Auditor-General of South Africa

uMgungundlovu District Municipality

Auditor's Report for the year ended 30 June 2025

AUDITOR-GENERAL SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and the council on uMgungundlovu District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the uMgungundlovu District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget with actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the uMgungundlovu District Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Material allowance for impairment – Consumer debtors

7. As disclosed in note 4 to the financial statements, consumer debtors were impaired by a total of R1,20 billion (2023-24: R1,12 billion) as the recoverability of these debts was doubtful.

Material water losses

8. As disclosed in note 44 to the financial statements, material water losses of R165,09 million (2023-24: R47,55 million) was incurred by the municipality which represents 46% (2023-24: 36%) of total water purchased/ produced, this loss is outside of the norm of 15% - 30%. The water losses were mainly due to water leakages, illegal connections, faulty meters.

Material losses – bad debts written off

9. As disclosed in note 31 to the financial statements, material losses of R244,28 million (2023-24: R8,29 million) was incurred as a result of a write-off of irrecoverable debtors.

Restatement of corresponding figures

10. As disclosed in note 57 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended 30 June 2025.

Other matter

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure note

12. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

14. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

15. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

16. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page xx, forms part of my auditor's report.

Report on the audit of the annual performance report

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

18. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected a key performance area that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Basic service delivery	XX	To ensure provision of services in a sustainable manner and measure access to sustainable quality drinking water and sanitation services to customers.

19. I evaluated the reported performance information for the selected key performance area against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

20. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be

delivered and by when, the required level of performance as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance

21. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

22. I did not identify any material findings on the reported performance information for the basic service delivery key performance area.

Other matter

23. I draw attention to the matter below.

Achievement of planned targets

24. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

25. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

Basic service delivery

Targets achieved: 76% *Budget spent: 100%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
Percentage constructed and commissioned uMshwathi Slum - Trusteed Water Supply Scheme Phase 1 (3 valve chambers, 1 PRV meter chambers, 8 connections, 8.9km pipeline testing 1 reservoir water tightness testing)	25% constructed uMshwathi Slum - Trusteed Water Supply Scheme Phase 1 (3 valve chambers, 1 PRV meter chambers, 8 connections, 8.9km pipeline testing 1 reservoir water tightness testing) by 30 June 2025	21% constructed uMshwathi Slum - Trusteed Water Supply Scheme Phase 1 (3 valve chambers, 1 PRV meter chambers, 8 connections, 8.9km pipeline testing 1 reservoir water tightness testing) by 30 June 2025
Percentage constructed Nyamvubu Community Water Supply (Elevated Steel Tanks, package plant and 12km of reticulation with house connections to 128 households)	30% constructed Nyamvubu Community Water Supply (Elevated Steel Tanks, package plant and 12km of reticulation	24,09% constructed Nyamvubu Community Water Supply (Elevated Steel Tanks, package plant and 4,7km of reticulation with house

Targets achieved: 76% *Budget spent: 100%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
	with house connections to 128 households) by 30 June 2025	connections to 128 households) by 30 June 2025
Percentage constructed and commissioned KwaMathwanya Water Reticulation Scheme	100% constructed and commissioned KwaMathwanya Water Reticulation Scheme by 30 June 2025	86.71% construction done and commissioning of KwaMathwanya Water Reticulation Scheme not done by 30 June 2025
Number of KL of water delivered to LM's through water tanker trucks hired and deployed for water delivery	Delivered 329 940 KL water to 6 LM's (Mpofana LM, Umngeni LM, uMshwathi LM, Mkhambathini LM, Richmond LM and Impendle LM) through water tanker trucks hired and deployed for water delivery by 30 June 2025	Delivered 319 702 KL water to 6 LM's (Mpofana LM, Umngeni LM, uMshwathi LM, Mkhambathini LM, Richmond LM and Impendle LM) through water tanker trucks hired and deployed for water delivery by 30 June 2025
Number of Routine and preventative maintenance of equipment and plant according to the maintenance programme for the year for the number of days on Mkhambathini, uMngeni, Richmond, Mpofana, Impendle and uMshwathi	Routine and preventative maintenance of equipment and plant according to the Maintenance programme for the year (Mkhambathini = 48 days, uMngeni = 144 days, Richmond = 240 days, Mpofana=156 days, Impendle = 240 days, uMshwathi = 144 days) by 30 June 2025	Routine and preventative maintenance of equipment and plant according to the Maintenance programme for the year (Mkhambathini = 51 days, uMngeni = 141 days, Richmond = 238 days, Mpofana = 152 days, Impendle = 235 days, uMshwathi = 142 days) by 30 June 2025
Percentage of water losses reducted	Water losses reduced to 30% by 30 June 2025	Water losses reduced to 46% by 30 June 2025

Material misstatements

26. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for the basic service delivery key performance area. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

27. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

28. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa

(AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

29. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

30. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

31. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements on non-current assets, current assets, current liabilities, expenditure, and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected resulting in the financial statements receiving an unqualified audit opinion.

Expenditure management

32. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R84,50 million, as disclosed in note 47 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was due to actual expenditure exceeding the approved adjusted budget for different votes where debt impairment was the major contributing factor to this expenditure.

Procurement and contract management

33. Some of the invitations for competitive bidding were not advertised for a required minimum period of days, in contravention of supply chain management regulation 22(1) and 22(2).

Revenue management

34. Accounts for municipal charges were not prepared on a monthly basis, as required by section 64(2)(c) of the MFMA.

Other information in the annual report

35. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

36. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

37. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

38. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

39. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

40. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.

41. Key preventative controls and diligence around the preparation of the financial statements as well as effective oversight and monitoring over compliance activities were lacking. This is evidenced by the material misstatements and non-compliance identified during the audit.

Material irregularities

42. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Additional costs incurred and paid for partial suspension of projects due to budget constraints

43. The municipality incurred and paid additional expenditure to multiple suppliers due to the partial suspension of works for water projects. This was caused by limited funds available for the infrastructure projects. The lack of proper project planning, including not conducting reasonable assessment of all projects and affordability thereof, resulted in the municipality over committing and failing to meet some of its commitments.

44. The accounting officer failed to comply with section 62(1)(a) of the MFMA which states that the accounting officer of the municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

45. The non-compliance resulted in a material financial loss of R10,39 million for the uMgungundlovu District Municipality. The amount of the financial loss was disclosed in the fruitless and wasteful expenditure note 44 on the 2022-23 financial statements.

46. The accounting officer was notified of the material irregularity on 31 January 2024 and invited to make a written submission on the actions taken or to be taken to address the matter. The following actions have been taken by the accounting officer to resolve the material irregularity:

- A service provider was appointed to investigate whether anyone could be held accountable for the fruitless and wasteful expenditure, and it was concluded that no one was found liable. Based on the investigation report dated 21 August 2023, the municipality has received value for its money in all projects in which the fruitless and wasteful expenditure was incurred and there was no substantial hindrance to public service delivery. In other words, the municipality has not suffered any financial loss, and it follows that there is no expenditure to recover.

- In a special council meeting held on 22 August 2024, the Council resolved that fruitless and wasteful expenditure is certified as irrecoverable and resolves that it be written-off and an application be submitted to NT to condone non-compliance with the MFMA and/or regulations. Council also resolved that a project management unit that will be responsible for municipal infrastructure grant (MIG) funding for infrastructure projects, coordination of infrastructure projects, project feasibility/business plans, contract/project management, project related capacity building, monitoring and reporting and evaluation, including assessment of the impact of MIG programme be considered by the municipal manager. Council further resolved that the report be submitted to the disciplinary board for further investigation relating to consequence management against any official and to establish whether disciplinary action should be imposed.

- UMDM disciplinary board report dated 20 May 2025 indicates that the expenditure which prompted the investigation was neither fruitless nor wasteful expenditure.The report further indicates that council resolved that Disciplinary Board further investigates consequence management against any officials and to establish whether disciplinary action should be taken. On the full council resolution dated 26 June 2025 it indicates that the expenditure was irrecoverable and cannot be recovered from municipal officials (or any political office bearer) as they are no longer employees of the municipality.

- No further fruitless and wasteful expenditure arising from stalled projects was identified. There was improved monitoring and tracking of projects to enable efficient budget utilisation of project funding. There were dedicated resources for the management and reporting on projects on a regular basis and there was no further loss to the municipality.

47. The accounting officer has taken appropriate actions to address the material irregularity, and the material irregularity is resolved.

Failure to implement credit control policy and debt collection policy

48. The municipality failed to comply with section 62(f)(iii) of the MFMA which states that the accounting officer of a municipality is responsible for managing the financial administration of

the municipality and must for this purpose take all reasonable steps to ensure that the municipality has and implements a credit control and debt collection policy referred to in section 96(b) of the Municipal Systems Act No. 32 of 2000.

49. The municipality did not implement the provisions of its credit control and debt collection policy to recover long outstanding debtors' balances. The non-compliance has resulted in a material financial loss of R436,41 million (excl. VAT); R64,04 million and R8,29 million, being written off as irrecoverable in the 2021-22, 2022-23 and 2023-24 financial years respectively.

50. The accounting officer was notified of the material irregularity on 31 January 2023 and invited to make a written submission on the actions taken or to be taken to address the matter. The following actions have been taken, and are planned to be taken, by the accounting officer to resolve the material irregularity:

- The initial plan of updating customer information by the municipal staff was abandoned due to capacity constraints and a decision was later taken to appoint three service providers at the end of June 2024 to perform customer audits and report back to the municipality.

- The municipality is undergoing a data cleansing process for all affected customers to obtain relevant information for the correct application of the credit and debt collection policy. This process includes the assistance of all local municipalities and ward councillors and amakhosi within the district and the process was anticipated to be concluded by 30 June 2025.

- The contracts with the service providers for data cleansing ended in June 2025, after achieving 35 100(thirty-five thousand one hundred) verifications that passed the audit. There were other audits where the property owners' contact details, like email and or cell phone numbers could not be verified and in some areas the verification team could not access the area due to threats from the community. Therefore, the municipality has embarked on phase 2 of the project where the municipality will consider other means of mining the information, through various stakeholders like Eskom, Deeds office and local municipalities. The projected end date for this process is June 2026.

51. I will follow up on the implementation of the planned actions during my next audit.

Other reports

52. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

53. An independent consultant is investigating alleged financial misconduct within the revenue services at the request of the municipality, which covers the period July 2017 to June 2018. The investigation commenced in June 2021 and was still in progress at the date of this auditor's report.

Auditor General

Pietermaritzburg

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

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Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected key performance area and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)

Legislation	Sections or regulations
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2), Regulations 11(1), 11(2)
Preferential Procurement Regulations, 2023	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)