Report of the auditor-general to the Mpumalanga Provincial Legislature and the Council on Govan Mbeki Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Govan Mbeki Local Municipality set out on pages xx to xx, which comprise the appropriation statement, statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this report, the financial statements present fairly, in all material respects, the financial position of the Govan Mbeki Local Municipality as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of 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 qualified opinion

Receivable from exchange transactions

3. The municipality did not account for consumer debtors as required by GRAP 104, *Financial Instruments*. Debt impairment was not always recorded at the correct amounts and allocated appropriately. This resulted in an overstatement of R190,04 million to debt impairment, and allowance for impairment in receivable from exchange transactions in note 16 to the financial statements were also overstated by the same amount. This also had an impact on the surplus for the period, the accumulated surplus, cash generated from operations reported in the statement of cash flows, as well as risk management as disclosed in note 51 to the financial statements.

Service charges

4. During 2022, I was unable to obtain sufficient, appropriate audit evidence for the sale of electricity. The municipality did not have adequate systems in place to maintain records of its prepaid electricity sales, as supporting documents could not be provided. I was unable to confirm the sale of electricity by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the revenue from the sale of electricity stated at R437, 62 million in note 24 to the financial statements. Additionally, there was a consequential impact on receivable from exchange transactions, surplus for the period and on the accumulated surplus.

Irregular expenditure

5. I was unable to obtain sufficient, appropriate audit evidence for the restated opening balance of irregular expenditure in the prior year. This was due to the municipality not conducting an investigation to determine the full extent of the irregular expenditure incurred in the previous year. I was unable to confirm irregular expenditure by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the irregular expenditure amount disclosed at R141,29 million (2021-22: R180,73 million) in note 54 to the financial statements.

Context for opinion

6. 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.

7. 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.

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

Material uncertainty relating to going concern

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

10. I draw attention to note 51 to the financial statements, which indicates that a net loss of R747,07 million was incurred during the year ended 30 June 2023 and, as of that date the total liabilities exceeded its total assets by R1,38 billion. As stated in note 51, these events or conditions, along with other matters as set forth in note 51, 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

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

Material losses – electricity

12. As disclosed in note 42 to the financial statements, material electricity losses of 342 302 352 units (2021-22: 358 311 683 units) were incurred, which represented 64% (2021-22: 63%) of the total electricity purchased. Technical losses were estimated at 53 811 175 units (2021-22: 57 236 039 units) and are inherent in the supply of electricity. Non-technical losses were 288 491 177 units (2021-22: 301 075 644 units) and were mainly due to illegal connections.

Material losses – water

13. As disclosed in note 42 to the financial statements, material water losses of 13 001 055 units (2021-22: 12 289 640 units) were incurred, which represented 40% (2021-22: 34%) of the total water purchased. Technical losses were estimated at 3 192 896 units (2021-22: 4 284 918 units) and were due to ageing infrastructure. Non-technical losses were 9 808 159 units (2021-22: 8 004 721 units) and were mainly due to illegal connections.

Other matter

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

Unaudited disclosure notes

15. 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

16. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

17. 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

18. 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.

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

Report on the audit of the annual performance report

20. 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.

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

Key performance area	Page numbers	Purpose
KPA 2 – Sustainable physical infrastructure and improve customer care services	XX	To provide sustainable services, optimise operations and improve customer care

22. I evaluated the reported performance information for the 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.

23. 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.

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

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

KPA 2 – Sustainable physical infrastructure and improve customer care services

Various indicators

26. Based on audit evidence, the actual achievements for the following indicators did not agree to what was reported. I could not determine the actual achievements, but I estimated them to be materially more. Some targets were still achieved.

No	Indicator description	Target	Reported achievement
1	Percentage (%) of land development applications finalised within 90 working days by 30 June 2023	100%	53%
2	Kilometres of gravel roads maintained 30 June 2023	200	249

Various indicators

27. Based on audit evidence, the actual achievements for the following indicators did not agree to what was reported. I could not determine the actual achievements, but I estimated them to be materially less. Consequently, targets were not achieved, the under achievements on the targets were more than reported and the achievements against the targets were lower than reported.

No	Indicator description	Target	Reported achievement
1	Number of indigent households provided with access to basic services 30 June 2023	15 000	9 510
2	Square metres of tarred roads repaired and maintained by 30 June 2023	10 000	30 579

Percentage of proclaimed erven receiving a weekly refuse removal services as per the refuse collection schedule by 30 June 2023

28. Evidence was not provided to confirm that processes had been established to consistently measure and reliably report on this indicator. This was due to insufficient measurement definitions and processes. Consequently, I could not confirm the reliability of the reported achievement.

Other matter

29. I draw attention to the matter below.

Achievement of planned targets

30. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

Material misstatements

31. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 2: Sustainable physical infrastructure and improve customer care services. Management did not correct the misstatements and I reported material findings in this regard.

Report on compliance with legislation

32. 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.

33. 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.

34. 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 [type of auditee], 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.

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

Annual financial statements

36. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

Procurement and contract management

37. The performance of some of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA. This non-compliance was identified in the procurement processes for the upgrading of Pump Station 24, and construction of a new pumping main to existing WWTW at Embalenhle.

38. 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.

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. Steps were not taken to prevent irregular expenditure amounting to R141 293 283, as disclosed in note 54 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with the procurement processes.

41. Steps were not taken to prevent fruitless and wasteful expenditure amounting to R327 828 097, as disclosed in note 53 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest that has been charged to the long outstanding creditors.

42. Steps were not taken to prevent unauthorised expenditure amounting to R458 656 775, as disclosed in note 52 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of the approved budget.

Consequence management

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

Other information in the annual report

44. The accounting officer is responsible for the other information included in the annual report, which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and that selected key performance 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 performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

47. When I do receive and read the annual report, 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 and, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

50. Management did not adequately monitor the controls over the daily, weekly and monthly processing and reconciling activities. As a result, misstatements in the financial statements and annual performance report, and non-compliance with laws and regulations were detected

51. Management did not implement adequate controls to ensure that the annual financial statements and annual performance report submitted for audit are free of material misstatements.

52. Management did not implement adequate monitoring controls to ensure that compliance with applicable laws and regulations is monitored, the non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.

Material irregularities

53. 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 irregularity in progress

54. I identified a material irregularity during the audit and notified the accounting officer of it, 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. This material irregularity will be included in the next year's auditor's report.

Status of previously reported material irregularities

Full and proper records not kept

55. Reasonable steps were not taken in the 2019-20 financial year to ensure that full and proper records were kept of service charges, receivables from exchange and non-exchange transactions, electricity distribution losses and trade payables, as required by section 62(1)(b) of the MFMA. The non-compliance contributed to a disclaimed audit opinion as I could not obtain sufficient appropriate audit evidence to support the amounts and disclosures in the financial statements. The lack of full and proper records is likely to result in substantial harm to the municipality as it contributed to the material uncertainty regarding its ability to continue operations. This, in turn, is likely to have a negative impact on the municipality's ability to discharge its service delivery mandate.

56. I notified the accounting officer (AO) of the material irregularity on 13 July 2021 and invited the AO to make a written submission on the actions taken and that will be taken to address the matter. The AO responded on 10 August 2021 with the actions taken to resolve the material irregularity. My assessment is that the actions taken are not appropriate to resolve the material irregularity. I notified the AO of the following recommendations, which should be implemented by 15 December 2022:

- The non-compliance with section 62(1)(b) of the MFMA should be investigated to determine the reasons and circumstances that led to the non-compliance for the purpose of taking appropriate corrective actions and to address control weaknesses.

- Based on the reasons and circumstance, appropriate action should be taken to develop and commence with the implementation of the action plan to address poor record keeping so that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards, as required by 62(1)(b) of the MFMA. The plan should include anticipated timeframes and address the following key area as a minimum:

  - ➢ Payment vouchers, creditor statements and creditor reconciliations for purchases. The expenditure incurred should be supported by sufficient evidence that goods and services paid for were received.
  - ➢ I further recommend that the AO should take appropriate action to commence with the implementation of the action plan of the strategies below, to address the financial problems of the municipality, as required by section 135(1) and 135(3)(a) of the MFMA, by 30 November 2022:
    - a) Increase the collection of revenue;
    - b) Efficiently manage the available resources of the municipality;
    - c) Repair and maintain infrastructure assets; and
    - d) Negotiate reasonable payment arrangements with suppliers.

57. On 15 December 2022 and 14 February 2023, the accounting officer's responses on the actions implemented was received. I evaluated the accounting officer's responses and substantiating documentation received on the implementation of the recommendations. As some of the actions taken to address the material irregularity are still in progress and not yet

completed, I granted the accounting officer an additional six months up to 11 March 2024 to implement the recommendations. A progress report on the implementation of the recommendations was due on 13 November 2023 and not received and I am following up on the submission thereof.

58. I will follow up on the implementation of actions during my next audit.

Eskom not paid within 30 days of receiving the invoice or relevant statement

59. The municipality failed to ensure that the payments due to Eskom was made within 30 days of receiving the relevant invoice or statement, in contravention of section 65(2)(e) of the MFMA. The municipality incurred interest as a result of the late payments of R160,55 million in the 2019-20 financial year, which was disclosed as fruitless and wasteful expenditure in note 45 of the 2019-20 annual financial statements. The non-compliance was likely to result in a material financial loss when the interest expense is paid.

60. The accounting officer was notified of this material irregularity on 8 April 2021 and was invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer responded on 5 May 2021 with the actions taken to resolve the material irregularity. The following actions have been taken to resolve the material irregularity:

- An investigation was conducted by MPAC into all fruitless and wasteful expenditure from 2015 to 2020 financial year and resolved that the expenditure be written off and that and no one be held liable
- From 2019, the municipality established a cash flow management committee which sits at least once a month to consider the prioritisation of payments to creditors
- In 2021, a short-term repayment plan was entered into with Eskom with the anticipation of a final long-term plan
- A notice of motion dated 3 May 2023 was filed with the Constitutional Court by the municipality, among which, Eskom Holdings SOC Ltd has been cited as the responded.

61. I will follow up on the implementation of actions during my next audit.

Rand Water not paid within 30 days of receiving the invoice or relevant statement

62. The municipality failed to ensure that the payments due to the Rand Water were made within 30 days of receiving the relevant invoice or statement, in contravention of section 65(2)(e) of the MFMA. The municipality incurred interest as a result of the late payments of R12,78 million in the 2019-20 financial year, which was disclosed as fruitless and wasteful expenditure in note 45 of the 2019-20 annual financial statements. The non-compliance was likely to result in a material financial loss when the interest expense is paid.

63. The accounting officer was notified of this material irregularity on 8 April 2021 and was invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer responded on 5 May 2021 with the actions taken to resolve the material irregularity. The following action have been taken to resolve the material irregularity:

- The municipality prepared a financial recovery plan to improve its cash flow management and financial sustainability

- In February 2022, the municipality embarked and completed a campaign of servicing PVR and altitudes control valves in Addullum Reservoir, Leandra and Evander. The municipality also replaced faulty meters at a number or areas in its surroundings

- The municipality, through its attorneys, issued and continues to issue summonses to debtors that were final notices of demand by the municipality's legal department

- The municipality established a cash flow management committee which sits at least once a month to consider the prioritisation of payments to creditors

- The municipality signed a five-year debt settlement agreement with Rand Water on 5 June 2023, the plan is being implemented.

64. I will follow-up on the implementation of actions during my next audit.

Auditor-General

Mbombela

30 November 2023

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the [type of 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), 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), 64(2)(e), Sections 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), Sections 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), Sections 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), Sections 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulation 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), 17(1)(b), Regulations 17(1)(c). 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a) and (b), 29(5)(a)(ii), 29(5)(b)(ii), Regulations 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i),

Legislation	Sections or regulations
	Regulations 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)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), Regulations 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 27(1), 29(1)(b)(ii), 29(2)(a), Sections 29(2)(c), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, Sections 43(2), 56(a), 57(2)(a), 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), Sections 67(1)(d),74(1), 93J(1), 96(b) Parent municipality with ME: Sections 93B(a), 93B(b) Parent municipality with shared control of ME: Sections 93C(a)(iv), 93C(a)(v)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(5)(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)