

Report of the auditor-general to the Limpopo Provincial Legislature and the Council on Vhembe District Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Vhembe District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, and cash flow, and 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, except for the effects of the matter described in the basis for qualified opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of the Vhembe District Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended, in accordance with the 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 5 of 2023 (DoRA).

Basis for qualified opinion

Commitments

3. The municipality did not maintain an adequate internal control system for recording and accounting for commitments in accordance with GRAP 17, *Property, plant and equipment*. I identified differences between the commitments per the commitments schedule and the underlying records. Consequently, commitments stated at R907 620 390 (2023: R1 169 098 254) in note 39 to the financial statements are overstated by R 140 843 745 (2023: R188 229 652).

Context for opinion

4. 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.
5. 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.

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

Emphasis of matters

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

Restatement of corresponding figures

8. As disclosed in note 41 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2024.

Litigations and claims

9. With reference to note 37 to the financial statements, the municipality is the defendant in several 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.

Material losses- Water

10. As disclosed in note 36 to the financial statements, material water losses of R632 463 732 (2023: R553 612 221) was incurred, which represents 72% (2023: 34%) of total water purchased.

Material impairments – trade and other receivables

11. As disclosed in note 27 to the financial statements, a material loss of R453 431 408 (203: R 625 337 331) was incurred as a result of impairment in respect of doubtful receivables.

Other matters

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

Unaudited disclosure notes

13. 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 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

14. 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.

15. 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

16. 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.

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

Report on the audit of the annual performance report

18. 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 priority areas presented in the annual performance report. The Accounting Officer is responsible for the preparation of the annual performance report

19. I selected the following key priority area presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected the key priority area that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

| Key Priority Area | Page numbers | Purpose |
|--|---------------------|---|
| Services delivery and infrastructure development | [XX] | To improve access to water, sanitation, firefighting and rescue services through provision, operation, and maintenance of socio-economic and environmental infrastructure |

20. I evaluated the reported performance information for the selected key priority 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.

21. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner.
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance

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

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

Services delivery and infrastructure development

24. % of repairs and maintenance of water schemes

An achievement of 100% water schemes repaired and maintained was reported against a target of 100% water schemes repaired and maintained. 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

25. % of drinking water quality compliance report done

An achievement of 100% drinking water quality compliance reports done was reported against a target of 100% drinking water quality compliance reports done. 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.

The indicator measures compilation of drinking water compliance reports instead of the quality of water that was tested, which does not relate to the achievement of the service delivery.

Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

26. Number of water and wastewater treatments plant process audit conducted

An achievement of 25 audits conducted was reported against a target of 25 audits. However, some supporting evidence was not provided for auditing; or, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

The indicator measures the wastewater process audits performed instead of the results of these audits, which does not relate to the achievement of the service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

27. Number of green drops compliance report done (Inspection report compiled)

An achievement of 2 green drops compliance reports compiled was reported against a target of 2 reports. However, some supporting evidence was not provided for auditing; or, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

The indicator measures compilation of the green reports instead of the outcomes of the reports, which does not relate to the achievement of the service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

28. Various indicators

I could not determine the accuracy of various reported achievements, as the indicators were not well defined and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets have been achieved.

| Indicator | Target | Reported achievement |
|--|--------|----------------------|
| % of water interruptions cases reported and attended within 48 hours | 100% | 73% |
| % of sewer interruptions cases reported and attended within 72 hours | 100% | 81% |
| % of households provided with disaster relief within 72 hours | 100% | 100% |

29. Various indicators

I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

| Indicator | Target | Reported achievement |
|-----------|--------|----------------------|
|-----------|--------|----------------------|

| | | |
|--|-------|-------|
| % in progress on Construction of Vondo regional water scheme by 30 June 2024 | 30% | 33% |
| % in progress on Construction of Vondo regional water scheme upgrade by 30 June 2024 | 10,4% | 8,6% |
| % in progress on Construction of Malamulele west Regional Water Scheme (RWS) by 30 June 2024 | 8% | 3,68% |
| % in progress on Construction of Vuwani to Vyeboom and construction of Reservoir by 30 June 2024 | 10% | 9% |
| % in progress on construction of Xikundu/Mhinga Water reticulation Project by 30 June 2024 | 43% | 45% |
| % in progress on construction of Bulk Pipeline from Vuwani to Middle Letaba System Project by 30 June 2024 | 4% | 5,14% |
| % in progress on Construction of Block A (Miluwani and Tshidaulu) water reticulation by 30 June 2024 | 10% | 1% |
| % in progress on Construction Upgrading of Damani Water treatment plant from 4ML to 12 ML by 30 June 2024 | 5% | 4,7% |
| Number of bulk meters installed | 110 | 0 |
| Number of ball valves installed | 148 | 0 |
| Number of boreholes refurbished within the district | 15 | 18 |
| Number of boreholes drilled at Muledane village | 1 | 1 |
| Number of Albasin water treatment works and booster pump station refurbished | 1 | 1 |
| Number of boaster pump station in Mulima refurbished | 1 | 1 |
| % of wastewater flow meters installed | 100% | 81% |
| % of Dzanani Fire Station design approved | 100% | 99% |
| % of Xigalo fire station outstanding construction works done | 100% | 95% |
| Number of fire and rescue awareness conducted | 40 | 40 |
| % of palisade fence at various selected water and wastewater schemes done | 100% | 0 |
| Number VIP toilets constructed at Vhembe local municipalities | 521 | 521 |

Other matters

30. I draw attention to the matters below.

Achievement of planned targets

31. 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.
32. 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.

Services delivery and infrastructure development

| <i>Targets achieved: 68%</i> | | |
|---|-----------------------|-----------------------------|
| Key service delivery indicator not achieved | Planned target | Reported achievement |
| % in progress on construction of Vondo regional water scheme by 30 June 2024 | 60% | 34% |
| % in progress on construction of Vondo regional water scheme upgrade by 30 June 2024 | 10,4% | 8,6% |
| % in progress on construction of Malamulele west regional water scheme (RWS) by 30 June 2024 | 8% | 3,68% |
| % in progress on construction of Vuwani to Vyeboom and construction of reservoir by 30 June 2024 | 10% | 9% |
| % in progress on construction of block A (Miluwani and Tshidaulu) water reticulation by 30 June 2024 | 10% | 1% |
| % in progress on construction upgrading of Damani water treatment plant from 4ML to 12 ML by 30 June 2024 | 5% | 4,7% |
| % of Makhado boreholes water augmentation schemes refurbished | 100% | 70% |
| % in progress on Construction of Xikundu Mhinga bulk water supply by 30 June 2024 | 2% | 0% |
| Number of bulk meters installed | 110 | 0 |
| Number of ball valves installed | 148 | 0 |
| Number of boreholes re-drilled along Limpopo river | 4 | 0 |
| Number of drilled borehole and reservoir constructed at Mdavula/Machele | 1 | 0 |
| % of wastewater flow meters installed | 100% | 81% |
| Number of Eagle landing sewer upgrade done. | 1 | 0 |
| % of water interruptions cases reported and attended within 48 hours | 100% | 73% |
| % of sewer interruptions cases reported and attended within 72 hours | 100% | 81% |

| | | |
|--|------|-----|
| Number of WWTW scheme repaired and maintained at Malamulele, Makhado, Reitvlai, Water vaal, Harper package plant and Thohoyandou | 6 | 4 |
| % of Dzanani fire station design approved | 100% | 99% |
| % of Xigalo fire station outstanding construction works done | 100% | 95% |
| % of palisade fence at various selected water and wastewater schemes done | 100% | 0 |
| Number of district water services planning forum conducted. | 4 | 0 |
| Number of water safety plan reviewed | 16 | 0 |

Material misstatements

33. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for key priority area 1: services delivery and infrastructure development. Management did not correct the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

34. 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.
35. 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.
36. 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.
37. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

38. 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 misstatement of revenue, inventory, expenditure, property, plant and equipment, and statement of comparison of budget and actual identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

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

Revenue management

40. An adequate management, accounting and information system which accounts for revenue was not in place, as required by section 64(2)(e)(i) of the MFMA.
41. An effective system of internal control for revenue was not in place, as required by section 64(2)(f).

Strategic planning and performance management

42. The Service Delivery Budget Implementation Plan (SDBIP) for the year under review did not include monthly revenue projections by source of collection and the monthly operational and capital expenditure by vote as required by section 1 of the MFMA.
43. The performance management system and related controls were inadequate as it did not describe how the performance planning, measurement, review, and reporting improvement processes should be conducted as required by municipal planning and performance management regulation 7(1).

| |
|---|
| Other information in the annual report |
|---|

44. 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 key priority area presented in the annual performance report that have been specifically reported on in this auditor's report.
45. 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.
46. 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 priority area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
47. 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

48. 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.
49. 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.
50. Internal controls for monitoring compliance with laws and regulations were ineffective as they do not detect and prevent instances of non-compliance with applicable laws and regulations.
51. Management did not perform appropriate reviews to ensure that the indicators included in the SDBIP are relevant to the municipality's mandate and are well defined as provided by the Framework for Managing Programme Performance Information (FMPPPI).
52. Management did not implement appropriate controls to ensure that the annual performance report is supported by accurate and complete schedules.
53. Inadequate oversight and monitoring controls on the financial statements to ensure adherence to internal policies and procedures.
54. Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

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.
56. There is no material irregularity that was identified during the current year's audit.

Status of previously reported material irregularities

Revenue due to municipality not calculated on a monthly basis

57. In terms of section 64(2)(b) of the MFMA, the accounting officer must take all reasonable steps to ensure that revenue due to the municipality is calculated on a monthly basis.
58. The municipality did not read water meters for the purposes of revenue billing on a monthly basis. This resulted in a significant number of accounts being without variables to enable estimations. The district then estimated consumption for the affected consumers to be zero.

This resulted in non-compliance with section 64 (2)(b) of the MFMA which states that the accounting officer must take all reasonable steps to ensure that revenue due to the municipality is calculated on a monthly basis.

59. The non-compliance resulted in a likely material financial loss. Further losses are likely to occur, as the municipality does not perform monthly readings.

60. The accounting officer was notified of the material irregularity on 2 August 2021 and invited to make a written submission on the actions taken and that will be taken to address the matter. The following actions have been taken to address the material irregularity:

- The municipality requested the Development Bank of South Africa (DBSA) to assist with a revenue enhancement strategy, which will focus on database cleansing, tariff review and structuring along with audit of water meters. DBSA agreed to assist the municipality through a grant and both parties have entered into a grant agreement which was signed on 19 April 2021. The DBSA appointed an engineering service provider to assist with meter reading and data cleansing. The process started in May 2022 for a period of 18 months, an extension was approved until 30 November 2023.
- The engineering service provider completed the assignment on the 30 November 2023 and provided the municipality with a report that includes challenges and recommendations to implement to resolve water provision and billing water challenges.
- As at 1 November 2023, the engineering service provider, appointed with the assistance of the DBSA, have physically audited 16 050 properties in Thulamela to gather information on the indigent register, and the status of buried water meters so that the municipality can start billing as well as fixing pipe leakages in Thulamela to reduce water losses.
- In improving the effectiveness and the efficiency of the revenue management function, the municipality decided to establish revenue sections in all the local municipalities. This process was completed by 30 June 2024. The decentralization will deal with all revenue value chain functions.
- In January 2023, the municipality appointed nine permanent officials in the revenue section to improve capacity. Two of the financial management programme interns were allocated to assist revenue personnel to capture the meter readings and billing from 1 April 2023 for a period of 24 months. Three water meter reading service providers were appointed with effect from July 2023 at Thulamela, Makhado and Collins Chabane local municipalities, for a period of 36 months from July 2023.
- The DBSA report and implementation plan was tabled to council on 30 August 2024 for noting.
- The municipality developed standard operating procedures (SOPs) for meter reading as per National Treasury generic SOPs which was noted by council on 30 August 2024.
- The nature of the loss is due to institutional and legislation changes. Vhembe district municipality took over the water provision function from local municipalities in 2017 in an effort to assist them with water provision challenges. The records were not accurate

and complete when it transferred which resulted in the district municipality failing to calculate revenue on a monthly basis.

- The municipality is implementing the recommendation from DBSA and as a result, meters are currently being read on a monthly basis, are budgeted for annually, purchased when needed and installed when damaged ones are identified by the water meter reading service providers.
- The municipality continues to calculate revenue on monthly basis and no findings were identified in the audit for 2023-24.

61. I received your written submission on 03 October 2024, 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 2024



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 key priority 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 a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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), 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) |

