Report of the auditor-general to Limpopo provincial legislature and Council of Greater Tzaneen Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Greater Tzaneen 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 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 Greater Tzaneen Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of 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.

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

7. As disclosed in note 61 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

8. With reference to note 40 to the financial statements, the municipality is a defendant in a number of lawsuits. The municipality is opposing these claims. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

9. As disclosed in Note 59 to the financial statements, a material loss of R78 068 492 was incurred as a result of the impairment of receivables and irrecoverable debt from exchange and non-exchange transactions.

10. As disclosed in note 50 to the financial statements, material electricity losses amounting to R77 585 906 (2024: R99 793 864) were incurred, representing 11,08% (2024: 17,05%) of total electricity purchased. These losses were primarily attributable to copper losses and resistance within the power conductors.

11. As disclosed in note 46 to the financial statements, irregular expenditure amounting to R49 116 747 was incurred as a result of non-compliance with supply chain management processes relating to long-term continuous contracts.

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

13. The supplementary information set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them

14. 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 party responsible for the financial statements

15. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with Standards of GRAP, 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.

16. 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

17. 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.

18. 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 our auditor's report.

Report on the audit of the annual performance report

19. 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 development priorities presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Key Performance Area	Page numbers	Purpose
Basic services and infrastructure development	XX	The service delivery KPA is aimed at ensuring a sustainable quality of life.
Local economic development	XX	The local economic development KPA is aimed at achieving an increased income for all.

21. I evaluated the reported performance information for the selected development priorities 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.

22. 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 reasons provided for any measures taken to improve performance.

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

I did not identify any material findings on the reported performance information for the selected development priorities.

Other matters

24. I draw attention to the matters below.

Achievement of planned targets

25. 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.

26. The tables that follow 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 services and infrastructure development

Targets achieved: 89% *Budget spent: 96.68%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of km of upgrading of Topanama Access Road from gravel to paving	1.2km	1.1km
Number of km of rehabilitation of Dan access road from R36 (scrapyard) to D5011 (TEBA) surfaced	3km	2km
Number of km to Pulaneng Primary School road gravelled	2km	0km
% of construction of Petanenge pedestrian crossing bridge	100%	29%
% of Construction of Tlhabine pedestrian bridge	100%	56%

Targets achieved: 89% *Budget spent: 96.68%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
% of Rebuild of 66kV wooden line from Tarentaalrand Main to Tzaneen in (Foundation) phases	100%	0%
% Procurement of maintenance management tools	100%	0%
% of construction of Runnymede sport facility phase 2	100%	50%
% of construction of new ablution facility at Nkowankowa testing grounds	100%	84%
% of construction new ablution block	100%	40%
% of installation of smoke detector in civic centre and sub offices	100%	0%

Local economic development

Targets achieved:93% *Budget spent: 100%*		
Key [service delivery] indicator not achieved	**Planned target**	**Reported achievement**
% of draft tourism strategy	100%	50%
Number of strategic risk mitigated	1	0

Material misstatements

27. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic services and infrastructure development KPA and local economic development KPA. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

28. 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.

29. 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.

30. 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.

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

Annual financial statements, performance and annual report

32. 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 current assets and revenue, 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.

Procurement and contract management

33. Persons in service of the municipality whose close family members had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of supply chain management (SCM) regulation 46(2)(e).

Consequence management

34. 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.

Asset management

35. Capital assets were disposed of without the municipal council having, in a meeting open to the public, decided if the assets were still needed to provide the minimum level of basic municipal service as required by section 14(2)(a) of the MFMA.

Human resource management

36. The staff members did not enter into a performance agreement within the prescribed period, as required by municipal staff regulation 35(1).

Expenditure management

37. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R1 356 991, as disclosed in the notes to the annual financial statements, in contravention of

section 62(1) (d) of the MFMA. Fruitless and wasteful expenditure was incurred as a result of leave encashment calculations that were not done in accordance with the Basic Conditions of Employment Act 75 of 1997. In addition, individuals who did not qualify for indigent support incorrectly received indigent benefits, fuel cards expenditure and leave encashment calculated incorrectly.

Other information in the annual report

38. The accounting officer is responsible for the other information included in the annual report which includes the accounting officer's report and the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected development priorities presented in the annual performance report that have been specifically reported on in this auditor's report.

39. 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.

40. 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 development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

41. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, 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

42. 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.

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

44. Management did not implement adequate internal controls to ensure the preparation of accurate financial statements and annual performance report as numerous material misstatements were identified that required material adjustments.

45. The municipality developed a plan to address internal and external audit findings, but the appropriate level of management did not timeously monitor adherence to the plan.

46. The municipality did not adequately review and monitor compliance with applicable procurement legislation and the MFMA.

Material irregularities

47. 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

Legal fees paid for stands not registered

48. In terms of section 65(2)(a) of the MFMA, the accounting officer must take all reasonable steps to ensure that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds,

49. The municipality did not maintain a system of expenditure control in line with Section 65(2)(a) of the MFMA, the municipality paid R3 140 086 in legal fees for the registration of 195 stands that were donated to the developer without a council resolution. Of the 195 stands paid for by the municipality, 107 stands with a registration fee of R1 723 021 were rejected by the deeds office as the required services were not installed in the stands which is a pre-requisite for the approval of the transfer of developmental stands.

50. The non-compliance with section 65 (2)(a) of the MFMA resulted in a material financial loss amounting to R1 723 021.

51. The accounting officer was notified of the material irregularity on 5 March 2024. The accounting officer responded on 9 April 2024, 13 September 2024 and on 30 October 2025, respectively.

52. The following action have been taken to resolve the material irregularity:

- The matter was referred for an investigation by the risk and compliance unit on 22 May 2024 on behalf of MPAC and the investigation was finalised on 13 June 2024.
- The accounting officer engaged with developers and the legal service providers on 8 February 2024 to determine what caused the financial loss and the developer agreed to pay for the transfer to the remaining 145 ERFs, in that way the municipality would have recovered the loss.
- The developer rejected the registration costs as stated by the municipal legal service providers and indicated that the costs are too excessive and requested the municipality to appoint another conveyancer.
- The municipality appointed another conveyancer on 15 August 2024 and the new conveyancer is in the process of colleting all the required documents before finalising the bill. The process has not yet been completed due to ongoing engagements between all parties involved.

- A follow up meeting was held on 3 October 2024 where the municipal manager indicated that the developer changed his commitment and cannot be held solely liable for the registration costs, the legal service provider must also assume a portion of the blame as they were not supposed to proceed after the first batch was rejected.

- The municipality has entered into an agreement with the attorneys on 26 September 2025.The contract outlines that within 30 days from the date of the contract signed date the parties should finalise the repayment terms. On 27 October 2025 the repayment agreement was signed by the municipality and the attorneys and the first payment was made on 7 November 2025 amounting to R100 000. The remaining balance of R1 623 021 shall be paid in 14 consecutive instalments the first monthly instalment payable on the first day of the month following the payment of the deposit thereafter the first day of each subsequent month until the full settlement amount has been paid

53. I received your written submission on the progress on 30 September 2025. I considered the representation made and have concluded that appropriate actions have been taken to address the material irregularity. Therefore, I will not pursue this matter any further.

Overpayment of leave encashment

54. Section 35(5) of the BCEA), states that: “For the purposes of calculating an employee’s annual leave pay in terms of section 21, notice pay in terms of section 38 or severance pay in” terms of section 41. An employee’s remuneration— (a) includes the cash value of any payment in kind that forms part of the employee’s remuneration unless the employee receives that payment in kind; but (b) excludes— (i) gratuities:, (ii) allowances paid to an employee for the purposes of enabling an employee to work; and (iii) any discretionary payments not related to the employee’s hours of work or work performance”.

55. Section 21(1) of BCEA state that: “An employer must pay an employee leave pay at least equivalent to the remuneration that the employee would have received for working for a period equal to the period of annual leave, calculated—(a) at the employee's rate of remuneration immediately before the beginning of the period of annual leave: and (b) in accordance with section 35”.

56. The Minister of labour published a schedule effective from 1 July 2023 relating to the calculation of employee’s remuneration in terms of section 35(5) of the BCEA outlining the payments to be included in the calculation of pay for annual leave in terms of section 21.

57. In terms of paragraph 2a of the schedule, the following must be excluded from the calculation: Any cash payment or payment in kind provided to enable the employee to work (for example, an equipment, tool or similar allowance or the provision of transport or the payment of a transport allowance to enable the employee to travel to and from work).

58. The municipality incorrectly included overtime in the calculation of leave encashment, this incorrect inclusion of overtime resulted in the overpayment of leave encashment to employees. Not all employees receive overtime payment, which resulted in employees who earn overtime, always receiving an overstated amount of leave encashment. Given that annual leave is derived from the ordinary hours an employee has worked, any payment for work outside the ordinary hours should not be included in the annual leave pay.

59. Therefore, calculating the annual leave pay including the overtime, overstates the amount paid to the employees which is not allowed in terms of section 35(5) of BCEA supported by the schedule.

60. The non-compliance with Section 35(5) of the BCEA has resulted in a likely material financial loss of R3 204 835 over two financial years ending 30 June 2023 and 30 June 2024, respectively.

61. The accounting officer was notified of the material irregularity on 17 March 2025. The accounting officer responded on 17 April 2025 and the following action have been taken to resolve the material irregularity:

70. The circumstances that led to the material irregularity was a historic system calculation error and the error stemmed from the improperly configured calculation within the system which led to the incorrect inclusion of overtime in the formular.

- The matter was investigated by MPAC and the investigation was finalised on 21 August 2025 with a recommendation to council to write off the fruitless and wasteful expenditure and council resolved to write off the expenditure.
- The system was reconfigured and the error on the leave encashment calculation was addressed in December 2024, no further overpayments of leave encashment payments were made.

71. I received your written submission on the progress on 18 September 2025. I considered the representation made and have concluded that appropriate actions have been taken to address the material irregularity. Therefore, I will not pursue this matter any further.

Auditor-General

Polokwane

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

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 development priorities and on the municipalities'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 the 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.

- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

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[2]

The selected legislative requirements are as follows: [3]

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), Sections: 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 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), 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)

Legislation	Sections or regulations
	Parent municipality with shared control of ME: Section: 93C(a)(iv), 93C(a)(v)
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)
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)