



water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

ENQUIRIES: SALLY RAMATHETJE TOTO
TELEPHONE: 012 336 8228
REFERENCE: 00363/2026/1

DIRECTOR-GENERAL

REQUEST FOR APPROVAL TO DEVIATE FROM NORMAL PROCUREMENT PROCESS TO APPROACH ABACUS FINANCIAL CRIME ADVISORY PTY LTD AS THE PREFERRED SERVICE PROVIDER TO SUPPORT THE DEPARTMENT BY TESTIFYING AT THE DISCIPLINARY HEARING(S) AND POSSIBLE LITIGATION OF OFFICIALS IMPLICATED IN THE INVESTIGATION INTO ALLEGATIONS OF FRUITLESS AND WASTEFUL EXPENDITURE REPORTED BY CONSTRUCTION WEST DURING THE 2021/2022 FINANCIAL YEAR

1. PURPOSE

- 1.1 To request approval to deviate from normal procurement processes to approach Abacus Financial Crime Advisory Pty Ltd (ABACUS) as the preferred service provider to support the Department by testifying at the disciplinary hearing(s) of the officials implicated in the investigations relating to fruitless and wasteful expenditure reported by Construction West during the 2021/2022 financial year.

2. BACKGROUND AND DISCUSSION

- 2.1 The Department appointed Abacus Financial Crime Advisory Pty Ltd (ABACUS) to conduct investigations into fruitless and wasteful expenditure reported by Construction West during the 2021/2022 financial year. ABACUS was appointed following a competitive procurement process by sourcing price quotations from suppliers listed in the Panel of Professional Service Providers in the field of Forensic Investigators. ABACUS emerged as the successful bidder in that regard. A contract was entered into between the Department of Water and Sanitation and ABACUS on



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22 December 2022, with Purchase Order number **OR-142352** being issued on 20 January 2023, see attached (**Annexure A**)

2.2 After that, ABACUS investigated reported allegations and produced a report dated 08 June 2023 outlining findings, conclusions and recommendations relating to allegations investigated (**Annexure B**). The investigation confirmed that the Department incurred fruitless and wasteful expenditure and recommended that disciplinary action be instituted against five (5) officials implicated.

2.3 The Department is in the process of instituting consequence management through the implementation of recommendations made for disciplinary action, and the services of ABACUS are required to support the Department during the disciplinary proceedings of implicated officials. The required support entails :

1. **Consultation** with the Department's Initiators to clarify report findings and recommendations;
2. Providing **input** during the process of drafting the charge sheet(s); and
3. Leading evidence during the disciplinary proceedings (**Testifying** as witnesses).

2.4 During the initial appointment to conduct the investigation, ABACUS was not required to quote for supporting the Department during the resolution phase, as it was not clear at that stage that such support would be required, as the outcomes of the investigations were not known and could not be pre-empted. At this stage, it would be appropriate if ABACUS, as the investigator of reported allegations, could be approached and be considered for appointment to provide support to the Department by testifying in favour of the Department at the hearing(s) scheduled.

2.5 It should be noted that:

- Paragraph 2.6 of the then Terms of Reference for the Panel for Service Providers in the field of Forensic Investigation to the Contract between the Department and ABACUS, makes provision for the engagement of the Service Providers to assist the Department in instituting progressive corrective measures, in line with the public service framework against employees of the Department, including testifying during disciplinary proceedings (this includes the period beyond the term of their contract).
- Paragraph 2.8 of the Terms of Reference also makes provision for the engagement of the Service Providers to assist the Department in initiating and supporting criminal proceedings and giving expert testimony against employees of the Department, Service Providers and other parties involved in fraud and corruption incidents (the expert testimony in criminal proceedings will include

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- 2.6 It has been established that one (1) of the implicated officials has resigned from the Department and hearings against the remaining four (4) officials are scheduled to commence sometime in **April 2026** in **Potchefstroom** in the **North West Province** with one (1) hearing possibly being held in the **Northern Cape (Upington)**, where one(1) official is currently based. It has been confirmed with Labour Relations that the Department will proceed with separate hearing sittings against implicated officials. The exact dates of the hearing(s) are yet to be confirmed, as the availability of the required resource (witness) from ABACUS is dependent on approval of this request. The duration of required services from ABACUS cannot be determined with certainty due to the nature of the service required. However, it is estimated that these hearings could take a period of about six (6) months at a minimum to be concluded.
- 2.7 At least one (1) resource (Investigator) from ABACUS will be required for this engagement, and will bill the Department for service rendered based on the agreed hourly rate. Of importance to note is the fact that disciplinary hearings are usually surrounded by uncertainty in terms of duration, which could result in the estimated period of service requiring extension of time or being terminated before expiry of the estimated duration, depending on what transpires during the hearings.

2.8 Motivation for deviation

- 2.8.1 This request for approval to deviate from normal procurement processes to approach and consider the appointment of ABACUS as the preferred service provider, is based on the fact that the investigation was conducted by ABACUS, and they are therefore best suited to testify on their findings as contained in their report.
- 2.8.2 The approved Terms of Reference made provision for the engagement of the relevant Service Providers to assist the Department in instituting progressive corrective measures beyond the term of their contract.

3. IMPLICATIONS

3.1. Personnel

- None.

3.2. Financial

1. The Department would like ABACUS to provide one (1) resource to testify at disciplinary hearing(s) of the remaining four (4) officials implicated in the fruitless and wasteful expenditure incurred by the Department, as scheduled.

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be determined with certainty until the hearing is concluded and the Department is billed per the hourly charge-out rate of the resource from ABACUS. Therefore, the Department will only pay for hours spent by the resource on the project (consultation, preparation and appearance) as well as relevant disbursements. It is estimated that the required service will cost the Department an estimated amount of **R 150,000.00**.

3. Expenditure for this service will be defrayed from the Forensic Investigations and Quality Assurance's budget, per the codes indicated in the table below. Funds are available from the budget of the stated Directorate. **(Annexure D)**

ITEM	BAS CODE DESCRIPTION
FUND	VOTED FUNDS
REGIONAL IDENTIFIER	NAT FUNCTION: WHOLE COUNTRY DOM
OBJECTIVE	INTERNAL AUDIT
RESPONSIBILITY	DIR: FORENSIC INVEST. QUAL AUDITS
ITEM	CNS:BUS&ADV SER:ACCNT& AUDITRS
INFRASTRUCTURE	NON-INFRASTRUCTURE
ASSETS	NON-ASSETS RELATED

3.3. Legal

- None.

3.4. Regulatory Compliance

- The Treasury Regulations, Section 4.1.1 states that: *"If an official is alleged to have committed financial misconduct, the accounting officer of the institution must ensure that an investigation is conducted into the matter and if confirmed, must ensure that a disciplinary hearing is held in accordance with the relevant prescripts and agreements applicable in the public service."*
- The function of appointing an Investigator/ Investigation Team has been delegated to the Chief Director: Internal Audit in terms of Section 76 of the Financial Delegations. However, the Accounting Officer must ensure that disciplinary action is taken against those who were found to have committed the misconduct.
- The PFMA SCM Instruction, section 4.1 states that: *"If in a specific case it is impractical to invite competitive bids, the AO/ AA may procure the required goods and services by other means, provided that the reasons for deviating from inviting*

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- The Financial Delegations of powers, activities and duties state that the DG can approve the appointment through any other deviation. However, such appointments must be recommended by the DBAC.
- The SCM Policy paragraph 16.1, states that: "All deviations will be dealt with in line with the applicable p states that: rescripts and approved as per the departmental delegations. Appointment by other means should be considered only in cases where justifiable reasons are provided which also include the reasons for appointment of a particular service provider/(s).
- The SCM Policy paragraph 16.1, states that deviation from normal Procurement processes entailed in this policy is not encouraged and may only be allowed in the following circumstances:
 - **16.1.1. Sole Source** - The required goods or services are available from a Sole Source only due to the unique nature of the requirements or where there is a requirement for compatibility or continuity and alignment or where goods, services and works are already in the DWS's value chain or employ were supplied by an OEM or by a licensed agent The request relating to the sole source will be dealt with in line with the SCM Standard Operating Procedure.
 - **16.1.2. Single Source** - Single sourcing refers to procurements when there is more than one supplier who provides the required product, services, or works. For justifiable reasons, the Department selects only one among the suppliers who can provide what is required.
 - **16.1.3. Multiple source** - Multiple sourcing refers to procurements when there is limited competition and only few prospective bidders are requested to make a proposal. For justifiable reasons, the Department selects only a specific number of suppliers who can provide what is required. Multiple sourcing is also applicable when one supplier is unable to meet the total scope of work required.

3.5. Communication

- None.

4. OTHER COMPONENTS CONSULTED

- SCM.
- Labour/Human Relations: Construction Management.

5. RECOMMENDATION

It is recommended that the Director-General:

- 5.1 Approve this request for deviation from the normal procurement process to approach Abacus Financial Crime Advisory Pty Ltd (ABACUS) as a preferred service provider to support the Department by testifying at the disciplinary hearing(s) of the officials implicated in the investigations relating to fruitless and wasteful expenditure reported by Construction West during the 2021/2022 financial year.



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DIRECTOR: FORENSIC & QUALITY ASSURANCE AUDITS DIR: FORENSIC INVESTIGATIONS & QUALITY ASS AUDITS.

DATE: 27 MARCH 2026

RECOMMENDATION IN PARAGRAPH 5.1 SUPPORTED



M MOTSATSI

CHIEF AUDIT EXECUTIVE CD: INTERNAL AUDIT

DATE: 27 MARCH 2026

5. RECOMMENDATION

It is recommended that the Director-General:

- 5.1 Approve this request for deviation from the normal procurement process to approach Abacus Financial Crime Advisory Pty Ltd (ABACUS) as a preferred service provider to support the Department by testifying at the disciplinary hearing(s) of the officials implicated in the investigations relating to fruitless and wasteful expenditure reported by Construction West during the 2021/2022 financial year.

RECOMMENDATION IN PARAGRAPH 5.1 FUNDS AVAILABLE



**MR F MOATSHE
CHIEF FINANCIAL OFFICER
DATE: 27 MARCH 2026**

RECOMMENDATION IN PARAGRAPH 5.1 QUALITY ASSURANCE SUPPORTED



**G MAKOLOI
DEPUTY DIRECTOR: DEMAND MANAGEMENT SD: DEMAND MANAGEMENT
(MAIN)
DATE: 15 APRIL 2026**

5. RECOMMENDATION

It is recommended that the Director-General:

- 5.1 Approve this request for deviation from the normal procurement process to approach Abacus Financial Crime Advisory Pty Ltd (ABACUS) as a preferred service provider to support the Department by testifying at the disciplinary hearing(s) of the officials implicated in the investigations relating to fruitless and wasteful expenditure reported by Construction West during the 2021/2022 financial year.

RECOMMENDATION IN PARAGRAPH 5.1 SUPPORTED



MR F MOATSHE

CHAIRPERSON: DEPARTMENTAL BID ADJUDICATION COMMITTEE (DBAC)

DATE: 07 MAY 2026

RECOMMENDATION IN PARAGRAPH 5.1 APPROVED



DR SEAN PHILLIPS

DIRECTOR-GENERAL

DATE: 07 MAY 2026



water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

Enquiries: Sebola K
Ref no: WQ-30234
Tel no: (012) 836 6918

Private Bag x 313, Pretoria, 0001
Sedibeng Building, 186 Schoeman Street, Pretoria
Tel: (012) 336-7500 fax: (012) 323-4472/ (012) 326-2715

Abacus FCA
PO BOX 399
Riverclub
2149

Cell no: 082 719 2533
Email: herman@abacusforensic.co.za

SBD 7.2

CONTRACT FORM - RENDERING OF SERVICES

WQ-30234: APPOINTMENT OF A SUITABLE SERVICE PROVIDER TO PROVIDE TO ASSIST THE DEPARTMENT TO CONDUCT AN INVESTIGATION INTO THE FRUITLESS AND WASTEFUL EXPENDITURE CASES-CONSTRUCTION WEST FOR THE DEPARTMENT OF WATER AND SANITATION.

THIS FORM MUST BE FILLED IN DUPLICATE BY BOTH THE SERVICE PROVIDER (PART 1) AND THE PURCHASER (PART 2). BOTH FORMS MUST BE SIGNED IN THE ORIGINAL SO THAT THE SERVICE PROVIDER AND THE PURCHASER WOULD BE IN POSSESSION OF ORIGINALLY SIGNED CONTRACTS FOR THEIR RESPECTIVE RECORDS.

PART 1 (TO BE FILLED IN BY THE SERVICE PROVIDER)

1. I hereby undertake to render services described in the attached bidding documents to Department of Water and Sanitation in accordance with the requirements and task directives / proposals specifications stipulated in Bid Number WQ-30234 at the price/s quoted. My offer/s remains binding upon me and open for acceptance by the Purchaser during the validity period indicated and calculated from the closing date of the bid.
2. The following documents shall be deemed to form and be read and construed as part of this agreement:
 - (i) Bidding documents, viz
 - Invitation to bid;
 - Tax clearance certificate;
 - Pricing schedule(s);
 - Filled in task directive/proposal;
 - Preference claims for Broad Based Black Economic Empowerment Status Level of Contribution in terms of the Preferential Procurement Regulations 2011;
 - Declaration of Interest;
 - Declaration of bidder's past SCM practices;
 - Certificate of Independent Bid Determination;
 - Special Conditions of Contract;
 - (ii) General Conditions of Contract; and
 - (iii) Other (specify)
3. I confirm that I have satisfied myself as to the correctness and validity of my bid; that the price(s) and rate(s) quoted cover all the services specified in the bidding documents; that the price(s) and rate(s) cover all my obligations and I accept that any mistakes regarding price(s) and rate(s) and calculations will be at my own risk.

4. I accept full responsibility for the proper execution and fulfilment of all obligations and conditions devolving on me under this agreement as the principal liable for the due fulfilment of this contract.
5. I declare that I have no participation in any collusive practices with any bidder or any other person regarding this or any other bid.
6. I confirm that I am duly authorised to sign this contract.

NAME (PRINT) Zacharias Hermannus de Boer

CAPACITY Director

SIGNATURE [Signature]

NAME OF FIRM Abbas Fidelity Ltd

DATE 22 December 2022

WITNESSES	
1	<u>[Signature]</u>
2	<u>[Signature]</u>
DATE: <u>22 December 2022</u>	

[Signature]

CONTRACT FORM - RENDERING OF SERVICES

SBD 7.2

PART 2 (TO BE FILLED IN BY THE PURCHASER)

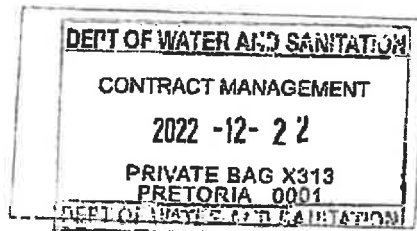
1. I Mashego Madihleko Farban in my capacity as Deputy Director: Contract Management accept your bid under reference number WQ-30234 dated 15 December 2022 for the rendering of services indicated hereunder and/or further specified in the annexure(s).
2. An official order indicating service delivery instructions is forthcoming.
3. I undertake to make payment for the services rendered in accordance with the terms and conditions of the contract, within 30 (thirty) days after receipt of an invoice.

ITEM NO.	DESCRIPTION	PRICE(ALL APPLICABLE TAXES INCLUDED)	EXPECTED DATE OF DELIVERY	B-BBEE STATUS LEVEL OF CONTRIBUTION
01.	Appointment of a suitable service provider to assist the department to conduct an investigation into the fruitless and wasteful expenditure cases-construction west for the department of water and Sanitation as per attached Annexure	R795 685.00	60 days after issuing of order	1

4. I confirm that I am duly authorised to sign this contract.

SIGNED AT PRETORIA ON 22/12/2022NAME (PRINT) MADHLEKA F MASHEGOSIGNATURE [Signature]

OFFICIAL STAMP



WITNESSES	
1	<u>[Signature]</u>
2	<u>[Signature]</u>
DATE: <u>22/12/22</u>	

Annexure A

PRICING SCHEDULE
(Professional Services)

SBD 2.3

NAME OF BIDDER:

CLOSING TIME 11:00

BID NO:

CLOSING DATE:

OFFER TO BE VALID FOR DAYS FROM THE CLOSING DATE OF BID.

ITEM
NO

DESCRIPTION

BID PRICE IN RSA CURRENCY
*(ALL APPLICABLE TAXES INCLUDED)

1. The accompanying information must be used for the formulation of proposals.

2. Bidders are required to indicate a ceiling price based on the total estimated time for completion of all phases and including all expenses inclusive of all applicable taxes for the project.

3. PERSONS WHO WILL BE INVOLVED IN THE PROJECT AND RATES APPLICABLE (CERTIFIED INVOICES MUST BE RENDERED IN TERMS HEREOF)

4. PERSON AND POSITION

HOURLY RATE

DAILY RATE

Refer to detailed pricing proposal in Annexure B

R	_____	_____
R	_____	_____
R	_____	_____
R	_____	_____

5. PHASES ACCORDING TO WHICH THE PROJECT WILL BE COMPLETED, COST PER PHASE AND MAN-DAYS TO BE SPENT

R	_____	_____ days
R	_____	_____ days
R	_____	_____ days
R	_____	_____ days

5.1 Travel expenses (specify, for example rate/km and total km, class of air travel, etc). Only actual costs are recoverable. Proof of the expenses incurred must accompany certified invoices.

DESCRIPTION OF EXPENSE TO BE INCURRED

RATE	QUANTITY	AMOUNT
_____	_____	R. _____
_____	_____	R. _____
_____	_____	R. _____
_____	_____	R. _____

TOTAL: R. _____

*"Applicable taxes" includes value-added tax, pay as you earn, income tax, unemployment insurance fund contributions and skills development levies.

- 5.2 Other expenses, for example accommodation (specify, eg. Three star hotel, bed and breakfast, telephone cost, reproduction cost, etc.). On basis of these particulars, certified invoices will be checked for correctness. Proof of the expenses must accompany invoices.

DESCRIPTION OF EXPENSE TO BE INCURRED

~~_____~~
~~_____~~
~~_____~~
~~_____~~

RATE

QUANTITY

AMOUNT

..... R.....
 R.....
 R.....
 R.....

TOTAL: R.....

6. Period required for commencement with project after acceptance of bid
7. Estimated man-days for completion of project
8. Are the rates quoted firm for the full period of contract?
9. If not firm for the full period, provide details of the basis on which adjustments will be applied for, for example consumer price index.

Immediate

60 days

*YES/NO

~~_____~~
~~_____~~
~~_____~~
~~_____~~

[DELETE IF NOT APPLICABLE]

Any enquiries regarding bidding procedures may be directed to the -

(INSERT NAME AND ADDRESS OF DEPARTMENT/ENTITY)

Tel:

Or for technical information -

[Handwritten signature]

ABACUS FINANCIAL CRIME ADVISORY

Forensic investigative services to the
**Department of Water and
Sanitation**

Investigation into fruitless and wasteful expenditure
reported by Construction West during the
2021/2022 financial year

Final report

08 June 2023

PRIVATE AND CONFIDENTIAL

Mr Michael Motsatsi
Chief Audit Executive
Department of Water and Sanitation
Zwamadaka Building
157 Francis Baard Street
Pretoria
0001

08 June 2023

Dear Mr Motsatsi

Final investigation report: Forensic investigative services to the Department of Water and Sanitation

We have concluded our preliminary investigation into the fruitless and wasteful expenditure by Construction West during the 2021/2022 financial year. Herewith our final report.

This report was prepared solely to inform you of our findings and consequently this report should not be utilised for any purpose without our prior written consent, which will not be unreasonably withheld.

Should you have any queries or require clarity on any aspect of this report, please do not hesitate to contact me on 082 719 2533.

Your sincerely



Herman de Beer
Managing Partner
Abacus Financial Crime Advisory
herman@abacusforensic.co.za
082 719 2533



water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

TERMS OF REFERENCE

APPOINTMENT OF THE PANEL OF EXPERTS IN THE FIELD OF FORENSIC AUDIT AND INVESTIGATIONS, TO ASSIST THE DEPARTMENT WITH THE INVESTIGATION OF PROJECTS ON AN AS AND WHEN NEEDED BASIS FOR A PERIOD OF THREE YEARS

1. BACKGROUND

- 1.1 The Department of Water and Sanitation is a National Department which aims to ensure the availability of water resources and sanitation services, facilitate equitable and sustainable socio-economic development, and ensure the universal access to water services. The Department is also bound by the Public Finance Management Act, whose purpose is to regulate financial management in the national government; to ensure that all revenue, expenditure, assets and liabilities of that government are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in that government; and to provide for matters connected therewith.
- 1.2 The Public Service Commission ("PSC") has established a National Anti-Corruption Hotline (NACH), where all cases of fraud, corruption or any unethical conduct within the public service are reported. The cases are then sorted and referred to the relevant Department by the PSC for investigation.
- 1.3 The Department has over the years received cases from the NACH, and some of these cases were investigated by Chief Directorate: Internal Audit through the Directorate: Forensic Investigations and Quality Assurance and reports issued appropriately.
- 1.4 In addition to the cases referred by the PSC to the Department, there are also ad-hoc cases that are forwarded to Internal Audit by the both the internal staff

and/or service providers. These are either cases of whistle blowing or anonymous tip offs on irregularities that have been committed against the Department.

- 1.5 Chief Directorate: Internal Audit regularly receives a number of these cases to an extent that it has not been able to attend to all the cases received. This then prompt that the Department must source the services of outside service providers to assist in addressing the complaints.
- 1.6 The policy of PSC is that such complaints or allegations must be investigated and finalised within a period of forty (40) days of referral. These always pose a challenge because the Department does not have enough resources to finalise the investigations within the prescribed timeframe.

2. OBJECTIVES

The objectives for the appointment of a panel of forensic investigation service providers are:

- 2.1 In an attempt to comply with the PSC requirements, the Department would like to appoint a panel of experts professional services providers to assist in conducting such investigations as and when is required. The nature of service required will cover forensic investigations/ special audits and cyber forensics.
- 2.2 To secure technical and investigative support to the Department, in conducting pro-active and re-active forensic investigation into alleged or suspected fraud and corruption.
- 2.3 For the successful professional panel of service providers to be appointed on a three year contract.
- 2.4 For the successful professional panel of service providers to be responsible to conduct the aforementioned forensic investigative work on an "as required" basis during the specified period. Specific request will be dealt with on a case by case

basis. Service providers must acknowledge that their resources/expertise available comply with the expected abilities.

- 2.5 To ensure timely investigation and resolution of cases referred to the Department, provision of regular progress report to the complainants/ referral institutions and eradication of case backlog.
- 2.6 To assist the Department in instituting progressive corrective measures, in line with the public service framework against employees of the Department, including testifying during disciplinary proceedings (this includes period beyond term of their contract).
- 2.7 Referring criminal allegations of fraud and corruption to the relevant law enforcement agency or other appropriate agencies/bodies.
- 2.8 Initiating and supporting criminal proceedings and giving expert testimony against employees of the Department, Service Providers and other parties involved in fraud and corruption incidents (the expert testimony in criminal proceedings will include periods beyond the contract agreement).
- 2.9 To assist with the recovery of losses incurred by the Department through civil recovery process, as a result of fraud and corruption.
- 2.10 For the Department is intending to appoint a panel of service providers/ companies and the panel will include both the Exempted Micro Enterprise (EME) and Qualifying Small Enterprise (QSE) in terms of a code of good practice on black economic empowerment. The EME and QSE bidders should provide proof of B-BBEE certificate and annual turnover certificate/ letter. The department reserves the right to appoint or not to appoint the EME or QSE as part of the panel.

3. SCOPE OF THE INVESTIGATION

3.1. It is not possible to predict the type of investigation that may be required so predetermination of the scope is difficult. The actual scope of the investigation will be determined on a case to case basis and will be determined by the allegation to be investigated. It is however a requirement for the Professional Panel of Service Providers to clearly indicate that they have the necessary skills and capacity to conduct detailed and conclusive investigations in any or all of the following:

- i. Allegations of fraud, including fraud in the computer environment.
- ii. Allegations of corruption.
- iii. Allegations of financial misconduct such as unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure.
- iv. Allegations of mismanagement of resources.
- v. Allegations of non-compliance with policies and procedures that may result in irregular expenditure.
- vi. Allegations of procurement process irregularities.
- vii. Allegations of non-compliance with corporate governance standards such as conflicts of interest, fiduciary duties and responsibilities etc.
- viii. Review of major construction projects such as construction of dams, pipeline, canals, houses, roads. The services of various types of Engineers may be required for this purpose.

3.2. The scope of work may for example include the following (but not limited to):

- i. Assessment of the situation leading to the conceptualisation of the project. What was the concept behind the sanctioning of the projects?
- ii. Determine how much was budgeted for the projects and how did the Department arrive at the said amount. That will entail a breakdown of cost against the project plan.
- iii. Determine who the project managers were and what the terms of reference were.

- iv. Determine who, why and how the invoice from the service provider was certified for payment.
- v. Determine who was responsible for product quality control and how has this aspect been handled.
- vi. Quantify any loss or damages that the Department may have suffered as a result of these transactions.
- vii. Determine what the deliverables were in terms of the contracts.
- viii. Determine whether the projects were managed in accordance with the departmental prescripts and/or agreement between parties.
- ix. Determine how much benefit did the department derive with regard to these projects, as opposed to the costs incurred?
- x. General assessment of the appropriateness of the approach underpinning the projects, including the following:
 - Mandate of the Department,
 - Contract amount,
 - Project management, and
 - Quality control.
- xi. Determine the control measures that were in place during payment process by the Department to implementing agent.
- xii. Determine how much was paid to service provider, and what is the outstanding amount?
- xiii. Determine if the performance of the service provider was in line with the project plan.
- xiv. Identify the impediments which may have affected the projects and the extent of the impact.
- xv. Review the subcontracting relationship in the projects as well as the effectiveness thereof.
- xvi. Verification of the existence of assets.
- xvii. mismanagement of resources.
- xviii. Valuation of infrastructure assets and construction equipment.

3.3. The appointed panel of service providers will undertake the following as and when case(s) are allocated to them for investigation:

- i. Review the cases reported via the National Anti-Corruption Hotline/ management or whistle-blower(s);
- ii. Conduct assessments on the merit of the complaints;
- iii. Evaluate allegations reported and allocated to them for investigation; including drafting of notice of investigation. The matters should amongst others be categorised as fraud, corruption, irregularities, non-compliance with prescripts etc;
- iv. Gather necessary supporting documents for each case,
- v. Conduct a detailed investigation on each case allocated to the service provider;
- vi. Identify all relevant non-compliance risks during the investigation;
- vii. Use of forensic tools and or data analytics to assist in identifying possible fraud trends in the department;
- viii. Submit a detailed forensic final investigation report with findings, and recommendations based on conclusions reached **and** all necessary supporting documents to the Department, after the completion of the investigation;
- ix. Ensure that all records are kept and managed properly, including documents, evidence etc.
- x. Maintain case files in a proper manner, bearing in mind that criminal processes could be initiated in respect of cases.
- xi. Provide the Department with electronic copies of all draft and final investigation reports including a hard copy per specific matter investigated; and
- xii. Submit the final electronic version and hard copy of the Project Close-out report encompassing all matters investigated after the completion of the project.

4. SKILLS TRANSFER

- 4.1. The service providers shall transfer skills to the staff of the Department who will be involved in the investigations conducted. Furthermore, provide guidance and knowledge to the Department's staff within the field of investigation. The service providers will submit a consolidated report to the Department providing feedback

on the skills transferred to the Department staff over the duration of the contract period.

5. COMPOSITION OF THE KEY STAFF, QUALIFICATIONS, EXPERIENCE AND EXPERTISE

5.1. The key staff should be composed of a lead partner, one senior manager, one manager and two investigators.

5.2. Key staff for this project should comply with the following requirements:

5.2.1. The key staff should be in possession of the following qualifications:

- a. One (1) Lead partner: either Admitted Advocate or Attorney, or Masters in Auditing/ law/ Forensics or a Chartered Accountant.
- b. One (1) Senior Manager and One (1) Manager must at least hold a minimum of Post Graduate Degree in Business Management/ Law/ Forensic Audit/ Forensic Accounting/ Economic Science/ Accounting.
- c. Two (2) investigators should at least hold a Degree in Auditing/ Law/ Forensics.

5.2.2. The key staff should have 10 years' experience in the following combination of fields: Forensic audits / Investigations.

- a. Lead Partner must have 10-12 years' experience in reviewing similar investigations of this nature in the Public and Private sector
- b. The one (1) senior manager must have at least 8-10 years' experience in conducting similar investigations of this nature in the Public and Private sector.
- c. The one (1) manager must have at least 5 - 8 years' experience in conducting similar investigations both in public and private sector.
- d. The two (2) investigators must have at least 3 - 5 years' experience in conducting similar investigations both in public and private sector.

NB: It is the bidders' responsibility to clearly indicate in their proposal who is the lead partner, senior staff, and project key staff. Bid Evaluation Committee members can only evaluate and score according to what is shown or reflected in a proposal.

- 5.3. The key staff should have extensive knowledge of forensic audit investigations in the public and private sector.
- 5.4. Bidders must submit comprehensive CV's of all key staff in the following format:
- 5.4.1. 1st column: name and id number of key staff member;
- 5.4.2. 2nd column: relevant qualification(s) and courses successfully completed;
- 5.4.3. 3rd column: number of years' relevant experience indicated in numerical format; and
- 5.4.4. 4th column: case studies to prove relevant experience and knowledge in field of expertise (as indicated in below table).

Definition of case studies: Investigation assignments that have been previously undertaken in the past three years.

Name and ID number of key staff member (indicate whether a person is the lead partner/ senior manager/ manager/ investigator)	Relevant qualification(s) and courses successfully completed	Number of years' relevant experience in <u>numerical</u> format (Only indicate the number of years performing this specific work / services).	Only relevant case studies or relevant other proof and relevant references to prove relevant experience and knowledge in field of expertise.
---	--	---	--

NB: If key staff is not composed of a lead partner / senior manager/ manager/ investigator then it must specifically be mentioned in order to ensure that proposals are not evaluated based on incorrect information.

- 5.5. The bidding company must be in existence for at least 3 years' with 3 years' relevant experience in delivering the required forensic audit services.
- 5.5.1. Proof of the number of years' in existence should be provided by submission of evidence which prove that the company has been actively in business) or any other relevant registration document. (CIPC certificate does not prove

number of years in existence).

5.5.2. Proof of relevant experience by the firm should be provided by means of case studies detailing the type of projects, the period of the projects, the magnitude of the projects and the result of the projects in the past three (3) years. Reference letters from former clients must be attached. The case studies must include the following information:

- type and nature of investigation conducted;
- actual hours or days spent in concluding the investigation;
- value adding recommendations made during the investigation;
- outcome of the investigation;
- any successful criminal prosecutions or convictions; and
- Provide a list of (3) three references of the previous investigation work done in the past 3 years. The list should contain the client's name, the contact person and the contact details.

NB: the Department of Water & Sanitation reserves the right to vet all documentation and information provided by bidders to prove their relevant experience and ability to perform the service.

6. TIME FRAME PER PROJECT

6.1. The timeframe for the project will be determined by the nature of the project as well as other factors like size, complexity and they will differ from one project to the other.

7. CONFIDENTIALITY

7.1. It will be expected from the service providers to sign the oath of secrecy, as the service providers will be entrusted with confidential information.

7.2. The service providers undertake, at all times during the existence of the contract or any renewal thereof or after termination of thereof, not to reveal any

confidential or sensitive information or knowledge concerning the Department of Water and Sanitation (DWS) or its clients.

8. SPECIFIC PROVISION OF THE SERVICES

- 8.1. The service provider shall adhere to administrative procedures, methods of communication and transfer of data, format and timing of report backs as agreed between the parties from time to time.
- 8.2. The service provider shall act in Good Faith within the law and in accordance with acceptable collection industry code of practice and shall do its utmost to avoid bringing the name of the Department into disrepute.
- 8.3. The service provider shall treat all information received by it from the Department as confidential and shall not use such information for any purpose other than which has been agreed upon by both parties.

9. REPORTING REQUIREMENTS

- 9.1. It is expected as a minimum requirement for the service provider to furnish the Department monthly or at periods determined between the parties with the following:
 - A schedule showing task performed for the month or at periods determined between the parties and cost associated with the task.
 - A schedule of all outstanding tasks and budget.
 - Attend meetings when required to do so.

10. PRICING

As it may not be possible to predict what type of investigations may be required and how many investigations must be done, in terms of the complexity of each investigation, the appointment on the panel will be on a draw down basis and managed through the specific ToR and budget available for each investigation.

For comparative pricing pricings, the PSPs are required to complete the below format and submit with their proposal.

Hourly tariffs:

Proposed Key Staff:	Hourly Rate
Lead Partner	R / hour
Senior Manager	R / hour
Manager (1)	R / hour
Manager (1)	R / hour
Investigator 1	R / hour
Investigator 2	R / hour

All costs must be VAT inclusive

11. EVALUATION SYSTEM

Department of Water and Sanitation will evaluate all proposals in terms of the Preferential Procurement Regulations 2017. A copy of the Preferential Procurement Regulations 2017 can be downloaded from www.treasury.gov.za. In accordance with the Preferential Procurement Regulations 2017, submissions will be adjudicated on 80/20 points system and the evaluation criteria. A four phase evaluation criteria will be considered in evaluating the bid.

Phase 1: Pre-Qualification Criteria

Phase 2: Administrative and Mandatory compliance (if not complied with bid will be disqualified)

Phase 3: Functional / Technical Evaluation

Phase 4: Points awarded for Price and B-BBEE Status Level of Contribution
(80/20 Preferential System)

PHASE 1:

PRE QUALIFICATION CRITERIA

BBBEE status level of contributor: Level 1, 2, EME or QSE.

NB: Bidders who do not qualify with the prequalification criteria will be disqualified and not considered for phase 2.

PHASE 2:

ADMINISTRATIVE COMPLIANCE

Bidders are required to comply with the following listed below: - Failure to comply with any of the documents shall render your bid non responsive and will be disqualified.

No	Criteria	Yes	No
1	Companies must be registered with National Treasury's Central Supplier Database. Provide proof of print out from CSD.		
2	Tax compliant with SARS (to be verified through CSD and SARS).		
3	Complete, sign, submit SBD 1, SBD 3.3, SBD 4, SBD 6.1, SBD 8, SBD 9		

MANDATORY COMPLIANCE:

Please note that all bidders must comply with the following mandatory requirements- Failure to submit any of the documents listed below will render your bid non-responsive and will be disqualified.

Yes - list the relevant documents required on the table below

No	Criteria	Yes	No
1	Attendance of compulsory briefing session		
2	Certificates proving Professional membership/ Affiliation of members of the team		

PHASE 3:

FUNCTIONAL/TECHNICAL CRITERIA

The bidder is expected to achieve a minimum required score of 65% for functionality in order to qualify for further shortlisting on the panel. Bids that do not meet the minimum required score will be disqualified. The Functional/Technical criteria are:

Values: 1 Very Poor..... 2 Poor.....3 Average.....4 Good.... 5 Excellent

No.	Criteria	Weighting	Rate (0-5)	Total Score
1.	Qualifications and experience of key staff.	40		
1.1	Qualifications of key staff Relevant qualifications of the key staff. Qualifications must be elaborated upon in CV's.	15		

No.	Criteria	Weighting	Rate (0-5)	Total Score
	(See paragraph 5.2.1 of the ToR)			
	One Lead partner - Diploma or Degree in Auditing/ Law/ Forensics- 1 (Very Poor). - Post Graduate Diploma or Honors in Auditing/ Law/ Forensics- 2 (Poor) - Admitted Advocate or Attorney, or Masters in Auditing/ law/ Forensics or a Chartered Accountant- 3 (Average). - Additional Qualifications over and above admitted Advocate or Attorney, or Masters in Auditing/law/Forensics or a Chartered Accountant- 4 (Good) - Doctorate in Auditing/law/Forensics- 5 (Excellent).	7		
	Senior Manager - Diploma in Auditing/ Law/ Forensics 1 (Very Poor). - Degree in Auditing/ Law/ Forensics- 2 (Poor). - Post Graduate Diploma or Honors in Business Management/ Auditing/ Law/ Forensics/ Economic Sciences/ Accounting- 3 (Average). - Admitted Advocate or Attorney, or Masters in Business Management/ Auditing/ Law/ Forensics/ Economic Sciences/ Accounting or a Chartered Accountant- 4 (Good) - Additional Qualifications over and above admitted Advocate or Attorney, or Masters in Auditing/law/Forensics or a Chartered Accountant- 5 (Excellent)-	5		
	Manager - Diploma in Auditing/ Law/ Forensics 1 (Very Poor). - Degree in Auditing/ Law/ Forensics- 2 (Poor). - Post Graduate Diploma or Honors in Business Management/ Auditing/ Law/ Forensics/ Economic Sciences/ Accounting - 3 (Average). - Admitted Advocate or Attorney, or Masters in Business Management/ Auditing/ Law/ Forensics/ Economic Sciences/ Accounting- 4 (Good) - Additional Qualifications over and above admitted Advocate or Attorney, or Masters in Business Management/ Auditing/ Law/ Forensics/ Economic Sciences/ Accounting or a Chartered Accountant- 5 (Excellent)-	4		
	Investigator or 1 - Grade 12- 1 (Very Poor) - Diploma in Auditing/ Law/ Forensics. 2 (Poor). - Degree in Auditing/ Law/ Forensics- 3 (Average). - Post Graduate Diploma or Honors in Auditing/ Law/ Forensics- 4 (Good). - Admitted Advocate or Attorney, or Masters in Auditing/ law/ Forensics or a Chartered Accountant- 5 (Excellent)	2		

No.	Criteria	Weighting	Rate (0-5)	Total Score
	Investigator 1 - Grade 12- 1 (Very Poor) - Diploma in Auditing/ Law/ Forensics. 2 (Poor). - Degree in Auditing/ Law/ Forensics- 3 (Average). - Post Graduate Diploma or Honors in Auditing/ Law/ Forensics- 4 (Good). - Admitted Advocate or Attorney, or Masters in Auditing/ law/ Forensics or a Chartered Accountant- 5 (Excellent)	2		
1.2	Experience of key staff [See paragraph 5.2.2 of the ToR]	20		
	One Lead partner <u>7-8</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 1 (Very Poor). <u>8-10</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 2 (Poor) <u>10-12</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 3 (Average). <u>12-15</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 4 (Good) <u>15-20</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 5 (Excellent)	7		
	Senior Manager <u>6-7</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 1 (Very Poor). <u>7-8</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 2 (Poor). <u>8-10</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 3 (Average). <u>10-12</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 4 (Good). <u>12-15</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 5 (Excellent)	5		
	Manager <u>3-4</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 1 (Very Poor). <u>4-5</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 2 (Poor). <u>5-8</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 3 (Average). <u>8-10</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 4 (Good). <u>10-12</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 5 (Excellent)	4		

No.	Criteria		Weighting	Rate (0-5)	Total Score
	Investigator or 1	Private sector- 5 (Excellent) • <u>1-2</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 1 (Very Poor). • <u>2-3</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 2 (Poor). • <u>3-5</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 3 (Average). • <u>5-8</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 4 (Good). • <u>8-10</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 5 (Excellent).	2		
	Investigator or 1	• <u>1-2</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 1 (Very Poor). • <u>2-3</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 2 (Poor). • <u>3-5</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 3 (Average). • <u>5-8</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 4 (Good). • <u>8-10</u> years' experience in reviewing similar investigations of this nature in the Public and Private sector- 5 (Excellent).	2		
2.	Bidders experience. [See paragraph 5.5 of the ToR]		30		
2.1	The bidding company must have (3) years' relevant experience in delivering a similar service. 1 Year Experience- 1 (Very Poor) . 2 Years' Experience- 2 (Poor) . 3 Years' Experience- 3 (Average) . 4 Years' Experience- 4 (Good) . 5 Years' Experience- 5 (Excellent)		10		
2.2	Proof of relevant experience should be provided by means of cases studies. Submit at least three (3) case studies where similar investigations were conducted in the past 3 years. The case studies must include the following information:		20		

No.	Criteria	Weighting	Rate (0-5)	Total Score
	▪ type and nature of investigation conducted; ▪ actual hours or days spent in concluding the investigation; ▪ value adding recommendations made during the investigation; ▪ outcome of the investigation; and ▪ any successful criminal prosecutions or convictions. ▪ Provide a list of (3) three references of the previous investigation work done in the past 3 years. The list should contain the client's name, the contact person and the contact details. • 1 Relevant Reference Letter Attached- 1 (Very Poor). • 2 Relevant Reference Letters Attached- 2 (Poor). • 3 Relevant Reference Letters Attached- 3 (Average). • 4 Relevant Reference Letters Attached- 4 (Good). • 5 Relevant Reference Letters Attached- 5 (Excellent).			
3.	Methodology	30		
3.1	The Service Provider is expected to clearly outline and explain the methodology that will be used to conduct forensic investigations at the Department (no textbook explanation) stipulate the approach and provide a step-by-step explanation of the proposed process to reach the end result of this requirement.	25		

No.	Criteria	Weighting	Rate (0-5)	Total Score
	It will be imperative for the Service Provider to outline and explain the methodology that will be used to conduct investigations on behalf of the Department. • Methodology not documented- 1 (Very Poor). • Methodology documented but the step-by-step explanation of the proposed process is not clear or not detailed- 2 (Poor). • Methodology documented and clearly indicates step-by-step explanation of the proposed process- 3 (Average). • Methodology documented and clearly indicates step-by-step explanation of the proposed process with diagrams- 4 (Good). • Methodology documented and clearly indicates step-by-step explanation of the proposed process with diagrams, along with research, benchmarking and innovative products - 5 (Excellent).			
	Skills Transfer			
3.2.	The skills to be transferred in terms of the TOR requirements: • Transfer of skills not demonstrated- 1 (Very Poor). • High level Skills Transfer Plan- 2 (Poor). • Detailed Skills Transfer Plan- 3 (Average). • Detailed Skills Transfer Plan with examples- 4 (Good). • Detailed Skills Transfer Plan with innovative skills transfer techniques- 5 (Excellent).	5		
	MAXIMUM POINTS	100		

On the receipt of the proposals, the criteria shown above will be used for the selection of the most suitable bidders to be listed on the panel. A bidder is expected to achieve a minimum threshold/required score for functionality of **65%**, in order to qualify for enlisting.

PHASE 4 – Points awarded for B-BBEE Status Level of Contribution

in terms of Regulation 5 (2) and 6 (2) of the Preferential Procurement Regulations, preference points must be awarded to a bidder for attaining the B-BBEE status level of contribution in accordance with the table below:

B-BBEE Status Level of Contributor	Number of points (80/20 system)
1	20
2	18
3	14
4	12
5	8
6	6
7	4
8	2
Non-compliant contributor	0

Other Conditions:

- Bidders are kindly requested to submit original Tax Clearance Certificate.
- Bidders are required to submit certified and valid B-BBEE Status Level Verification Certificates thereof together with their bids, to substantiate their B-BBEE rating claims.
- A person awarded a contract may not sub-contract more than 25% of the value of the contract to any other enterprise that does not have an equal or higher B-BBEE status level than the person concerned, unless the contract is sub-contracted to an EME that has the capability and ability to execute the sub-contract.
- Bidders are requested to provide a clear agreement regarding joint venture/consortia. The percentage involvement of each company in the joint venture agreement should be indicated on the agreement. A trust, consortium or

joint venture must submit a consolidated B-BBEE Status Level Verification Certificate for every separate bid.

- Fraudulent practices shall result in immediate disqualification.

12. SPECIAL CONDITIONS

- 12.1. Service providers will be subjected to security screening before award.
- 12.2. Appointed Service Providers shall not be part of the External Audits (such as AGSA)
- 12.3. Prime contractor will need to sign a contract with the sub-contractor.
- 12.4. If the project overlaps the contract duration contract, the service provider will be given a three months to complete the project.

13. PROJECT DURATION

The professional panel of forensic expert service providers shall be engaged on an as and when required basis over a period of three (3) years.

14. COMPOSITION OF THE PANEL AND NATURE OF SERVICE

More than one service provider will be appointed to provide the required service to the department on an as and when needed basis.

15. ENGAGEMENT MODEL

- 15.1. A list of all contracted service providers shall be maintained by the SCM office at Head Office.
- 15.2. As and when a need arises for a forensic investigation, the SCM Office shall apply a model of rotation in the form of the highest bidder as per the award to be selected as the first identified contractor on the panel. Such rotation system shall be followed through for the following work on the next in line service provider.
- 15.3. Three (3) service providers shall be approached to provide a proposal at a time, on a rotational basis, as indicated above.

- 15.4. The received proposals would then be evaluated and one (1) service provider would then emerge as a successful bidder after the bid evaluation process has been finalised.
- 15.5. The rotation must be utilised until it reaches its full cycle and restart again from the beginning. This will depend on the needs as they may arise.

16. ENQUIRIES

For more enquiries kindly contact:

Technical Enquiries:

Mr Michael Motsatsi

Tel: 012 336 7905

Email: motsatsim@dws.gov.za

OR

Ms Emilize Nezar

Tel: 012 336 8228

Email: Nezare@dws.gov.za

Administrative/ SCM Enquiries:

Patrick Mabasa

Supply Chain Management

Tel: (012) 336 7518

Email: mabasap@dws.gov.za

DATE: 23/03/2026
TIME: 08:04:01
PAGE: 1

BAS
NAT: WATER AND SANITATION
EXPENDITURE CONTROL (COMMITMENTS)
FOR FINANCIAL YEAR UP TO 23/03/2026
REPORT INTRODUCTORY PAGE

RAMAGOVHODOL
RP0203BS

INSTALLATION ID : NAT: WATER AND SANITATION
LOCATION ID : NAT: WATER AND SANITATION
USERID : RAMAGOVHODOL
REPORT REQUEST ID : 00053566
SORT CRITERIA : F O S A P R M I
SELECTION CRITERIA :
1. LAST CLOSED MONTH : 02/2026
2. ITEM : I
3. INFRASTRUCTURE : S
4. OBJECTIVE : O
5. RESPONSIBILITY : R
6. FUND : F
7. PROJECT : P
8. ASSETS : A
9. REGIONAL IDENTIFIER : M

DATE: 23/03/2026
TIME: 08:04:01
PAGE: 2

BAS
NAT: WATER AND SANITATION
EXPENDITURE CONTROL (COMMITMENTS)
FOR FINANCIAL YEAR UP TO 23/03/2026

RAMAGOVHODOL
RP0203BS

SELECTION CRITERIA : TYPE		DETAIL	

FUND		DEPARTMENTAL APPROPRIATION	
OBJECTIVE		INTERNAL AUDIT	
INFRASTRUCTURE		ALL	
ASSETS		ALL	
PROJECT		ALL	
RESPONSIBILITY		ALL	
REGIONAL IDENTIFIER		NAT FUNCTION:WHOLE COUNTRY DOM	
ITEM		ALL	
SORT CRITERIA : F O S A P R M I			
TOTALS		: F0002 F0007 00007 R0005 I0003 I0004 I0009	
PAGE BREAK		: NONE	
PROFILE		: SECURITY	
ECONOMIC CLASS		: ALL	
TOT ON ECON CLASS		: NO	
LAST CLOSED MONTH		: 02/2026	

TYPE LEVEL	DESCRIPTION	EXPENSES	COMMITMENTS	BUDGET	AVAILABLE BUDGET
F 002	DEPARTMENTAL APPROPRIATION				
F 005	VOTED FUNDS				
O 007	INTERNAL AUDIT				
R 004	CD:INTERNAL AUDIT				
I 003	COMPENSATION OF EMPLOYEES				
I 004	SALARIES AND WAGES				
I 007	S&W: BASIC SALARY (RES)	1,370,766.90	0.00	1,208,000.00	162,766.90-
I 008	S&W: HOUSING ALLOWANCE (RES)	17,538.00	0.00	21,000.00	3,462.00
I 008	S&W: NON PENSIONABLE ALL OTH (RES)	309,620.28	0.00	345,000.00	35,379.72
I 008	S&W: SERVICE BONUS (RES)	1,179.75	0.00	2,000.00	820.25
I 004	SALARIES AND WAGES-----	1,699,104.93	0.00	1,576,000.00	123,104.93-
I 004	SOCIAL CONTRIBUTIONS				
I 008	EMPL CONTR: BARGAIN COUNCIL (RES)	229.24	0.00	1,000.00	770.76
I 008	EMPL CONTR: MEDICAL (RES)	26,399.00	0.00	59,000.00	32,601.00
I 008	EMPL CONTR: PENSION (RES)	162,390.89	0.00	338,000.00	175,609.11
I 004	SOCIAL CONTRIBUTIONS-----	189,019.13	0.00	398,000.00	208,980.87
I 003	COMPENSATION OF EMPLOYEES-----	1,888,124.06	0.00	1,974,000.00	85,875.94
I 003	GOODS AND SERVICES				
I 004	ADMINISTRATIVE FEES: PAYMENTS	660.00	0.00	5,000.00	4,340.00
I 005	TRAVEL AGENCY FEES	660.00	0.00	5,000.00	4,340.00
I 004	ADMINISTRATIVE FEES: PAYMENTS-----				
TOTAL					
RAMAGOVHODOL					
RF0203BS					

DATE: 23/03/2026
TIME: 08:04:02
PAGE: 3

NAT: WATER AND SANITATION
EXPENDITURE CONTROL (COMMITMENTS)
FOR FINANCIAL YEAR UP TO 23/03/2026

TYPE LEVEL	DESCRIPTION	EXPENSES	COMMITMENTS	BUDGET	AVAILABLE BUDGET
I 004	CATERING: DEPARTMENTAL ACTIVITIES	0.00	0.00	50,000.00	50,000.00
I 004	COMMUNICATION				
I 005	COM: AIRTIME & DATA	5,593.13	0.00	8,000.00	2,406.87
I 004	COMMUNICATION-----	5,593.13	0.00	8,000.00	2,406.87
I 004	COMPUTER SERVICES				
I 004	SITA CLD COMP SRVC: STORGE (STAAS)	0.00	0.00	450,000.00	450,000.00
I 008	EXT C/S: OPER SYS LIC: WINDOWS	473,385.13	624,813.01	507,000.00	591,198.14-
I 004	COMPUTER SERVICES-----	473,385.13	624,813.01	957,000.00	141,198.14-
I 004	CONSULT: BUSINESS&ADVISORY SERV				
I 004	CNS: BUS&ADV SER: ACCT&AUDITRS	0.00	772,800.00	500,000.00	272,800.00-
I 005	CNS: BUS&ADV SER: AUDIT COM (N-OFF)	990,528.11	0.00	1,010,000.00	19,471.89
I 005	CNS: BUS&ADV SER: BOARD&COMM MEM	137,348.50	0.00	239,000.00	101,651.50
I 004	CONSULT: BUSINESS&ADVISORY SERV-----	1,127,876.61	772,800.00	1,749,000.00	151,676.61-
I 004	CONTRACTORS				
I 005	CONTRACTRS: TRNSPRT/RELCTN CONTR	33,212.00	0.00	40,000.00	6,788.00
I 004	CONTRACTORS-----	33,212.00	0.00	40,000.00	6,788.00
I 004	CONSUMABLES SUPPLIES				
I 005	CONS SUPP: COMPUTER EQUIP ACCESSR	0.00	0.00	8,000.00	8,000.00
I 004	CONSUMABLES SUPPLIES-----	0.00	0.00	8,000.00	8,000.00
I 004	CONS: STA, PRINT&OFF SUP				
I 005	CONS SP&OS: PRINTING CARTRIDGE	6,612.50	0.00	13,000.00	6,387.50
I 005	CONS SP&OS: STATIONERY	20,337.10	0.00	26,000.00	5,662.90
I 004	CONS: STA, PRINT&OFF SUP-----	26,949.60	0.00	39,000.00	12,050.40
TOTAL					

[illegible]

TYPE LEVEL	DESCRIPTION	EXPENSES	COMMITMENTS	BUDGET	AVAILABLE BUDGET
I 006	SECURITY EQUIP, SYS, WATER:MOVABLE				
I 004	OTHER MACHINERY & EQUIPMENT-----	178,800.00	0.00	180,000.00	1,200.00
I 003	MACHINERY AND EQUIPMENT-----	275,812.45	0.00	281,000.00	5,187.55
R 004	CD:INTERNAL AUDIT-----	275,812.45	0.00	281,000.00	5,187.55
R 004	DIR:INFO TECH AUDITS	3,964,659.92	1,753,673.16	5,532,000.00	186,333.08-
I 003	COMPENSATION OF EMPLOYEES				
I 004	SALARIES AND WAGES				
I 007	S&W:BASIC SALARY (RES)	4,243,389.51	0.00	4,476,000.00	232,610.49
I 008	S&W:HOUSING ALLOWANCE (RES)	127,803.00	0.00	250,000.00	122,197.00
I 008	S&W:NON PENSIONABLE ALL OTH (RES)	449,960.70	0.00	469,000.00	19,039.30
I 008	S&W:SERVICE BONUS (RES)	283,128.23	0.00	530,000.00	246,871.77
I 004	SALARIES AND WAGES-----	5,104,281.44	0.00	5,725,000.00	620,718.56
I 004	SOCIAL CONTRIBUTIONS				
I 008	EMPL CONTR:BARGAIN COUNCIL(RES)	990.67	0.00	2,000.00	1,009.33
I 008	EMPL CONTR:MEDICAL (RES)	245,134.25	0.00	299,000.00	53,865.75
I 008	EMPL CONTR:PENSION (RES)	534,008.85	0.00	589,000.00	74,991.15
I 004	SOCIAL CONTRIBUTIONS-----	760,133.77	0.00	890,000.00	129,866.23
I 003	COMPENSATION OF EMPLOYEES-----	5,864,415.21	0.00	6,615,000.00	750,584.79
I 003	GOODS AND SERVICES				
I 004	ADMINISTRATIVE FEES: PAYMENTS				
I 005	TRAVEL AGENCY FEES	98.00	0.00	19,000.00	18,902.00
I 004	ADMINISTRATIVE FEES: PAYMENTS-----	98.00	0.00	19,000.00	18,902.00
I 004	COMMUNICATION				
I 005	COM:AIRTIME & DATA	25,980.00	0.00	32,000.00	6,020.00
I 004	COMMUNICATION-----	25,980.00	0.00	32,000.00	6,020.00
I 004	COMPUTER SERVICES				

TOTAL	I 008	EXT C/S:OPER SYS LIC:WINDOWS	654,348.40	0.00	725,000.00	70,651.60
	I 004	COMPUTER SERVICES-----	654,348.40	0.00	725,000.00	70,651.60
	I 004	CONSULT:BUSINESS&ADVISORY SERV				
	I 005	CNS:BUS&ADV SER:ACNT&AUDITRS	798,693.67	0.00	1,182,000.00	383,306.33
	I 004	CONSULT:BUSINESS&ADVISORY SERV-----	798,693.67	0.00	1,182,000.00	383,306.33
TOTAL	I 004	ENTERTAINMENT	0.00	0.00	2,000.00	2,000.00
	I 005	ENTERTAINMENT:MANAGEMENT	0.00	0.00	2,000.00	2,000.00
	I 004	ENTERTAINMENT-----	0.00	0.00	2,000.00	2,000.00
	I 004	CONSUMABLES SUPPLIES	1,150.00	0.00	2,000.00	850.00
	I 005	CONS SUPP:BAGS AND ACCESSORIES	471.50	0.00	7,000.00	6,528.50
TOTAL	I 004	CONSUMABLES SUPPLIES-----	1,621.50	0.00	9,000.00	7,378.50
	I 004	TRAVEL AND SUBSISTENCE	87.00	0.00	0.00	87.00-
	I 006	T&S DOM: INCIDENTAL COST	5,183.48	0.00	0.00	5,183.48-
	I 007	T&S DOM:CAR RENTAL	1,817.47	0.00	0.00	1,817.47-
	I 004	T&S DOM:KM ALL(OWN TRANSPORT)	7,087.95	0.00	0.00	7,087.95-
TOTAL	I 004	TRAVEL AND SUBSISTENCE-----	99,665.44	0.00	100,000.00	334.56
	I 004	TRAINING & DEVELOPMENT				
	I 004	TRAIN & DEV:EMPLOYEES				
	I 005					
	I 005					
RAMAGOVHODOL			DATE: 23/03/2026			
RP0203BS			TIME: 08:04:02			
			PAGE: 5			
			FOR FINANCIAL YEAR UP TO 23/03/2026			
			NAT: WATER AND SANITATION			
			EXPENDITURE CONTROL (COMMITMENTS)			
			BAS			
			EXPENSES			
			COMMITMENTS			
			BUDGET			
			AVAILABLE BUDGET			
TOTAL	I 004	TRAINING & DEVELOPMENT-----	99,665.44	0.00	100,000.00	334.56
	I 004	OPERATING PAYMENTS				
	I 005	O/P: PROF BODIES, MEMB&SUBSC FEES	71,355.12	0.00	75,000.00	3,644.88
	I 004	O/P: SUBSCRIPT, PRINT&PUBLIC SERV	0.00	0.00	15,000.00	15,000.00
	I 003	OPERATING PAYMENTS-----	71,355.12	0.00	90,000.00	18,644.88
TOTAL	I 003	GOODS AND SERVICES-----	1,658,850.08	0.00	2,159,000.00	500,149.92
	I 003	MACHINERY AND EQUIPMENT				
	I 004	OTHER MACHINERY & EQUIPMENT				
	I 006	COMPUTER EQUIP:LAPTOP	87,886.70	0.00	92,000.00	4,113.30
	I 005	FINANCE LEASES OTH MACH&EQUIP	16,560.00	0.00	20,000.00	3,440.00
TOTAL	I 004	OTHER MACHINERY & EQUIPMENT-----	104,446.70	0.00	112,000.00	7,553.30
	I 003	MACHINERY AND EQUIPMENT-----	104,446.70	0.00	112,000.00	7,553.30
	R 004	DIR:INFO TECH AUDITS-----	7,627,711.99	0.00	8,886,000.00	1,258,288.01
	R 004	DIR:FORENSIC INVEST.QUAL AUDITS				
	I 003	COMPENSATION OF EMPLOYEES				
TOTAL	I 004	SALARIES AND WAGES	4,963,156.64	0.00	5,067,000.00	103,843.36
	I 007	S&W:BASIC SALARY (RES)	39,711.60	0.00	50,000.00	10,288.40
	I 008	S&W:PERF AWARD OTHER (RES)	33,587.22	0.00	80,000.00	46,412.78
	I 008	S&W:CMPS/CIRCM (RES)	151,855.00	0.00	250,000.00	98,145.00
	I 008	S&W:HOUSING ALLOWANCE (RES)	377,685.63	0.00	469,000.00	91,314.37
TOTAL	I 008	S&W:NON PENSIONABLE ALL OTH (RES)	377,652.21	0.00	360,000.00	32,347.79
	I 008	S&W:SERVICE BONUS (RES)	5,893,648.30	0.00	6,276,000.00	382,351.70
	I 004	SALARIES AND WAGES-----	1,052.48	0.00	2,000.00	947.52
	I 004	SOCIAL CONTRIBUTIONS				
	I 008	EMPL CONTR:BARGAIN COUNCIL(RES)	271,050.00	0.00	282,000.00	10,950.00
TOTAL	I 008	EMPL CONTR:MEDICAL (RES)	586,617.67	0.00	623,000.00	36,382.33
	I 004	EMPL CONTR:PENSION (RES)	858,720.15	0.00	907,000.00	48,279.85
	I 004	SOCIAL CONTRIBUTIONS-----	6,752,368.45	0.00	7,183,000.00	430,631.55
	I 003	COMPENSATION OF EMPLOYEES-----				
	I 003					

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TOTAL	I 003	GOODS AND SERVICES-----	2,067,201.43	792,678.54	4,226,000.00	1,366,120.03
	I 003	MACHINERY AND EQUIPMENT				
	I 004	OTHER MACHINERY & EQUIPMENT				
	I 006	COMPUTER EQUIP:LAPTOP	98,998.00	0.00	0.00	98,998.00-
	I 006	COMPUTER EQUIP:PERIPHERALS	17,998.00	0.00	0.00	17,998.00-
	I 005	FİNANCE LEASES OTH MACH&EQUIP	3,141.84	0.00	0.00	6,858.16
TOTAL	I 004	OTHER MACHINERY & EQUIPMENT-----	120,137.84	0.00	10,000.00	110,137.84-
TOTAL	I 003	MACHINERY AND EQUIPMENT-----	120,137.84	0.00	10,000.00	110,137.84-
TOTAL	R 004	DİR:FORENSTIC INVEST-QUAL AUDITS -----	8,939,707.72	792,678.54	11,419,000.00	1,686,613.74
	R 004	DİR:INTERNAL AUDIT(MA)				
	I 003	COMPENSATION OF EMPLOYEES				
	I 004	SALARIES AND WAGES				
	I 007	\$&W:BASIC SALARY (RES)	7,699,574.45	0.00	7,246,000.00	453,574.45-
RAMAGOVHODOL RP0203BS		BAS NAT: WATER AND SANITATION EXPENDITURE CONTROL (COMMITMENTS) FOR FINANCIAL YEAR UP TO 23/03/2026				DATE: 23/03/2026 TIME: 08:04:02 PAGE: 7
	TYPE	DESCRIPTION	EXPENSES	COMMITMENTS	BUDGET	AVAILABLE BUDGET

I 008		\$&W:CMPNS/CİROM (RES)	116,437.50	0.00	140,000.00	23,562.50
I 008		\$&W:HOUSING ALLOWANCE (RES)	234,570.00	0.00	250,000.00	15,430.00-
I 008		\$&W:NON PENSIONABLE ALL OTH(RES	308,960.16	0.00	526,000.00	217,039.84
I 008		\$&R-SERVICE BONUS (RES)	60,558.60	0.00	670,000.00	39,441.40
TOTAL	I 004	SALARIES AND WAGES-----	8,990,100.71	0.00	8,832,000.00	158,100.71-
	I 004	SOCIAL CONTRIBUTIONS				
	I 008	EMPL CONTR:BARGAIN COUNCIL(RES)	1,841.84	0.00	2,000.00	158.16
	I 008	EMPL CONTR:MEDICAL (RES)	623,084.75	0.00	599,000.00	24,084.75-
	I 008	EMPL CONTR:PENSION (RES)	898,915.23	0.00	873,000.00	25,915.23-
TOTAL	I 004	SOCIAL CONTRIBUTIONS-----	1,523,841.82	0.00	1,474,000.00	49,841.82-
TOTAL	I 003	COMPENSATION OF EMPLOYEES-----	10,513,942.53	0.00	10,306,000.00	207,942.53-
	I 003	GOODS AND SERVICES				
	I 004	ADMINISTRATIVE FEES:PAYMENTS				
	I 005	TRAVEL AGENCY FEES	31,015.00	98.00	30,000.00	1,113.00-
TOTAL	I 004	ADMINISTRATIVE FEES:PAYMENTS-----	31,015.00	98.00	30,000.00	1,113.00-
	I 004	MINOR ASSETS				
	I 006	EQP<R5000:BAGS	1,512.90	0.00	0.00	1,512.90-
TOTAL	I 004	MINOR ASSETS-----	1,512.90	0.00	0.00	1,512.90-
	I 004	CATERING:DEPARTMENTL ACTIVITIES	469.80	0.00	22,000.00	21,510.20
	I 004	COMMUNICATION				
	I 005	COM:AIRTIME & DATA	89,225.32	0.00	93,000.00	3,774.68
TOTAL	I 004	COMMUNICATION-----	89,225.32	0.00	93,000.00	3,774.68
	I 004	CONSULT:BUSINESS&ADVISORY SERV				
	I 005	CNS:BUS&ADV SER:AUDIT COM(N-OFF)	26,200.00	0.00	100,000.00	73,800.00
TOTAL	I 004	CONSULT:BUSINESS&ADVISORY SERV-----	26,200.00	0.00	100,000.00	73,800.00
	I 004	CONSUMABLES SUPPLIES				
	I 005	CNS SUPP:UNI & PROT CLOTHING	2,050.00	0.00	4,000.00	1,950.00
	I 005	CNS SUPP:COMPUTER EQUIP ACCESSSR	0.00	0.00	5,000.00	5,000.00
TOTAL	I 004	CONSUMABLES SUPPLIES-----	2,050.00	0.00	9,000.00	6,950.00
	I 004	CNS:STA,PRINT&OFF SUP				
	I 005	CNS SP&OS:PRINTING CARTRIDGE	116,962.50	0.00	225,000.00	108,037.50
	I 005	CNS SP&OS:PRINTING PAPER	9,213.65	0.00	20,000.00	10,786.35
	I 005	CNS SP&OS:STATIONERY	2,440.68	0.00	20,000.00	17,559.32
TOTAL	I 004	CNS:STA,PRINT&OFF SUP-----	128,616.83	0.00	265,000.00	136,383.17
	I 004	TRAVEL AND SUBSISTENCE				

I 006	T&S DOM:ACCOMMODATION	732,423.50	0.00	654,000.00	78,423.50-
I 007	T&S DOM:SPECIAL DAILY ALLOWNC	81,894.69	0.00	90,000.00	8,105.31
I 006	T&S DOM:FOOD & BEVER	72,743.69	0.00	82,000.00	9,256.31
I 006	T&S DOM:INCIDENTAL COST	81,022.95	0.00	85,000.00	3,977.05
I 007	T&S DOM:CAR RENTAL	263,207.45	2,315.08	288,000.00	22,477.47
I 007	T&S DOM:KM ALL(OWN TRANSPORT)	35,290.43	0.00	42,000.00	6,709.57
I 007	T&S DOM:AIR TRANSPORT	602,236.92	0.00	569,000.00	33,236.92-
I 007	T&S DOM:OTHER TRANSPORT PROVIDED	170.98	0.00	1,000.00	829.02
I 007	T&S DOM:ROAD TRANSPORT	104,100.00	0.00	89,000.00	15,100.00-
I 004	TRAVEL AND SUBSISTENCE-----	1,973,090.61	2,315.08	1,900,000.00	75,405.69-
BAS NAT: WATER AND SANITATION EXPENDITURE CONTROL (COMMITMENTS) FOR FINANCIAL YEAR UP TO 23/03/2026					

DATE: 23/03/2026
TIME: 08:04:02
PAGE: 8

TYPE LEVEL	DESCRIPTION	EXPENSES	COMMITMENTS	BUDGET	AVAILABLE BUDGET
I 004	TRAINING & DEVELOPMENT				
I 005	TRAIN & DEV:EMPLOYEES	178,997.50	0.00	150,000.00	28,997.50-
TOTAL	TRAINING & DEVELOPMENT-----	178,997.50	0.00	150,000.00	28,997.50-
I 004	OPERATING PAYMENTS				
I 005	O/P:PROF BODIES, MEMB&SUBSC FEES	116,589.54	0.00	174,000.00	57,410.46
TOTAL	OPERATING PAYMENTS-----	116,589.54	0.00	174,000.00	57,410.46
I 003	GOODS AND SERVICES-----	2,547,787.50	2,413.08	2,743,000.00	192,799.42
I 003	MACHINERY AND EQUIPMENT				
I 004	OTHER MACHINERY & EQUIPMENT				
I 006	COMPUTER EQUIP:DESKTOP	0.00	34,405.44	0.00	34,405.44-
I 006	COMPUTER EQUIP:LAPTOP	81,828.90	0.00	154,000.00	72,171.10
I 005	FINANCE LEASES OTH MACH&EQUIP	106,132.09	0.00	90,000.00	16,132.09-
I 006	OFFICE FURNITURE	255,870.00	0.00	260,000.00	4,130.00
TOTAL	OTHER MACHINERY & EQUIPMENT-----	443,830.99	34,405.44	504,000.00	25,763.57
I 004	MACHINERY AND EQUIPMENT-----	443,830.99	34,405.44	504,000.00	25,763.57
I 003	DIR:INTERNAL AUDIT(MA)	13,505,561.02	36,818.52	13,553,000.00	10,620.46
TOTAL	INTERNAL AUDIT-----	34,037,640.65	2,583,170.22	39,390,000.00	2,769,189.13
TOTAL	VOTED FUNDS-----	34,037,640.65	2,583,170.22	39,390,000.00	2,769,189.13
TOTAL	DEPARTMENTAL APPROPRIATION-----	34,037,640.65	2,583,170.22	39,390,000.00	2,769,189.13

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