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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Bushbuckridge 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 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, the financial statements present fairly, in all material respects, the financial position of the Bushbuckridge Local Municipality as at 30 June 2025 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 24 of 2024 (Dora).

Basis for opinion

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

4. 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.

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

Emphasis of matters

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

Material impairments – Debt impairment

7. As disclosed in note 33 to the financial statements, material impairments of R266,73 million (2023-24 R215,26 million) was incurred as a result of debt impairment on consumer debtors.

Material losses – water

8. As disclosed in note 53 to the financial statements, material water losses of R186 ,98 million (2023-24: R146,41 million) were incurred. These losses arose from ageing and deteriorating infrastructure as well as illegal connections.

Restatement of corresponding figures

9. As disclosed in note 52 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2025.

Other matter

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

11. 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

12. 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.

13. 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

14. My objectives are to obtain reasonable assurance about whether 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.

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

Report on the audit of the annual performance report

16. 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.

17. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected the 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
Infrastructure development and basic service delivery	XX	To improve the provision of basic services such as water, electricity, sanitation and refuse removal.

18. 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.

19. 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.

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

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

Infrastructure development and basic service delivery

2.5.5.10 % Completion of water reticulation project at Kildare A

22. The reported measures taken to improve performance against the underachieved target of 100% Completion of water reticulation project at Kildare A, did not agree to the audit evidence. The audit evidence indicated the measures to be that a subcontractor was not appointed to complete the project, consequently the outstanding project work has not been assigned to an appointed subcontractor and there was also no evidence of the revised completion date of quarter two of the 2025/2026 fiscal year as reported in the annual performance report. Consequently, we could not confirm the actions taken by the accounting officer to address performance gaps and to assess the effectiveness of strategies to improve future performance against the target.

Missing indicator

23. The municipality is responsible for basic services including access to safe drinking water in terms of the Medium-Term Strategic Framework (MTSF). However, an indicator to measure performance on this objective was not included in the approved planning documents. The accounting officer indicated that this was because the quality of water is reported on the Integrated Regulatory Information System (IRIS) of the Department of Water and Sanitation (DWS) but did not provide evidence of the water testing done throughout the year. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered. It further undermines transparency and accountability on the progress towards achievement of the MTSF.

Various indicators

24. Various indicators were not clearly defined during the planning process. Consequently, the indicators are not useful for measuring and reporting on progress against planned objectives.

Indicator	Target	Detail
2.5.5.48 % Servicing of sites in Dwarsloop	0% Servicing of sites in Dwarsloop	The planned target was not specific in defining what servicing of sites means and therefore is ambiguous
2.5.5.73 % Completion installation of High Mast's phase 4	15% Completion installation of High Masts Phase 4	The wording of the indicator is not specific in terms of the area where the installation will be occurring.
2.5.5.80 NT 13 % completion of Energy Efficiency Demand Side Management	0 % completion of Energy Efficiency Demand Side Management	The indicator target description is ambiguous

Other matters

25. I draw attention to the matters below.

Achievement of planned targets

26. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

27. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

Infrastructure development and basic service delivery

Targets achieved: 69,62% *Budget spent: 80,90%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
2.5.5.8 % Completion of water reticulation at Rolle phase 3	100% completion of reticulation and yard meter connection at Rolle phase 3	77% completion of reticulation and yard meter connection at Rolle phase 3
2.5.5.10 % Completion of water reticulation project at Kildare A	100% Completion of water reticulation project at Kildare A	74% Completion of water reticulation project at Kildare A
2.5.5.13 % completion of water reticulation at Jameyane and Zombo Phase 1	100% completion of water reticulation at Jameyane and Zombo Phase 1	92% completion of water reticulation at Jameyane and Zombo Phase 1
2.5.5.15 100% completion of the provision of water reticulation at Kurhula Tiyakeni Phase 1	100% completion of the provision of water reticulation at Kurhula Tiyakeni Phase 1	80% completion of the provision of water reticulation at Kurhula Tiyakeni Phase 1
2.5.5.17 % completion of the provision of water reticulation a Sigagule phase 1	100% completion of the provision of water reticulation at Sigagule Phase 1	98.30% completion of the provision of water reticulation at Sigagule Phase 1
2.5.5.19 % completion reticulation and yard meter connection at Kildare B phase 1	100% completion reticulation and yard meter connection at Kildare B phase 1	94.94% completion reticulation and yard meter connection at Kildare B phase 1
2.5.5.20 % completion reticulation and yard meter connection at Kildare B phase 2	100% completion reticulation and yard meter connection at Kildare B phase 2	85.92% completion reticulation and yard meter connection at Kildare B phase 2
2.5.5.25 % completion of tarring of internal streets at Ward 08 Ga Motibidi	100% completion of tarring of internal streets at Ward 08 Ga Motibidi	90% completion of tarring of internal streets at Ward 08 Ga Motibidi
2.5.5.29 % completion of Paving of internal streets at ward 07 Thabakgolo and Masakeng	100% completion of Paving of internal streets at Ward 07 Thabakgolo and Masakeng	65.16% completion of Paving of internal streets at Ward 07 Thabakgolo and Masakeng
2.5.5.31 % Completion of tarring internal streets from Casteel to Tembisa Primary School phase 2	55% Completion of tarring internal streets from Casteel to Tembisa Primary School, phase 2	50% Completion of internal streets from Casteel to Tembisa Primary School, phase 2
2.5.5.35 % completion of paving streets at Ward 23 Cork	100% completion of paving streets at Ward 23 Cork	86.77% completion of paving of internal streets at Ward 23 Cork

2.5.5.41 % completion of Paving of internal streets at new forest	100 % completion of Paving of internal streets at New Forest	81% completion of paving of internal streets at Newforest
2.5.5.44 % Completion of Acornhoek Sports Facility project Phase 2	42% construction progress of Acornhoek sports facility project, Phase 2	38% construction progress of Acornhoek sports facility project, Phase 2
2.5.5.45 % Construction of Landfill site (Phase 3)	80% Construction progress of construction Landfill site Phase 3	56.95% Construction progress of construction Landfill site Phase 3
2.5.5.46 % Construction of Thulamahashe cemeteries	90% Construction of Thulamahashe cemeteries	66.10% Construction of Thulamahashe cemeteries
2.5.5.50 % completion of Replacement of Asbestos water reticulation pipelines at Thulamahashe A and B (Ward 31)	100% completion of Replacement of Asbestos water reticulation pipelines in Thulamahashe A and B	40.51% completion of Replacement of Asbestos water reticulation pipelines in Thulamahashe A and B
2.5.5.51 % construction progress of upgrading of Maviljan WWTW	100% construction progress of upgrading of Maviljan WWTW	98% completion of upgrading of Maviljan WWTW
2.5.5.52 % completion of Upgrading of Mkhuhlu WWTW	5 % Progress on the Upgrade of Mkhuhlu WWTW	0% Progress on the Upgrade of Mkhuhlu WWTW
2.5.5.57 % completion of the upgrade of the Dingledale package plant phase 2	100 % completion of the upgrade of the Dingledale package plant phase 2	98 % completion of the upgrade of the Dingledale package plant phase 2
2.5.5.59 % Upgrading of Shatale water treatment works	95 % construction progress of the upgrade of Shatale WTW	66% Progress on upgrade of Shatale WTW
2.5.5.60 NT 10 Number of Boreholes to be drilled for Soweto, Zola, Ludlow, and Clara	4 Boreholes to be drilled for Soweto, Zola, Ludlow, and Clara	2 Boreholes to be drilled for Soweto, Zola, Ludlow, and Clara
2.5.5.62 % Upgrading of Bushbuckridge bulk line from Inyaka to Mapulaneng reservoirs	100 % upgrading of Bushbuckridge bulk pipeline from Inyaka regional water treatment works to Mapulaneng reservoir	97% upgrading of Bushbuckridge bulk pipeline from Inyaka regional water treatment works to Mapulaneng reservoir
2.5.5.63 % Refurbishment of bulk sewer pipeline (Mkhuhlu, Bushbuckridge , Dwarsloop)	100 % completion of Refurbishment of bulk sewer pipeline (Mkhuhlu, Bushbuckridge, Dwarsloop)	98,79% completion of Refurbishment of bulk sewer pipeline (Mkhuhlu, Bushbuckridge, Dwarsloop)
2.5.5.74 % of households map and designs of Croquet Lawn phase 2	98 % electrification of households at Croquet Lawn Phase 2	85.5% electrification of households at Croquet Lawn phase 2
2.5.5.75 Completion of households' map and designs of Croquet Lawn phase 3 by 2024/09/01	100% of households map and designs of Croquet Lawn Phase 3	90% of households map and designs of Croquet Lawn Phase 3
2.5.5.77 % of households map and designs of Hoxani	100% of households map and designs of Hoxani	90% of households map and designs of Hoxani

Material misstatements

28. 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 and infrastructure development. As management subsequently corrected only some of the misstatements, I reported material findings in this regard.

Report on compliance with legislation

29. 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.

30. 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.

31. 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.

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

Annual financial statements

33. The financial statements submitted for auditing were not fully prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of current assets, current liabilities and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Expenditure management

34. 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.

35. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R6,54 million, as disclosed in note 50 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 and penalties on overdue accounts.

Strategic planning and performance

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

37. 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

38. The preference point system was not applied on some of the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.

Other information in the annual report

39. The accounting officer is responsible for the other information included in the annual report. The other information referred to 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.

40. 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.

41. 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 areas presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

42. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.

43. The other information contains material misstatement which are as follows:

Section of the annual report	Material misstatement identified
1. Page 13 of the annual report: 1.2 Overview of the municipal manager - Analysis of financial Results current year amount	➢ Material inconsistency identified between the surplus amount per AFS and surplus amount per annual report section for current and prior year.
2. Page 118 of the annual report - Component A: Statement of Financial Performance	➢ Material inconsistency identified between the surplus amount per annual report and AFS for current and prior year amounts. ➢ Material inconsistency identified between the current year provision for debt impairment amount per annual report and AFS ➢ Material inconsistency identified between the operating expenditure amount per annual report and AFS.
3. Page 119 of the annual report - Table of comparison of the budget versus the actual expenditure for major expenditure items	➢ Material inconsistency identified between the actual debt impairment per annual report and AFS
4. Page 120 of the annual report - Component B: Statement of financial performance	➢ Material inconsistencies identified in the capital expenditure amount for 2025 and 2024 financial years per annual report and AFS

Internal control deficiencies

44. 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.

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

46. There is inadequate monitoring of implementation of key controls to ensure that the annual financial statement preparation process plan is adhered to and that all reviews take place timeously and are effective.

47. Senior management did not implement adequate recording, reviewing and reporting processes and controls to ensure credible, complete and accurate performance reporting due to constrained capacity and resourcing.

48. Non-compliance with legislation could have been prevented if the municipality had sufficient resources and capacity to ensure compliance is sufficiently monitored and reviewed by senior management. This resulted in the recurring compliance matters reported above as well as irregular and fruitless and wasteful expenditure.

Material irregularities

49. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit.

Status of previously reported material irregularities

Overpayment made on the paving of internal streets at Lilydale – Phase 1

50. The municipality appointed a service provider in November 2018 to pave the internal streets at Lillydale phase 1 for a total contract value of R11, 37million.

51. The municipality overpaid the service provider contracted as some quantities paid for were more than the quantities received and some payments were made for work that was not done, resulting in non-compliance with the section 65(2) (a) of the MFMA.

52. The non-compliance was likely to result in a material financial loss due to the overpayment of the service provider for the quantities that were not delivered and the work that was not done.

53. The accounting officer was notified of this material irregularity on 28 October 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 did not take appropriate action to resolve the material irregularity

54. I referred the material irregularity to the Special Investigation Unit (SIU) on 6 August 2024 for investigation, as provided for in section 5(1A) of the PAA. The SIU acknowledged receipt of the referral on the same day, and a presidential proclamation was approved on 16 May 2025 for SIU to investigate the matter. The investigation is currently in progress.

55. I further recommended that the accounting officer should take the following action to address the material irregularity, which should have been implemented by 3 March 2025:

- Review of invoices/completion certificate by the technical unit (Projects manager) to confirm services rendered before approval of payment.

56. The accounting officer's response on the implementation of the recommendation was received on 11 March 2025, and the following actions have been taken to address the material irregularity:

    - Effective internal control measures have been implemented or internal controls strengthen to monitor project costs and deliverables, which include monthly site meetings to monitor progress on projects, sign-off and verification of project deliverables at practical and final completion stages by both the project manager and project management unit; requirement for regular progress reports by contractors to determine challenges that may impact contract deliverables and practical completion; and assessing projects continuously for re-measurement and variations to project deliverables.

57. The actions taken by the accounting officer to implement the recommendation are deemed appropriate and have addressed the recommendation. However, the matter is still under investigation by the SIU and I will continue to monitor and report on the progress of the investigation in the audit report until completed.

Auditor - General

Mbombela

12 December 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 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 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 and regulations	Consolidated firm level requirements
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
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), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 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), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43

Legislation and regulations	Consolidated firm level requirements
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(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),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)