

DIRECTOR OF PUBLIC PROSECUTIONS

Northern Cape Division

Tel: +27 53 807 4500 | Wilcon House, 22 Fabrica Road,
Kimberly, 8301 | P/Bag X5037, Kimberly, 8301, South Africa



National Prosecuting Authority
South Africa

REF NO: 6/2/2/1

DATE: 9/4/2026

ENQUIRIES: Gopolang

The National Prosecuting Authority

Private Bag x 752

PRETORIA

0001

NATIONAL PROSECUTING AUTHORITY
P/Bag X752, Pretoria, 0001
Request for Procurement
17-0001

Attention: Nataly Beilings

**RE: REQUEST FOR THE APPOINTMENT OF PRICEWATERHOUSECOOPERS (PWC)
TO PROVIDE SUPPORT RELATING TO THE PREPARATION FOR TRIAL
PROCEEDINGS IN THE MATTER OF THE STATE V MAKIWANE (TRIFECTA
INVESTIGATIONS) – ROODEPAN CAS 250/07/2012**

1. Purpose

1.1 The purpose of this communication is to request the National Prosecuting Authority (NPA) to appoint PriceWaterhouseCoopers (PWC) to provide the necessary support to the NPA in support of the preparation for trial and the trial proceedings in the matter of The State versus Makiwane.

1.2 The matter relates to charges pertaining to Fraud, Theft, Corruption (Contravention of Section 3(a) of Act 12 of 2004) and Public Finance Management Act (PFMA – Act 1 of 1999).

2. Introduction

2.1 PWC was previously appointed by National Treasury on 24 January 2012 to assist the Northern Cape Anti-Corruption Task Team (ACTT) with a forensic investigation into the Trifecta Group of Companies (Trifecta) who had secured lease agreements with various Government Departments without following the proper procurement processes.

2.2 PWC issued forensic accounting reports in relation to the lease agreements entered into between Trifecta and the South African Social Security Agency (SASSA) on 15 November 2012 as part of Phase 2 of the project.

2.3 Several Departmental officials and other persons were arrested and Mr C Scholtz, Trifecta and Mr J Block were convicted on charges relating to Fraud, Corruption and Money Laundering.

2.4 Mr Makiwane of SASSA is currently appearing on these charges in the SCC Court in Kimberley in Case number RCZ 374/19.

2.5 The defence launched an application for the permanent stay of prosecutions in the SCC Court. This application was unsuccessful and was then taken on appeal. The appeal was argued on 21 July 2025, and we are awaiting the judgment herein.

2.6 Since the matter is on the roll since 2019, the Regional Magistrate of the SCC Court in Kimberley instructed all the parties that a trial date must be arranged on the date of the next appearance which will be 08 April 2026.

3. Basis for the appointment of PWC Forensic Auditors

3.1 PWC had a meeting with Adv Mdlalose and Adv Els from the SCCU Northern Cape on 6 March 2026.

3.2 PWC was involved in the investigation from the commencement thereof in 2012 and have intimate knowledge of the matters that are still pending. They supported the prosecution team in the Scholtz and Block case.

3.3 In light of the time that has lapsed since the investigation was conducted in 2012 and the large amount of exhibits and supporting information to the evidence bundles, PWC is required to provide the necessary support to the investigation team with the collation of the evidence bundles, consultation meetings with key witnesses of the remaining matters and the necessary support to the prosecution team in preparation for further trial proceedings against the remaining accused.

3.4 PWC was requested to provide an estimate cost for such assistance, and it is set out in their attached letter.

4. Reasons for the appointment of PWC

4.1 The PWC report referred to above forms an integral part of the evidence that will be presented as expert witnesses to the Court.

4.2 PWC has done a tremendous amount of work on the matter and will be required to support the NPA during the trial proceedings. It will be logical, practical, cost effective and fruitful to appoint PWC to provide the necessary support to the NPA during these proceedings.

5. Assistance required

5.1 It is required that PWC assist with the following:

5.1.1 Review and provide support to the prosecuting team with the available evidence in the criminal proceedings against the remaining suspects.

5.1.2 The preparation of the evidence bundles for Court and in support of preparation for trial proceedings.

- 5.1.3 Support with consultation meetings with key witnesses in preparation of further proceedings.
- 5.1.4 To attend consultation meetings with the prosecution and investigation teams.
- 5.1.5 Mr Trevor White will be required to present evidence during the trial as an expert witness on behalf of the State during the trial.
- 5.1.6 Mr Jansen van Vuuren will be required to provide support to the prosecutor during the trial proceedings when the State will lead certain key witnesses in the matter and as may be required during the trial proceedings.

6. Financial Implications

The Unit have sufficient funds for the requisition the following codes:

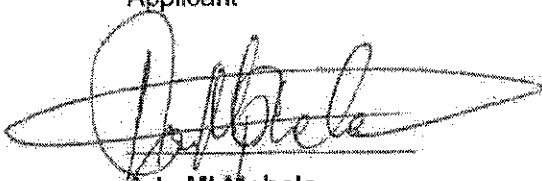
Fund	:	Voted Funds
Objective	:	National Prosecuting Service
Responsibility	:	Kimberley Office
Item	:	Contracts: Forensic Investigation

The Unit have budgeted R1,800,000 under Contracts: Forensic Investigation. To date there is no expenditure and R1,800,000 budget is available to fund this request.

7. Conclusion

- 7.1 It will be appreciated if the NPA can favourably consider the appointment of PWC to support the NPA in the trial proceedings as set out herein above in the matter of the State versus Makiwane (Trifecta matter - SASSA).

Applicant


Adv MI Mphela

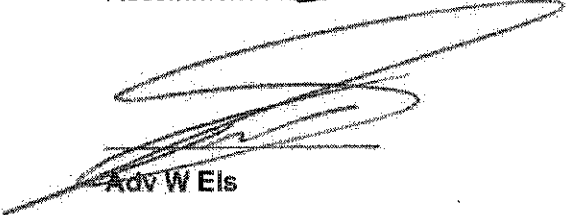
Senior State Advocate

SCCU Kimberley

Date: 09/04/2026

The request for PwC to conduct forensic investigation for trial proceedings of S.v Makiwane (Trifecta Investigations) is hereby:

Recommended/~~Not Recommended~~


Adv W Els

Acting DDPP: SCCU Kimberley

Date: 09.04.2026

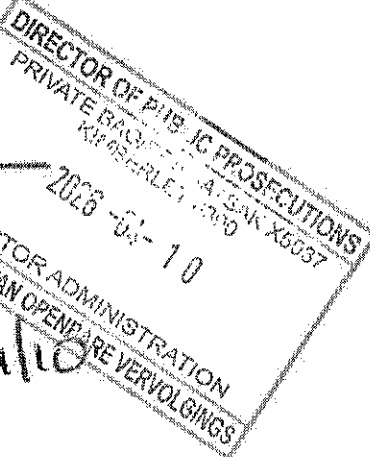
Approved/~~Not Approved~~


NK Mogongwa

Director Administration

DPP Kimberley

Date: 2026/04/10





National Prosecuting Authority
South Africa

Financial Management

To: **Ms S Baloyi**
Title: **Acting DDG Corporate Services**
From: **Supply Chain Management Unit**
Enquiries: **Mr J S Ngobeni**
Date: **04/06/2026**

**Subject: REQUEST FOR APPROVAL TO APPOINT PRICEWATERHOUSECOOPERS (PWC)
TO PROVIDE SUPPORT FOR TRIAL PROCEEDINGS IN THE MATTER OF THE
STATE V MAKIWANE (TRIFECTA INVESTIGATIONS) – ROODEPAN CAS
250/07/2012 THROUGH A DEVIATION PROCESS.**

1. PURPOSE

- 1.1 The purpose of this memorandum is to request approval to appoint PricewaterhouseCoopers (PWC) to provide support of the preparation for trial and the trial proceedings in the matter of the State versus Makiwane since it is impractical to invite competitive bids.

2. BACKGROUND

- 2.1 SCM unit received a memorandum from DPP Northern Cape Division requesting the appointment of PWC to provide support relating to preparations of trial and trial proceedings in the matter of State versus Makiwane (Annexure A).
- 2.2 PWC was previously appointed by National Treasury to assist the Director of Public Prosecution and SAPS at the Northern Cape Anti-Corruption Task Team (ACTT) into allegations relating to the lease agreements entered between the Trifecta Group of Companies and various government Departments. (see approval Annexure B).
- 2.3 SCM unit issued a request for quotation to PWC since they were part of the investigation when it started in 2012 and have knowledge of various matters that are still pending. PWC is required to assist NPA with review and provide support to the prosecuting team, prepare evidence bundles for court, support with consultation meetings with key witnesses. Present expert witness evidence during trial and provide support to the prosecutor during trial proceedings. (See Annexure C).
- 2.4 Taking the above into account, it is recommended that PWC be appointed as a single source based on a continuation of existing service.

3. POLICY AND DELEGATION IMPLICATIONS

- 3.1 According to paragraph 4.1 of the National Treasury SCM Instruction No. 3 of 2021/22, where it is impractical to invite competitive bids, the Accounting Officer/Authority (AO/AA) may procure the required goods or services by other means provided that the reasons for deviating from inviting competitive bids are recorded and approved (Annexure D).
- 3.2 According to the NPA delegation of powers dated 20/04/2023, item 124 delegates the powers to approve deviations up to an amount of R1 000 000.00 to the DDG: Corporate Services. (Annexure E).

4. FINANCIAL IMPLICATIONS

- 4.1 The total cost is R 678 337,76 and expenditure will be funded from the DPP Northern Cape.

5. RECOMMENDATION

- 5.1 It is recommended that approval be granted to appoint PWC to provide support of the preparation for trial and the trial proceedings in the matter of the State versus Makiwane since it is impractical to invite competitive bids.

Document compiled by:

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Mr JS Ngobeni

SCM Admin

Date: 08/06/2026

Verified by:

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Mr E Motjetele

D/Dir Acquisition

Date: 05/06/2026

Recommended by:

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Mr T Sethabela

Director SCM

Date: 8 June 2026

Supported by:

.....
Mrs Hanika Van Zyl

Chief Director Fin Man

Date: 08/06/2026

Approved by:

.....
Ms S Baloyi

Acting DDG Corporate Services

Date: 8/6/2026

STRATEGY, OPERATIONS & COMPLIANCE



National Prosecuting Authority
South Africa

Financial Management

To: Ms Matshediso Morakile
Title: Director: Financial Accounting
From: Ms Hanika van Zyl
Title: Chief Director: Management
Date: 08/06/2026

**Subject: ACTING APPOINTMENT AS CHIEF DIRECTOR: FINANCIAL
MANAGEMENT**

You are hereby appointed as Acting Chief Director: Financial Management Unit for the period 08 until 19 June 2026 without remuneration.

Please note that your appointment as Acting Chief Director: Finance Management entails, amongst other things, that you will exercise the powers and perform the functions and duties, which are ordinarily attached to the post of Chief Director: Financial Management Unit.

Your sincerely,



Ms Hanika van Zyl

Chief Director: Financial Management

Date: 8/6/2026

Accepted / ~~Not Accepted~~



Ms Matshediso Morakile

Director: Financial Accounting

Date: 08/06/2026



NATIONAL PROSECUTING AUTHORITY
ORDER \ SERVICE

ORDER NO.

OR-034465

SUPPLIER

EI460 PRICEWATERHOUSECOOPERS

PAGE 1 OF 1

REPRINT NUMBER 1

ORDER DATE

12/Jun/2026

DELIVERY DATE

12/Jun/2026

SYSTEM DATE

12/Jun/2026

STORE NUMBER & DESCRIPTION

9810340001 NATIONAL PROSECUTING AUTHORITY

ENQUIRIES TO

R MUTHENDWA

TELEPHONE NO.

(012) 845-6417

SUPPLIER NAME & ADDRESS

PRICEWATERHOUSECOOPERS

P/BAG X36

SUNNINGHILL

SANDTON

POSTAL INVOICE ADDRESS

PRIVATE BAG X752

MEAVIND PARK

PRETORIA

RSA

DELIVERY ADDRESS

PLEASE CONTACT BUSINESS

UNIT TO CONFIRM

DELIVERY ADDRESS

RSA

COMMENTS

PLS QUOTE

DELIVERY TIMES: 08:30-15:30

PLS CHECK BANK DETAILS & CORRECT IF NECESSARY

Suppliers are responsible for ensuring bank details for payment are correctly captured, active and verified on CSD and reflects on the invoice. The Department reserves the right to use the preferred account. Departments are not liable for delays if the supplier has no usable banking details on CSD.

ITEM

CONTROL NO.

9295850246522 ADVISORY TRAIL PREPARATION

NUMBER

01745

GOVERNMENT CONTRACT / QUOTE DETAILS

ITEM PART

UNIT

PAGE

QTY.

20

RATE

R35,916,88

AMOUNT

R678,337,76

HASH TOTAL

20

PAGE TOTAL

R678,337,76

RUNNING TOTAL

R678,337,76

GRAND TOTAL

R678,337,76

THE ONUS OF RESPONSIBILITY TO VERIFY THE CORRECTNESS OR ACCURACY OF THE CONTENT OF THIS ORDER RESTS WITH THE APPOINTED SUPPLIER BEFORE DELIVERY.

CONDITION OF DELIVERY

FREE ON RAIL

WAYBILL NO.

TRANS. ACC. NO.

BY POST

FILE NO.

AUTHORISATIONS

DEPARTMENT

TREASURY

TENDER BOARD

PROCUREMENT

FINANCIAL

PAYMENT DETAILS

NOT APPLICABLE

NOT APPLICABLE

NOT APPLICABLE

NOT APPLICABLE

NATIONAL PROSECUTING AUTHORITY

RECEIVED

2026-06-12

OFFICE OF THE CHIEF DIRECTOR:
FINANCIAL MANAGEMENT

NATIONAL PROSECUTING AUTHORITY

THIS AREA IS INTENTIONALLY LEFT BLANK

SIGNATURE AUTHORIZING OFFICER

NAME AUTHORIZING OFFICER

DESIGNATION

DATE

CSD REFERENCE NUMBER: MAA0028214

PLEASE ENSURE THAT THE ABOVE REFERENCE NUMBER IS CORRECT.
IF NOT, PLEASE CONTACT THE DEPARTMENT.

9A23F4D2 - AF9C3A9D - CA269F77 - 94DEC3B9 - 0ADB83FD - 37F7FCD3 - 0A04DEAD - 0F4DB823

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