ALFRED NZO DISTRICT MUNICIPALITY (Cons.)

Audit Report

For the year ended 30 June 2025

AUDITOR-GENERAL SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the Eastern Cape Provincial Legislature and the Council on Alfred Nzo District Municipality

Report on the audit of the consolidated and separate financial statements

Qualified opinion

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

2. In my opinion, except for the effects of the matter described in the basis for qualified opinion section of this auditor's report, the consolidated and separate financial statements present fairly, in all material respects, the consolidated and separate financial position of Alfred Nzo District Municipality and its subsidiary as at 30 June 2025 and its consolidated and separate financial performance and consolidated and separate cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2024 (Act No.24 of 2024) (DoRA).

Basis for qualified opinion

Irregular expenditure

3. Not all irregular expenditure was included in note 49 to the consolidated and separate financial statements, as required by section 125(2)(d) of the MFMA. Expenditure was incurred in contravention of the supply chain management requirements. I was unable to quantify the full extent of the understatement of irregular expenditure stated at R27,1million in note 49 to the consolidated and separate financial statements as it was impracticable to do so.

Context for opinion

4. 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 consolidated and separate financial statements section of my report.

5. I am independent of the group and 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.

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

Emphasis of matters

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

8. As disclosed in note 4 to the consolidated and separate financial statements, material water losses of R31,7 million (2023-2024: R18,3 million) was incurred, which represents 31% (2023-2024: 16%) of total water purchased. The losses were as a result of water leakages, tampering of meters, faulty meters and illegal connections.

9. As disclosed in note 6 to the consolidated and separate financial statements, the municipality has an allowance for impairment of receivables from exchange transactions totalling R108,2 million (2023-2024: R125,6 million).

10. As disclosed in note 48 to the consolidated and separate financial statements, fruitless and wasteful expenditure of R44,3 million (2023-2024: R2,4 million) was incurred, relating to other losses where goods and services were not received.

Other matter

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

12. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the consolidated and separate financial statements. This disclosure requirement did not form part of the audit of the consolidated and separate financial statements and, accordingly, I do not express an opinion on it

Responsibilities of the accounting officer for the consolidated and separate financial statements

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

14. In preparing the consolidated and separate 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 and subsidiary or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the consolidated and separate financial statements

15. My objectives are to obtain reasonable assurance about whether the consolidated and separate 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 consolidated and separate financial statements.

16. A further description of my responsibilities for the audit of the consolidated and separate financial statements is included in the annexure to this auditor's report. This description, which is located at page xx of the annexure to the auditor's report, 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 build, maintain and provide access to improved, sustainable and modernized infrastructure to the community by 2027.

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 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 selected key performance area - basic service delivery.

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. This information should be considered in the context of the material findings on the reported performance information.

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: 69,23% *Budget spent: 100%*		
Service delivery indicator not achieved	**Planned target**	**Reported achievement**
Supply, Deliver &Install x 500 Domestic Prepaid Water Meters @ Winnie Madikizela	Supply, Deliver &Install x 1000 Domestic Prepaid	Target not achieved, however work has been done

Targets achieved: 69,23% *Budget spent: 100%*		
Service delivery indicator not achieved	**Planned target**	**Reported achievement**
LM, Matatiele LM Supply & Deliver x 50 Prepaid Water Meters at ANDM Stores for District Wide Replacements.	Water Meters @ Winnie Madikizel a LM Supply, Deliver &Install x 500 Commercial Meters @Umzimvubu LM Supply & Deliver x 50 Commercial Water	although not as planned. A total of X250Domestic Water meters were installed during Q1 and No work has been done since September er due to non- appointment of service provider. Only 2330 meters were supplied and delivered successfully after appointment of new service provider
Construction of One (1) Water Supply Scheme in Ntabankulu LM (1 X Pump house, 1 x spring protection, 300m of pipeline, 15standpip es, 20kl sump steel tank for Ndwane village; and Construct ion of Water Supply Scheme One (1) 9,9kms water reticulation, Construct ion of Break Pressure Tank (BPT) and 33 Standpipes for Luncedweni village, by 30 June 2025	Construction of One (1) Water Supply Scheme in Ntabankulu LM (1 X Pump house, 1 x spring protection, 300m of pipeline, 15 standpipes, 20kl sump steel tank for Ndwane village; and Construct ion of Water Supply Scheme One (1) 9,9kms water reticulation, Construct ion of Break Pressure Tank (BPT) and 33 Standpipes for Luncedweni village, by 30 June 2025	The department had planned to construct One (1) Water Supply Scheme in Ntabankulu LM (1 X Pump house, 1 x spring protection, 300m of pipeline, 15 standpipes, 20kl sump steel tank for Ndwane village and Construction of Water Supply Scheme One (1) 9,9kms water reticulation, Construction of Break Pressure Tank (BPT) and 33 Standpipes for Luncedweni village was not achieve by 30 June 2025.
Construction of 1.6 km bulk sewer pipeline. Refurbishment of Mt Frere WWTW one (1) mechanical screen, by 30 June 2025	Construction of 1.6 km bulk sewer pipeline. Refurbishment of Mt Frere WWTW one (1) mechanical screen, by 30 June 2025	Project is in planning stage
Refurbishment of 5km pipeline and 2x reservoir in Ward 14 by 30 June 2025	Refurbishment of 5km pipeline and 2x reservoir in Ward 14 by 30 June 2025	Project is at design stage
Finalise One (1) technical Report; and Construct ion of Steel reservoir; 15km Pipelines 15 x standpipes in Ntabankulu LM, Ncama Village, Ward 11 by 30 June 2025	Construct ion Steel reservoir; 15,2km Pipelines 15 x standpipes in Ntabankulu LM, Ncama Village, Ward 11 by 30 June 2025	The project on the Planning Stage
Refurbishment of 5km pipeline and 2x reservoir in Ward 14 by 30 June 2025	Refurbishment of 5km pipeline and 2x reservoir in Ward 14 by 30 June 2025	Project is at design stage
10.3 km pipeline, connection of 2 reservoir s, and construction of 1 reservoir in Ward 16 & 17 by 30 June 2025	10.3 km pipeline, connection of 2 reservoir s and construction of 1 reservoir in Ward 16 & 17.	Project is at design stage

Targets achieved: 69,23% *Budget spent: 100%*		
Service delivery indicator not achieved	**Planned target**	**Reported achievement**
Equipping four additional boreholes with electrically driven progressive cavity borehole pumps and connection to the ESKOM electricity supply network in Matatiele LM for Maluti Ramhlakoana in ward 6 by 30 June 2025	Equipping four additional boreholes with electrically driven progressive cavity borehole pumps and connection to the ESKOM electricity supply network in Matatiele LM for Maluti Ramhlakoana in ward 6 by 30 June 2025	Target not achieved, the project was still under construction as per the Internal audit physical verification.
Refurbishment of Gwabeni Water scheme in ward 9 (1x Pumphouse) by June 2025.	Refurbishment of Gwabeni Water scheme in ward 9 (1x Pumphouse) by June 2025.	Commenced with refurbishment of Gwabeni water scheme in ward 9 (1x Pumphouse) by June 2025
Replace the generator at Lubhacweni pumpstation, Rehabilitate the 2x sand filters, Installation of 2 valve chambers, backwash pump and 2 sand filters in Umzimvubu LM (Mt Frere Water treatment Works) by 30 June 2025.	Replace the generator at Lubhacweni pumpstation, Rehabilitate the 2x sand filters, Installation of 2 valve chambers, backwash pump and 2 sand filters in Umzimvubu LM (Mt Frere Water treatment Works) by 30 June 2025.	Commenced with refurbishment of Lubhacweni borehole pumpstation by replacing the generator and completed it. Commenced with refurbishment of the 2x sand filters and still on progress. Continuation with the refurbishment did not happen.
Refurbishment 1x Mhleleni Water Treatment Plant (Site clearance) and the abstraction (site clearance and demolition of existing structure) works by 30 June 2025.	Refurbishment 1x Mhleleni Water Treatment Plant (Site clearance) and the abstraction (site clearance and demolition of existing structure) works by 30 June 2025.	Project still on procurement stage awaiting issuing of official purchase order
40 Water Tanks supplied and delivered in Ntabankulu, Umzimvubu, WMMLM and Matatiele LMs by 30 June 2025	40 Water Tanks supplied and delivered in Ntabankulu, Umzimvubu, WMMLM and Matatiele LMs by 30 June 2025	Project still on procurement stage
Construct ion of spring protection to the following ANDM areas: Ntabankulu (Mbangweni), Afsondering in Matatiele) by 30 June 2025	Construct ion of spring protection to the following ANDM areas: Ntabankulu (Mbangweni), Afsondering in Matatiele) by 30 June 2025	Spring protection implemented and complete d in Matatiele (Afsondering) wherein in Ntabankulu Service Provider contract came to an end before implementation

Report on compliance with legislation

26. 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.

27. 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.

28. 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.

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

Annual financial statements and annual reports

30. 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 of disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatement resulted in the financial statements receiving a qualified audit opinion.

Consequence management

31. Some of the fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Procurement and contract management

32. Some of the goods and services within the prescribed transaction values for formal written price quotations were procured without obtaining the required price quotations, in contravention of by SCM Regulation 17(1)(a) and (c).

33. The preference point system was not applied to some of the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.

34. Some of the contracts and quotations were awarded to bidders based on preference points that were not allocated and/or calculated in accordance with the requirements of section 2(1)(a) of the Preferential Procurement Policy Framework Act and its regulations

35. Some of the contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and 2022 Preferential Procurement Regulation 4(4) and 5(4).

36. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.

Other information in the annual report

37. The accounting officer is responsible for the other information included in the annual report which includes the accounting officer's and the audit committee's report. The other information does not include the consolidated and separate financial statements, the auditor's report and those selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

38. My opinion on the consolidated and separate financial statements, and my reports on the audit of the annual performance report and 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.

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

40. 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

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

42. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on compliance with legislation included in this report.

43. Inadequate reviews and monitoring processes over the preparation of financial statements, performance information and compliance with laws and regulations.

Material irregularities

44. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit.

Material irregularities in progress

45. I identified a material irregularity during the audit and notified the accounting officer, as required by material irregularity regulation 3(2). By the date of this auditor's report, the response of the accounting officer was not yet due. This material irregularity will be included in next year's auditor's report.

Other reports

46. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the consolidated and separate financial statements or my findings on the reported performance information or compliance with legislation.

47. The President of South Africa promulgated in 2017 that an investigation be conducted by the Directorate for Priority Crime Investigation based on the allegation of possible procurement irregularities. This investigation was still in progress at the date of this report.

48. On 08 November 2024, the President issued a proclamation under section 2(1) of the Special Investigating Units and Special Tribunals Act, authorizing the Special Investigating Unit (SIU) to investigate allegations of maladministration, irregularities, and/or corruption relating to seven infrastructure projects, procurement processes, contracts. The proclamation specifically identifies the municipality and mandates the SIU to probe instances of irregular, unauthorised, fruitless and wasteful expenditure and improper conduct. The investigation is in progress.

Auditor - General

East London

12 December 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

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 consolidated and separate financial statements and the procedures performed on reported performance information for selected key performance area and on the municipality and the subsidiary's compliance with selected requirements in key legislation.

Consolidated and separate financial statements

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

- identify and assess the risks of material misstatement of the consolidated and separate 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 and the subsidiary'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 consolidated and separate 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 and the subsidiary 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 consolidated and separate financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the consolidated and separate 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 the municipality and the subsidiary to cease operating as a going concern.

- evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and determine whether the consolidated and separate 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	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7),33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)a, 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
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), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b) **Parent municipality with ME:** Sections: 93B(a), 93B(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)

Legislation	Sections or regulations
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), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
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), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)