Report of the auditor-general to Mpumalanga Provincial Legislature and the Council on the Dr JS Moroka Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Dr JS Moroka Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget information with actual information 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 Dr JS Moroka Local Municipality and its financial performance and cash flows for the year then ended in accordance with the 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 2024 (Dora).

Basis for qualified opinion

Receivables from exchange transactions

3. I was unable to obtain sufficient appropriate audit evidence that receivables from exchange transactions for the current and previous year had been properly accounted for, due to the material differences that were identified between the age analysis, general ledger and the annual financial statements. I was unable to confirm whether all the receivables from exchange transactions were recorded by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables from exchange transactions at R508 million (2023-24: R419 million) in the financial statements.

Receivables from non-exchange transactions

4. I was unable to obtain sufficient appropriate audit evidence that receivables from non-exchange transactions for the current and previous year had been properly accounted for, due to the material differences that were identified between the age analysis, general ledger and the annual financial statements. I was unable to confirm whether all the receivables from non-exchange transactions were recorded by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables from non-exchange transactions at R122 million (2023-24: R120 million) in the financial statements.

Irregular expenditure

5. The municipality did not have adequate systems to identify and disclose all irregular expenditure incurred during the previous years, as required by section 125(2)(d) of the MFMA. I was unable to quantify the understatement of irregular expenditure for the current and the previous year, as it was impractical to do so.

6. In addition, I was unable to obtain sufficient appropriate audit evidence for irregular expenditure due to a lack of adequate supporting evidence in the previous years. Consequently, I was unable to determine whether any adjustments were necessary to irregular expenditure, stated at R1,5 billion (2023-24: R1,4 billion) in note 44 to the financial statements.

Cash flow statement – Sale of goods and services

7. The municipality did not prepare and disclose cash flow items, in accordance with GRAP 2, cash flow statements. This was due to incorrect values used in the calculation of receipts from the sale of goods and services. Consequently, the sales of goods and services in the cash flow statement is misstated by R 10 million.

Prior period error

8. The municipality did not appropriately determine the correction of previous period errors in note 49 to the financial statements, as required by GRAP 3, accounting policies, estimates and errors. The correction of errors and restated comparative figures for receivables from exchange and non-exchange transactions, payables from exchange transactions, cash flow statements and irregular expenditure disclosed in note 49 to the financial statements contained material misstatements. I was unable to determine the full extent of the misstatements of the corrections of errors, as it was impracticable to do so.

Context for opinion

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

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

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

Other matter

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

13. 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.

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

15. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

16. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements.

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

Report on the audit of the annual performance report

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

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

Development priority	Page numbers	Purpose
KPA 5: Basic service delivery: Technical and community development services	XX	To facilitate the social community and infrastructure development services

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

21. I performed procedures to test whether:

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

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

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

KPA 5: Basic service delivery: Technical and community development services

Various Indicators

24. I could not determine the accuracy of various reported achievements, as the indicator was not well defined and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets have been achieved.

Key performance indicator	Planned Target	Reported achievement
Percentage of physical work complete on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoir Phase 3 by 30 June 2025	100 % physical work complete on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoir Phase 3 by 30 June 2025	100 % physical work complete on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoir Phase 3 by 30 June 2025
Percentage of physical work complete on the Replacement of asbestos bulk line from water treatment plant to Kuilen phase 2 by 30 June 2025	100 % physical work complete on the Replacement of asbestos bulk line from water treatment plant to Kuilen phase 2 by 30 June 2025	100 % physical work complete on the Replacement of asbestos bulk line from water treatment plant to Kuilen phase 2 by 30 June 2025
Percentage of physical work complete on the construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets phase 2 by 30 June 2025	100 % physical work complete on the Construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets (Phase 2) by 30 June 2025	100 % physical work complete on the Construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets (Phase 2) by 30 June 2025
Percentage of physical work complete on the construction of sewer reticulation at Thabana Phase 2 by 30 June 2025	100% physical work complete on the Construction of Sewer reticulation at Thabana (Phase 2) by 30 June 2025	100% physical work complete on the Construction of Sewer reticulation at Thabana (Phase 2) by 30 June 2025
Percentage of physical work complete on the construction of sewer reticulation at Libangeni Phase 2 by 30 June 2025	100% physical work complete on the Construction of Sewer reticulation at Libangeni (Phase 2) by 30 June 2025	100% physical work complete on the Construction of Sewer reticulation at Libangeni (Phase 2) by 30 June 2025

Number of reports on frequency of waste collection program implemented by 30 June 2025

25. The indicator measures the number of reports on waste collection, which does not relate to the mandate of the municipality. Consequently, the indicator is not relevant for planning and reporting on performance. The municipality's mandate is to provide citizens with the waste collection service. Simply reporting on the number of reports does not provide the citizens with the actual performance of the waste collection service provided.

Number of samples collected for analysis as per SANS241 2015 by 30 June 2025

26. The indicator measures the number of samples tested, which does not relate to the mandate of the municipality. Consequently, the indicator is not relevant for planning and reporting on performance. The municipality's mandate is to provide citizens with safe, high-quality water. Simply reporting on the number of samples tested does not reassure residents about the actual quality of the water they consume.

Number of monthly reports on the maintenance of Roads in identified Wards by 30 June 2025

27. The indicator measures the number of reports on roads maintenance, which does not relate to the mandate of the municipality. Consequently, the indicator is not relevant for planning and reporting on performance. The municipality's mandate is to maintain roads for citizens' use. Simply reporting the number of reports prepared does not provide citizens with any indication of the actual maintenance work carried out on the roads.

Number of quarterly reports on the % of households with access to basic services (Water, sanitations, and Electricity) submitted to Council per quarter by 30 June 2025

28. The indicator measures the number of quarterly reports on access to basic services, which does not relate to the mandate of the municipality. Consequently, the indicator is not relevant for planning and reporting on performance. The municipality's mandate is to provide basic services (water, sanitation and electricity). Simply reporting the number of reports prepared does not provide citizens with any indication of the actual provision of the basic services.

Other matters

29. I draw attention to the matters below.

Achievement of planned targets

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

31. The table that follow provide information on the achievement of planned targets and list 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].

KPA 5: Basic service delivery: Technical and Community development services

Targets achieved: 85% Budget spent:100%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of Integrated Waste Management Plan approved by council by 30 June 2025	1	0
52 Number of pumps at water treatment works and sub- station maintained or repaired by 30 June 2025	52	39
Number of approved design reports for 900 household Electrification in Phake by 30 June 2025	1	0
Number of GBV programmes coordinated/collaborated in by 30 June 2025	4	3
Number of vulnerable groups programmes coordinated by 30 June 2025	4	3

Material misstatements

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

Report on compliance with legislation

33. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

34. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

35. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

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

Annual Financial Statements

37. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of revenue, non-current assets and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Consequence Management

38. Some of the 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.

39. Some of the 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.

40. Some of the losses resulting from irregular 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)(b) of the MFMA.

41. Some of the fruitless and wasteful 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)(b) of the MFMA.

Strategic planning and performance management

42. The SDBIP for the year under review did not include monthly revenue projections by source of collection and the monthly operational and capital expenditure by vote as required by section 1 of the MFMA.

43. The performance management system and related controls were not maintained as it did not describe how the performance planning, monitoring, measurement, review and reporting processes should be conducted and managed, as required by municipal planning and performance management regulation 7(1).

Procurement and contract management

44. Some of the contracts were awarded to bidders based on points given for legislative requirement that differed from those stipulated in the original invitation for bidding, in contravention of SCM regulations 21(b) and 28(1)(a)(i) and the Preferential Procurement Regulations.

45. Some of the contracts and quotations were awarded to bidders based on preference points that were not allocated and calculated in accordance with the requirements of section 2(1)(a) of the Preferential Procurement Policy Framework Act and its regulations.

46. Some of the construction contracts were awarded to contractors that did not qualify for the contract in accordance with section 18(1) of the CIDB Act and CIDB Regulations 17 and 25(7A).

Revenue Management

47. An adequate management, accounting and information system which accounts for revenue and debtors was not in place, as required by section 64(2)(e) of the MFMA.

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

49. Interest was not charged on all accounts in arrears, as required by section 64(2)(g) of the MFMA.

Expenditure Management

50. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for qualification paragraph.

51. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R 90K as disclosed in note 42 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.

52. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R 112 million, as disclosed in note 41 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.

53. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.

Other information in the annual report

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

55. My opinion on the financial statements, and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

56. 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 development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

57. 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

58. 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.

59. 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.

60. Controls over the preparation of regular, accurate and complete financial and performance reports that are supported by reliable information were not adequate, mainly as a result of supporting evidence not complete or properly reconciled.

61. The accounting officer did not implement sound internal controls for the preparation of the financial statements. The financial statements contain numerous errors that were not detected and corrected prior to the submission of the financial statements for audit.

62. The review and monitoring controls over compliance with applicable laws and regulations were not adequate.

63. Management's action plan to address prior year material findings was not adequately and timeously implemented resulting in findings reported in the prior year not being adequately addressed.

Material irregularities

64. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Pollution of water resource not prevented by the Siyabuswa Wastewater treatment works

65. The Siyabuswa Wastewater Treatment Works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewage into the adjacent environment, including the communal residence and Elands River. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resource.

66. The accounting officer was notified of this material irregularity on 18 March 2024 and was invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Loss of revenue due to property rates not billed

67. The municipality did not ensure property rates revenue due to the municipality is calculated on a monthly basis. The billing system was not reconciled to the valuation roll to ensure all the properties eligible for property rates are billed. Consequently, some customers were not billed throughout the 2021-22 financial year; while other customers were billed for part of the year instead of the full year. Consequently, section 64(2)(b) of the MFMA was not complied with as the accounting officer did not take all reasonable steps to ensure that revenue due to the municipality is calculated on a monthly basis. The non-compliance is likely to result in a material financial loss for the municipality due to property rates revenue not billed.

68. The accounting officer was notified of the material irregularity on 26 April 2023. The following actions have been taken to resolve the material irregularity:

- During July 2023, an appointment of the Divisional Manager: Revenue was made to capacitate the revenue unit

- During September 2024, the revenue unit was capacitated through provision of training

- During the 2023-24 and 2024-25 financial year, a reconciliation between the general valuation roll, supplementary roll and valuation roll included in the billing system of the municipality was performed to ensure that all properties are included at correct market values and rate categories

- During the 2022-23, 2023-24 and 2024-25 financial year, a review of tariff structure for property rates was performed to ensure that it includes all rate categories that should be billed and the tariff structure was approved by council

- In the 2024-25 financial year, for the period of period 2018-2024, billing adjustments/ corrections on the billing system to correct the property rates billing and to retrospectively bill the customers at the correct rate was performed and these adjustments were included in note 25 of the annual financial statements for 2024-25.

69. I assessed the actions taken by the accounting officer over the past financial years and in the current year, and i am satisfied that these actions were appropriate and adequate to address the material irregularity. Accordingly, this material irregularity has been resolved.

Auditor-General

Mbombela

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected 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 municipality's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the municipality to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 – Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 – Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations: 71(1)(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, 2005	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 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), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2),

	Sections: 54A(1)(a),56(1)(a), 57(2)(a), 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), 7(1), 8, 9(1)(a), 10(a), 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Staff Regulations	Regulations: 7(1),31
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), 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)