Auditing to build public confidence

AUDITOR-GENERAL
SOUTH AFRICA

Report of the auditor-general to Limpopo Provincial Legislature and council on Fetakgomo Tubatse Local Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Fetakgomo Tubatse 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 and the cash flow statement and statement of comparison of budget and actual 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 Fetakgomo Tubatse Local 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.

Emphasis of matters

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

7. As disclosed in note 14 to the financial statements, the gross consumer debtors balance amounted to R553 682 313. Due to the recognition of irrecoverable debtors, an impairment allowance of R463 534 480 was raised.

8. With reference to note 51 to the financial statements, the municipality is the defendant in various lawsuits. The municipality is opposing these claims. The ultimate outcome of the

matters could not be determined and no provision for any liability that may result was made in the financial statements.

Other matter

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

10. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirements 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

11. 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 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.

12. 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

13. 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.

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

Report on the audit of the annual performance report

15. 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.

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

Key performance area (KPA)	Page numbers	Purpose
KPA 3: Infrastructural development and basic service delivery	[XX]	To facilitate for road infrastructure construction and delivery of electricity to households and indigents
KPA 4: Local Economic Development and Tourism	[XX]	To aim at creating an environment that will promote economic growth and development in areas surrounding the municipality and facilitate job creation.

17. 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.

18. In performing the audit, my procedures focused on the material indicators relating to sewer reticulation, energisation and related infrastructure, as well as roads.

19. 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 measures taken to improve performance.

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

21. I did not identify any material findings on the reported performance information for the KPA 4: local economic development and tourism.

22. The material findings on the reported performance information for the selected key performance area are as follows:

KPA 3: Infrastructural development and basic service delivery

% completed for integrated sports precinct

23. An achievement of 50% was reported against a target of 50%. I could not determine whether the reported achievement was correct, as the indicator was not well defined and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

% complete on the planning, design and installation of electricity at Mashifane Park

24. No target was set for the installation for this indicator. The reason provided by the accounting officer for this was the indicator related to a multi-year project and only the planning and design was earmarked for this current year. However, evidence was not provided to support this. Consequently, the target is not useful for measuring and monitoring progress against the municipality's planned objectives.

of indigent households receiving free basic electricity (FBE)

25. An achievement of 2 662 was reported against a target of 2 500. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determine if the target was achieved.

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

28. The table that follows provides information on the achievement of planned targets and list 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.

KPA 3: Infrastructural development and basic service delivery

Targets achieved: 45%

Budget spent: 100%

Key service delivery indicator not achieved	Planned target	Reported achievement
% Construction of Dresden access road	100,00%	36.87%
% Construction of Maepa access road	100%	65%
% Construction of New Burgersfort landfill site	20%	10%
% Construction of Kgopaneng sports hub Phase 2	20%	12%
# of Municipal households electrified	1 900	0
% Completion of Magotwaneng access road	60%	0%
% Complete on sewer reticulation service	100%	89%
% Complete on installation of water reticulation services at Mashifane Park ext 2 and 3	100%	78%

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 KPA 3: infrastructural development and basic service delivery and KPA 4: local economic development and tourism. Management did not correct all of the misstatements and I reported material findings in this regard.

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 and disclosure items identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Strategic planning and performance management

35. The performance management's related controls were inadequate as it did not function how the performance planning and reporting processes should be managed, as required by municipal planning and performance management regulation 7(1).

Expenditure management

36. 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.

37. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R113 250 066 as disclosed in note 60 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 total amount appropriated for vote: finance and administration in the approved operating and capital budgets.

38. Reasonable steps were not taken to prevent irregular expenditure amounting to R150 970 160 as disclosed in note 62 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by the non-compliance with the Preferential Procurement Policy Framework Act 5 of 2000 and the supply chain management (SCM) regulations.

Procurement and contract management

39. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by SCM regulation 19(a).

Consequence management

40. Some of the irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

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

Other information in the annual report

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

43. 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.

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

45. 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

46. 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.

47. 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 the annual performance report and the material findings on compliance with legislation included in this report.

48. Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

49. The internal controls for monitoring compliance with laws and regulations are ineffective as they do not detect and prevent instances non-compliance with legislation

Material irregularities

50. 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

Overpayment to contractor for Motodi sports complex

51. 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.

52. The municipality failed to maintain an effective system of expenditure control by overpaying a contractor for construction of the sports complex or by paying for service that was not received. The contractor claimed for a 2.3 km fence amounting to R2 990 000 whereas the actual fence built/installed on site was 1.7 km, which is an overpayment by R734 500. In addition, the contractor claimed for 14 000 m^2 segmented paving for an amount of R1 170 000 whereas the actual segmented paving installed on site was 5 971 m^2, incurring an overpayment by R632 610. This resulted in non-compliance with section 65(2)(a) of the MFMA and has resulted in a material financial loss of R1 572 176.

53. The accounting officer was notified of the MI on 22 March 2023 and invited to make a written submission on the actions taken and that will be taken to address the MI. The accounting officer responded on 26 September 2023 and the following actions have been taken to address the MI:

- The accounting officer requested a written submissions on 18 April 2023 from the affected officials involved in the projects. The accounting officer is still reviewing these submissions and will obtain a legal opinion for the best approach to resolve on the matter.

- The matter was referred to the Municipal Public Accounts Committee on 21 August 2023 and to an external service provider on 31 August 2023 for further investigations. The investigation was completed on 2 October 2024 and the following was recommended:

    - The municipality should recover the overpayment of R734 500 from the contractor for the installation of the fence and R632 610 overpayment for the paving, a total of R1 572 176 will be recovered.

    - To mitigate the impact, the recovery should be done by deducting the amount of R1 572 176from the retention amount on the project, which is R3 722 000, with the balance to be paid to the contractor.

    - The municipality should implement consequence management against three municipal officials as a result of the lapses that took place during the implementation of the project. The following officials were found to be responsible; manager roads and storm water, technician: PMU and manager parks and cemetery.

  - Training on contract management and record keeping should be conducted from time to time to capacitate municipal officials who are managing technical projects.

- The legal department instituted letters of recovery of the overpaid amounts to the affected contractor on 20 March 2025 and 10 May 2025. R1 494 720 was recovered through retention held by the municipality and a debt was created for the shortfall of R77 456.

- The municipal manager issued reprimand letters to the affected officials on the 20 March 2025. The technical: PMU official was moved to another unit as part of consequence management.

- Relating to the recommended training needs, the municipality will incorporate those needs in the workspace skills plan for 2025-26.

- The following internal controls are being implemented to prevent the re-occurrence:

  - The contract engineer will certify the work of the contractor. The certified work is to be submitted to the project manager, who will go on site to verify that the certified work has been executed as reported

  - The project manager will prepare a memo to the director to confirm that certified work is verified, for a payment to be processed in accordance with the work done

54. I received your written submission on 22 May 2025. I considered the representations made and the substantiating documents provided and have concluded that appropriate actions have been taken to address the material irregularity. Therefore, I will not pursue this matter any further.

Overpayment to contractor for Magotwaneng access bridge

55. 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.

56. The municipality failed to maintain an effective system of expenditure control by overpaying a contractor on the construction of Magotwaneng access bridge. The municipality paid for goods and services or for quantities that were not received, i.e. paid for more items but received less. There was an over-claim of R4 941 953 on certain activities as compared to what was received by the municipality and that was on site. The project had already achieved practical completion on 10 November 2020. This resulted in non-compliance with section 65(2)(a) of the MFMA and resulted in a material financial loss of R4 941 953.

57. The accounting officer was notified of the MI on 22 March 2023 and invited to make a written submission on the actions taken and that will be taken to address the MI. The accounting officer responded on 26 September 2023 and the following actions have been taken to address the MI:

- The accounting officer requested written submissions on 18 April 2023 from the affected officials involved in the projects. The accounting officer is still reviewing the submissions made and will obtain a legal opinion for the best approach to resolve on the matter.

- The matter has been referred to MPAC on 21 August 2023 and an external service provider on 31 August 2023 for further investigations. The investigation was completed on 2 October 2024 and the following was recommended:
    - The loss was determined at R612 562 and the municipality should recover the overpaid amount of R612 562 from the retention.
    - The municipality should implement consequence management against three municipal officials as a result of the lack of oversight during the implementation of the project. The following officials were found to be responsible; manager roads and storm water, technician: PMU and manager parks and cemetery.
- The legal department instituted letters of recovery of the overpaid amounts to the affected contractor on 20 March 2025 and 10 May 2025. R612 561 was recovered through retention held by the municipality and the remaining retention of R309 809 was paid to the supplier.
- The municipal manager issued reprimand letters to the affected officials on the 20 March 2025 The technical: PMU official was moved to another unit as part of consequence management.
- The following internal controls are being implemented to prevent the re-occurrence:
    - The contract engineer will certify the work of the contractor. The certified work is to be submitted to the project manager, who will go on site to verify that the certified work has been executed as reported
    - The project manager will prepare a memo to the director to confirm that certified work is verified, for a payment to be processed in accordance with the work done

58. I received your written submission on 22 May 2025. I considered the representations made and the substantiating documents provided 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

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Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

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), 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)
MSA: Disciplinary Regulations for Senior Managers, 2011	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 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)