

Report of the auditor-general to the Free State Provincial Legislature and the council on Tswelopele Local Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Tswelopele Local 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, the cash flow statement and statement of comparison of budget and 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 Tswelopele Local 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.

Close call relating to going concern

7. Note 63 in the financial statements, which deals with the possible effects of the future implications of continuing deterioration in operational results on the municipality's prospects, performance, and cash flows.

Material losses

8. As disclosed in note 39 to the financial statements, material electricity distribution losses of R5 624 196 (2024: R5 922 649) were incurred by the municipality mainly due to line losses, tampering and theft.

Restatement of corresponding figures

9. As disclosed in note 51 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2025.

Unauthorised expenditure

10. As disclosed in note 55 to the financial statements, unauthorised expenditure of R85 291 235 (2024: R63 608 660) was incurred, due to overspending of the budget.

Fruitless and wasteful expenditure

11. As disclosed in note 56 to the financial statements, fruitless and wasteful expenditure of R12 829 000 (2024: R13 641 644) was incurred, mainly due to interest and penalties on late payments to creditors.

Irregular expenditure

12. As disclosed in note 57 to the financial statements, irregular expenditure of R33 076 630 (2024: R57 579 340) was incurred, due to non-compliance with supply chain management (SCM) requirements.

Material impairments

13. As disclosed in notes 5 and 7 to the financial statements, receivables from non-exchange transactions and receivables from exchange transactions were impaired by R72 180 637 (2024: R53 315 745) and R74 885 903 (2024: R63 137 581), respectively.

Other matter

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

Unaudited disclosure notes

15. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed 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

16. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.
17. 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

18. 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.
19. 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 to xx, forms part of my auditor's report.

Report on the annual performance report

20. 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
21. I selected the following material performance indicators related to infrastructure development and service delivery presented in the annual performance report for the year ended 30 June 2025. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.
- Electrification of Ext 10 in Phahameng/Bultfontein
 - Installation of electricity smart meters for households, businesses and public facilities in Bultfontein and Hoopstad
 - Rehabilitation and construction at existing sports facilities in Tikwana/Hoopstad (Phase 4)
 - Rehabilitation and construction at existing sports facilities in Phahameng/Bultfontein
 - Construction of 2 km paved road and storm water drainage in Bultfontein
 - Upgrading of bulk water supply in Bultfontein (Phase 4)
 - Upgrading of bulk water supply in Hoopstad (Phase 4)
 - Construction of toilet structures and sewer connections in Tikwana/Hoopstad (499 sites)
 - Construction of Sewer Reticulation in Tikwana/Hoopstad (616 sites)

- Limit water network losses to less than 15% by 30 June 2025 (Difference between water supplied and water billed) (number of kilolitres water purchased - number of kilolitres water sold)/number of kilolitres water purchased x 100} in both towns
- Provide households with access to clean, quality and sustainable water services
- Provide public facilities and businesses with access to clean, quality and sustainable water services
- Provide households with access to safe and sustainable sanitation services.
- Provide public facilities and businesses with access to safe and sustainable sanitation services.
- Provide households in Bultfontein and Hoopstad towns with access to electricity services.
- Provide public facilities and businesses in Bultfontein and Hoopstad towns with access to electricity services.
- Limit electricity losses to less than 15% by 30 June 2025 (number of electricity units purchased - number of electricity units sold)/number of electricity units purchased) x 100
- Filling of potholes in Bultfontein and Hoopstad
- Grading of 6 km roads in Bultfontein and Hoopstad
- Cleaning 6 stormwater channels in Bultfontein and Hoopstad
- Replacement of 10 damaged road signs in Bultfontein and Hoopstad
- Revitalisation of tar surfaces to segmented paving blocks in Bultfontein and Hoopstad
- Provide households with weekly waste collection services (refuse removal)
- Provide public facilities and businesses with weekly waste collection services/refuse removal
- Provide registered indigent households with free basic water
- Provide registered indigent households with free basic electricity
- Provide registered indigent households with free basic sanitation
- Provide registered indigent households with free basic refuse removal
- Develop 2 new municipal cemeteries in Bultfontein and Hoopstad

22. I evaluated the reported performance information for the selected material performance indicators 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.

23. 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
- there is adequate supporting evidence for the achievements reported and measures taken to improve performance.

24. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

25. I did not identify any material findings on the reported performance information for the selected indicators.

Other matters

26. I draw attention to the matters below.

Achievement of planned targets

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

28. 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.

Infrastructure development and service delivery

<i>Targets achieved: 82%</i> <i>Budget spent: 120%</i>		
Key service delivery indicators not achieved	Planned target	Reported achievement
Installation of electricity smart meter for households, businesses and public facilities in Bultfontein and Hoopstad	100% of installed electricity smart meters for all households, businesses and public facilities in Bultfontein and Hoopstad by 31 December 2024	92% (1 258/1 362) achieved on the installation of electricity smart meters for all households, businesses and public facilities in Bultfontein and Hoopstad as at 30 June 2025.
Rehabilitation and construction at existing sports facilities in Tikwana/Hoopstad (Phase 4)	100% expenditure by 30 June 2025 (Actual expenditure divided by the total approved budget) x 100}	87,86% (R2 479 226,01/ R2 821 923,41) of the expenditure was spent on the rehabilitation and construction at the existing sports facilities in Tikwana/Hoopstad.
Rehabilitation and construction at existing sports facilities in Tikwana/Hoopstad (Phase 4)	100% progress by 30 June 2025	90% of overall progress on the rehabilitation and construction at existing sports facilities in Tikwana/Hoopstad (Phase 4)
Upgrading of bulk water supply in Bultfontein (Phase 4)	100% expenditure by 30 June 2025 (Actual expenditure divided by the total approved budget) x 100}	92,29% (R32 282 752,38/ R34 979 718,22) of the budget was spent on the upgrading of bulk water supply in Bultfontein (Phase 4).
Upgrading of bulk water supply in Bultfontein (Phase 4)	100% progress by 30 June 2025	88% of progress on the upgrade of bulk water supply in Bultfontein (Phase 4)
Upgrading of bulk water supply in Hoopstad (Phase 4)	100% expenditure by 30 June 2025 (Actual expenditure divided by the total approved budget) x 100}	93,5% (R22 363 687,21/R23 898 682,94) of the budget was spent on the upgrading of bulk water supply in Hoopstad Phase 4
Construction of toilet structures and sewer connections in Tikwana/Hoopstad (499 sites)	100% expenditure by 30 June 2025 (Actual expenditure divided by the total approved budget) x 100}	98,48% (R37 621 510,67/R38 201 053,44) of budget spent on the construction of toilet structures and sewer connections in Tikwana/Hoopstad (499 sites).
Grading of 6 km roads in Bultfontein and Hoopstad	100% (6 km) of roads graded in Bultfontein and Hoopstad	Municipal streets were not graded in the year under review
Develop 2 new municipal cemeteries in Bultfontein and Hoopstad	75% expenditure by 30 June 2025 (Actual expenditure divided by the total approved budget) x 100}	Only 5% (R52 293,37/R1 044 487,50) of the budget was spent on the development of 2 new municipal cemeteries in Bultfontein and Hoopstad

Material misstatements

29. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for

infrastructure development and service delivery. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

30. 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.
31. 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.
32. 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.
33. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

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

Expenditure management

35. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.
36. Reasonable steps were not taken to prevent irregular expenditure amounting to R33 076 630 as disclosed in note 57 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with supply chain management (SCM).
37. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R12 829 000, as disclosed in note 56 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by the interest charged on overdue accounts.
38. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R85 291 235, as disclosed in note 55 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of the budget and inadequate budgeting of the non-cash items.

Consequence management

39. The irregular 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.
40. 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

41. 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 SCM Regulation 17(1)(a) and (c). Similar non-compliance was also reported in the prior year.
42. Some of the quotations were accepted from bidders whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM Regulation 43. Similar non-compliance was also reported in the prior year.
43. Some of the contracts were extended or modified without the approval of a properly delegated official, in contravention of SCM Regulation 5. Similar non-compliance was also reported in the prior year.

Human resources management

44. Appropriate systems and procedures to monitor, measure and evaluate the performance of staff were not developed and adopted, as required by section 67(1)(d) of the Municipal Systems Act 32 of 2000 and regulation 31 of Municipal Staff Regulations.

Governance and oversight

45. The audit, performance and risk committee did not submit an audit report on the review of the performance management system to the council, at least twice during a financial year, as required by regulation 14(4)(a)(iii) on Municipal Planning and Performance Management.

Other information in the annual report

46. The accounting officer is responsible for the other information included in the annual report.
47. . The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in key performance area (KPA) presented in the annual performance report that have been specifically reported on in this auditor's report.
48. My opinion on the 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.
49. 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 material indicators in the scoped-in KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

50. 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

51. 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.
52. 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.
53. Senior managers did not implement adequate measures to ensure that the financial and performance reports were free from material misstatements.
54. Senior managers did not adequately monitor compliance with applicable laws and regulations, which resulted in unauthorised, irregular, fruitless and wasteful expenditure.
55. Accounting officer did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls. This resulted in material non-compliance and material misstatements in the submitted annual financial statements and performance report which were subsequently corrected.
56. The executive authority did not provide adequate support and capacity to the Municipal Public Accounts Committee, hindering its ability to investigate the backlog of irregular, fruitless and wasteful expenditure.

Auditor - General

Bloemfontein

30 November 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

1. 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

2. 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 material performance indicators and on the municipality's compliance with selected requirements in key legislation.

Financial statements

3. 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

4. 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.
5. 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

6. 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, Sections: 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), Sections: 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), Sections: 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), Sections: 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), Sections: 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), Sections: 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), Sections: 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), Sections: 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), Sections: 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), Sections: 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), Regulations: 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), Regulations: 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), Regulations: 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), Regulations: 29(5)(b)(i), 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), Regulations: 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 24 of 2024	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), Sections: 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, Sections: 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), Sections: 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), Section: 96(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), Regulations: 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), Regulations: 14(4)(a)(i), 14(4)(a)(iii), 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), 26(5), Regulation: 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), Regulations: 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), Regulations: 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)