

Report of the auditor-general to Mpumalanga Provincial Legislature and the council on Thaba Chweu Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Thaba Chweu 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 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 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 Thaba Chweu Local Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practise (GRAP), 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

Cash generated from operations

3. Cash generated from operations was not prepared and disclosed in accordance with GRAP 2, *Cash flow statements*. This was due to non-cash items included in the cash generated from operations. Consequently, cash generated from operations as disclosed in note 39 to the financial statements is overstated by R53, 1 million.

Context for opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
5. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern.

7. I draw attention to the matter below. My opinion is not modified in respect of this matter
8. Note 56 to the financial statements indicates that as of 30 June 2024 the municipality owes Eskom R1,6 billion. This liability alone has rendered the municipality's budget unfunded, thereby casting significant doubt on the validity of the going concern assumption.

Emphasis of matters

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

Restatement of corresponding figures

10. As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2024.

Material Impairment - Debt impairment

11. As disclosed in note 33 to the financial statements, material impairment of R140,4 million (2022-23: R90,7 million) was incurred as a result of impairment.

Material losses – electricity

12. As disclosed in note 34 to the financial statements, material electricity losses of 72 097 119 KWH units (2022-23: 62 323 374 KWH units) was incurred, which represents 50% (2022-2023: 46%) of total electricity purchased.

Material losses – Water

13. As disclosed in note 34 to the financial statements, material water losses of 4 065 226 Kilolitres (2022-23: 3 773 418 kilolitres) was incurred, which represents 52% (2022-2023: 53%) of total water units purchased.

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 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.
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. This description, which is located on pages xx to xx, forms part of our 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 areas 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 2024 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
<p>Basic services and infrastructure development</p>	<p>Xx to xx</p>	<p>This focuses on the provision of and access to basic services by the communities living in the municipality. The municipality is mandated to deliver municipal basic services to the community. This service included the provision of sanitation, electricity, roads and storm water, waste management and public facilities.</p>

22. 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.

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
- 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.

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:

Basic Services and Infrastructure Development

Various indicators

26. The reported measures taken to improve performance against underachieved targets did not agree to the audit evidence. Consequently, the reported measures are not reliable for helping to understand the actions taken by the municipality to address performance gaps and to assess the effectiveness of strategies to improve future performance against the targets.

Indicator	Target	Reported achievement	Reported measure	Measures taken based on audit evidence
Number of KMs of road refurbishment at Matibidi (Didimala village)	1.3km of road refurbished at Matibidi (Didimala Village) by 30 June 2024	Not Achieved. Refurbishment of 1.3km at Matibidi not complete	Project to be completed in the first quarter of the 2024/25	Per the first quarter 2024/25 progress report the project was not complete
Number of sewer substations refurbishment and upgraded at Mashishing ext. 8	1 Sewer substation refurbished & upgraded at Mashishing Ext 8 by 30 June 2024	Not Achieved. Refurbishment & upgrading of Sewer substation at Mashishing Ext 8 not complete	Project to be completed in the first quarter of the 2024/25	Per the first quarter 2024/25 progress report the project was not complete
Number of KMs of pipeline installed for sewer reticulation at Mashishing EXT 8	10.2 km of pipeline installed for sewer reticulation at Mashishing Ext 8 by 30 June 2024	Not Achieved. Project not complete	Project to be completed in the first quarter of the 2024/25	Per the first quarter 2024/25 progress report the project was not complete
Number of KMs of pipeline installed for water reticulation at Mashishing EXT 8	11.7 km of pipeline installed for Water reticulation at Mashishing Ext 8 by 30 June 2024	Not Achieved. Project not complete	Project to be completed in the first quarter of the 2024/25	Per the first quarter 2024/25 progress report the project was not complete

Other matters

27. I draw attention to the matters below.

Achievement of planned targets

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

29. The table that follows provides 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.

Basic service and infrastructure development

<p><i>Targets achieved: 50%</i></p> <p><i>Budget spent: 100%</i></p>		
Key service delivery indicator not achieved	Planned target	Reported achievement
Number of KMs of road refurbishment at Moremela Morothong Kanana street (Tshireleng)	0.866km of road refurbished at Moremela Morothong Kanana street (Tshireleng) by 30 June 2024	Not Achieved - 0.802 km refurbished at Moremela Morothong Kanana Street (Tshirelang)
Number of KMs of road refurbishment at Voortrekker street at Lydenburg	0.980 Km of refurbished at Voortrekker Street at Lydenburg by 30 June 2024	Not Achieved -Project is at practical completion stage.
Number of KMs of road refurbishment at Matibidi (Didimala village)	1.3km of road refurbished at Matibidi (Didimala Village) by 30 June 2024	Not Achieved - Refurbishment of 1.3km at Matibidi not complete
Number of sewer substations refurbishment and upgraded at Mashishing ext. 8	1 Sewer substation refurbished & upgraded at Mashishing Ext 8 by 30 June 2024	Not Achieved - Refurbishment & upgrading of Sewer substation at Mashishing Ext 8 not complete
Number of KMs of pipeline installed for sewer reticulation at Mashishing EXT 8	10.2 km of pipeline installed for sewer reticulation at Mashishing Ext 8 by 30 June 2024	Not Achieved - Project not complete
Number of KMs of pipeline installed for water reticulation at Mashishing EXT 8	11.7 km of pipeline installed for Water reticulation at Mashishing Ext 8 by 30 June 2024	Not Achieved - Project not complete
Number of households connected to grid at Marikana/ Majenje	220 Households connected to Grid at Marikana/Majenje by 30 June 2024	Not Achieved - No households were connected to Grid at Marikana/Majenje

Material misstatements

30. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for key performance area: basic services and infrastructure development. Management did not correct some of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

31. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.
32. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

33. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
34. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

35. 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.
36. Material misstatements of non-current assets, current assets, liabilities 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

37. Money owed by the municipality was not always paid within 30 days, as required by section 65(2) (e) of the MFMA.
38. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R74, 2 million, as disclosed in note 45 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 incurred on late payments to Eskom.
39. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R73, 2 million, as disclosed in note 46, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure. The majority of the disclosed irregular expenditure was caused by non-compliance with SCM Regulation 22(1) and 22(2).

Strategic planning and performance management

40. The performance of THALEDA was not monitored and reviewed as part of the annual budget process, as required by section 93B (b) of the MSA.
41. Annual performance objectives and indicators were not established for THALEDA and/or included in Thaba Chweu Local Municipality's multi-year business plan, as required by section 93B(a) of the MSA.
42. The SDBIP for the year under review did not include the monthly operational and capital expenditure by vote as required by section 1 of the MFMA.

Procurement and contract management

43. 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.
44. 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.
45. 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.
46. Some of the invitations for competitive bidding were not advertised for a required minimum period of days, in contravention of SCM Regulation 22(1) and 22(2)
47. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by SCM Regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM Regulation 36(1). Similar non-compliance was also reported in the prior year.

Asset management

48. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2) (c) of the MFMA.

Other information in the annual report

49. The accounting officer is responsible for the other information. The other information comprises of the information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the 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 findings on the financial statements, the findings on the annual performance report and the material findings on compliance with legislation included in this report.
55. Management did not implement adequate recording, reviewing, and reporting processes and controls to ensure credible, complete, and accurate financial reporting as per the requirements of the financial reporting framework. Consequently, financial statements contained numerous misstatements that need to be corrected. This was mainly due to staff members not fully applying the requirements of the financial reporting framework.
56. Management did not implement adequate monitoring and review of the annual performance report which resulted in material findings being reported.
57. Management did not review and monitor compliance with applicable laws and regulation.

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 identified during the audit

59. The material irregularities identified are as follows:

Pollution of water resource not prevented at Mashishing Extension 9 Waste-Water Pumpstation

60. The Mashishing extension 8 Wastewater pump station has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This resulted in continued spilling and discharge of untreated sewer into the adjacent environment, including the Marambane water stream. 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 general public and the environment exposed to, and dependent on, the contaminated water resource.

61. The accounting officer was notified of this material irregularity on 22 February 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.

Status of previously reported material irregularities

Eskom not paid within 30 days of receipt of invoice or statement

62. The municipality failed to ensure that the payments due to Eskom were made within 30 days of receiving the relevant invoice or statement, in contravention of section 65(2)(e) of the MFMA. The non-compliance is likely to result in a material financial loss when the interest expense is paid. The municipality continues to incur interest on the Eskom invoices as a result of late payments. In 2023-24 financial year, interest charges of R73, 2 million formed part of the disclosed amount in note 45 for fruitless and wasteful expenditure.

The accounting officer was notified of the material irregularity on 22 April 2021.

The following actions have been taken or planned to be taken to resolve the material irregularity:

- Between 2019 and 2023, the accounting officer reported fruitless and wasteful expenditure to the municipal public accounts committee (MPAC) for investigation. The expenditure was duly investigated when reported, resulting in MPAC approving that it be written off per council resolution C4/2021 and C5/2024.
- In January 2023 the accounting officer appointed a service provider to assist with the full implementation of the debt control and credit policy, prepaid meter audits and replacement of faulty meters. As of the date of the audit report, some actions have been implemented, while others remain in progress.
- Since 2022-23 financial year, the municipality utilised over 40% of equitable share in order to make payments to Eskom.
- Since 2022-23 the accounting officer annually validates the integrity of the indigent register, thereby ensuring that only customers that qualify benefit,
- In September 2023, the accounting officer applied for debt relief in terms of MFMA Circular 124 for Eskom debt. The application was approved by National Treasury on the 23 November 2023 which resulted in an interest waiver as disclosed in note 62 of the AFS.
- In May 2023, the accounting officer undertook an electricity cost of supply study. At the date of this report, the study has been concluded approval by the National Electricity Regulator for South Africa (NERSA) was secured on 28 June 2024.
- The approval of an adequate financial recovery plan (FRP) after the incorporating feedback from the Treasuries and implementation of the FRP during the 2024-25 financial year.

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

Overpayment made on refurbishment of morothong-kanana Street at moremela.

64. The municipality did not comply with Section 65(2) (a), which states that that the accounting officer of a municipality is responsible for the management of the expenditure of the municipality and must take all reasonable steps to ensure that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds.
65. On project TCM/T09/2019-2020, the municipality overpaid the supplier contracted for the refurbishment of Morothong-Kakana Street at Moremela. Some quantities paid for by the municipality were more than the quantities received and some payments were made for work that was not done by the contractor. The non-compliance is likely to result in a material financial loss for the municipality if the money is not recovered.
66. The accounting officer was notified of this material irregularity on 24 November 2021.
67. The following actions has been taken to resolve the material irregularity :
- a) In March 2023 the then accounting officer appointed a firm of attorneys to recover the losses. In November 2024 a court order was made in favour of the municipality for the service provider to pay the financial loss suffered by the municipality.
 - b) During September 2023 the accounting officer initiated the internal disciplinary processes against the responsible official. The official retired in October 2024 before the process could be concluded.
 - c) The accounting officer put in place controls and procedures to prevent re-occurrence of the material irregularity. In May 2023 council approved the creditor's payments and administration policy.

I considered all the substantiating evidence provided and I have concluded that appropriate actions have been taken to address the material irregularity and it is considered resolved

Auditor General
Mbombela

30 November 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected key 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), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)

Legislation	Sections or regulations
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)

--