AUDITOR-GENERAL SOUTH AFRICA

AUDIT REPORT

uMzinyathi District Municipality

2024-25

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of uMzinyathi District 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 the statement of comparison between 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, except for the possible effects of the matters described in the basis for qualified opinion section of this report, the financial statements present fairly, in all material respects, the financial position of uMzinyathi District 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 (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the requirements of the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Receivables from exchange transactions

3. The provision for impairment of doubtful debtors was not calculated in accordance with the GRAP 104, *Financial Instruments.* The total allowance did not agree to the age analysis and debtors with negative balances were included in the allowance for impairment. Consequently, the allowance for impairment and debt impairment was understated by R46, 80 million in the financial statements.

4. I was unable to obtain sufficient appropriate audit evidence that the receivables from exchange transactions debtors balance have been properly accounted for, due to the status of accounting records. I was unable to confirm these receivables from exchange transactions debtors' balance by alternative means. Consequently, I was unable to determine whether any further adjustments to receivables from exchange transactions debtors net balance stated at R80, 91 million (2023-24: R100, 41 million) in note 6 to the financial statements were necessary.

Service charges

5. Service charges revenue was not recognised as required by GRAP 9, *Revenue from exchange transactions*. The municipality used estimated consumption to bill customers throughout the year, and customers were not billed on a monthly basis. I was unable to determine the full value of the misstatement of service charges, stated at R43,70 million (2023-24: R17, 06 million) in note 20 to the financial statements, and related receivable from exchange transactions, stated at R80,91 million (2023-24: R100,41 million) in note 6 to the financial statements, as it was impracticable to do so.

Contracted services

6. During 2023-24, I was unable to obtain sufficient appropriate audit evidence to support contracted services, due the poor status of accounting records and inadequate systems to confirm the receipt of these 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 R198,35 million as per note 33 of the financial statements. My audit opinion on the financial statements for the period ended 30 June 2024 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of the contracted services expenditure for the current period.

General expenses

7. I was unable to obtain sufficient appropriate audit evidence to support the general expenses, due to the poor status of accounting records and inadequate systems to confirm the receiving of goods and services. I could not confirm general expenses by alternate means. Consequently, I was unable to determine whether any further adjustments were necessary to the general expenses stated at R151,37 million (2023-24: R196,95 million) as per note 35 of the financial statements.

Net cash flows from operating activities

8. Net cash flows from operating activities was not correctly prepared and disclosed as required 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 R232,58 million (2023-24: R164, 60 million) in the financial statements were necessary.

Context for opinion

9. 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.

10. 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.

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

Emphasis of matter

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

Material losses - Water

13. As disclosed in note 51 of the financial statements, the municipality incurred water distribution losses of R43,30 million (2023-24: R36, 67 million) representing 69% (2023-24: 62%). This was mainly due to water leaks caused by aging infrastructure and illegal connections.

Restatement of corresponding figures

14. As disclosed in note 40 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended 30 June 2025.

Going concern

15. As disclosed in note 42 of the financial statements, the adverse liquidity risks, and low debt collection levels, places pressure on the financial viability of the municipality. These conditions indicate that a uncertainty exists that may cast doubt on the ability of the municipality to manage cash flows and settle future debts that become due.

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the financial statements

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

19. 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

20. 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.

21. 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 pages 13-14, forms part of my auditor's report.

Report on the audit of the annual performance report

22. 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.

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

Key performance area	Page numbers	Purpose
Basic delivery service and infrastructure delivery	xx-xx	Provision of safe drinking water and sanitation services to the community to eradicate service delivery backlogs

24. 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.

25. 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 measures taken to improve performance.

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

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

Basic service delivery and infrastructure development

Number of households provided with access to water within RDP standards

28. An achievement of 1 049 was reported against a target of 5 854. 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 determining if the target had been achieved.

Other matters

29. I draw attention to the matters below.

Achievement of planned targets

30. 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.

31. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

Basic service delivery and infrastructure development

Targets achieved: 40% *Budget spent: 99%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of water projects under construction	42	34
Number of water projects completed	12	6
No. of households to be provided with access to water within RDP standards	5854	1049
Number of treated wastewater samples taken to monitor green drop status	150	0
% compliance of wastewater samples to water use license conditions (green drop)	75%	0
Number of treated water samples taken to monitor the blue drop status.	784	59
% of compliance to SANS 241 of Drinking Water (Blue drop)	95%	7.69%
Volume of water purified and distributed	11 566 760	11 496 547
% reduction of non-revenue water	1%	-8%

Material misstatements

32. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and infrastructure development. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

33. 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.

34. 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.

35. 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.

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

Annual financial statements

37. 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 non-current assets, current assets, liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and/or the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

38. 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.

39. 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.

40. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R132, 23 million, as disclosed in note 45 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 approved budget.

41. Reasonable steps were not taken to prevent irregular expenditure amounting to R53,40 million as disclosed in note 47 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with the procurement processes.

42. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R10, 05 million, as disclosed in note 46 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.

Revenue management

43. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.

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

Asset management

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

Other information in the annual report

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

47. 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.

48. 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 area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

49. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

50. 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.

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

52. The accounting officer and council did not provide adequate oversight over financial, performance reporting, compliance as well as related internal controls.

53. Management did not implement controls over daily and monthly processing and reconciling of transactions.

54. Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information as well as review and monitor compliance with applicable legislation.

Material irregularities

55. 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

Uneconomical cost paid for the purchase of back-up electricity generator

56. The accounting officer failed to comply with section 62(1)(a) of the MFMA, which states that that the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

57. On the 19th of April 2023 the municipality took a decision to deviate from the normal procurement process and hire a 1000kva electricity backup generator for a three-month period commencing in May 2023 to July 2023. The total payments for the hiring of the generator over the three months period was R3,06 million (incl. vat), which included the delivery and installation costs. On the 30th of June 2023 the municipality took a further decision to deviate from the normal procurement process and take-over (purchase) this hired generator from the same service provider at a total cost of R6,44 million (incl. vat).

58. The non-compliance has resulted in an estimated material financial loss of R7 million (incl. vat) as at 01 August 2023 for the uMzinyathi District Municipality as the total costs paid for the generator were higher than the average market price for a similar generator with the same specifications obtained from the open market.

59. The accounting officer was notified of the material irregularity on 13 February 2024 and invited to make a written submission on the actions taken and that will be taken to address the matter.

60. The accounting officer responded that they planned to rely on the outcomes of the investigation to be conducted by the KZN Department of Cooperative Governance and Traditional Affairs (KZN CoGTA) regarding the acquisition of the electricity generator by the municipality, however there was no evidence of referral and terms of reference provided by accounting officer for the said investigation.

61. I referred the material irregularity to the Special Investigating Unit (SIU) on 8 April 2025 for investigation as provided for in section 5(1A) of the PAA. The referral was acknowledged by the SIU on 9 April 2025, and a motivation has been submitted to President via the Minister of Justice for the issuing of a presidential proclamation to investigate the matter.

Poor internal controls and inadequate contract performance management on the fuel and oil supply expenditure on contract T2021-30

62. The accounting officer failed to comply with section 62(1)(a) of the MFMA, which states that that the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

63. The municipality entered into a 12 month contract (T2021-30) with a service provider for the period 2 March 2021 to 28 February 2022, for the supply of fuel and maintenance of fuel tanks for an amount of R27,82 million. On 2 March 2022 the municipality extended this contract for a further 36 months, from 2 March 2022 to 28 February 2025. The contract value per the terms of the extension was R5 million per month, and the scope of the work was not changed. However, the municipality is now using various local petrol stations to fill up fuel using the service provider's account at these petrol stations. The supplier would then invoice the municipality each month for the total fuel.

64. The supplier invoices included fuel delivery costs, while the fuel was no longer being delivered to the municipal sites/fuel tanks, as the municipality was now using the local petrol stations. The supplier invoices were also based on fixed fuel quantities that could not be reconciled to the actual fuel used by the municipality as per the fuel order books. The fuel price tariffs per litre (calculated using amount charged per site versus the recorded quantities in the invoice) were also not in line with the market rates and the tariffs quoted in the initial contract T2021-30.

65. The non-compliance has resulted in a material financial loss of R8,16 million for fuel and delivery costs by 30 June 2023 and is likely to result in further material financial losses for the uMzinyathi District Municipality due to the fuel quantities and tariffs that could not be validated during the audit of fuel and oil expenditure for the current and prior periods, as disclosed in note 37 to the financial statements for the period ended 30 June 2023. These fuel and oil expenditure transactions are expected to continue till 28 February 2025 as per contract extension letter.

66. The accounting officer was notified of the material irregularity on 19 February 2024 and invited to make a written submission on the actions taken and that will be taken to address the matter.

67. No actions were taken by the accounting officer to quantify and recover the financial loss suffered by the municipality while also preventing further losses associated with the fuel & oil supply contract. Additionally, no consequence management processes were undertaken by the accounting officer.

68. I referred the material irregularity to the Special Investigating Unit (SIU) on 8 April 2025 for investigation as provided for in section 5(1A) of the PAA. The referral was acknowledged by the SIU on 9 April 2025, and a motivation has been submitted to President via the Minister of Justice for the issuing of a presidential proclamation to investigate the matter.

Auditor-General

Pietermaritzburg

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

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

- 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

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7),33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)a, 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b) Sections: 93B(a), 93B(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)

Legislation	Sections or regulations
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)