higher, mainly as a result of higher/lower interest received on the cash surpluses on call accounts.

29. GOING CONCERN

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that SIU will have enough funds available to fund its short to medium term operations.

The ability of the entity to continue as a going concern is mainly dependent on the entity being a public entity created by statute, and that Government as the shareholder will continue to make funds available to fund its operations in the future.

30. EVENTS AFTER THE REPORTING DATE

Declaration of Surpluses to National Treasury for the ending 31 March 2022.

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 draft declaration and request to retain all of its surpluses to National Treasury during August 2022 once the annual financial statements have been audited and approved.

31. FRUITLESS AND WASTEFUL EXPENDITURE

Figures in Rand	2022	2021
Opening balance as previously reported	9,286	9,286

Historic fruitless and wasteful expenditure consisting of penalties for late payments to SARS (R4,690) and traffic fines incurred by employees (R4,596). Condonation of the amounts is still being considered.

32. IRREGULAR EXPENDITURE

Opening balance as previously reported	14,552,869	14,552,869
OPENING BALANCE AS RESTATED	14,552,869	14,552,869
Add: Expenditure identified – current	280,992	-
CLOSING BALANCE	14,833,861	14,552,869

32. IRREGULAR EXPENDITURE (CONTINUED)

* The irregular expenditure incurred in the current year relates to two incidents where two service providers had previously been procured through a valid SCM process, but some extensions were necessary in order for the required services to be delivered to the SIU operations. However, the process of obtaining the necessary approvals in line with the internal SCM policy before the expenditure was incurred, was not followed, despite the fact that the SIU received value for money service. The necessary processes in terms of National Treasury prescripts are being followed in order to comply, and condonation will be sought in due course.

** Condonations for a total of R11,640,346.31 were submitted to National Treasury in the 2021/22 financial year. Feedback from National Treasury was received on 30 May 2022, where additional supporting documents were requested in order to verify compliance to the Irregular Expenditure Framework.

Figures in Rand	Consequence management steps	2022	2021
EXPENDITURE IDENTIFIED IN THE CURRENT YEAR INCLUDE THOSE LISTED BELOW:			
Incident 1 – Extension of work scope not approved in line with the SIU's SCM process.	Irregular expenditure processes in line with National Treasury prescripts ongoing.	280,992	-

Figures in Rand	Condoned by (condoning authority)	2022	2021
ANALYSIS OF EXPENDITURE AWAITING CONDONATION PER AGE ANALYSIS			
Current year		280,992	-
Previous year		14,552,869	14,552,869
			14,833,861
			14,552,869

33. DIFFERENCE BETWEEN BUDGET VS ACTUAL AMOUNTS

33.1 Rendering of service

The over-recovery in revenue from rendering of services is due to the accrual of legal fees costs incurred by the SIU in providing forensic services to various state institutions as well as for specialists procured on various matters being investigated. These costs are recoverable by the SIU from the relevant institutions. Due to the high number of investigations and litigation cases being undertaken by the SIU, the costs for legal services and specialists were high and that in turn led to substantial increase in income recovered from state institutions.

33.2 CARA fund

This SIU does not budget for this income in the normal course of business because the funding is not guaranteed.

33.3 Employee-related costs

The SIU is still in the process of capacitating its new organisational structure. The recruitment process continued in earnest during the 2021/22 financial year. However not all positions earmarked to be filled were successfully filled. Positions linked to the delivery of the SIU's mandate were prioritised during the year.

33.4 Depreciation and amortisation

The capital expenditure outlay planned for ICT expenditure and furniture renewals did not materialise as planned, hence the positive variance in depreciation and amortisation.

33.5 Debt impairment

The SIU received guidance from National Treasury that it should not budget for debt impairment during the estimates for expenditure budgeting cycles hence the variance between actual and budgeted expenditure.

33.6 General expenses

The main reasons for underspending in general expenses are as follows:

1. Additional security measures that the SIU had intended to procure during the financial year, subsequent to risk assessments conducted on the safety of its employees, could not be completed on time.
2. Legal fees are underspent as a result of certain cases that were expected to be heard within the financial year that did not materialise.
3. Even though there has been an underspending in general expenses in total, there has been an increase in the procurement of specialists on the R23 of 2020 related proclamation. These costs are expected to reduce over the longer term in that the SIU is pursuing the creation of a database of CVs with investigative and related experts, which will be more cost effective than the current use of panels of experts through the SCM process, as well as the filling of permanent budgeted vacancies through the normal recruitment process. These resources are recovered at SIU rates on the different investigations they are working on.

34. 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'.

NOTES

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PART E

NOTES

25 YEARS
OF STRIKING AGAINST CORRUPTION



SIU
SA
STRIKING AGAINST CORRUPTION

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