**INTERIM MANAGEMENT REPORT**

**Property Management Trading Entity**

**Year end: 31 March 2021**

**Communicated to management on: 06 May 2021**

INTERIM MANAGEMENT REPORT

**Property Management Trading Entity**

**31 March 2021**

**Discussed with the accounting officer on: 06 May 2021**

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**INTERIM MANAGEMENT** **REPORT TO THE ACCOUNTING OFFICER ON THE AUDIT OF THE PROPERTY MANAGEMENT TRADING ENTITY FOR THE YEAR ENDED 31 MARCH 2021**

**INTRODUCTION**

1. The purpose of the management report is to communicate audit findings and other key audit observation to the accounting officer and the report does not constitute public information. This management report is provided to make it easier for the auditee to consider and correct the audit findings arising from the audit of the financial statements, reporting on predetermined objectives and compliance with legislation that have come to our attention to date. We will provide a final management report after the completion of the audit after year-end.

Our engagement letter sets out our responsibilities and those of the accounting officer in detail.

1. The audit work performed to date includes the following:

**Financial statements**

* Status on entity’s readiness on previously qualified financial statements items

**Reporting on predetermined objectives**

* Programme 8 Construction Project Management

**Compliance with legislation**

* Procurement and contract management

1. This management report consists of the overall message arising from the interim audit, summary of key findings and observations, annexure containing the detailed audit findings as well as annexures to internal control deficiencies reported.
2. This management report consists of the overall message arising from the audit, summary of key findings and observations, annexures containing the detailed audit findings, annexures to the report on the audit of performance information as well as the annexure to internal control deficiencies reported
3. The auditor’s report is finalised only after the final management report has been communicated. All matters included in this report that relate to the auditor’s report remains in draft form until the final auditor’s report is signed. In adherence to section 50 of the PAA, we do not disclose any information obtained during the audit and contained in this management report.

**SECTION 1: OVERALL MESSAGE**

1. The accounting officer have developed action plans aimed at addressing the issues raised in the prior year audit of **financial statement.** The entity was previously qualified on Property, plant and equipment (PPE) as a result of misstatements identified in relation to valuation of immovable assets and classification of assets under construction. No work was performed during the interim period in relation to immovable assets since the Immovable Assets Register (IAR) was not ready for submission.

In addition, the entity was also qualified in the prior year on operating lease and revenue from exchange transaction: Leasehold inter-governmental were qualified as a result of the implementation of the new computerised accounting system which resulted in numerous errors being made in the capturing of the lease information. Our interim audit follow up further discovered that the action plans developed to address prior year qualification have not been effective as management indicated that the Archibus consolidated files could not be drawn from SAGE for interim audit purpose as issues were experienced on the new version of the system.

Due to an inability to perform work on the qualification arears stated above, we could not determine whether improvements have been realised in these areas as at the date of this report.

1. We have placed reliance on the internal audit (IA) unit on the audit work they have performed on the performance information. The IA work was based on the Quarter one performance report for Programme 3 (Construction Project Management). An improvement was noted on the submission of the quarterly **performance reports** as no scope limitations were experience by IA in comparison to previous year reports. Such implementation of proper record keeping was necessary to ensure that the relevant information is accessible which supports the reported performance.
2. Our interim audit has determined that the entity has not effectively implemented all recommendations relating to the **Procurement and contract management** preventative controls. Non- compliances were also identified where the entity didn’t comply with Preferential Procurement Regulations and Treasury Regulations. In certain instances, such non-compliances will have an irregular expenditure impact. The irregular expenditure register will need to be updated with such contracts at the year end. The entity will also need to perform some investigations to determine the extent of irregular expenditure identified during the audit. Management should continue to tighten their controls to prevent such non-compliance and strengthen their control environment.

**SECTION 2: STATUS OF ANNUAL FINANCIAL STATEMENT**

1. Below is a summary of the key issues identified from the audit procedures performed on the financial statement areas selected for focus during the interim audit.

The financial statements areas were assessed as follows:

|  |  |
| --- | --- |
|  | No significant matters were identified during the performance of interim audit procedures |
|  | Some areas of concern have been noted; and improvement is required to ensure that no material misstatements remain in the final annual financial statements. |
|  | Urgent intervention is required to ensure that the financial statement area is free of material misstatements at year end. |
|  | This area was scoped out of the interim audit due to the process of addressing significant issues from prior period not being completed. |

|  |  |  |
| --- | --- | --- |
| **Financial statement area** | **Key findings** | **Progress** |
| Immovable Assets (Deemed costs) | This area was scoped out of the interim audit due to the process of addressing significant issues from prior period not being completed. |  |
| Assets under Construction |
| Property maintenance (contracted services) |
| Operating lease Expenditure |
| Revenue from exchange transaction: Leasehold inter-governmental |

In the previous financial year, we noted that the financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework in certain instances, and supported by full and proper records as required by section 40(1) (a) and (b) of the PFMA. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected, which resulted in the financial statements receiving a qualified audit opinion.

Management have developed action plans to address the prior year qualification areas. During the interim audit, management indicated that they are in the process of implementation the actions developed hence the interim financial statements were not yet ready for audit. No work was performed on the qualification areas, therefore, we are not in a position to comment on the appropriateness of the actions developed.

**SECTION 3: STATUS OF PERFORMANCE INFORMATION**

1. We have placed reliance on the work done by internal auditors on the quarterly report (Q1) that was reviewed. We have reviewed the IA scope of work (Reliability and usefulness of performance information). An improvement was noted on the submission of information as there were no findings raised on the quality of the quarterly reported performance information**.** We noted managements’ plans to address performance information findings from the prior year on the audit action plan. This indicates that the implementation of the action plan was effective as portfolio of evidence was provided to internal audit to support reported achievements.

|  |  |
| --- | --- |
|  | No significant matters were identified during the performance of interim audit procedures |
|  | Improvement is still required to ensure that no material misstatements remain. |
|  | Urgent intervention is required to ensure that the programme is free of material misstatements at year end. |

|  |  |  |  |
| --- | --- | --- | --- |
| **Programmes** | **Prior period opinion** | **Status (Q1)** | **Key findings** |
| Programme 8: construction project management | **Qualified** |  | No key findings were raised by IA |

**SECTION 4: STATUS OF COMPLIANCE WITH LEGISLATION**

1. The audit included an assessment of compliance with legislation, procurement processes, contract management and the related controls in place. These processes and controls must comply with legislation to ensure a fair, equitable, transparent, competitive and cost-effective supply chain management (SCM) system and to reduce the likelihood of fraud, corruption, favouritism and unfair and other irregular practices.
2. The findings below will be considered together with findings of a similar nature at year end to determine the materiality of the non-compliance. Should the extent of non-compliance be considered material, this will be reported in the final management and the audit report.
3. The compliance areas assessed were as follows:

|  |  |
| --- | --- |
|  | The basics are in place as no concerns were identified. |
|  | Concerns identified. |
|  | Intervention required |

| **Compliance area** | **Progress** | **Key findings** | **No. of instances** |
| --- | --- | --- | --- |
| Procurement and contract management |  | **Deviations not justifiable**   * Four contracts were procured without inviting competitive bids, and the deviations were approved even though it was practical to invite competitive bids. | 4 |
| **Limitation**   * Unsuccessful bidders on two contracts were not submitted for audit of SCM * One contract was not submitted for audit of contract management | 3 |
| **Possible splitting**   * Findings were identified where goods/works and services were deliberately split merely to avoid complying with requirements of SCM policy and regulations. | 1 |
| **Preference Points**   * Four quotations were awarded to bidders based on preference points that were not calculated according to the requirements of the Preferential Procurement Policy Framework Act and its regulations. * One contract was awarded to bidder based on preference points that were not allocated and calculated according to the requirements of the Preferential Procurement Policy Framework Act and its regulations. | 5 |
| **Pre-qualification criteria**   * Five contracts/tenders and one quotation were awarded to bidders who did not comply with specified pre-qualification criteria requirement. | 5 |
| **Minimum functionality criteria**   * One contract which failed to achieve the minimum qualifying score for functionality criteria was not disqualified as unacceptable. * One contract which achieved the minimum qualifying score for functionality criteria was not evaluated further. | 2 |
| **Local content and production (designated sectors)**   * One contract was awarded to bidders that did not submit a declaration of local production and content. * Specifications for one awards did not stipulate the minimum threshold for local production and content. | 2 |
| **Advertisement of tender and publication of awards**   * Tenders were not advertised and the awards were not published on the on the eTender publication portal as required by Treasury regulations. |  |

We have identified instances of non-compliance with Treasury regulations during the interim audit. This is an indication that management have not fully implemented their action plans to address non-compliance in the SCM department. This is concerning for an entity and with the implementation of the PAA, management should focus on the implementation of preventative controls to prevent SCM related transgressions, such as implementing an infrastructure project procurement plan that outlines projects that will be rolled out in a year to also enable monitoring and timeous completion.

**SECTION 5: MATERIAL IRREGULARITIES**

1. In accordance with the PAA and the material irregularity regulations, we have a responsibility to report on material irregularities identified during an audit and on the status of material irregularities reported in the previous year.
2. We assessed the progress made in resolving the material irregularities reported in the previous year.

#### Status of previously reported material irregularities (MIs)

In the previous financial period, two MIs in relation to the Beitbridge Borderline Infrastructure project were identified. The accounting officer was notified of the MIs and response was received indicating the actions taken to address the MIs. In addition, a number of action plans were indicated to address the MIs. We are currently evaluating the management response to determine the appropriateness of the planned actions to address the MIs.

**SECTION 6: STATUS OF KEY FOCUS AREAS**

The status as presented below is based on the review performed and reflects the involvement from the previous assessment.

The legend applied is as follows:

|  |  |
| --- | --- |
| Good | The basics are in place as no concerns were identified. |
| Concerning | Concerns identified. |
| Intervention required | Level of concerns identified is an indicator that the AO needs to urgently intervene to prevent audit failure. |

The movement is assessed as follows:

|  |  |
| --- | --- |
|  | Improved |
|  | Unchanged |
|  | Regressed |

|  |
| --- |
| **Key matters for attention** |

1. The following areas of concern have come to our attention during our review process. Some of the matters had been reported before or raised in the previous engagements and little progress has been made to address these matters.

**Oversight and monitoring**

1. The suspension of the Director General left an instability in the leadership of the entity with the following senior management positions either being vacant or filled by acting incumbents as at 31 March 2021:

* DDG: Supply Chain Management
* DDG: Real Estate Management Services (REMS)
* DDG: Facilities Management (FM)
* DDG: Real Estate Information & Registry Services (REIRS)
* Regional Manager positions in certain regional offices

1. The late finalisation of the audit resulted in the audit actions plans being developed and finalised close to year end leaving very few time to effectively implement the action plans to make a significant impact on the outcome of the audit.

**Financial health**

1. The financial health and going concern of the entity remains a concern. The bank overdraft improved from a balance of R2,58 billion as at 31 March 2020 to R1,95 billion as at 31 January 2021. Management’s plans to address the significant balance of the bank overdraft has been noted, we encourage management to intensify on the action plan currently being implemented in order to exit the overdraft facility it currently operates in.
2. Another area of concern is the significant outstanding rental fees which were reported at R3.1 billion as at 31 January 2021. We further note with concern that a total amount of R 3,028 billion was under dispute as at 08 June 2020.
3. We could not confirm the progress made in addressing lease overpayments in the current year as management was still in the process of implementing the action plans as at the date of this report.

**IT management**

1. Management has not appointed a service provider for the interface of the systems (Archibus / PMIS / SAGE). This matter was reported in the prior year and no progress has been made to address it. This is as a result of key positions (Chief Information Officer) within the ICT not being filled or filled by an acting incumbent.

**Human resource management**

1. We assessed the vacancy rates at divisions that are key to the areas we audit. The assessment revealed a regression in the overall vacancy rate, with a concerning regression for senior management positions as at 31 December 2020.

The overall vacancy rate regressed from 9% in the prior year to 12% in the current year. The senior management vacancy rate regressed from 23% in the prior year to 57% in the current year which is a significant concern. Finance division and the Supply Chain Management (SCM) division vacancy rate’s remains a concern with a reported vacancy rate of 16%.

This is due to delay in filling of the funded vacant position due to the national lockdown implemented from the beginning of the financial year as well as non-implementation of the annual salary adjustment for the 2020/21 financial year. Positions vacated during the lockdown not filled have also contributed to the variance between the prior year actual and the projected expenditure for the current financial year as well as the non-renewal of contracts

**Performance management**

1. As indicated in the status of performance report above, an improvement was noted on the submission of information as there were no findings raised on the quality of the quarterly reported performance information.

**Procurement and contract management**

1. Non-compliance with various requirements of Preferential Procurement Regulations and Treasury Regulations were identified during the performance of our interim audit. In addition, instances of irregular expenditure were identified during the audit which will be required to be included in the irregular expenditure register before year end.
2. Findings raised in procurement and contract management were similar to the issues raised in the prior year in certain instances. This indicates a lack of consequence management by leadership.

**Key emerging risks / developments**

Management has indicated that they intend to revalue the municipal services and property rates (backlog) balances, which is expected to result in a material adjustment on the financials. The Prepaid expenses - municipal services and property rates (backlog) balance amounted to R 468 628 000 and the Accrued expenses - municipal services and property rates (backlog) balance amounted to R1 166 624 000 as at 31 March 2021.

Municipalities are billing the entity on R293 properties; whilst the R293 properties were not in the ownership of the entity. In the prior year such claims were disclosed as contingent liabilities, however in the current year, management has enacted Circular 000132 for the standardisation of payment process for municipal rates and taxes on R293 properties. The circular will allow for the transfer of property ownership from municipalities to the trading entity. This in turn will mean that PMTE is legally liable for the property rates on those buildings and commence to recognise and pay property rates for properties previously categorised as R293.

The trading entity has been making losses due to expenditure on property rates expenditure paid for properties which are not on the asset register. These properties are not under the custodianship of PMTE nor the other National State Custodians. The expenditure on these property rates are deemed not recoverable and impaired. This results in a financial loss for the trading entity. As at 31 March 2020 the impaired balance amounted to R80 million (March 2019: R70 million).

**SECTION 6: STATUS OF IMPLEMENTATION OF COMMITMENTS AND RECOMMENDATIONS**

1. Below is our assessment of the progress in implementing the commitments made by the accounting officer and the executive authority to address prior and current year audit findings.

|  |  |  |  |
| --- | --- | --- | --- |
| **Commitments** | **Date of commitment** | **Status** | **Auditors comment** |
| **Supply Chain Management** | | | |
| Provide Workshop on SCM Processes to refresh knowledge of SCM Prescripts to officials involved in the SCM Processes and managing of Contracts in the Department. | 31-Mar-21 | Workshop Content & Material has been developed and SCM is planning that training should take place before 31 March 2021. | During the interim audit, we noted a number of non-compliance instances with an irregular expenditure impact. The entity's action plans have not been effective in addressing the compliance issues that were raised in the prior year. |
| Report non-compliant transactions for Irregular Expenditure Investigation, reporting and consequences. | As part of management assurance each office is required to issue a Certificate of Compliance (Template is attached) properly and duly signed off by the relevant authority (Head of SCM in each Office) giving a management assertion/assurance that all transactions are compliant and there are no irregularities attached thereto. |
| Develop a checklist of the basic and relevant procurement documents that must be on file and to be signed off by SCM Practitioners for each procurement file to ensure completeness. | Revised checklist that entails all activities and records has been developed and implemented with effect from 01 February 2021. |
| Review the entire population of awards and quotation | Where there are areas of non-compliance and/or irregularity identified the relevant office must indicate measures undertaken to address/correct the non-compliance and/or irregularity. This will include the initiation and conclusion of consequence management where applicable. |
| **REMS** | | | |
| a) Facilitate that three-day training on capturing of lease contracts on Archibus (refresher for those who were offered it and new for new officials). | 30-Nov-20 | a) Completed. | We were unable to perform any work on leases during the interim audit as the reports were not ready for audit. The outcome of the action plans will be determined at year end. |
| b) Ensure portfolio managers take responsibility for incorrectly captured information and actions are taken against transgressions that may result in financial losses. | 31-Mar-21 | b) REMS verify and provide reasons (where needed) for variances / discrepancies picked up on data MDB and Archibus for corrections. This is a continuous exercise to eliminate before the end of this financial year overpayments. c) Weekly meetings between Finance and REMS wherein monthly reports on compliance is shared. |
| Approval granted to restart the renegotiation of existing leases by Accounting Officer with a view to discontinue month to month leases. The renegotiations of leases will be done following this criterion  (1. top 10 landlords. 2. Single Source suppliers 3. SoE and organs of state  4. all other landlords) | 16-Nov-20   b) Jan-21   1) 29-Feb-21  2) 31-Mar-21 3) 30-Apr-21 | a)Completed b)Reviewing offers received from the landlords based on comparative leases concluded thus far and Rode report which serves as a guide for Metropolitan areas.  1. all offers received  2. sent requests to all landlords to submit their offers. 3. requests for offers sent through but municipalities reluctant to complete SCM forms.  4. preparing forms to submit to landlords |
| Approval of guideline to ensure that all leases are extended accordingly as part of contract management strategy. | c) January 2021 | c) Meeting held with AG on 11 March 2021. AG resolved not to submit any inputs on guideline document in protection of its independence when the time of audit comes. The guideline will be processed for Acting DG's signature. |
| a) Institute consequence management on confirmed cases of duplicate capturing of information and lack of adequate verification.   b) Review reasons submitted by officials. | 30-Nov-20 | a) Completed   b) All responses have been received from officials. Review report confirms that despite correct information uploaded, the reconciliation that happens subsequent to uploading caused overpayments. Some officials never got an opportunity to be trained as the initial arrangement was to operate the Archibus from Head Office. |
| **ICT** | | | |
| a) Upgrade SAGE X3 to include AD authentication | 31-Mar-21 | a) SAGE X3 upgrade is completed. UAT was successful and training completed. | We were unable to perform any work on leases during the interim audit as the reports were not ready for audit. The outcome of the action plans will be determined at year end. |
| b) Merge SAGE X3 user management policy with the ICT User Management Policy to ensure one policy for user management | b) User Access Management Policy is approved. |
| **FM** | | | |
| a) Migration from Worx4U to Archibus of 3 remaining regions (Mthatha, Mmabatho & Johannesburg) | 31-Mar-21 | a) Ongoing - 10 of the 11 regions have migrated and are working on Archibus. | We were unable to perform any work on leases during the interim audit as the reports were not ready for audit. The outcome of the action plans will be determined at year end. |
| b) Follow up with ICT with regard to the appointment of the service provider for the interface of the systems (Archibus/PMIS/SAGE) | 31-Mar-21 | b) Ongoing monitoring of the appointment of a Service Provider. FM continue to participate in the ICT Operations Committee. |
| **CFO** | | | |
| a) Review the AUC Position paper b) Review all projects previously classified. b1 - Categorise projects with similar characteristics / similar project descriptions. b2 - Identify anomalies and isolate projects that are not classified in line with the similar projects with similar characteristics. b3 - Obtain sufficient supporting documentation for the anomalous projects. c) Capital expenditure done on PMIS using Day to Day budgets c1 - Obtain all Day to Day expenditure for 2018-2020 c2 - Isolate payments > R500k and distribute to regions for confirmation of Opex vs Capex. c3 - Regional office to submit payment batch and client confirmation of refund to Revenue and Debt unit for recovery. (Request from regional office payment batches and client confirmation of refund) c4 - Refer the debt to Revenue and Debt for recovery c5 - REIRS and Finance to capitalise the expenditure to the AUC Register. (Update the AUC register with inputs from the Assets Committee) | a) 30-Nov-20  b) 28-Feb-21  c) 31-Dec-20 | a) Second draft submitted for review to Mr Sokhela and Mr Abrahams.  b1) Done b2) Done b3) in progress  c1) done c2) done c3) done c4) done c5) not yet started | We were unable to perform any work on leases during the interim audit as the reports were not ready for audit. The outcome of the action plans will be determined at year end. |
| a) Monitor regions on the correction of the historical data b) Monitor the region on the uploading of all supporting documents on Archibus. c) Request ICT to implement delegations for any changes on the Archibus especially on active leases  d) Monitor regions on the performance of monthly reconciliation prior to the payment run  e) Monitor regions to ensure final reconciliation after the payment run to confirm transactions processed f) Request regions to complete and submit a certificate confirming that no overpayments have been made /declare overpayments if there are any and implement corrective measures. g) Provide training to up skill the approvers at Head Office and decentralising the function when regions are ready. | 31-Mar-21 | 1) Most regions have finalised the corrections of historical data, awaiting final sign off. Appointment of service provider to assist with verification of lease data was finalised and work has commenced. 2) In progress 3) Done 4-5) Reconciliations and compliance certificate of under/overpayment are monitored. 6) 52 letters have been issued. 7) Total overpayment R26million, R6.5m not yet recovered and R19.5m was recovered post issuing the letters. 8) The appointment of the SP for data clean-up was finalised and work has commenced. |
| Develop the agreement to be signed by user departments to alleviate the bank overdraft |  | This has been developed and issued to client departments for signature |
| Finance to issue a request for sign confirmation letter by the project manager that WCS commitments (including CPAP); Retentions, Statuses are accurate and complete.  Finance to obtain a list of all cancelled contracts and trace to commitment listing to confirm accuracy of information.  Submit a letter to DDG: CPM: Indicate the list of items which are required for the AFS. Heads of Finance to ensure that the relevant financial information is submitted by the head of projects. | Bi-annual | IFS was not performed, this will be attended to for AFS purposes. |
| Follow up of the unpaid invoices on the Rea Patala Ageing Report with the line managers. | Daily | Daily follow ups on unpaid invoices is done with the line and/or project managers and director(s). |
| Monitor progress on the unpaid invoices below and over 30 days through weekly VC meetings with the regional and head offices. | Weekly | Weekly VC meetings are held with the Regional and Head officials to ensure invoices before they go beyond 30 days. |
| Follow up with the Branch Heads on all outstanding invoices exceeding 30 days. | Monthly | Follow ups with the Branch Heads done monthly and regular intervals, i.e CPM's Sizwe Mkhize,on unpaid invoices before they go beyond 30 days. |

**SECTION 7: CONCLUSION**

The matters communicated throughout this report relate to the three fundamentals of internal control that should be addressed to achieve sustained clean administration. Our staff remains committed to assisting in identifying and communicating good practices to improve governance and accountability and to build public confidence in government’s ability to account for public resources in a transparent manner.

Yours faithfully

Tintswalo Masia

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10 July 2020

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**Distribution:**

Accounting officer

CFO

Audit committee

Head of internal audit

## 

**Summary of detailed audit findings**

| **Page no.** | **Finding** | **Classification** | | | | | **Rating** | | | **Number of times reported in previous three years** | **Status of implementation of previous year(s) recommendation** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Misstatements in financial statements** | **Misstatements in annual performance report** | **Non-compliance with legislation** | **Internal control deficiency** | **Service delivery** | **Matters affecting the auditor’s report** | **Other important matters** | **Administrative matters** |
|  | PLK COFF 01 - Winning bidder did not comply with the stipulated qualifying criteria. |  |  | X |  |  | X |  |  |  | In progress |
|  | PLK COFF 02 - Losing bidder not awarded the correct functionality points. |  |  | X |  |  | X |  |  |  | In progress |
|  | PLK COFF 03 - Deviation not justified |  |  | X |  |  | X |  |  |  | In progress |
|  | CPT COFF 01 - Winning bidder did not meet the minimum qualifying criteria. |  |  | X |  |  | X |  |  |  | In progress |
|  | CPT COFF 02 - Winning bidder did not meet the minimum functionality score and evaluation criteria differed from the bid document. |  |  | X |  |  | X |  |  |  | In progress |
|  | CPT COFF 03 - Splitting of quotations. |  |  | X |  |  | X |  |  |  | In progress |
|  | JHB COFF 01 - Deviation not justified. |  |  | X |  |  | X |  |  |  | In progress |
|  | MMB COFF 01 - Misrepresentations on PA-11 by the winning bidder. |  |  | X |  |  | X |  |  |  | In progress |
|  | MMB COFF 02 - Winning bidder did not submit all the returnable documents. |  |  | X |  |  | X |  |  |  | In progress |
|  | GQB COFF 01 - Misrepresentations by the winning bidder. |  |  | X |  |  | X |  |  |  | In progress |
|  | GQB COFF 02 - Winning bidder did not meet the minimum qualification criteria. |  |  | X |  |  | X |  |  |  | In progress |
|  | DBN COFF 01 - The allocation and calculation of preference points was not correctly done in accordance with the requirements of the PPPF Act and PPR 2017. |  |  | X |  |  | X |  |  |  | In progress |
|  | DBN COFF 02 - Local content procurement not in accordance with the National Treasury Designated Sector Instruction notes. |  |  | X | X |  | X |  |  |  | In progress |
|  | MTH COFF 01 - Limitation of scope. |  |  | X |  |  | X |  |  |  | In progress |
|  | MTH COFF 02 – Non-compliance with PPR 2017 |  |  | X |  |  | X |  |  |  | In progress |
|  | MTH COFF 02 – Procurment as an emegerceny not justifiable |  |  | X |  |  | X |  |  |  | In progress |
|  | MTH COFF 02 – Tender number MTH682018 |  |  | X |  |  | X |  |  |  | In progress |
| 18 | MTH COFF 02 – Tender number MTH352018 |  |  | X |  |  | X |  |  |  | In progress |
| 19 | MTH COFF 02 – Awards made to suppliers with non-compliant tax status |  |  | X |  |  | X |  |  |  | In progress |