Fruitless and Wasteful & Irregular Expenditure Policy

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1. DEFINITIONS AND ABBREVIATIONS

**General Definitions:**

**Accounting Authority:** refers to the Board of Directors, as set out in section 49 of the Public Finance Management Act 1 of 1999 (herein referred to as the “PFMA”).

**Board:** Executive and Non-Executive Directors.

**Company / the DBSA or Employer:** refers to the Development Bank of Southern Africa (also referred to as the Bank), and Agencies administered by the Bank.

**Delegated Authority:** means the relevant Group Executive or a person appropriately delegated with the responsibility of this in accordance with the DBSA’s delegation of authority framework. The CEO, CFO or relevant Group Executive may delegate their duties within the approved delegation of authority framework, without derogating the accountability, to an appropriate level of staff within the management structure of the DBSA, in which case such delegated official shall be the delegated authority. (Refer to the financial delegation of authority as approved by the CEO).

In all instances reference made in this policy to ‘Group Executives’, ‘General Managers’, ‘Managers’, ‘Professional staff’ or ‘Support staff’ will mean those staff members whose function is defined as such and is reflected as such in individual employment contracts.

**Employee:** means any person employed directly by the DBSA on a permanent or fixed term contract basis.

**Temporary employees:** Persons employed through a 3rd party agency are not considered to be employees.
<table>
<thead>
<tr>
<th>Specific Definitions</th>
<th>The following are defined as per the PFMA:</th>
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<tbody>
<tr>
<td>1.1. <strong>Corrupt Activities</strong> means in terms of Section 34, any offence under: Part 1, 2, 3, 4, section 21 or 22 of Chapter 2 of the Prevention and Combatting of Corrupt Activities Act, 2004, (&quot;PRECCA&quot;) or an offence of theft, fraud, extortion, forgery or uttering a forged document. Any corrupt activity involving an amount of R100 000.00 or more must be reported to the police.</td>
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<td>1.2. <strong>Fruitless and wasteful expenditure</strong> means expenditure which was made in vain and would have been avoided had reasonable care been exercised. The words in vain as contained in the definition of fruitless and wasteful refers to a transaction, event or condition which was undertaken without value or substance and which did not yield any desired results or outcome. Reasonable care means applying due diligence (careful application, attentiveness, caution) to ensure that the probability of a transaction, event or condition not being achieved as planned is being managed to an acceptable level.</td>
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<td>1.3. <strong>Financial Misconduct</strong> means, in terms of section 83, an act of financial misconduct if the Board wilfully or negligently (a) fails to comply with a requirement of section 50, 51, 52, 54 or 55; or (b) makes or permits an irregular expenditure or a fruitless and wasteful expenditure (this applies to all employees of the DBSA)</td>
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<td>1.4. <strong>Irregular expenditure</strong> means expenditure, other than unauthorised expenditure, incurred in contravention of or that is not in accordance with requirements of any applicable legislation, including: 1.4.1. The Public Finance Management Act 1 of 1999 (PFMA); 1.4.2. National Treasury instruction (cost containment measures) or any as issued from time to time. 1.4.3. Expenditure which occurs outside the prescribed Supply Chain Management (SCM).</td>
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1.4.4. Further, in the context of the DBSA, irregular expenditure means expenditure out of the scope of the DBSA delegation of authority.

2. PURPOSE

Purpose of the Fruitless & Wasteful + Irregular Expenditure Policy:

- To establish a policy to ensure that the business complies with the requirements of the PFMA and Treasury Regulations insofar as the reporting of irregular expenditure and fruitless and wasteful expenditure is concerned;
- To provide definitions of irregular expenditure and fruitless and wasteful expenditure;
- To provide examples of irregular expenditure and fruitless and wasteful expenditure;
- To outline requirements of the PFMA in respect of these expenditures;
- To document the process to report and manage such expenditures;
- To provide standard reporting templates that need to be completed when reporting any irregular and fruitless and wasteful expenditure; and
- To ensure that irregular and fruitless and wasteful expenditure is detected, processed, recorded, reported timeously and recovered.

3. SCOPE

Policy Statement and scope

This policy provides guidelines and parameters for the business to identify possible irregular expenditure and fruitless and wasteful expenditure and to ensure compliance with the requirements of the PFMA. This policy is applicable to all DBSA permanent and fixed term employees. The Bank has a zero tolerance for any incidents of irregular and fruitless and wasteful expenditure.

Expenses incurred in the normal course of business (including costs relating to innovation and project preparation) which have complied with all the required policies, processes and approvals of the Bank; and those that are market related
and which are completely out of the control of the DBSA, are excluded from the scope of this policy.

This policy should be read in conjunction with the policies and legislation currently enforced within the Bank.

4. GOVERNANCE AND MANAGEMENT

| Roles and Responsibilities: | In terms of the PFMA, the Accounting Authority, (the Board), is responsible for taking effective and appropriate steps in preventing such irregular and fruitless and wasteful expenditure, taking appropriate consequence management action against the employee and ensuring the relevant disclosure in the Annual Financial Statements.
It is the responsibility of all employees to follow the policies and legislation currently applied in the Bank to prevent irregular and fruitless and wasteful expenditure within his/her area of responsibility.
Employees should keep up to date and be familiar with the content of this policy. Any queries regarding these matters can be discussed with the respective Manager or the Finance Division. |
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<td>Policy Principles:</td>
<td>Where Managers have a discretionary decision to make they will apply such discretion fairly and objectively by looking at the interests of both the DBSA and the employee in accordance with the parameters of the PFMA and Treasury Regulations.</td>
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<td>Period of operation</td>
<td>This policy shall become and remain operational upon the effective date and shall replace all previous versions of irregular and expenditure and fruitless and wasteful expenditure related policies.</td>
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<tr>
<td>Compliance</td>
<td>This policy is intended to aid with the compliance of the requirements of the PFMA.</td>
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Non-compliance with the policy may be subjected to appropriate consequence management action.

Preamble

Any reference to approval in this policy implies approval by the appropriate authority as indicated by the Bank’s delegation of authority (DOA). If the appropriate delegation is not available, delegations that are otherwise in place at the time must be adhered to.

5. POLICY ENFORCEMENT AND SANCTIONS

The responsibilities of the Board include, amongst others, as per section 51 of the PFMA, to:

- ultimately ensure that appropriate steps are taken to prevent irregular and fruitless and wasteful expenditure;
- on discovery of any irregular or fruitless and wasteful expenditure, report in writing the particulars of the expenditure to the National Treasury; and
- take effective and appropriate disciplinary steps against any person who makes or permits an irregular or fruitless and wasteful expenditure.
- ensure that the annual report and Audited Financial Statements disclose all particulars of irregular and fruitless and wasteful expenditure that occurred during the financial year and the steps taken as a result of such irregular and fruitless and wasteful expenditure.

Every member of the Board is individually and severally liable for any financial misconduct, that is, if an irregular expenditure or a fruitless and wasteful expenditure is made or permitted.

The CFO, to whom a power of duty is assigned in terms of section 56 of the PFMA, commits an act of financial misconduct if that individual wilfully or negligently fails to exercise that power or perform that duty. Notwithstanding the delegation, the Board
remains ultimately responsible for the exercise and performance of the delegated power.

Likewise, all employees commit an act of financial misconduct if an item of irregular expenditure or a fruitless and wasteful expenditure is knowingly or negligently permitted.

For the purposes of effecting this policy, the CFO shall take responsibility of the co-ordination and administration of the policy and process on behalf of the Board.

The CFO, must maintain an irregular and fruitless and wasteful expenditure register which must contain detailed information on such expenditure for each financial year. A complete and accurate register will ensure that irregular and fruitless and wasteful expenditure disclosed in the Annual Financial Statements are complete and accurate.

The reporting of the loss through irregular or fruitless and wasteful expenditure, as envisaged by this process, shall further be the responsibility of the Group Executives of the relevant divisions on behalf of the CFO. It is the responsibility of the Group Executives with the help of the Division’s Executive Coordinator and/or the Division’s Risk Champion to review the division’s accounts and highlight items believed to be irregular or fruitless and wasteful expenditure.

Each Group Executive must investigate the alleged expenditure to determine whether it meets the definition of irregular or fruitless and wasteful expenditure as contained in section 1 of the PFMA. The Group Executives are encouraged to conclude the investigations and resolve all matters related to such irregular and fruitless and wasteful expenditure within 90 days from the date on which the alleged irregular and fruitless and wasteful expenditure was discovered. If such investigations are not concluded by the date on which the Annual Financial Statements are published, a
narrative to this effect must be included. The Group Executives must ensure that the validity of irregular or fruitless and wasteful expenditure is confirmed before the Annual Financial Statements are submitted for audit purposes. If the irregular and fruitless and wasteful expenditure occurred during the year under review and is only discovered during the audit, the validity thereof must be confirmed before the audit is finalised.

Furthermore, in terms of section 57(c), an official in a public entity must take effective and appropriate steps to prevent, within that official’s area of responsibility, any irregular expenditure and fruitless and wasteful expenditure and any under-collection of revenue due.

Due to their familiarity and closeness with the expenses incurred for their cost centre, approvers have the primary responsibility for ensuring compliance with this policy and safeguard the assets of the DBSA. The approver must verify validity and necessity of expenses and highlight expenses that meet the definition of irregular or fruitless and wasteful expenditure. The approver must ensure that the system of financial management and internal control is carried out and that financial and other resources are used effectively, efficiently, economically and transparently.

The final decision on the classification of highlighted expenses as irregular or fruitless and wasteful expenditure rests with the Executive Committee (EXCO) or any delegated sub-committee of EXCO. The Committee would interrogate each case against the definition and guideline questions before final decision is made to record such expense as irregular or fruitless and wasteful in the register as maintained by the CFO’s office and reported to National Treasury.

The CFO may, with the approval of Board and EXCO, forward submissions to the National Treasury or other relevant authority to request condonation for non-compliance with the PFMA or other legislation respectively, more specifically, in the
event that irregular expenditure is incurred, which has not resulted in a loss and where value for money was derived from the use of the goods procured or services rendered. If National Treasury or other relevant authority does not condone irregular expenditure that resulted in losses or damages to the Bank and it is confirmed that there is no person liable in law for the expenditure, the relevant authority may record the expenditure as irrecoverable.

For purposes of condoning irregular expenditure, the relevant authority is "the person or institution whose approval would have been required prior to entering into that transaction or incurring such expenditure".

**Identification of Irregular, F&W expenditure**

The definitions of irregular expenditure and fruitless and wasteful expenditure as per the PFMA are noted above, under section 1: Specific Definitions.

The following questions should be asked, as a guideline, when trying to identify irregular, fruitless and wasteful expenditure.

*a) Irregular expenditure*

- Was it incurred due to a failure to follow the organisational procedures and policies?
- Was the expenditure incurred in contravention of the PFMA or any other relevant legislation?
- If expenditure was over budget, was the expenditure appropriately authorised or ratified?
- Were correct policies and proper procedures followed?
- Were the necessary approvals subsequently obtained?
- If possible irregular expenditure is determined prior to a payment being made, then such a transgression shall be regarded as a non-compliance matter until payment is made, at which point irregular expenditure shall be recorded. Non-compliance corrected prior to any payment being made will not result in any irregular expenditure.
Examples

- Paying VAT for goods/services obtained from a non-vendor; and
- Procurement of goods and services without following proper supply chain management procedures.
- Expenditure incurred but not in compliance with the Bank’s delegation of authority
- Expenditure incurred but not in compliance with a particular Act e.g. PFMA, PPPFA, Treasury Regulations, National Treasury Instruction notes.

b) Fruitless and wasteful expenditure

- Assess the expenditure to determine whether or not the expenditure was in vain by considering:
  - Expenditure with no objective
  - Objective not in the best interest of the Bank
  - Outcome in contradiction to the approved objective
  - Objective not in terms of an approved programme
  - No value or benefit received, i.e. expenditure was futile
  - Expenditure did not yield the intended/planned output or benefit and the reason thereof

- Could the expenditure have been avoided had reasonable care been taken?
  - Was all the available information at the time considered?
  - Were appropriate considerations made in respect of financial planning and budgeting?
  - Were there adequate and effective internal controls in place to identify possible irregular, fruitless and wasteful expenditure?
  - Was the decision taken within appropriate time frames and at appropriate levels of consideration?

Examples

- Unnecessary or excessive travel locally or abroad
- Expenditure incurred on scrapped /postponed projects where these projects were not initially justified
- Avoidable penalties on late submissions

The circumstances prevailing at the time of the loss or expenditure was incurred should be taken into account in determining whether the above guidelines/tests are met. The minimum standard of care that employees must exercise is that which a reasonable person would exercise in the same circumstances. The employee is expected to have reasonable knowledge and skill which will enable him/her to appreciate the implications of the decision that was made.

**Reporting & Disclosure**

**Disclosure**

The PFMA requires that the Annual Report and Annual Financial Statements include particulars on:

- All losses through irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year;
- Any criminal or consequence management steps taken as a result of such irregular expenditure or fruitless and wasteful expenditure;
- Any material losses written off or recovered.

If investigations where applicable are not concluded by the date on which the Annual Financial Statements are published, a narrative to this effect must be included.

The National Treasury further requires the above mentioned information as part of the annual submission of the National Treasury template at the end of May (draft) and July (final). Any such losses need to be included in the National Treasury quarterly submissions.
Reporting

In order to fulfil the reporting requirements as noted above, the Group Executive of each division must submit a report to the CFO listing all irregular, fruitless and wasteful expenditure identified, on a quarterly basis. Such report shall be compiled and submitted by the Group Executive, based on any reports received and concluded during the quarter.

Such report must include the following information:

- An indication of why it is considered an irregular or fruitless and wasteful expenditure
- The value of the payment and the payee
- Who the payment was made by and when
- What attempts were made to recover the expenditure
- What consequence management action was taken, if any

The CFO must maintain these quarterly individual divisional reports in a consolidated register for the DBSA. Internal Audit, Supply Chain, ERM, Compliance and Human Capital, will also submit any relevant information for completeness of the register. A quarterly report based on the information contained on the consolidated register, must be prepared and submitted to the Board for notification. The quarterly report will be forwarded to Corporate Secretariat/Strategy Division for inclusion in the National Treasury quarterly submissions.

Incidents relating to Third party funds under management (Programmes/Agencies) will follow the same reporting process as for the DBSA, however, these will not be disclosed in the Banks financial statements. These items should be reported to the related Funder and disclosed in the Programme’s Financial Statements.

Accounting

For accounting purposes, the expenditure must remain as an expense item during the investigation. Once determined that it is fruitless and wasteful expenditure or irregular expenditure, a debt account must be created until such time the expenditure is
recovered from the responsible person or written off as irrecoverable as determined by the process of recommended action signed off by the Group Executive.

All cases of irregular expenditure and fruitless and wasteful expenditure must be reported internally to the respective Group Executive, irrespective of the transaction amount and will be investigated for the purposes of reporting to National Treasury and disclosure in the annual report and Annual Financial Statements.

All instances which falls within the definition of corrupt activities in terms of the PRECCA, must be reported to the DBSA Forensic Services. If the value of the transaction is above R100 000, the DBSA Forensic Services will submit the relevant report to South African Police Services. The PRECCA reporting process sets out the relevant process.

If the case constitutes a suspicious and unusual transaction, as defined in the Financial Intelligence Centre Act of 2001 ("FICA"), then the case must be reported to the Group Compliance Officer within 5 business days. No monetary threshold is applicable in this instance. Guidance on what constitutes a suspicious and unusual transaction is set out in the DBSA Internal Rules.

All cases of irregular or fruitless and wasteful expenditure should be reported internally following the process as noted in Annexure A.
6. PROCESSES

1) When an irregular or fruitless and wasteful expenditure has been identified, it must immediately be reported to the Manager and Division's Executive Coordinator and/or the Division's Risk Champion.

2) The person reporting the irregular or fruitless and wasteful expenditure must document the facts of the incident on the standard template available on the DBSA intranet.

3) The person reporting the expenditure should sign the template as declaration that the facts noted are true and correct to his/her knowledge. Any supporting documents available should be attached as further evidence.

4) The Manager and the Division's Executive Coordinator/or the Division's Risk Champion should:
   - review the facts and consider if the expenditure is irregular or fruitless and wasteful;
   - severity of the incident (i.e. financial impact to the DBSA) and
   - recommend action to be taken prior to submission of the template to the General Manager.

5) Examples of questions to consider when determining if the expenditure is irregular or fruitless and wasteful:
   - Will the expenditure further the interest of the Bank?
   - Is it necessary to incur the expenditure?
   - Is there any other option available to reduce or avoid the expenditure?
   - Will the expenditure be done in accordance with good financial practices, ethical norms and transparency and in accordance with the policies and procedures of the DBSA?

6) The Manager should recommend an appropriate course of action and include:
   - Detail of the action to be taken;
   - amount to be recovered from employee/s involved where an investigation reveals that the employee is liable in law, then accountability for such expenditure and any losses relating thereto, shall be vested with that individual. ;
7) The Manager should sign the document as evidence of review of the report and recommended action.

8) The General Manager should review the submission and approve or amend the recommended action to be taken, before obtaining final approval from the Group Executive.

9) The report and recommendation should also be reviewed and approved by the Board, depending on the level of financial impact.

10) Where the irregular or fruitless and wasteful expenditure is identified at a management level, the “one up” principle will apply. I.e. the incident should be reported to one level above the level where the incident was identified (in terms of the DOA).

11) All incidents of irregular expenditure or fruitless and wasteful expenditure should be reported to the Board regardless of financial impact.

12) All reported incidents should be recorded in the Irregular or Fruitless and Wasteful Expenditure Register, which should be maintained by the CFO.

13) Should disciplinary action be recommended and approved; the current procedures as applied by Human Capital will be followed. Please refer to the Disciplinary Code of Conduct.

14) Division’s Executive Coordinators and/or Division’s Risk Champions will monitor and ensure this process has been followed and completed.
7. APPENDICES

7.1. ANNEXURE A: PROCESS FLOW CHART

Irregular expenditure / fruitless and wasteful expenditure identified by Person A

If identified at a management level

Person A reports the expenditure to the Manager, Division’s Executive Coordinator and/or Division’s Risk Champion* attaches all supporting evidence and signs the template confirming facts noted and notify ERM and log the incident onto Incident Log Portal.

Manager to review and sign the report in acknowledgement of the facts, as well as recommend action submitted to the General Manager

Low financial impact

General Manager to review and approve or amend the recommendation

Group Executives to have final review and approval of classification and recommendation at Exco

If disciplinary action is recommended - current HC procedures apply

High financial impact

Accounting Authority to review and approve or amend the recommendation

All incidents must be reported - level of financial impact not considered

Group Executives to submit irregular / fruitless and wasteful expenditure report and results of disciplinary action (if applicable) to the Office of the CFO at the end of the quarter

Individual reports recorded in a Register for Irregular or Fruitless and Wasteful Expenditure maintained by the Office of the CFO

Register of Irregular / Fruitless and Wasteful Expenditure to be maintained by the Office of the CFO. Information to be disclosed in the Annual Financial Statements and included in annual National Treasury Templates

Quarterly report including all incidents reported, the results of investigation (where warranted) and the action taken by the relevant GE to be submitted to the Board

* Division’s Executive Coordinator and/or Division’s Risk Champion will monitor and ensure this process has been followed and completed
# 7.2. ANNEXURE B: REPORT TEMPLATE

## Irregular Expenditure / Fruitless and Wasteful Expenditure Report Template

<table>
<thead>
<tr>
<th>Irregular Expenditure</th>
<th>Fruitless and Wasteful Expenditure</th>
</tr>
</thead>
</table>

### Background facts
- Who was the payment made to?
- What was the value of payment?
- What was the purpose of the payment?
- Who was the payment made by?
- Why is expenditure considered irregular / fruitless and wasteful?
- What attempts were made to recover the expenditure?

### Recommended action to be taken
- disciplinary action to be taken
- possible additional controls to be put into place

<table>
<thead>
<tr>
<th>Name</th>
<th>Employee No.</th>
<th>Designation</th>
<th>Signature</th>
<th>Date</th>
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<tr>
<td>Reported by:</td>
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<td>Approver 1: *</td>
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<td>Approver 2: *</td>
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<td>Recorded in register by</td>
<td>Office of the CFO:</td>
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* In terms of the delegation of authority
### 7.3. ANNEXURE C: IRREGULAR AND FRUITLESS AND WASTEFUL REGISTER TEMPLATE

<table>
<thead>
<tr>
<th>N°</th>
<th>Date of discovery</th>
<th>Date reported to OICA or EFIG</th>
<th>Date of payment</th>
<th>Payment number</th>
<th>Amount</th>
<th>Description of incident</th>
<th>Person responsible (committed irregular or F&amp;W expenditure)</th>
<th>UI</th>
<th>C</th>
<th>CM</th>
<th>TR</th>
<th>P</th>
<th>WO</th>
<th>General Comments</th>
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**Abbreviations:**
- UI: Irregular and fruitless and wasteful currently under investigation;
- C: Irregular and fruitless and wasteful confirmed;
- CM: Consequence Management process initiated against responsible person;
- TR: Transferred to receivables for recovery;
- P: Paid in or in the process of paying in installments; or
- WO: Written-off by relevant authority as irrecoverable.