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## AFFIDAVIT

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I, the undersigned,

**Asavela Kakaza**

do hereby make oath and state:

1. I am an adult female, employed as a Legal Project Manager by the Organisation Undoing Tax Abuse (“OUTA”) with its business address situated at Building 4, Boskruin Village Office Park, Cnr President Fouche & Hawken Road, Bromhof, 2188.
2. I am duly authorised to depose to this affidavit.
3. The facts contained herein are, unless expressly stated or otherwise indicated by the context, within my personal knowledge, and are to the best of my belief, both true and correct.

### **MANDATE & INTRODUCTION**

4. OUTA, is a non-profit organisation incorporated in terms of the Companies Act, 2008, and has been approved as a public-benefit organisation in terms of the Income Tax Act, 1972.
5. Using precise methods, OUTA’s mission is to challenge and take action against maladministration and corruption and, where possible, hold to account those responsible for such acts.

6. From 2018 OUTA has been investigating allegations of corrupt activities, maladministration and procurement irregularities pertaining to a tender (PROC T434) that the Services Sector Education and Training Authority (“SSETA”) awarded in 2017 to a consortium of companies with Grayson Reed Consulting (“Grayson Reed”) as the leading company of the consortium.
7. In 2022, OUTA completed its investigation and compiled a report detailing its findings. A copy of OUTA’s report is attached hereto marked **Annexure “SSGR 01”**.
8. OUTA’s findings have established a reasonable suspicion that a series of fraudulent transactions took place with the submissions, verification, and payment of some of Grayson Reed’s invoices to SSETA. This affidavit is based on OUTA’s Report, and its purpose is to report those invoices that are reasonably suspected to have been fraudulent.<sup>1</sup>

## **THE PARTIES**

9. The following persons and entities are parties of interest:
  - 9.1 SSETA, a public entity and national government business enterprise in terms of section 1, read with schedule 3, part A, of the Public Finance Management Act 1 of 1999 (“PFMA”). It was established in terms of the Skills Development Act 97 of 1998 and its primary function is to facilitate skills development. SSETA is required to manage its funds in accordance with the terms of the PFMA and various regulations emanating from that Act, including Supply Chain Management Regulations.

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<sup>1</sup> This complaint should be read in conjunction with OUTA’s report.

- 9.2 Muroba Group Holdings (Pty) Ltd, a company which was apparently trading as Grayson Reed and was subsequently awarded the aforesaid tender.<sup>2</sup> Muroba Group Holdings' registration number was 2012/000070/07 and it was registered on 3 January 2012. The registered address was 2<sup>nd</sup> Floor, Block C, 93 Grayston Drive, Sandton, Johannesburg. Grayson Reed's consortium partners were, Kulanati Financial Solutions, and Dram Holdings.
- 9.3 Kulanati Financial Solutions (Pty) Ltd was originally registered as Over the Edge Creations (Pty) Ltd with registration number 2012/227125/07 on 21 December 2012. The company changed its name to Kulanati Financial Solutions on 16 May 2017. The physical business address was 1st Floor, Dainfern Square, Cnr William Nicol and Broadacres Avenue, Dainfern, Johannesburg.
- 9.4 The founding director was Mr Tebogo Boikanyo who was appointed on the registration date. He resigned on 19 March 2017 but was reappointed on 2 November 2017 until 29 June 2020.
- 9.5 Dram Holdings (Pty) Ltd was registered on 14 February 2013 with the founding director being Mr Artwell Makelve. On 31 October 2017, Ms Kefiloe Catherine Sebati was appointed as a director. According to CIPC records, Dram Holdings' name was changed to Africawide Fintech South Africa (Pty) Ltd on 14 February 2018.
- 9.6 Ms Precious Musene Khumalo ("Ms Khumalo"), an adult female with identity number [REDACTED], was the sole director of Muroba Group Holdings (Pty) Ltd, trading as Grayson Reed.
- 9.7 Mr Tebogo Boikanyo ("Mr Boikanyo"), an adult male with identity number [REDACTED], was the sole director of Kulanati Financial Solutions (Pty) Ltd and employed as a field agent by Grayson Reed.

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<sup>2</sup> It is important to note that from Grayson Reed's Standard Bidding Documents (SBD) there was no indication that Grayson Reed Consulting (Pty) Ltd was in fact the trading name for Muroba Group Holdings (Pty) Ltd. More details in this regard can be noted in OUTA's Report, Annexure SSGR 01.

- 9.8 Ms Kefiloe Catherine Sebati (“Ms Sebati”), an adult female with identity number [REDACTED], was appointed as a director of Dram Holdings (Pty) Ltd (Africawide Fintech) on 31 October 2017.
- 9.9 Mr Artwell Makelve (“Makelve”), an adult male with identity number [REDACTED] was a director of Dram Holdings (Africawide Fintech).
- 9.10 Mr Mahlomola Augustine Teffo (“Mr Teffo”) is an adult male with identity number [REDACTED]. He is currently employed at SSETA as a Senior Manager: Project Accounting and is also the SSETA employee who authorised payment of some of Grayson Reed invoices.
- 9.11 Mr Tsheola Matsebe (“Mr Matsebe”), an adult male, with identity number [REDACTED]. He is currently employed as a Chief Financial Officer (CFO) at SSETA and is also the SSETA employee who authorised payment of some of the invoices from Grayson Reed.
- 9.12 Samantha Ndanatsei Vimbai Chatambudza (“Ms Chatambudza”) is an adult female born in Zimbabwe with passport number [REDACTED]. She was the Operations Manager of Grayson Reed when they submitted their tender to Services SETA and was authorised to sign all bid documents including the invoices that were submitted to SSETA. She also fulfilled the role as the Chief Financial Officer of the company.
- 9.13 Mujakache Raymond Chiimba (“Mr Chiimba”), an adult male born in Zimbabwe, is the Group CEO and founder of the Africawide group of companies. Mr Chiimba was also a director of a company called Walt Hogg & Associates, the company that submitted invoices to SSETA for payment through Grayson Reed.

## **FACTS AND EVIDENCE**

10. The Grayson Reed consortium and shares in the consortium were made up as follows:
  - 10.1. Grayson Reed 70% share of the consortium
  - 10.2. Kulanati Financial Solutions 15% share of the consortium
  - 10.3. Dram Holdings 15% share of the consortium
  
11. Grayson Reed, on behalf of the consortium, submitted flights, accommodation and traveling invoices a total of R 2 167 673,07 (“two million, one hundred and sixty-seven thousand, six hundred and seventy three rand, seven cents”) to SSETA for payment.<sup>3</sup> OUTA analysed each and every one of those invoices to verify their legitimacy. In its analysis, OUTA established that most of the invoices were submitted to SSETA without source documents. In instances where “source documents” were attached to invoices, some source documents were not the necessary proof of the claim and appeared to have been fraudulent.
  
12. All payments of invoices were approved by either Mr Teffo in his capacity as Senior Manager: Project Accounting or Mr Matsebe in his capacity as CFO.
  
13. Below are illustrations of the few invoices that appeared to have been fraudulent.
  - 13.1. On or about 08 January 2018, Grayson Reed submitted flights, accommodation and traveling invoices to SSETA for payment. The total cost of those invoices was R 63 341,60 (“sixty three thousand, three hundred and forty one rand, sixty cent”). From that amount, a total of R 26 193,32 (“twenty six thousand, one hundred and ninety three rand, thirty two cents”) was in relation to traveling costs. As proof of its traveling costs, Grayson Reed submitted, amongst others, invoices from Avis Car Rental (“Avis”). However, OUTA’s analysis of the invoices from Avis revealed that those invoices were actually issued to a company called Walt Hogg & Associates and not to

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<sup>3</sup> See OUTA’s Report, Paragraph 11

Grayson Reed. This means that, Grayson Reed submitted invoices that were incurred by another entity for payment by SSETA.

- 13.2. Ms Chatambudza was the one who approved the issuing of the aforesaid invoices to SSETA in her capacity as Chief Financial Officer of Grayson Reed, as her signature appeared on the invoices. On the other hand, Mr Teffo is the one who authorised payment of those invoices by SSETA in his capacity as Senior Manager: Project Accounting. A copy of the said invoices is attached hereto and marked **Annexure “SSGR 02”**.
- 13.3. In addition, OUTA’s investigation into the Walt Hogg & Associates company revealed that it is a company owned by Mr Chiimba and another Zimbabwean citizen, Mr Talent Maturure. OUTA’s investigation also revealed that Ms Chatambudza and Mr Chiimba are ‘close business associates’.<sup>4</sup> It therefore appears that Mr Chiimba, through his close business relation to Ms Chatambudza and Grayson Reed, used that opportunity to have his own company’s invoices settled by SSETA, notwithstanding the fact that SSETA had no contractual obligations towards the Walt Hogg & Associates company.
- 13.4. On or about 31 January 2018, Grayson Reed again submitted flights, accommodation and traveling invoices to SSETA for payment. The total cost of those invoices was R 25 444,28 (“twenty five thousand, four hundred and forty four Rand and twenty eight cents”). From that amount, a total of R 15 892, 32 (“fifteen thousand, eight hundred and ninety two rand, thirty two cents”) was in relation to traveling costs. As proof of its traveling costs, Grayson Reed submitted, amongst others, invoices from Avis. However, the invoices from Avis were actually issued to Walt Hogg & Associates and not to Grayson Reed.
- 13.5. Ms Chatambudza was the one who approved the issuing of the aforesaid invoices to SSETA in her capacity as Chief Financial Officer of Grayson Reed, while Mr Teffo is the one who authorised payment of those invoices by SSETA

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<sup>4</sup> See OUTA’s Report, paragraph 8

in his capacity as Senior Manager: Project Accounting. A copy of the said invoices is attached herewith and marked **Annexure “SSGR 03”**.

- 13.6. Similar to the aforesaid invoices, on or about 27 February 2018, Grayson Reed submitted other flights, accommodation and traveling invoices to SSETA for payment. The total cost of those invoices was R 35 784,61 (“thirty-five thousand, seven hundred and eighty four rand, sixty one cents”). From that amount, a total of R 15 880,47 (“fifteen thousand, eight hundred and eighty rand, forty-seven cents”) was for traveling costs. As proof of its traveling costs, Grayson Reed submitted, amongst others, invoices from Avis and again, those Avis invoices had been issues to Walt Hogg & Associates and not to Grayson Reed.
- 13.7. Ms Chatambudza was the one who approved the issuing of the aforesaid invoices to SSETA in her capacity as Chief Financial Officer of Grayson Reed, while Mr Teffo was the one who authorised payment of those invoices by SSETA in his capacity as Senior Manager: Project Accounting. A copy of the said invoices is attached herewith and marked **Annexure “SSGR 04”**.
- 13.8. On or about 7 December 2017, Grayson Reed submitted invoice number 6 to SSETA regarding flights, accommodation and traveling costs in the amount of R43 798.98. No supporting documents were submitted with this invoice. This invoice together with invoice 1 and invoice 7 were paid by SSETA in the total amount of R669 573.89. Payment was authorised by Mr Matsebe. Copies of invoices 1 and 6 are attached hereto and marked Annexures **“SSGR 05”** and **“SSGR 06”**, respectively.
- 13.9. There were several other travel and accommodation invoices submitted to SSETA by Grayson Reed which are all captured in the OUTA investigation report. None of the claims for travel and accommodation payments complied with the Travel and Accommodation Policy of SSETA. A copy of the said policy is attached hereto as Annexure **“SSGR 07”**. Mr Metsebe in his capacity as the CFO of SSETA is the owner of this policy.

## LEGAL FRAMEWORK

14. Fraud is a common law offence and defined in the context of South African Criminal Law as an unlawful and intentional making of a misrepresentation which causes actual or potential prejudice to another.
15. Regarding general offences of corruption section 3 of Prevention and Combating of Corrupt Activities Act, 2004 (“PRECCA”) states the following:

*“Any person who directly or indirectly –*

*(a) accepts or agrees or offers to accept any gratification from any other person whether for the benefit of himself or herself or for the benefit of another person; or*

*(b) gives or agrees or offers to give to any other person any gratification whether for the benefit of that other person or for the benefit of another person in order to act personally or by influencing another person so to act in a manner;*

*(i) that amounts to the-*

*(aa) illegal, dishonest, unauthorised, incomplete or biased; or*

*(bb) misuse or selling of information or material acquired in the course exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation:*

*(ii) that amounts to-*

*(aa) the abuse of a position of authority;*

*(bb) a breach of trust; or*

*(cc) the violation of a legal duty or a set of rules:*



*(iii) designed to achieve an unjustified result; or*

*(iv) that amounts to any other unauthorised or improper inducement to do or not to do anything.*

*is guilty of the offence of corruption.”*

16. Furthermore, Section 4 of the PRECCA states:

*“(1) Any-*

*(a) public officer who, directly or indirectly, accepts or agrees or offers to accept any gratification from any other person, whether for the benefit of himself or herself or for the benefit of another person; or*

*(b) person who, directly or indirectly, gives or agrees or offers to give any gratification to a public officer, whether for the benefit of that public officer or for the benefit of another person, in order to act, personally or by influencing another person so to act, in a manner:*

*(i) that amounts to the-*

*(aa) illegal, dishonest, unauthorised, incomplete, or biased; or*

*(bb) misuse or selling of information or material acquired in the course of the, exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation;*

*(ii) that amounts to-*

*(aa) the abuse of a position of authority;*

*(bb) a breach of trust; or*

*(cc) the violation of a legal duty or a set of rules;*

*(iii) designed to achieve an unjustified result; or*

*(iv) that amounts to any other unauthorised or improper inducement to do or not to do anything, is guilty of the offence of corrupt activities relating to public officers.*

- (2) *Without derogating from the generality of section 2 (4), 'to act' in subsection (1), includes:*
- (a) *voting at any meeting of a public body;*
  - (b) *performing or not adequately performing any official functions;*
  - (c) *expediting, delaying, hindering or preventing the performance of an official act;*
  - (d) *aiding, assisting or favouring any particular person in the transaction of any business with a public body;*
  - (e) *aiding or assisting in procuring or preventing the passing of any vote or the granting of any contract or advantage in favour of any person in relation to the transaction of any business with a public body;*
  - (f) *showing any favour or disfavour to any person in performing a function as a public officer;*
  - (g) *diverting, for purposes unrelated to those for which they were intended, any property belonging to the state which such officer received by virtue of his or her position for purposes of administration, custody or for any other reason, to another person; or*
  - (h) *exerting any improper influence over the decision making of any person performing functions in a public body."*

## **CONCLUSION**

17. Upon consideration of the factual illustrations as set out above, read together with the legal framework, it is my submission that the elements reflected in the legal framework have been adequately set out. In instances where the elements are distorted due to OUTA's limited investigative capability to pursue further investigations, we urge the SAPS to do so in line with its statutory powers.
18. OUTA remains committed in assisting the SAPS with any further investigations and is amenable to the production of additional evidence if and when required.

Signed at \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

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Deponent

The Deponent has acknowledged that she knows and understands the contents of this affidavit which was signed and sworn to before me at \_\_\_\_\_ on this the \_\_\_\_\_ day of \_\_\_\_\_ 2022 the regulations contained in Government Notice No. 1258 of 21 July 1972, as amended and Government Notice No. R 1648 of 17 August 1977, as amended having been complied with.

\_\_\_\_\_  
COMMISSIONER OF OATHS

Full Name : \_\_\_\_\_  
Commissioner of Oaths ex Officio : \_\_\_\_\_  
Position held : \_\_\_\_\_  
Business Address : \_\_\_\_\_