



**INVESTIGATION REPORT INTO
PROCUREMENT IRREGULARITIES AT GERT
SIBANDE TVET COLLEGE**

INTRODUCTION AND MANDATE

1. The Organisation Undoing Tax Abuse (“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.
2. 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.
3. OUTA strives for a prosperous country with an organised, engaged and empowered civil society that ensures responsible use of tax revenues in all spheres of Government.
4. It is on that premise that OUTA decided to pursue an investigation into the allegations of corruption and mismanagement of funds at Gert Sibande Technical and Vocational Education and Training College (“Gert Sibande”).

BACKGROUND

5. In 2022, OUTA was approached by whistle-blowers with information that suggested that there was corruption and mismanagement of funds at Gert Sibande, in that, on 18 July 2022, Gert Sibande awarded a contract with reference CCTVET 2020/10/01 (“the contract”) worth R83 114 426.00 (eighty-three million, hundred and fourteen thousand, four hundred and twenty six rand) to a company called Student Hub Online (Pty) Ltd (“Student Hub”) for the provision of an e-learning platform to the college, without following proper procurement processes.
6. It was alleged that Mr Molifi Mabe (“Mr Mabe”), an Acting Principal at Gert Sibande, requested the tender for the e-learning platform while the Supply Chain Management and Executive were not even aware that the college

had plans nor the budget to procure such a service. The bid specification document for the tender was prepared by Mr Mabe's Acting Personal Assistant, Mr Pitso Rathaba ("Mr Rathaba").

7. It was further alleged that about 20 ("twenty") bidders submitted bids for consideration and the average bidding price for the twenty bidders was R22 540 953,95 (twenty-two million, five hundred and forty thousand, nine hundred and fifty-three rand, ninety-five cents). However, Gert Sibande awarded the tender to Student Hub who quoted R 83 114 426.00 (eighty three million, one hundred and fourteen thousand, four hundred and twenty six rand) which is about 3,5 times the average price.
8. Upon receiving these allegations OUTA proceeded to investigate and on 07 December 2022, OUTA wrote a letter to Gert Sibande seeking clarity on the aforesaid issues. A copy of the letter is annexed hereto marked "**GS 1**".
9. Gert Sibande wrote back to OUTA and advised that they were prepared to provide the clarity however, they first wanted to find out how OUTA received the information. OUTA advised Gert Sibande that the information was received from whistleblowers. Copies of the correspondence are annexed hereto marked "**GS 2**".
10. On 02 February 2023, Gert Sibande wrote back to OUTA requesting that OUTA submit a formal request in terms of Promotion of Access to Information Act 2 of 2000 ("PAIA"), and on 03 March 2023 OUTA submitted the request accordingly. Copies of Gert Sibande's letter and OUTA's request are attached hereto marked "**GS 3**" and "**GS 4**".
11. On 30 May 2023 Gert Sibande furnished OUTA with the requested documents, albeit not all the documents that were requested. Upon receipt of the information, OUTA was able to conduct in-depth investigations into the contract and those investigations revealed serious irregularities in the procurement process pertaining to that contract.

THE PARTIES

12. The following persons and entities are parties of interest:
 - 12.1. Student Hub with registration number 2013/020142/07. The company was established on 07 February 2013 by the following directors: Mr Hertzzy Kabeya the Chief Executive Officer with Passport number: OB0027748 and/or OB0609838, Mr Jean Edouard Tshilomba Dimumbi and Ms Carmelle Kiabu Djamba with an ID number: 9002071206186.
 - 12.2. Gert Sibande. This college was established in 2002 due to the merging of the Technical Colleges of Ermelo, Evander, and Standerton. It has since expanded and has six campuses in the towns of Balfour; Ermelo; Evander; Glenmore; Perdekop and Standerton. The College currently offers both National Certificate Vocational (“NCV”) and NATED programmes, with the different campuses offering a different mix of the programmes.
 - 12.3. Mr Mabe, the Acting Principal at Gert Sibande. Mr Mabe was appointed shortly after the passing of the then Principal, Ms Portia Mange on 30 June 2021.
 - 12.4. Mr Rathaba, the Acting PA at the office of the Principal at Gert Sibande whose further particulars are unknown to OUTA.
 - 12.5. Mr Sizwe Hlongwane (“Mr Hlongwane”), the Acting IT Manager Assistant at Gert Sibande, whose further particulars are unknown to OUTA.
 - 12.6. Mr Sibusiso Makhubu (“Mr Makhubu”), a Data Manager at Gert Sibande, whose further particulars are unknown to OUTA.

- 12.7. Mr Phuti Modiba (“Mr Modiba”), the Bid Evaluation Committee (“BEC”) Chairperson; Deputy Principal: Academic Affairs at Gert Sibande, whose further particulars are unknown to OUTA.
- 12.8. Mr Mandla Mnguni, member of the BEC and Procurement Clerk at Gert Sibande, whose further particulars are unknown to OUTA.
- 12.9. Mr Ayanda Nzima, a member of the BEC and Assistant Director: Security at Gert Sibande, whose further particulars are unknown to OUTA, and
- 12.10. Mr Cedric Ntombela, the Scriber for the BEC at Gert Sibande whose further particulars are unknown to OUTA.
- 12.11. Mr Tubane Mosia, Chairperson and Acting Chief Financial Officer (“Chairperson”) at Gert Sibande, whose further particulars are unknown to OUTA.
- 12.12. Mr Alex Muzendza, a member of the Bid Adjudication Committee (“BAC”) and Assistant Director: Research & Innovation at Gert Sibande, whose further particulars are unknown to OUTA.
- 12.13. Ms Zinhle Dhamini, as the Scriber and Procurement Clerk at Gert Sibande, whose further particulars are unknown to OUTA.
- 12.14. Ms P Nhlapho, a BAC member at Gert Sibande whose further particulars are unknown to OUTA.

ANALYSIS OF THE CONTRACT

BID SPECIFICATION COMMITTEE (“BSC”) AND SPECIFICATION DOCUMENT

13. According to the specification document titled: “Invitation for submission of proposal for e-learning platform”, it was prepared by Mr Rathaba on 08 April

2022, signed by Mr Hlongwane and Mr Makhubu on 04 April 2022, and approved by Mr M Mabe, the Accounting Officer, on 04 April 2022. A copy of the specification document is attached hereto marked “**GS 5**”.

14. Furthermore, the contact details of the person that were to provide further information on the specification document were those of Mr Rathaba, instead of the user department which was the IT Department in this case.
15. The specification document also shows that the “estimated cost, year, remaining budget” as well as “the approved by finance department” fields were not completed. These fields are important and needed to be completed because that would indicate whether Gert Sibande had an available budget of R 83 114 426.00 or not.
16. The specifications document also does not indicate the duration of the project or whether the Finance Department approved the budget as it was supposed to.
17. According to the Gert Sibande Supply Chain Management (“SCM”) Policy, the **BSC** must compile the specifications for all procurement of goods and services before the invitation process¹ starts. As indicated above, the specifications for the aforesaid tender were prepared by Mr Rathaba, in his capacity as the Personal Assistant at the office of the Principal. It is not clear whether or not Mr Rathaba formed part of the BSC, however, when OUTA inquired about Mr Rathaba’s job description and role from Gert Sibande, no explanation was provided. A copy of the Gert Sibande SCM Policy is attached hereto marked “**GS 6**”.
18. Furthermore, although the specification document was signed by Mr Hlongwane and Mr Makhubu, and approved by Mr Mabe in his capacity as the accounting officer, the document shows that it was signed on 04 April 2022 but prepared on 08 April 2022, which does not make sense.

¹ Gert Sibande Policy Section 4.11

19. The SCM Policy also states that all procurement goods and services via a competitive bidding method must be done in accordance with the following²;
- *“Confirmation of sufficient budget provision and availability of cash resources should be obtained in writing from the CFO.*
 - *The goods and services to be procured must be part of the Strategic Plan of the College; and*
 - *The specification to be approved by the Bid Specification Committee as per delegation by the Accounting Officer (AO).”*
20. As indicated above, the fields pertaining to the confirmation of sufficient budget and availability of cash resources were not completed on the specification document. This therefore means that the specification document was prepared in contravention of the SCM Policy in so far as it did not indicate nor confirm whether Gert Sibande had the sufficient budget to procure such services.
21. Regarding the BSC itself, there are no supporting documents that indicate that the BSC was appointed and that the members accepted the appointment as required by the SCM Policy³. The SCM Policy further specifically states that “all persons taking part in the Bid Committee must declare interest and possible conflict of interest by signing a declaration of interest and confidentiality form.”
22. Paragraph 4.11 of the SCM Policy also states that: “The bid specification committee must be composed of a **minimum of three (3) members** which includes one or more officials of the College, preferably the manager responsible for the functions involving the end user and may when appropriate include external specialist advisors.”

² Gert Sibande SCM Policy Section 4.2(2 - 4)

³ Gert Sibande SCM Policy Paragraph 4.10

23. The specification document was signed by only two (2) individuals and approved by the accounting officer. There are also no minutes or reports of the meeting of BSC as required.
24. OUTA requested the appointment and acceptance letters of the BSC members, the declaration by the members, the minutes of the BSC and the Procurement Plan for period under review (2022). However, Gert Sibande failed to provide OUTA with the requested documentation.
25. OUTA sent a follow up letter to Gert Sibande on 28 June 2023, requesting clarity on the documents that were not provided but no response was received from Gert Sibande. A copy of OUTA's letter is attached hereto marked "**GS 7**".

REQUEST FOR PROPOSALS AND ADVERTISEMENT

26. The undated Request for Proposal ("RFP") in respect of the contract indicates that the tender would be made available on Thursday, 28 April 2022 and close on 16 May 2022 at 11H00 am. A copy of the RFP is attached hereto marked "**GS 8**".
27. However, based on the easy tender's website⁴, the opening date for the tender was actually 26 April 2022..
28. It is also noted that the tender was advertised in the City Press newspaper on 24 April 2022 while the tender document itself was only made available on 28 April 2022 as indicated on the RFP. This resulted in less than 21 days for bidders to prepare their bids and it also presented a challenge in determining the number of days as required by Gert Sibande SCM policy. A copy of the City Press advert is attached hereto marked "**GS 9**".

⁴ <https://easytenders.co.za/tenders/request-for-proposal-cctvet-2020-10-01depa-cctvet-2020-10-01-74244>

29. The Gert Sibande's Internal Audit Checklist indicated that the fact that the tender was advertised on 28 April 2022 with closing date being 16 May 2022 means that the tender was not advertised for 21 days as required by the SCM Policy and relevant Treasury regulations. A copy of the Internal Audit Checklist is attached hereto marked "**GS 10**".
30. Page 2 of the tender document states that: "Technical Queries may be addressed to Mr S Hlongwane 082 088 8338 itmanager@gscollege.edu.za or Pitso Rathaba 017 71 29040 Rathaba.p@gscollege.edu.za whilst administrative issues be directed to Ms P Nhlapo and Ms M Makgolane Tel 017 712 1458 and email: makgolane.m@gscollege.edu.za or scm.ad@gscollege.edu.za." A copy of the tender document is attached hereto marked "**GS 11**".
31. Mr Rathaba has been mentioned again as a person to be contacted for technical queries that further supports the allegation that the Principal Office prepared the specification.
32. The tender document further states that: "All submissions will be adjudicated in terms of the Gert Sibande TVET College Procurement Policy and terms of the Preferential Procurement Policy Framework Act, Act No. 5 of 2000, as well as National Treasury guideline. The 90/10 scorecard applies to this tender".
33. The tender closed on 16 May 2022 and Gert Sibande compiled the "Records for Tender Documents on Tender Opening" and dated it 16 May 2022. A copy of the record is attached hereto marked "**GS 12**".
34. The said record indicates that twenty ("20") bidders submitted bids in respect of the contract. The table below indicates the bidders that submitted their bids and the bid amount:

No.	Company Name	Bid Amount in Rands
1	Apodytes (Pty) Ltd	2 879 655,20
2	Digillims (Pty) Ltd	6 695 653,97
3	Doropax (Pty) Ltd	34 500 000,00
4	Eiffe/Corp (Pty) Ltd	5 287 704,60
5	EOH Mthombo (Pty) Ltd	27 257 116,00
6	Erison Solutions Africa (Pty) Ltd	16 217 380,50
7	Esoftware Solution	9 107 986,00
8	Gcwabe Resources (Pty) Ltd	90 431 216,00
9	IDOL Consulting Firm (Pty) Ltd	8 909 523,23
10	IT Monkey (Pty) Ltd	31 841 085,47
11	ITSI Funda (Pty) Ltd	4 537 521,65
12	Mas to Max (Pty) Ltd	27 557 195,90
13	One Connect Solution (Pty) Ltd	8 309 859,75
14	Open Collab (Pty) Ltd	3 789 740,61
15	Pace Online (Pty) Ltd	19 951 120,00
16	Tata Consulting Services	6 008 033,31
17	Student Hub Online (Pty) Ltd	83 114 426,00
18	Three Degrees Tech (Pty) Ltd	2 216 847,90
19	VT Africa Holdings (Pty) Ltd	59 690 813,00
20	WEMA Software Solution	2 516 200,00
	Average Amount	22 540 953,95

35. The average bidding price for the twenty (20) bidders is R22 540 953,95 as indicated on Table 1 above. Gert Sibande appointed a bidder who quoted an amount which was about 3,5 times the average price.

BID EVALUATION OF THE CONTRACT

36. The following members were appointed to the Bid Evaluation Committee (BEC”) by Mr Mabe, Acting Principal:

“Mr Phuti Modiba, the BEC Chairperson; Deputy Principal: Academic Affairs.

Mr Ackson Mwami, Assistant Director: Governance.

Mr Sizwe Hlongwane, a member and Acting IT Manager Assistant Director: IT.

Mr Mandla Mnguni, member and Procurement Clerk

Mr Ayanda Nzima, a member and Assistant Director: Security; and

Mr Cedric Ntombela, the Scriber.”

37. Copies of the appointment and acceptance letters to the BEC dated 04 July 2022 are attached hereto marked “**GS 13**”.

38. The undated Pre-Qualification/ Mandatory Requirements document indicates that the tender was evaluated more than a month after the closing date of the tender. This is notwithstanding the fact that the SCM policy states that bids are supposed to be opened on the closing date. A copy of the Pre-Qualification/ Mandatory Requirements document is attached hereto marked “**GS 14**”.

39. According to the BEC minutes dated 06 July 2022, only two companies namely Student Hub and EOH Mthombo (Pty) Ltd, of the twenty (20) companies that submitted bids, passed Phase 1 of the Pre-qualification/ Mandatory information required as per the tender document. A copy of the BEC minutes is attached hereto marked “**GS 15**”.

40. The BEC minutes also indicate that the two aforementioned companies proceeded to Phase 2 of the bid evaluation process, which was the Mandatory Functionality/ Technical Requirements. However, only Student Hub proceeded to Phase 3 which was the Preference Point System (“PPS”) and it was recommended that the Student Hub be appointed as the preferred service provider.

41. Student Hub collected maximum points on the following Areas:

No.	Items	EOH	Student Hub
1	Experience of the System Owner	30	35
2	Company’s experience	10	40
3	Qualifications of System Owner Developer	5	10
4	Financial Capacity	10	10

42. The PPS applied by the BEC was incorrect. The PPS applied was the 80/20 principle which is not the same as the principle that was advertised in the tender document. The tender document stated that the price and BBEE will be based on the 90/10 PPS Principle.

43. Furthermore, according to the SCM policy, the 80/20 PPS is applicable to bids with a rand value equal to or above R30 000 (“thirty thousand rand”) and up to a rand value of R1 000 000 (“one million rand”).⁵ While the 90/10 PPS is applicable to bids with rand value above R1 000 000 (“one million rand”). Student Hub bid was above R1 000 000 (“one million rand”).⁶

BID ADJUDICATION OF THE CONTRACT

44. The following members were appointed to the BAC by Mr Mabe on 05 July 2022:

⁵ Section 14.18.1. of Gert Sibande SCM Policy

⁶ Ibid

“Mr Tubane Mosia, Chairperson and Acting CFO (Chairperson)

Mr Alex Muzendza, a member and Assistant Director: Research & Innovation.

Mr Sibusiso Makhubu, a member and Data Manager.

Ms Zinhle Dhamini, as the Scribe and Procurement Clerk

Ms P Nhlapho, a member.”

45. Copies of the appointment and acceptance letters are attached hereto and marked “**GS 16**”.
46. The composition of the BAC was not in line with Gert Sibande SCM Policy, in that the SCM policy states that: “A BAC must consist of the following members: The DPF as a Chairperson; any manager on a senior management level, any relevant Officer, and SCM Practitioners”.
47. Although the quorum of the BAC was met, the SCM Practitioner as required by the Gert Sibande SCM policy was not part of the BAC, because Ms Nhlapho was not present at the meeting. Ms Zinhle Dhamini was appointed as the Scribe. Therefore, there were only two members namely Mr Muzedza and Mr Makhubu and this set up also casts doubt on the independence of the BAC as Mr Makhubu was also a member notwithstanding the fact that he also prepared the specification document.
48. The BAC agreed with the BEC recommendation to appoint the Student Hub for a period of 36 months. As a result, Student Hub was awarded the tender for the e-learning platform at a bid price of R83 114 426.00 including VAT.

49. The appointment letter for Student Hub was signed by Mr Mabe on 18 July 2022. A copy of the appointment letter is attached hereto and marked “**GS 17**”.

SERVICE LEVEL AGREEMENT (“SLA”)

50. The SLA was signed on 22 July 2022 by a Student Hub representative, Mr Kabeya, in Woodstock, Cape Town. The Gert Sibande representative, Mr Mabe, also signed the SLA but he did not indicate the date of his signature or the place. A copy of the SLA is attached hereto and marked “**GS 18**”.
51. The commencement date, according to the SLA, is the date of the signature which, in this case, was 22 July 2022. The contract is for 3 (three) years but could be extended for a further one (1) year.
52. Paragraph 2.1.29 of the SLA refers to the tender as PUR 811/1 e-Learning Platform, which is in contradiction with the tender reference number initially provided by Gert Sibande namely: CCTVET 2020/10/01. This is a completely different reference number.
53. The SLA indicates the early settlement amount of R6,390,830.00 which will be payable to the Student Hub.
54. Paragraph 11.6 of the SLA indicates that: “All amounts shall be due and payable in arrears within 30 days of the receipt by the client of the valid written tax invoice from the service provider unless the client is participating in a Bulk Sponsorship. If the Client is participating in the Bulk Sponsorship, the invoice shall be issued at the beginning of the academic period and shall be due and payable in arrears in four equal monthly instalments commencing 30 days after receipts of the invoice.”
55. According to the letter dated 22 July 2022 from Mr Mabe to Mr Kabeya and titled: Bulk Student Sponsorship Notice (“Sponsorship Letter”), “...the College is entitled to accept the offer from Service Provider to participate in

the service provider's student sponsorship programme on the terms and conditions set out in the SLA. In the event that the College accepts the Bulks Student Sponsorship, the college shall be entitled to the provision by the Service provider, of certain equipment at the cost of the service provider and free on any additional charge". A copy of the letter is attached hereto and marked "**GS 19**".

56. It therefore appears that Student Hub was participating in the Bulk Sponsorship.

PAYMENTS MADE TO STUDENT HUB

57. Student Hub issued an invoice dated 27 July 2022 for an amount of R9 112 009.16. The following is noted on the invoice:

- the invoice does not show the Purchase Order number as required by the terms of payment;
- the invoice does not have a tender reference; and
- the invoice has a due date of 31 July 2022, three days after it was issued.

58. It is not clear what the reasons were for this invoice. A copy of the said invoice is attached hereto and marked "**GS 20**".

59. Furthermore, a Purchase Order was created on 28 July 2022 for an amount of R83,114,426.00 (which is equivalent to the tender value) in respect of the Student Hub online learning platform. The above invoice was paid by Gert Sibande. The bank statement provided by Gert Sibande does not however show on which day in August 2022 it was paid. A copy of the purchase order is attached herewith marked "**GS 21**".

60. We also noted an invoice dated 14 November 2022 from The Student Hub for R13 715 114,62. The invoice has the following description: NCV

Vocational Subjects (4 subjects) and NCV Fundamental Subjects (3 subjects). The above invoice was paid on 20 December 2022.

61. Copies of the invoice and proof of payment are attached hereto and marked “**GS 22**” and “**GS 23**” respectively.
62. Gert Sibande's terms of payment states the following: “The College previously had a cycle run of 7 days to effect payment, with effect as from 01 May 2017, in adherence to the DHET creditor management policy the cycle run for payments is now shifted to 21 days from receipt of invoice, this can at the discretion of management be extended to 30 days as a maximum, no payment on invoices will be made within 21 days of invoice receipt.”
63. OUTA can confirm that the invoice received on 27 July 2022 was paid by Gert Sibande, however, the date of payment is not visible on the bank statement provided by Gert Sibande, therefore OUTA cannot confirm whether it contravenes the terms of payment as provided above.

OTHER ONLINE LEARNING SYSTEMS WITHIN GERT SIBANDE

64. The WB alleged that Gert Sibande already had an existing online learning platform at the time of acquiring the Student Hub services. This system was called Juno and it was used for the provision of the Human Resources Recruitment and Record Management System (“HRRRMS”) and Online Learning System (“OLS”). The monthly payments for Juno were R39 000 (R20 000 for OLS and R19 000 for HRRRMS).
65. OUTA reviewed the Memorandum of Understanding (‘MoU’) signed by Gert Sibande and Juno dated 01 July 2020 and it indicates that Juno was indeed providing these services to Gert Sibande at a much lesser price.
66. However, the MoU also shows that Gert Sibande deviated from the normal tender process to appoint Juno. Gert Sibande should have issued an open

tender and advertised the services unless Gert Sibande obtained authorisation to deviate from the normal tender process.

OUTA'S FINDINGS

67. From the information provided, OUTA can confirm that Mr Rathaba, the Acting Personal Assistant to the office of the Principal prepared the bid specification document. This is notwithstanding the Gert Sibande SCM policy which states that the BSC must compile the specifications for all procurement of goods and services before the invitation process.
68. The specification document was signed by Mr Hlongwane and Mr Makhubu, and approved by Mr Mabe in his capacity as the accounting officer, however, such document was apparently signed on 04 April 2022 and prepared on 08 April 2022, which is highly confusing.
69. Regarding the BSC itself, there are no supporting documents that indicate that the BSC was appointed and that the members accepted the appointment as required by the SCM Policy. When OUTA requested the appointment and acceptance letters of the BSC members, the declaration by the members as well as the minutes of the BSC, those could not be furnished by Gert Sibande.
70. On the allegation of whether or not Gert Sibande's Supply Chain Management and Executive was aware that the college had plans and the budget to procure services for an e-learning platform, as indicated above, the fields pertaining to the confirmation of sufficient budget and availability of cash resources on the specification document were not completed. This is notwithstanding the SCM Policy stating that all procurement of goods and services via a competitive bidding method must be done in accordance with the confirmation of sufficient budget provision and availability of cash resources obtained in writing from the CFO.

71. It is our finding that the tender was not advertised for 21 ("twenty one") days as required by the SCM Policy and relevant Treasury regulations. This is also supported by the Internal Audit Checklist.
72. Twenty ("20") bidders submitted bids in respect of the aforesaid contract with the average bidding price being R22 540 953,95 ("twenty two million five hundred and forty thousand, nine hundred and fifty three rand and ninety five cents") as indicated on Table above. Gert Sibande appointed a bidder who quoted an amount which was about 3,5 times the average price. This is notwithstanding the fact that Gert Sibande already had an existing online learning platform called Juno where the monthly payments were R39 000 ("thirty nine thousand rand").
73. The undated Pre-Qualification/ Mandatory Requirements document indicates that the tender was evaluated more than a month after the closing date of the tender. The SCM policy states that bids are supposed to be opened on the closing date.
74. The BEC applied an incorrect PPS, in that, they applied the 80/20 PPS which was contrary to the 90/10 PPS which was advertised. Furthermore, the SCM policy requires that the 90/10 PPS be applied to bids above the rand value of R1 000 00 ("one million rand").
75. Although the quorum of the BAC was met, the SCM Practitioner as required by the SCM policy was not part of the BAC, this therefore means that the composition of the BAC was compromised.
76. The SLA refers to the tender as PUR 811/1 e-Learning Platform, which is in contradiction with the tender reference number initially provided by Gert Sibande namely: CCTVET 2020/10/01.
77. Student Hub issued an invoice dated 27 July 2022 for an amount of R9 112 009.16 ("nine million, one hundred and twelve thousand, nine rand and sixteen cents"), which was subsequently paid by Gert Sibande. It is not clear what the reasons for this payment were.

78. There is also concern that the payments to Student Hub were made within less than 21 (“twenty one”) days which is contrary to the DHET Creditor Management Policy.

CONCLUSION

79. Based on OUTA’s investigation, it is clear that the aforesaid tender was filled with irregularities and a thorough investigation by law enforcement is warranted.