AUDIT REPORT

2022-23

eThekwini Municipality and its subsidiaries

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and the council on eThekwini Municipality and its subsidiaries

Report on the audit of the consolidated and separate financial statements

Opinion

1. I have audited the consolidated and separate financial statements of the eThekwini Municipality and its subsidiaries (the group) set out on pages xx to xx, which comprise the consolidated and separate statement of financial position as at 30 June 2023, consolidated and separate 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 consolidated and separate financial statements, including a summary of significant accounting policies.

2. In my opinion, the consolidated and separate financial statements present fairly, in all material respects, the financial position of the group as at 30 June 2023 and their 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 Act 5 of 2022 (DoRA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the consolidated and separate financial statements section of my report.

4. I am independent of the group in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

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

Key audit matters

6. I have determined that there are no key audit matters to communicate in this auditor's report.

Emphasis of matters

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

Significant uncertainties

8. As disclosed in note 43 to the consolidated and separate financial statements, various legal claims were lodged against the municipality. The ultimate outcome and amount of these claims could not yet be determined.

Material debt impairments, losses and write-offs

9. As disclosed in note 5 to the consolidated and separate financial statements, the group recognised a provision for debt impairments of R13,64 billion (2021-22: R10,71 billion) on consumer debtors, as the recoverability of these amounts was doubtful.

10. As disclosed in note 51 to the consolidated and separate financial statements, material water losses of 659 478 kl/day (2021-22: 618 465 kl/day) were incurred by the municipality, which resulted in losses of R2,03 billion (2021-22: R1,99 billion). These losses arose mainly from ageing and deteriorating infrastructure, uncontrolled and unplanned rapid rural expansion, illegal connections and intermittent water supply.

11. As disclosed in note 51 to the consolidated and separate financial statements, material electricity losses of 1,05 billion kilowatt hours (2021-22: 1,15 billion kilowatt hours) were incurred by the group, which resulted in losses of R1,37 billion (2021-22: R1,36 billion). These losses arose as a result of transmission and distribution losses as well as illegal connections.

Material underspending of the budget

12. As disclosed in the statement of comparison of budget and actual amounts the group materially underspent the capital budget by R541,33 million. Reasons for underspending are included in note 53 to the financial statements.

Other matter

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

Unaudited disclosure notes

14. In terms of section 125(2)(e) of the MFMA, the group is required to disclose particulars of non-compliance with the MFMA. This disclosure requirement did not form part of the audit of the consolidated and separate financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting offer for the consolidated and separate financial statements

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

16. In preparing the consolidated and separate financial statements, the accounting officer is responsible for assessing the group'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 group or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the consolidated and separate financial statements

17. My objectives are to obtain reasonable assurance about whether the consolidated and separate 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 consolidated and separate financial statements.

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

Report on the audit of the annual performance report

19. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected plan presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Plan	Page numbers	Goal
Create a quality living environment	XX	The goal of this plan is to promote access to equitable, appropriate and sustainable levels of household infrastructure and community services and facilitate access to housing.

21. I evaluated the reported performance information for the selected plan against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

22. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- 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.

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

24. The material findings on the reported performance information for the selected plan are as follows:

Various indicators

25. 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 description	Target	Reported achievement
Percentage of wastewater treatment capacity unused	15% percentage of wastewater treatment capacity unused by 30 June 2023	50,66%
Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards	60% of valid customer applications for new electricity connections processed in terms of municipal service standards by 30 June 2023	51,33%

Various indicators

26. Some supporting evidence was not provided for auditing; and, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator description	Target	Reported achievement
The percentage of households with access to at least a basic level of water	78,80% of households with access to at least a basic level of water by 30 June 2023	79,08%
The percentage of estimated indigent households with access to a free basic services: water	64.73% of estimated indigent households with access to a free basic services: water for the 2022/23 financial year	64,83%
The percentage of households with access to at least a basic level of sanitation	70,46% of households with access to at least a basic level of sanitation by 30 June 2023	70,63%
The percentage of estimated indigent households provided with free basic services: sanitation	50.02% of estimated indigent households provided with free basic services: sanitation by 30 June 2023	50,12%

Other matters

27. I draw attention to the matters below.

Achievement of planned targets

28. 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.

29. 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 xx to xx.

Plan – Create a quality living environment

Targets achieved: 74,58% *Budget spent: 94,79%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
The % of non-revenue water loss.	Less than 56% non-revenue water loss by 30 June 2023	58,20%
The percentage of households with access to a basic level of electricity within the eThekwini municipal area	66.14% households with access to a basic level of electricity by 30 June 2023. (The percentage households with electricity=overall households connected to the grid @ June 2023/ overall dwelling count @January 2022)	63,87%
Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	60% of valid customer applications for new electricity connections processed in terms of municipal service standards by 30 June 2023	51,33%
The percentage of estimated indigent households with access to a refuse removal service once a week	95% of estimated indigent households with access to a refuse removal service once a week for the 2022/23 financial year	94,40%
Number of subsidized housing units constructed using storm disaster programme	500 subsidized housing units constructed using storm disaster programme by 30 June 2023	313
Number of subsidized housing units constructed using rectification programme post 1994	368 subsidized housing units constructed using rectification programme post 1994 by 30 June 2023	342
The number of new fully subsidized housing units allocated.	2300 new fully subsidized housing units allocated by 30 June 2023	2 012
Percentage of surfaced municipal road lanes which has been resurfaced and resealed	0,99% of municipal road lanes resurfaced and resealed by 30 June 2023	0,43%
The km of surfaced municipal road lanes which has been resurfaced and resealed.	65 kms of surfaced municipal road lanes which has been resurfaced and resealed by 30 June 2023	29,44

Material misstatements

30. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Plan 3 – Create a quality living environment. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

31. 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.

32. 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.

33. 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.

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

Procurement and contract management

35. Sufficient appropriate audit evidence could not be obtained that goods and services with a transaction value of below R200 000 were procured using price quotations as required by Municipal Supply Chain Management (SCM) Regulation 17(1)(a) and (c).

36. 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). Similar non-compliance was also reported in the prior year.

37. Invitation to tender for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 Preferential Procurement Regulation 8(2). Similar non-compliance was also reported in the prior year.

38. Some of the commodities designated for local content and production, were procured from suppliers who did not submit a declaration on local production and content as required by the 2017 Preferential Procurement Regulation 8(5). Similar non-compliance was also reported in the prior year.

39. Commodities designated for local content and production, were procured from suppliers who did not meet the prescribed minimum threshold for local production and content, as required by the 2017 Preferential Procurement Regulation 8(5).

40. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.

41. Persons in service of the municipality whose close family members had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation 46(2)(e) and the code of conduct for councillors issued in terms of the Municipal Systems Act and the code of conduct for staff members issued in terms of the Municipal Systems Act.

42. SCM officials who or whose close family members/ partners/ associates had a private or business interest in contracts awarded by the municipality participated in the process relating to that contract, in contravention of SCM Regulation 46(2)(f).

Expenditure management

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

44. Reasonable steps were not taken to prevent irregular expenditure amounting to R2,41 billion as disclosed in note 52 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 local content legislation.

45. Reasonable steps were not taken to ensure that the municipality implemented and maintained an effective system of expenditure control, including procedures for the approval, authorisation and payment of funds for expenditure relating to the Expanded Public Works Programme and the Presidential Employment Programme, as required by section 65(2)(a) of the MFMA.

Consequence management

46. Disciplinary proceedings were not instituted by the council where the report of independent investigators confirmed the financial misconduct by a senior manager, as required by disciplinary regulations for senior managers 5(6) and municipal regulations on financial misconduct procedures and criminal proceedings 6(8).

47. Appropriate action was not taken against officials of the municipality where investigations proved financial misconduct, as required by section 171(4)(b) of the MFMA and municipal regulations on financial misconduct procedures and criminal proceedings 6(8).

Environmental management

48. The Kingsburgh, Magabeni, Umkomaas, Isipingo, Hillcrest, Mpumalanga waste water treatment works did not have valid operating licences, as required by section 22(1)(b) of the National Water Act 36 of 1998.

Other information in the annual report

49. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the consolidated and separate financial statements, the auditor's report and the selected plan presented in the annual performance report that has been specifically reported on in this auditor's report.

50. My opinion on the consolidated and separate 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.

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

52. 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

53. I considered internal control relevant to my audit of the consolidated and separate financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

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

55. The lack of adequate oversight by the accounting officer to address prior year recommendations resulted in repeat findings in compliance with key legislation relating to environmental, expenditure and consequence management, as well as procurement and contract management.

56. Senior management did not perform adequate reviews and reconciliation of underlying records to ensure credible performance reporting resulting in repeat findings on the performance information.

Material irregularities

57. 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.

Material irregularities in progress

58. I identified other material irregularities during the audit and notified the accounting officer of these, as required by material irregularity regulation 3(2). By the date of this auditor's report, I had not yet completed the process of evaluating the responses from the accounting officer. These material irregularities will be included in next year's auditor's report.

Status of previously reported material irregularities

Procurement of surgical face masks with tie-on at prices higher than the limits in the National Treasury's circular

59. The municipality did not comply with section 62(1)(a) of the MFMA which states 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.

60. Through an emergency procurement process on 19 April 2020, the municipality ordered 200 000 units of surgical face masks with tie-ons at prices in excess of the price limits contained in Annexure A of MFMA circular no. 101, *Bulk procurement strategy for government institutions*. The circular provided price limits for personal protective equipment (PPE) items in order to facilitate an efficient and effective delivery of goods and services to address covid-19. This resulted in the uneconomical use of the municipality's resources by the officials responsible, in contravention of section 62(1)(a) of the MFMA.

61. The total value of the orders and payments made was R4,37 million. The non-compliance resulted in a material financial loss of R1,87 million for the municipality by 30 April 2020.

62. The accounting officer was notified of the material irregularity on 29 October 2021 and invited to make a written submission on the actions taken, or to be taken, to address the matter.

63. The accounting officer responded by disagreeing that there were any losses incurred on the contract and he maintained that payments made were based on valid charges. An internal investigation was completed on 8 July 2022. The accounting officer implemented the recommendations of the investigation.

64. I am in the process of evaluating the further actions to be taken to ensure resolution of the material irregularity.

Procurement of N95 masks at prices higher than the limits in the National Treasury's circular

65. The municipality did not comply with section 62(1)(a) of the MFMA which states 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.

66. Through an emergency procurement process on 19 April 2020, the municipality ordered 100 000 units of N95 masks at prices in excess of the price limits contained in Annexure A of MFMA circular no. 101, *Bulk procurement strategy for government institutions*. The circular provided price limits for personal protective equipment (PPE) items in order to facilitate an efficient and effective delivery of goods and services to address covid-19. This resulted in the uneconomical use of the municipality's resources by the officials responsible, in contravention of section 62(1)(a) of the MFMA.

67. The total value of the orders and payments made was R7 million. The non-compliance resulted in a material financial loss of R1,03 million for the municipality by 8 May 2020.

68. The accounting officer was notified of the material irregularity on 29 October 2021 and invited to make a written submission on the actions taken, or to be taken, to address the matter.

69. The accounting officer responded by disagreeing that there were any losses incurred on the contract and he maintained that payments made were based on valid charges. An internal investigation was completed on 8 July 2022. The accounting officer implemented the recommendations of the investigation.

70. I am in the process of evaluating the further actions to be taken to ensure resolution of the material irregularity.

Suspected material irregularity – payments made to the supplier for services not rendered

71. Possible fictitious payments were made to a service provider under contract S5086 during the period 25 May 2018 to 6 January 2020 without evidence that goods and services were received. The municipality's internal controls were overridden by officials to ensure that the service provider received payment. As a result of the above, a likely financial loss of R21 million was incurred by the municipality.

72. The accounting officer was notified of the suspected material irregularity on 24 November 2021 and invited to make a written submission on the actions taken, or to be taken, to address the matter.

73. The municipality and the supplier were unable to produce evidence to support services billed to date. The municipality applied to the high court and, on 28 August 2021, were granted an order in their favour for the service provider to deliver all the supporting documents justifying the invoices raised. The service provider appealed the application, which was dismissed by the Supreme Court of Appeal in September 2022. The supporting documents have been subsequently delivered to the municipality. The accounting officer is in the process of assessing the information provided by the service provider.

74. Further to the court case above, an investigation into this suspected material irregularity was concluded by Office of the Premier in April 2022. The accounting officer did not implement the recommendations from the investigation report.

75. I am in the process of evaluating the further actions to be taken to ensure resolution of the material irregularity.

Other reports

76. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the consolidated and separate financial statements or my findings on the reported performance information or compliance with legislation.

77. The municipality's investigative unit performed investigations relating to allegations of financial misconduct covering the period 2018 to 2023. Some of these investigations were in progress as at 30 June 2023. The accounting officer is currently assessing the outcomes and recommendations for those cases that have been finalised.

78. The Special Investigating Unit and the Directorate for Priority Crime Investigations are investigating alleged irregularities in the management of the affairs of the municipality, which cover the period 2015 to 2021. These investigations were still in progress at the date of this report.

Auditor-General

Pietermaritzburg

12 December 2023

AUDITOR-GENERAL
SOUTH AFRICA

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Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

- identify and assess the risks of material misstatement of the consolidated and separate 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 group'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 consolidated and separate 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 and its subsidiaries 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 consolidated and separate financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the consolidated and separate 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 and its subsidiaries to cease operating as a going concern
- evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and determine whether the consolidated and

separate 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.

From the matters communicated to those charged with governance, I determine those matters that were of most significance in the audit of the consolidated and separate financial statements for the current period and are therefore key audit matters. I describe these matters in this auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in this auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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), 32(6)(a), Sections 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), 62(1)(f)(ii), Sections 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), Sections 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), Sections 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), Sections 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), Sections 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 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), 29(5)(a)(ii), Regulations 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1) (c), 38(1)(d)(ii), 38(1)(e), Regulations 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Sections 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, 2004	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(1)

Legislation	Sections or regulations
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)
National Water Act 36 of 1998	Section 22(1)(b)
National Environmental Management: Waste Act 59 of 2008	Section 20(b)
Environment Conservation Act, No. 73 of 1989	Section 20(1)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), Sections 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), 57(4B) Sections 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b) **Parent municipality with ME:** Sections 93B(a), 93B(b)
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), Regulations 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)