

Report of the auditor-general to Gauteng Provincial Legislature and council on Emfuleni Local Municipality

Report on the audit of the financial statements

Qualified Opinion

1. I have audited the financial statements of the Emfuleni Local 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, cash flow statement and statement of comparison of budget and actual amount 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 and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Emfuleni Local Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practices (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

Revenue from exchange transaction

3. I was unable to obtain sufficient appropriate audit evidence of whether service charges for water and electricity, as disclosed in note 15 to the financial statements, were accurately recorded due to estimated service charges recognised over time. The municipality did not have adequate systems of internal control for accurately recording and reconciling of all transactions and events relating to service charges. I could not confirm whether all service charges were accurately recorded by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to service charges for water and electricity stated at R979 788 063 and R3 219 591 691 respectively in the financial statements.

Contingencies

4. Contingent liabilities were not all included in the note to the financial statements as required by GRAP 19, Contingent Liabilities which resulted in contingent liabilities disclosed in note 32 to the financial statements being understated. It was impracticable to determine the value of the misstatement.

In addition, I was unable to obtain sufficient appropriate audit evidence that the contingent liabilities were correctly valued and accurately recorded. I was unable to determine the full extent of the misstatement as adequate systems were not in place to maintain records to support litigations against the municipality. I could not confirm this by alternative means.

Consequently, I was unable to determine whether any further adjustments were necessary to contingent liabilities stated at R828 761 799 in note 32 to the financial statements.

Context for opinion

5. 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.
6. 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.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.
9. I draw attention to note 39 to the financial statements, which indicates that Gauteng Provincial Executive has intervened at the municipality in terms of Section 139(1)(b) and Section 139(5)(a) of the Constitution. These events or conditions, along with the other matters as set forth in note 39, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

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

Material impairment – trade debtors

11. As disclosed in note 3 to the financial statements, material losses of R7 136 108 789 was incurred as a result of allowance for impairment of trade and other receivables from exchange transactions.
12. As disclosed in note 4 to the financial statements, material losses of R2 101 421 535 was incurred as a result of allowance for impairment of receivables from non-exchange transactions

Material losses - electricity

13. As disclosed in note 40 to the financial statements, material electricity losses of R751 036 434 (2023-24: R588 516 384) was incurred, which represents 24.8% (2022-23: 22.2%) of total electricity purchased.

Material losses - water

14. As disclosed in note 40 to the financial statements, material water losses of R836 278 422 (2022-23: R774 042 073) was incurred, which represents 62.1% (2022-23: 61.9%) of total water purchased.

Restatement of corresponding figures

15. As disclosed in note 45 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.

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 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 page xx of the annexure to the auditor's report, forms part of our 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 2024 for auditing. I selected a key performance area that measure 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 services and infrastructure	[XX]	To ensure quality basic service delivery to communities and infrastructure development.

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 are as follows:

Basic services and infrastructure

Various indicators

28. 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
BS.09 Square metres of potholes patched on municipal roads and streets in accordance with maintenance plan	3000m ²	5224.72m ²
BS13 Total m ³ of waste removed from mini dumps on a weekly basis as per schedule	80000m ³	63124m ³

Number of electrical projects completed as listed on the electricity projects plan

29. The projects are planned to be completed in financial year 24/25 was reported as a measure aimed at improving performance against the target of 4. However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

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 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.

Basic services and infrastructure

<i>Targets achieved: 48%</i>		
<i>Budget spent: The budget is not linked to the specific indicators, therefore, the budget spent could not be determined</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
Percentage of electricity losses reduced from 22.3% to 20% in line with the Electricity losses reduction Plan (losses may not exceed annual target.)	(Reduced from 22.3% to 20%)	24.8%
Number of Electrical network refurbished / repaired/ maintained as listed on the maintenance plan	4	3
Number of electrical projects completed as listed on the electricity projects plan	4	1
Number of electricity prepaid meters replaced in accordance with the maintenance plan for identified areas	9000	4211
Number of electricity smart meters installed in accordance with the maintenance plan for identified areas	5953	259
Number of Large Power Users' online metering installed according to the Implementation Plan for identified users	70	18
Length in metre of concrete canals, gravel canals and pipes cleaned in accordance with maintenance plan	2000m	1403m
Length of kilometres of municipal gravel roads maintained in accordance with maintenance plan	250km	230.6km
Average percentage of waste collection services completed on weekly basis as per schedule	50%	40%
Total m ³ of waste removed from mini dumps on a weekly basis as per schedule	80 000m ³	63 124m ³
Number of new water meters installed or replaced in accordance with the maintenance /business plan for identified areas	3700	376
Percentage Turnaround time taken to resolve potable water complaints within 48 hours after	55%	72%

<i>Targets achieved: 48%</i>		
<i>Budget spent: The budget is not linked to the specific indicators, therefore, the budget spent could not be determined</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
being reported		
Number of Installed and replacement of additional/existing Pressure Reducing Valves (PRV's) in accordance with the maintenance plan for identified service points on the network	5	4
Percentage Procurement of new water management system	100%	0%
Percentage of water losses reduced from 64.3% to 59% in line with water losses reduction plan (water losses /water conservation and demand management plan)	Reduced from 64.3% to 59%	62%
Percentage compliance standards with discharge license requirements on effluent quality at Rietspruit wastewater care works	60%	75%
Percentage turnaround time taken to resolve sanitation complaints within 48 hours after being reported	50%	91%
Number of updated Indigent register	4	0
Number of municipal health inspections conducted to comply with national environmental health norms and standards at any period in accordance with the inspection plan for identified areas	2000	844
Percentage Procurement of new cemetery management system	100%	0%
Number of inspections conducted to comply with national environmental norms and standards in accordance with the inspection plan for identified areas	560	103
Number of security monitoring reports submitted	3	2
Number of stadiums refurbished (Bophelong)	1	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 Basic Services and Infrastructure. Management did not correct all of 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

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 misstatements of non-current assets, current assets, revenue and disclosure items 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.
40. Reasonable steps were not taken to prevent irregular expenditure amounting to R49 341 902 as disclosed in note 38 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 supply chain management regulations and expired contracts.
41. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R208 472 407, as disclosed in note 37 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The fruitless and wasteful expenditure relates to interest charge by suppliers.
42. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R1 650 398 309, as disclosed in note 36 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 on the public works budget vote.

Consequence management

43. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.
44. Unauthorised expenditure were certified by council as irrecoverable without having conducted an investigation to determine the recoverability of the expenditure, in contravention of section 32(2)(a)(ii) of the MFMA.
45. Irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.
46. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Procurement and contract management

47. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2) (b) of the MFMA. Similar non-compliance was also reported in the prior year.
48. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA. Similar non-compliance was also reported in the prior year.

Other information in the annual report

49. The accounting officer is responsible for the other information included in the annual report the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.
50. 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.
51. 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.
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 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 basis for the qualified opinion and, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
55. The accounting officer did not exercise effective oversight to ensure that the annual financial statements and performance report are properly reviewed by senior management for completeness and accuracy before submitting for auditing and that there is consequence management for contravening applicable laws and regulations.
56. The accounting officer did not ensure that action plans made in prior year were implemented as evidenced by repeat audit findings on performance information and compliance with laws and regulations.
57. Senior management did not adequately implement action plans designed to prevent the recurring instances of non-compliance. Consequence management relating to deviating from policies and procedures relating to compliance with laws and regulations were not implemented adequately, consistently and effectively.

Material irregularities

58. 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

59. I identified 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, the responses of the accounting officer were not yet due. These material irregularities will be included in next year's auditor's report.

Status of previously reported material irregularities

Value-added tax (VAT) return not submitted in time

60. The municipality did not submit the VAT return for the month of April 2021 on time, as required by section 28(1) (b) (iii) of the VAT Act.
61. The late submission of a VAT return resulted in a penalty of R1 929 571, which, if not recovered, is likely to result in a material financial loss.

62. The accounting officer was notified of the material irregularity on 15 December 2021.

63. The actions taken by the accounting officer to resolve the material irregularity were as follows:

- Filed a request for remission for the penalty charged with the South African Revenue Service (SARS) in April 2022.
- Performed a preliminary assessment in September 2022 which confirmed that the late submission of the VAT return was a result of the municipal system failure to perform its functions properly.

64. To prevent a re-occurrence, the accounting officer submits VAT returns five business days before the due date.

65. I will continue to monitor the status of the request for remission in my subsequent audits.

66. The material irregularity is resolved.

Eskom invoices not settled within 30 days

67. Money owed by the municipality to Eskom was not always paid within 30 days in the 2019-20, as required by section 65(2) (e) of the MFMA.

68. Interest was charged by Eskom as a result of the late payment of the accounts, resulting in a material financial loss by the financial year-ended 30 June 2020.

69. The material financial loss cannot be recovered from any party as the assessment performed by the accounting officer in June 2024 concluded that the municipality could not make the payments due to poor cash flow.

70. The accounting officer was notified of the material irregularity on 15 July 2022.

71. The actions taken by the accounting officer to resolve the material irregularity were as follows:

- Submitted a debt relief application to the National Treasury in May 2023 for the write off of Eskom debt over a period of three years and the application was approved in June 2023. Engagements are still ongoing with the National Treasury on how the municipality will benefit from the debt relief programme..
- Payments are made to Eskom at the end of each month based on the cash available.

72. The accounting officer with support of the member of the executive council responsible for Finance and Economic Development in Gauteng initiated a process to review the current financial recovery plan with the aim to improve the financial performance of the municipality.

73. I will continue to monitor the repayment of Eskom debt during my subsequent audits.

74. The material irregularity is resolved.

Rand water invoices not settled within 30 days

75. Money owed by the municipality to Rand Water was not always paid within 30 days in the 2019-20, as required by section 65(2) (e) of the MFMA.
76. Interest was charged by Rand Water as a result of the late payment of the accounts, resulting in a material financial loss by the financial year-ended 30 June 2020.
77. The material financial loss cannot be recovered from any party as the assessment performed by the accounting officer concluded that the municipality could not make the payments due to poor cash flow.
78. The accounting officer was notified of the material irregularity on 15 July 2022.
79. The actions taken by the accounting officer to resolve the material irregularity were as follows:
 - o Preparation of funded budget plan for the period 2022-23 until 2024-25 financial year. The purpose of the funded budget plan is to increase revenue collection and decrease water and electricity losses, among others.
 - o Payments are made to Rand Water at the end of each month based on the cash available.
80. The accounting officer with support of the member of the executive council responsible for Finance and Economic Development in Gauteng, initiated a process to review the current financial recovery plan with the aim to improve the financial performance of the municipality.
81. I will continue to monitor the repayment of Rand Water debt during my subsequent audits.
82. The material irregularity is resolved.

Auditor - General

Johannesburg

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 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 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), 28(1), 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), Sections 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)(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), 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), 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), 34(a), 34(b), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 54A(1)(a), 56(1)(a), 57(2)(a), Sections 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(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)

Legislation	Sections or regulations
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)
MSA: Municipal Staff Regulations	Regulations: 7(1),31
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)