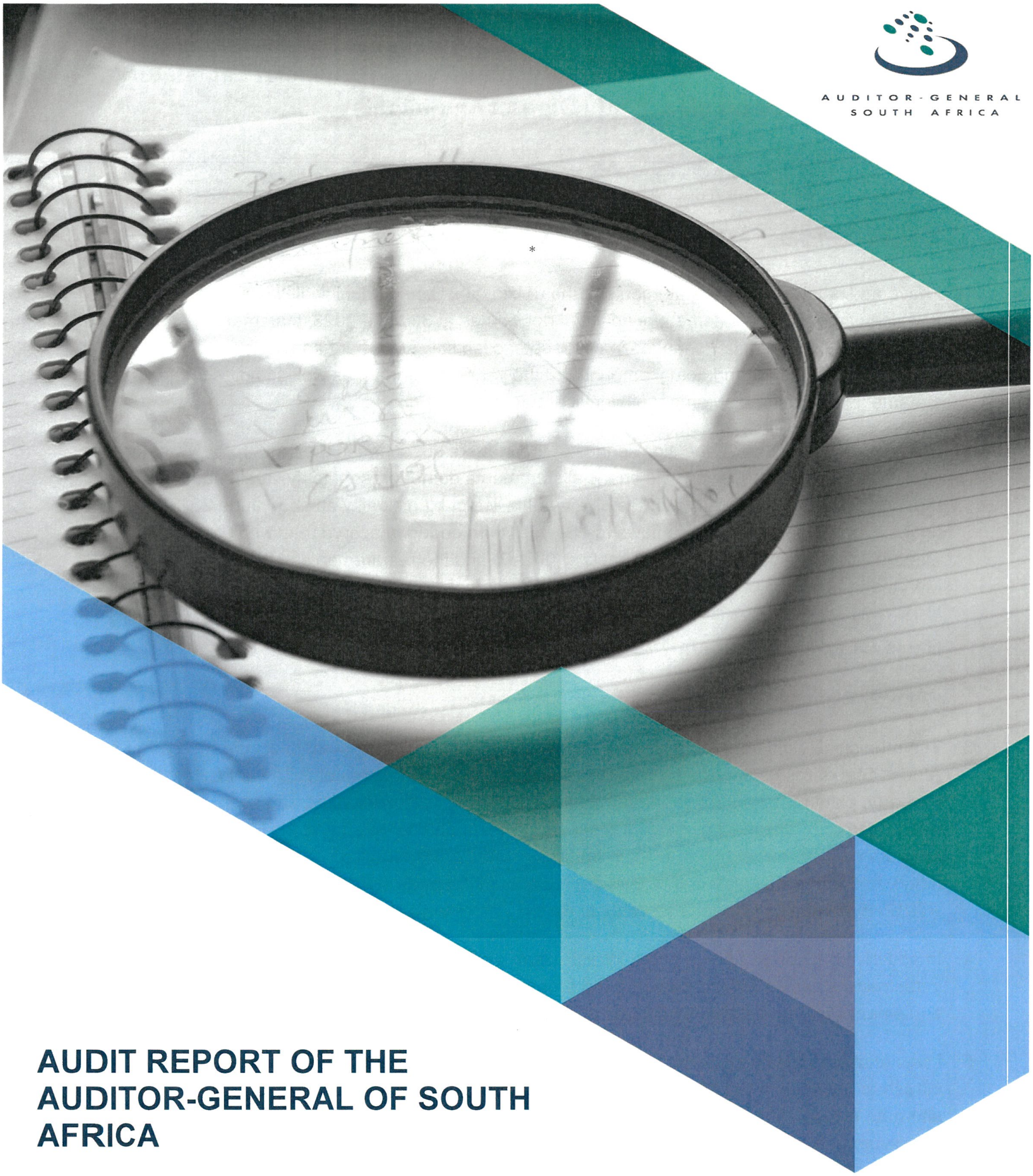
AUDITOR-GENERAL
SOUTH AFRICA



AUDIT REPORT OF THE AUDITOR-GENERAL OF SOUTH AFRICA

FOR THE YEAR ENDED 30 JUNE 2023

uMzinyathi District Municipality

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

Report on the audit of the financial statements

Adverse opinion

1. I have audited the financial statements of the uMzinyathi District Municipality set out on pages x to x, which comprise the statement of financial position as at 30 June 2023, 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, because of the significance of the matters described in the basis for adverse opinion section of this auditor's report, the financial statements do not present fairly, in all material respects, the financial position of the uMzinyathi District Municipality as at 30 June 2023, 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 5 of 2022 (Dora).

Basis for adverse opinion

Property Plant and Equipment - Infrastructure assets

3. The municipality did not recognise items of property plant and equipment in accordance with South African Standards of General Recognised Accounting (SA Standards of GRAP) of GRAP 17, Property, plant and equipment. Infrastructure assets that were completed and available for use, were incorrectly classified as work in progress. I was unable to determine the impact of the misstatement on infrastructure work in progress stated at R1,62 billion (2021-22: R1,47 billion) in note 9 to the financial statements, and depreciation amount as stated at R62,47 million (2021-22: R70,56 million), as it was impracticable to do so.

4. In addition, the costs of some of the infrastructure assets were incorrectly derecognised from the infrastructure assets without following the proper processes. Consequently, property, plant and equipment was understated by R18,52 million, (2021-22: R2,85 Million).

5. I was unable to obtain sufficient appropriate audit evidence to support the recorded additions to infrastructure work in progress, due to lack of record keeping. I could not confirm the additions by alternate means. Consequently, I was unable to determine whether any further adjustments were necessary to the infrastructure work in progress additions stated at R180,07 million as per note 9 of the financial statements.

6. I was unable to obtain sufficient appropriate evidence to support the infrastructure work-in-progress due to the unknown costs from prior periods that were not supported by the verifiable evidence, were included in the carrying amount of the assets. I was unable to confirm these costs by alternative means. Consequently, I was unable to determine whether any further adjustments to property, plant and equipment as stated at R2,59 billion in note 9 to the financial statements were necessary.

Property plant and equipment – Motor vehicles

7. The municipality did not recognise items of property plant and equipment in accordance with SA Standards of GRAP 17, Property, plant and equipment. Transport assets controlled by another municipality were incorrectly recorded in the asset register of the district municipality. Consequently, motor vehicles are overstated by R10,72 million.

Receivables from exchange transactions

8. The municipality did not correctly classify the interest charged on outstanding debtors as in note 6 in the financial statements in accordance with the SA Standards of GRAP 9, *Revenue from exchange transactions.* Consequently, the receivables from water services are overstated by R63,36 million and receivables from interest earned on outstanding debtors is understated by R63,36 million. Additionally, there was an impact on the allowance for impairment of water and interest for the period.

Payables from exchange transactions

9. The municipality did not withhold retention fees from contractors of infrastructure projects that were not completed as at 30 June 2023 in accordance with the SA Standards GRAP 11, *Construction contracts.* Consequently, payables as disclosed in note 13 are understated by R65,35 million.

Revenue from exchange transactions - Service charges

10. The municipality did not measure revenue from the sale of water and sanitation in accordance with GRAP 9, *Revenue from exchange transactions.* The revenue from the sale of water and sanitation included an amount of R60,18 million for estimated billing. The billing used the estimated consumption for a significant period of time exceeding 12 months. The municipality did not have adequate internal controls in place to ensure that the revenue billed is based on the recent actual meter readings, in compliance with the municipal by-laws. Furthermore, the municipality did not collect revenue as and when due to them. Consequently, service charges are understated by R20,76 million. This has an impact on the receivables from exchange transactions.

Revenue from exchange transactions – Interest earned from outstanding debtors

11. The municipality did not account for all the revenue from interest earned from outstanding debtors in accordance with GRAP 9, *Revenue from exchange transactions* as the municipality did not account for some interest charged on outstanding debtors. Consequently, interested earned from outstanding debtors as disclosed in note 23 to the financial statement is understated by R8,45 million. This has an impact on the receivables from exchange transactions.

Employee related costs

12. I was unable to obtain sufficient appropriate audit evidence to support the allowances paid, due lack of record keeping and the municipality did not have adequate systems to confirm the validity and accuracy of allowances. I was unable to confirm these allowances by alternative means. Consequently, I was unable to determine whether any further adjustments to employee related costs as stated at R209,10 million in note 28 to the financial statements were necessary.

Contracted services

13. I was unable to obtain sufficient appropriate audit evidence to support contracted services, due the poor status of accounting records inadequate systems to confirm the receiving of goods and services. I could not confirm contracted services by alternate means. Consequently, I was unable to determine whether any further adjustments were necessary to the contracted services stated at R118,77 million (2022: R142,90 million) as per note 35 of the financial statements.

General expenditure

14. I was unable to obtain sufficient appropriate audit evidence to support the general expenditure , due to the poor status of accounting records inadequate systems to confirm the receiving of goods and services. I could not confirm general expenditure by alternate means. Consequently, I was unable to determine whether any further adjustments were necessary to the general expenditure stated at R237,60 million (2022: R195,80 million) as per note 37 of the financial statements.

Net cash flow from operating activities

15. The municipality did not correctly prepare and disclose the net cash flows from operating activities as required by SA Standards of GRAP 2, *Cash flow statements.* This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from operating activities as stated at R247,37 million in note 39 of the financial statements were necessary.

Prior period error- unspent conditional grants

16. The municipality did not correctly account for a prior period error adjustment relating to the unspent conditional grants as disclosed in note 40 to the financial statements, in accordance with GRAP 3, *Accounting policies, change in accounting estimates and errors.* Consequently, the unspent conditional grants as disclosed in note 17 to the financial statements was overstated by R15,38 million.

Commitments

17. The municipality did not account for commitments in terms of GRAP 17, *Property, plant and equipment* .The Commitments on capital assets in progress were not disclosed. Consequently, commitments as disclosed in note 42 to the financial statement is understated by R94,57 million.

Irregular expenditure

18. Not all irregular expenditure was included in note 45 to the financial statements, as required by section 125(2) (d) of the MFMA. Payments made/expenditure incurred in contravention of supply chain management requirements, resulted in irregular expenditure of R214,560 million disclosed in note 45 to the AFS being understated by R499,827 million.

Context for opinion

19. 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.

20. 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.

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

Material uncertainty relating to going concern

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

23. As disclosed in note 52 of the financial statements, the adverse liquidity risks, and low debt collection levels, places significant pressure on the financial viability of the municipality. These conditions indicate that a material uncertainty exists that may cast significant doubt on the ability of the municipality to manage cash flows and settle future debts that become due.

Emphasis of matter

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

Material losses - Water

25. As disclosed in note 3 of the financial statements, the municipality incurred water distribution loss of R24,50 million (2021-22: R30,42 million) representing 51% (2021-22: 53%). This was mainly due to water leaks caused by aging infrastructure and illegal connections.

Other matter

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

Unaudited disclosure note

27. 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. The disclosure requirements did not form part of the audit of the financial statements and, accordingly, we do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

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

29. 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

30. 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.

31. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

32. 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 priority presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

33. I selected the following development priority presented in the annual performance report for the year ended 30 June 2023 for auditing. I selected development priority that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Development priority	Page numbers	Purpose
Development Priority 2: Basic delivery and infrastructure development	x-x	Provision of safe drinking water and sanitation services to the community to eradicate service delivery backlogs.

34. I evaluated the reported performance information for the selected development priority 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.

35. 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
- 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 for the reasons provided for any over- or underachievement of targets.

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

37. The material finding on the reported performance information for the selected development priority is as follows:

Development Priority 2: Basic service delivery and infrastructure development

Key Performance Indicator 2.7: No. of households to be provided with access to water within RDP standards

38. 101 households were reported as having access to water. However, the audit evidence showed the actual achievement to be only 0. Consequently, the target was not achieved.

Other matters

39. I draw attention to the matters below.

Achievement of planned targets

40. 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.

41. The municipality plays a key role in delivering services to South Africans. 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 x to x.

Material misstatements

42. I identified a material misstatement in the annual performance report submitted for auditing. The material misstatement was in the reported performance information for Development Priority 2: Basic service delivery and infrastructure development. Management did not correct the misstatement and I reported a material finding in this regard.

Report on compliance with legislation

43. 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.

44. 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.

45. 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.

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

Annual financial statements

47. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving an adverse audit opinion.

Expenditure management

48. Money owed by the municipality was not always paid within 30 days or agreed upon period, as required by section 65(2)(e) of the MFMA.

49. Reasonable steps were not taken to ensure that the municipality implements and maintains an effective system of expenditure control, as required by section 65(2)(a) of the MFMA.

50. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the irregular expenditure incurred as indicated in the basis for qualification paragraph. The majority of the irregular expenditure was caused by procurement processes not being followed

51. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R3,51 million, as disclosed in note 43 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 interest and penalties charged for late payments of supplier invoices

52. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R137,27 million, as disclosed in note 46 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.

Revenue management

53. An effective system of internal control for revenue was not in place, in contravention of section 64(2)(f) of the MFMA.

54. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.

Assets management

55. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.

56. Capital assets were permanently disposed of that were needed to provide the minimum level of basic municipal service, in contravention of section 14(1) of the MFMA.

Consequence management

57. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, in contravention of section 32(2)(a) of the MFMA.

58. Cases of financial misconduct which constitute a crime committed by officials were not always reported to the South African Police Service, as required by the municipal regulations on financial misconduct procedures and criminal proceedings 10(1).

Procurement and contract management

59. Some of the goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM Regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM Regulation 36(1). Similar non-compliance was also reported in the prior year.

60. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.

61. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA. Similar non-compliance was also reported in the prior year.

62. Awards were made to providers whose directors were in the service of other state institutions, in contravention of MFMA 112(1)(j) and SCM Regulation 44.

Other information in the annual report

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

64. 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.

65. 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.

66. 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

67. 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.

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

69. The accounting officer and council did not exercise adequate oversight in the financial reporting, compliance with legislation, and internal controls.

70. Management did not implement adequate controls over daily and monthly processing and reconciling transactions.

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

72. Management did not perform adequate reviews and monitoring to ensure compliance with applicable legislation.

Material irregularities

73. 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 the material irregularities reported in the previous year's auditor's report.

Status of previously reported material irregularities

Full and proper records not kept

74. Reasonable steps were not taken in the 2019-2020 financial year to ensure that full and proper records were kept of the financial affairs of the municipality in accordance with any prescribed norms and standards as required by section 62(1)(b) of the MFMA. The non-compliance contributed to a disclaimer of audit opinion as I could not obtain sufficient appropriate audit evidence to support the amounts and disclosures in the financial statements.

75. The lack of full and proper records of the financial affairs of the municipality is likely to result in substantial harm to the public sector institution as the municipality is likely to be unable to discharge its service delivery mandate if these matters are not urgently addressed.

76. The accounting officer was notified of this material irregularity on 07 June 2021 and was invited to make a written submission on the actions taken. The following action was taken by the accounting officer:

- Appointment of a service provider to assist with the fixed asset register (FAR) and relevant property plant and equipment (PPE) schedules, which will allow a transfer of skills and ensure that these documents are maintained annually.

77. The actions taken by the accounting officer have adequately addressed the material irregularity and accordingly, the material irregularity is resolved.

Other reports

78. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the municipality's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

79. An investigation was conducted by an independent consulting firm, on behalf of the Department of Cooperative Governance and Traditional Affairs. The investigation covered the period 1 July 2015 to 30 June 2017 and related to expenditure for boreholes and debt collection that was not supported by adequate documentary evidence. The final report was tabled to council in the prior year and the recommendations of the investigation were not implemented.

80. An investigation covering the period 1 July 2014 to 30 June 2018 was conducted by an independent consulting firm on supply chain management irregularities relating to the construction of the disaster management centre. The final report on the outcome of the investigation was tabled to council in the prior year and the recommendations of the investigation were not implemented.

Auditor - General

Pietermaritzburg

30 November 2023

AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b),

Legislation	Sections or regulations
	Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(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), Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2), Regulations 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)