

SCOPA CONSOLIDATED CONDONATION REPORT ON PRIOR-YEARS IRREGULAR EXPENDITURES OCTOBER 2023



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PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

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PURPOSE

To report the status of irregular expenditure in terms of:

- Cases submitted to GPT for condonation.
- Cases referred to the Irregular Expenditure Condonation Committee for consideration.
- Cases condoned and not condoned.
- Challenges.



IE CONDONED BALANCES FOR DEPARTMENTS TO DATE

Departments	Disclosure 2021/22	Condoned by GPT	Condoned/ Removed by AO	IE Incurred 2022/23	IE Opening Balance 2023/24	Not condoned	IECC under review	PSCM & IECC referred back
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
COGTA	R6 138	R1 699		R538	R4 977			R1 629
Community Safety	R79 478	R34 204	R5 861	R0	R39 413			R7 455
Economic Development	R79 054	R71 576		R0	R7 478	R291		
Infrastructure Development	R2 019 051			R158 243	R2 177 294			R736 751
Health	R22 362 260	R77 431		R2 264 505	R24 549 334			R2 701 104
Roads & Transport	R6 836 762	R6 626 323	R2 160 020	R2 316 982	R367 401			R468 242
Social Development	R1 075 629	R181	R69 879	R9 039	R1 084 487			R40 061
Education	R6 086 413	R2 589 126		R575 739	R4 073 026			R2 653 251
E-Government	R1 318 224	R1 327 097		R2 028	-R6 845			R103 822
Agriculture & Rural Development	R86 161			R426	R86 587			R46 295
Sport, Arts, Culture & Recreation	R691 370			R5 053	R696 423			R354 101
Office of Premier	R6 160	R5 974		R228	R414		R292	
Human Settlement	R6 887 902		R224 310	R3 612 908	R10 276 500		R1 244 104	
Grand Total	R47 534 602	R10 733 611	R2 460 070	R8 945 689	R43 356 489	R291	R1 244 396	R7 112 711

CONDONED IE CASES FOR DEPARTMENTS

Departments	Transgressions	IE Amount	Condoned/Not Condoned	Date Condoned/Not Condoned
DRT	Extension of expired contracts for Bus Subsidy	R4 179 070 206,00	Condoned	15/12/2021
	Extension of expired contracts for Bus Subsidy	R2 447 252 889, 47	Condoned	19/04/2022
E-Government	Non compliance to procurèrent processes – (GSOC)	R55 007 284,17	Condoned	04/11/2021
	Deviation from normal procurement process for procurement of GBN services excluded from SITA (RFB) request for bid	R49 718 539,59	Condoned	31/03/2021
	GBN proposed substantive conditions not yet attained (SITA)	R1 167 510 596,31	Condoned	22/10/2021
	Extended use of CCTV security surveillance rental not in line with the contract (Vimba)	R3 202 859,00	Condoned	19/04/2021
	Mimecast	R50 729 124,00	Condoned	24/03/2022
	Extended use of x ray machines not in line with the contract (Khomanani)	R928 986,50	Condoned	19/04/2021



CONDONED IE CASES FOR DEPARTMENTS

Departments	Transgressions	IE Amount	Condoned/Not Condoned	Date Condoned/Not Condoned
COGTA	Non compliance to procurement processes Sharlet consulting	R109 990,00	Condoned	19/04/2021
	Non compliance to procurement processes Emperors Palace	R611 056,00	Condoned	18/02/2021
	Non compliance to procurement processes Letho Distribution Projects	R99 094,50	Condoned	18/02/2021
	Non compliance to procurement processes Ningiza Horner Inc Attorney	R878 745,50	Condoned	26/07/2022
DCS	Extension of expired contract (Sister Sister).	R32 976 630,00	Condoned	06/11/2022
	Extension of expired contract (Manoko Attorneys).	R987 220,00	Condoned	06/11/2022
	Procurement of video production equipment from Agrilioness and Communications	R240 000,00	Condoned	06/09/2022
GDE	School Nutrition	R2 589 126 457,20	Condoned	30/11/2022



CONDONED AND NOT CONDONED IE CASES FOR DEPARTMENTS

Departments	Transgressions	IE Amount	Condoned/Not Condoned	Date Condoned/Not Condoned
DED	Procurement processes not followed for appointment of professional services for refurbishment of industrial parks	R70 220 604,36	Condoned	18/05/2021
	Three quotations not obtained for procurement of newspapers incurred 2018/19FY	R362 012,00	Condoned	18/05/2021
	Extension of expired lease agreements.	R992 802,00	Condoned	18/05/2021
	Procurement process not followed when appointing Nombewu Investments (PTY) for the services of technical surveillance measures	R290 700,00	Not condoned	08/05/2023
OOP	Procurement processes not followed for the appointment of Rental of Vehicles for the Africa investment (Woodford Exclusive)	R3 144 448,00	Condoned	08/05/2023
	Variation scope Event Management services rendered (Dlamini Weil Communications)	R1 300 000,00	Condoned	08/05/2023
	Hotel and Tourism Investments (Pty) Ltd	R827 181,00	Condoned	05/08/2022
	Insight2Lead (Pty) Ltd	R632 300,00	Condoned	08/05/2023
	Rhandzanami Business Enterprise	R11 385,00	Condoned	08/05/2023
DSD	Procuring services for the Youth dialogues	R181 382,00	Condoned	27/06/2023
DOH	HR Consulting Services from Institute of People Management (IPM) & South African Board of People Practice (SABPP)	R27 970 000,00	Condoned	26/07/2022
	Consulting Services from South African Institute of Chartered Accountants	R49 461 133,73	Condoned	19/04/2022
TOTAL	28	R10 733 843 626,33		



CONDONED/REMOVED BY AO FOR DEPARTMENTS

Departments	Transgressions	IE Amount 000	Condoned/Removed by AO
DSD	Procurement processes not followed for appointment of professional services for refurbishment of industrial parks	R69 879	Condoned
DHS	Insight2Lead (Pty) Ltd	R224 320	Condoned
DRT	Procuring services for the Youth dialogues	R2 160 020	Condoned
DCS	HR Consulting Services from Institute of People Management (IPM) & South African Board of People Practice (SABPP)	R5 861	Removed
TOTAL		R2 460 070	

CASES PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
COGTA	Non compliance to procurement processes Media24	R219 139,35	27/07/2021	Incomplete consequence management
Infrastructure Development	Non compliance with SCM processes Reported by AGSA in 2018/19 (Rates and Taxes)	R132 469 783,60	15/12/2022	Remedial action outstanding
	COVID-19 Refurbishment Projects and Personal Protective Equipment	R878 949 946,00	17/03/2022	Consequences management outstanding
	COVID-19 Disinfection of GPG Buildings	R117 322 103,37	13/09/2022	Consequences management outstanding
Health	Expired Security Contract	R2 701 104 918,88	13/08/2022	Investigation report outstanding
Roads & Transport	Extension of security contract	R332 005 000,00	11/06/2021	Court outcome outstanding
Education	Deep Cleaning and Decontamination	R425 830 000,00	07/12/2022	Outstanding disciplinary process due to pending outcome of the investigation.
	Extension of expired contracts for Rental of Buildings	R532 908 455,00	07/12/2022	Outstanding consequence management and supporting documents.



CASES PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
Agriculture & Rural Development	List of pre approved service provider	R24 931 140,55	12/12/2022	Consequence management outstanding
	Body shop for communication production	R18 773 304,16	12/12/2022	Consequence management outstanding
	EIA Review System	R2 373 352,74	12/12/2022	Consequence management outstanding
	Volotech 14 cc	R217 904,00	12/12/2022	Consequence management outstanding
Sport, Arts, Culture & Recreation	Irregular Expenditure for Transport Services incurred from 2015/16 to 2019/20 Tender process	R53 972 381,00	21/07/2023	Department to submit progress of blacklisting of suppliers
E-Gov	Non-compliance to procurement processes - Competitive bidding: - Air Robotics Training	R2 800 000,00	03/03/2022	Remedial action outstanding
	Noncompliance to SCM processes – Parking Lease contract (Downlow)	R6 565 241,38	21/02/2022	Remedial action outstanding
Total	15	R5 230 442 670,03		

*** Letters to follow up the status of cases referred back by the IECC were forwarded to AOs on 28 September 2023*.**



SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
DID	Procurement processes not followed Programme Management Resource Groups (PMRGs)	R253 096 257,97	06/07/2021	Consequence management outstanding
	Procurement processes not followed ABSA Limited	R16 740 789,58	06/07/2021	Consequence management outstanding
	Procurement processes not followed Primavera	R6 792 542,00	06/07/2021	Consequence management outstanding
	Procurement processes not followed Archibus	R1 928 815,00	06/07/2021	Consequence management outstanding
	Procurement processes not followed Biometric system	R3 075 450,00	06/07/2021	Consequence management outstanding
	Procurement processes not followed Document Management (ECM)	R1 688 112,00	06/07/2021	Consequence management outstanding
	Three quotations not obtained	R163 134,00	06/07/2021	Consequence management outstanding
	Month to month extension of expired security contracts	R116 959 131,65	25/07/2022	Consequence management outstanding



SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
DID	Procurement processes not followed for appointment of Zulco Holdings (Pty) Ltd	R422 440,80	06/07/2021	Investigation report outstanding
	Procurement processes not followed for appointment of Stabus Tours and Freeway Bus Services (Pty) Ltd	R1 098 350,00	06/07/2021	Investigation report outstanding
	Procurement Irregularities involving Sinesim (Pty) Ltd	R439 998,64	06/07/2021	Investigation report outstanding
	Month to month contracts cleaning and security services	R26 550 351,00	25/07/2022 29/11/2022	Remedial actions outstanding
DCS	Extension of expired contract (Total Client Services).	R1 943 860,35	26/07/2022	Inconsistency between investigation report and department application.
	Unknown Suppliers (Missing Documents)	R5 511 919,65	11/05/2021	Investigation report outstanding.

SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
DSD	Irregular Payment to A Re Ageng for (conduit arrangement)	R13 085 000,00	18/05/2021	Consequence management outstanding
	Irregular use of Drum Card purchases at Soshanguve Secure Care	R75 240,00	18/05/2021	Consequence management outstanding
	Irregular Management Fees for NPO conduit arrangement	R1 801 654,80	18/05/2021	Consequence management outstanding
	Splitting of orders for LED boards at stadiums	R1 989 800,00	08/05/2023	Determination test report outstanding
	Sustainable livelihoods Youth dialogues	R181 382,00	08/05/2023	Determination test report outstanding
	Mobile substances abuse services (Kumaka)	R1 011 554,00	08/05/2023	Determination test report outstanding
	Food parcels with Entokozweni	R4 185 229,00	05/08/2022	Determination test report outstanding
	Distribution of dignity packs with Klipspruit Outreach	R942 970,28	08/05/2023	Determination test report outstanding
	Food parcels with Entokozweni Q1 of 2018/19	R1 329 400,00	08/05/2023	Determination test report outstanding
	Distribution of dignity packs by Godisang Development Centre	R600 990,00	08/05/2023	Determination test report outstanding

SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
DSD	Food parcels with Carrol Shawn Memorial Q1 of 2018/19	R1 329 400,00	08/05/2023	Determination test report outstanding
	Bookkeeping services with Morobi Foundation Q1 of 2018/19	R1 308 888,00	08/05/2023	Determination test report outstanding
	Monitoring services with Morobi Foundation Q1 of 2018/19	R976 626,00	08/05/2023	Determination test report outstanding
	Pink Power Trading Out of court services	R1 651 640,00	08/05/2023	Determination test report outstanding
	Distribution of dignity packs with Tshepo Themba Development Centre	R1 366 332,29	08/05/2023	Determination test report outstanding
	Monitoring services with Tikane Development Centre Q1 of 2018/19	R1 696 458,00	08/05/2023	Determination test report outstanding
	Purchasing and packaging of dignity packs with Siyabonga Africa Development Centre	R1 559 891,00	08/05/2023	Determination test report outstanding
	Incomplete renovation work, mobile ECD services, nutrition at toy library with Kumaka early development	R3 108 820,00	05/08/2022	Determination test report outstanding
	Dignity packs and services storage with Kumaka early development	R1 860 600,00	05/08/2022	Determination test report outstanding



SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
EDUCATION	Extension of expired contracts for Mobile Classrooms	R691 104 798,78	22/09/2022	Investigation report outstanding
	Extension of expired contracts for Contracts and Quotations	R47 819 607,69	07/12/2021	Investigation report outstanding
	Extension of expired contracts for School Furniture	R265 164 295,00	22/09/2022	Incomplete consequence management process
	No Contracts / SLA	R74 897 790,72	07/12/2021	Investigation report outstanding
	SCM Process not followed	R1 359 450,00	07/12/2021	Investigation report outstanding
	Deviations from normal procurement process	R173 333 000,00	07/12/2021	Investigation report outstanding



SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Description	Amount	Date Referred back	Reason for referred back
EDUCATION	Lack of Quotations below R500 000.00	R1 945 720,74	07/12/2021	Investigation report outstanding
	Limitation of Scope	R27 810,00	07/12/2021	Investigation report outstanding
	Ex Post Facto	R82 057 483,21	07/12/2021	Investigation report outstanding
	Extension of expired contract for Printing Services	R94 658 663,00	07/12/2021	Investigation report outstanding
	Extension of expired contract for Labour Devices	R1 163 794,00	07/12/2021	Investigation report outstanding
	Accounting Classification	R227 663 000,00	22/09/2022	Investigation Report Outstanding and incomplete consequence management process

SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Descriptions	Amount	Date referred back	Reason for referred backs
SACR	Minimum threshold not indicated	R243 756 798,00	26/05/2021	Incomplete treatment process as investigation report and consequence management was not submitted
	Award over CIDB grading – Sibanda Construction (Everton)	R10 991 471,00	26/05/2021	Incomplete treatment process as investigation report and consequence management was not submitted
	Award over CIDB grading – Sibanda Construction (Kingsway)	R11 793 428,00	26/05/2021	Incomplete treatment process as investigation report and consequence management was not submitted
	Award over CIDB grading – Lief Architects (PTY) and Taset 13	R2 700 000,00	26/05/2021	Incomplete treatment process as investigation report and consequence management was not submitted
	Irregular Tender process	R26 299 000,00	26/05/2021	Incomplete treatment process as investigation report and consequence management was not submitted
	Irregular Appointment	R4 832 000,00	26/05/2021	Incomplete treatment process as investigation report and consequence management was not submitted



SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO DEPARTMENTS

Departments	Descriptions	Amount	Date referred back	Reason for referred backs
COGTA	Non compliance to procurement processes Travel services (Aero City Travel)	R529 661,77	17/03/2021	IE treatment process outstanding
	Non compliance to procurement processes Contract for photocopiers (NASHUA Kopano)	R382 678,00	17/03/2021	IE treatment process outstanding
	Non compliance to procurement processes Ukhuba Management CC	R497 420,00	17/03/2021	IE treatment process outstanding
DRT	Contract awarded for construction road K46 between PWV5(Juskei river and Diepsloot)	R136 235 981,52	30/03/2023	Findings and recommendations of the investigation report not clearly outlined in the submission.
TOTAL	55	R1 882 268 330,00		

*** The above cases amounting R7 112 711 000,00 were reviewed by PSCM and referred back to departments. The condonation applications were not ready to be presented to the IECC due to non compliance with provisions of the NT IE Framework. ***



IE CONDONED FOR ENTITIES TO DATE

Entities	2021/22 IE Disclosures	Condoned	Condoned by AA	IE incurred 2022/23	IE Opening Balance 2022/23	Not condoned	Referred back
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Dinokeng Game Reserve Management Authority	R4 834	R4 654		R0	R180		
Gauteng Gambling Board	R5 332	R5 332		R0	R0		
Gauteng Growth Development Agency	R80 732	R36 679		R12 122	R56 175		R4 189
Gauteng Liquor Board	R15 974	R9 500		R0	R6 474		
Gauteng Partnership Fund	R54 154			R8 327	R62 481		R24 376
Gauteng Tourism Authority	R297	R87		R0	R210		
G-Fleet Management	R103 801			R79	R103 880	R6 721	R79 269
Medical Supply Depot	R1 447 398			R11 251	R1 458 649		R5 989
Gauteng Enterprise Propeller	R86 566		R14 363	R72 885	R145 088		
Grand Total	R1 799 088	R56 252	R14 363	R104 664	R1 833 137	R6 721	R113 823

CONDONED AND NOT CONDONED IE CASES FOR ENTITIES

Entity	Transgressions	IE Amount	Condoned/Not Condoned	Date Condoned/Not Condoned
G-Fleet Management	Payment to expired property lease contracts	R6 721 000,00	Not condoned	24/03/2023
Gauteng Tourism Authority	Procurement processes not followed for the appointment of Grant Thornton to update the 2012 formula 1 economic impact assessment / feasibility study	R87 768,00	Condoned	05/10/2022
Gauteng Growth Development Agency	Procurement processes not followed for the appointment of CEO Insight (Marketing and Promotion Services) & Procurement processes not followed for the appointment of Jewellers' Network (Marketing and Promotion Services)	R124 468,00	Condoned	05/10/2022
Gauteng Growth Development Agency	Variation exceeding 15% of the contract value for Conekt (ICT Support Services)	R2 048 157,90	Condoned	10/03/2022
Gauteng Growth Development Agency	Variation exceeding 15% of the contract value for appointment of Property CC and Blok Consulting	R1 375 361,24	Condoned	02/06/2023
Gauteng Growth Development Agency	Procurement processes not followed for the appointment of various professional legal firms to render legal services to the GGDA and its subsidiaries.	R11 902 175,99	Condoned	05/10/2022
Gauteng Growth Development Agency	Procurement processes not followed appointment of ConHill Professional Team – Phunga Contract	R10 500 000,00	Condoned	05/10/2022
Gauteng Growth Development Agency	Procurement processes not followed for Internal Audit contract ARMS	R2 659 032,00	Condoned	10/03/2022



IE CASES CONDONED FOR ENTITIES

Entity	Transgressions	IE Amount	Condoned/Not Condoned	Date Condoned/Not Condoned
Gauteng Growth Development Agency	Supplier Park Development Company (SOC) for participating in a contract entered into by another Organ of State for the provision of Security & Safety, Cleaning & Hygiene and Waste Management Services	R7 754 667,98	Condoned	02/06/2023
Gauteng Growth Development Agency	Procurement processes not followed for appointment of Pent Communications	R315 000,00	Condoned	24/02/2023
Gauteng Gambling Board	Deviation from the bidding process for the appointment for legal firms for illegal gambling	R5 332 000,00	Condoned	10/03/2022
Dinokeng Game Reserve Management Authority	Assets management policy not followed for donation of Infrastructure assets	R4 653 885,34	Condoned	02/06/2023
Gauteng Liquor Board	Extension of expired lease agreements.	R9 500 440,00	Condoned	02/06/2023
Total	13	R62 973 956,45		



SIGNED CONDONATION APPLICATIONS REVIEWED BY PSCM, NOT PRESENTED TO THE IECC AND REFERRED BACK TO ENTITIES

Entities	Descriptions	Amount	Date referred back	Reason for referred backs
G-Fleet Management	Extension of expired cleaning contracts	R1 476 000,00	18/01/2022	Consequence management outstanding
	Extension of expired security contract	R8 433 000,00	18/01/2022	Consequence management outstanding
	Payment to expired vehicle tracking contract	R65 850 000,00	18/01/2022	Consequence management outstanding
	Payment to expired office automation equipment contract	R1 659 000,00	18/01/2022	Consequence management outstanding
	Payment to MTN without contract	R1 851 000,00	18/01/2022	Consequence management outstanding
Gauteng Growth Development Agency	Extension of expired Mafoko Security (Pty) Ltd Security Contracts	R1 380 992,74	17/02/2022	Complete IE treatment process followed
	Procurement of UPS	R105 000,00	05/10/2022	Incomplete treatment process as investigation report and consequence management was not submitted
	Various Cases	R10 992 795,00	10/03/2022	Incomplete treatment process as investigation report and consequence management was not submitted
Gauteng Partnership Fund	Lease contract extension	R13 384 428,87	02/06/2023	The entity to verify if expenditure report provided support R13 million mentioned in the submission Loss incurred to be disclosed separately as it relates to fruitless and wasteful expenditure
	Various Cases	R10 992 795,00	10/03/2022	Recommendations of the investigation report were not implemented and consequence management was not fully implemented
Total	11	R118 829 011,61		

The above cases amounting R 118 829 011,61 were reviewed by PSCM and referred back to entities .The condonation applications were not ready to be presented to the IECC due non compliance with provisions of the NT IE Framework. *

CONDONATION APPLICATIONS TO BE PRESENTED TO IECC

Department	Description	Amount	Date of the next IECC
OoP	Millison (Pty) Ltd	R269 078,72	18 October 2023
	Nambitha Konke Catering & Cleaning Services	R23 460,00	
DHS	Amelpa Civils	R1 773 700,14	
	Growth Circle Construction	R207 892,49	
	Hailstorm Damage Project with various service providers	R887 962 804,32	
	Ms. Melony van Eck	R870 431,32	
	Rapid Land Release Programme (RPLP)	R354 159 508,16	
	Total 07	R1 245 266 875,15	

SUMMARY OF HISTORICAL IE

- ✓ A total amount of **R13,1 billion** constitute IE condonations for departments approved by GPT and AOs, and condonations removed by Accounting Officers.
- ✓ A total amount of **R70,6 million** constitute IE condonations for entities approved by GPT and AA.
- ✓ Condonation applications for departments and entities amounting **R5, 2 billion** were presented to the IECC and referred back to institutions due to incomplete treatment processes.
- ✓ Condonation applications for irregular expenditure were received from departments, amounting **R1, 8 billion**, reviewed by PSCM and referred back. The applications were not ready to be presented to the IECC due to non compliance to provisions of the NT IE Framework.
- ✓ Condonation applications for irregular expenditure were received from public entities and trading entities amounting **R113 million**, reviewed by PSCM and referred back. The applications were not ready to be presented to the IECC due to non compliance to provisions of the NT IE Framework.
- ✓ Two (2) departments (DED and DCS) did not incur irregular expenditure during the 2022/23 FY.
- ✓ Five (5) public entities (GGB, GMA, GIFA, GFC, GTA) and two (2) trading entities (Dinokeng and Liquor Board) did not incur irregular expenditure during the 2022/23 FY.
- ✓ Engagement sessions are constantly arranged with institutions to provide guidance on the irregular expenditure treatment process.

CHALLENGES

- Failure to conduct the investigation / determination tests timely;
- Failure to implement consequence management and/or delays by the AO/AA to institute consequence management;
- Reluctance of officials implicated to acknowledge disciplinary/warning letters;
- Recommendations in the investigation report are not fully implemented and disputed;
- Unavailability of information / documentation for historical irregular expenditure;
- Utilization of Unauthorized, Fruitless, Wasteful and Irregular expenditure interchangeably in the investigation report, and this results in institutions not in agreement with the findings and therefore not accepting or in agreement with recommendations in the investigation reports.



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*Thank
you*

