CHRIS HANI DISTRICT MUNICIPALITY

Audit Report

For the year ended 30 June 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to Eastern Cape Provincial Legislature and Council on Chris Hani District Municipality

Report on the audit of the consolidated and separate financial statements

Qualified opinion

1. I have audited the consolidated and separate financial statements of Chris Hani District Municipality set out on pages xx to xx, which comprise the consolidated and separate statement of financial position as at 30 June 2025, consolidated and separate statement of financial performance, consolidated and separate statement of changes in net assets , consolidated and separate cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as notes to the consolidated and separate 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 consolidated and separate financial statements present fairly, in all material respects, the consolidated and separate financial position of Chris Hani District Municipality as at 30 June 2025 and its consolidated and separate financial performance and consolidated and separate cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practices (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Receivables from exchange transactions

3. The municipality did not recognise all the receivables from exchange transactions in accordance with GRAP 104, Financial Instruments. There were disagreements noted on the restatement of the corresponding amount due to disagreements from billing. Furthermore, the closing balance was impacted by the disagreement of the allowance for impairment of receivables from exchange transactions which was not calculated in accordance with the municipality's adopted methodology. Consequently, I was unable to determine whether any further adjustments were necessary to receivables from exchange transactions stated at R197,2 million (2024: R366,1 million) in note 19 to the consolidated and separate financial statements, debt impairment expense stated at R317,3 million (debt impairment reversal 2024: R939,8 million) in note 37 to the consolidated and separate financial statements and interest revenue from debtors stated at R134,6 million (2024: R184 million) in note 29 to the consolidated and separate financial statements.

Value-added tax (VAT) payable

4. The municipality did not recognise value added tax (VAT) in accordance with GRAP 1, *Presentation of financial statements*. There were disagreements noted on receivables from exchange transactions, which have an impact on the calculation of current year VAT payable. Additionally, the VAT control does not agree with the underlying records and the input and output VAT accrual was not based on accurate and consistent information due to incorrect transactions included in the VAT accruals. Furthermore, the VAT payable was calculated by offsetting the VAT accruals (related to customers and suppliers) against the VAT control account (payable/receivable from South Africa Revenue Service). Consequently, I was unable to determine whether any further adjustments were necessary to VAT payable stated at R52 million (2024: R42,4 million) in note 11 to the consolidated and separate financial statements.

Water distribution losses

5. The municipality did not recognise water distribution losses in accordance with section 125(2)(d)(i) of the MFMA. The inputs used to calculate the losses did not agree to supporting documents. Furthermore, the revenue was not accounted for correctly, which affected the losses. Consequently, I was unable to determine the full extent of the misstatement of water distribution losses stated at R47,2 million (2024: R41,3 million) in note 42 to the consolidated and separate financial statements.

Net cash flows from operating activities

6. Net cash flows from operating activities were not correctly prepared and disclosed as required by Standards of GRAP 2, *Cash flow statements*. This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from operating activities as stated at R476.3 million (2024: R415,8 million) in the consolidated financial statements and R474,5 million (2024: 4291, million) in the separate financial statements were necessary.

Statement of changes in net assets

7. I was unable to obtain sufficient appropriate audit evidence for Statement of changes in net assets due to the status of record keeping for net income recognised directly in net assets. I was unable to confirm the statement of changes in net assets amount by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the statement of changes in net assets sated at R5,6 billion in the consolidated and separate financial statement.

Corresponding figures

Service Charges

8. Revenue from service charges was not recognised in accordance with GRAP 9, *Revenue from exchange transactions*. Revenue was billed at incorrect rates and consumption units

and was accounted for in the incorrect period. I was unable to quantify the full extent of the misstatement as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to services charges stated at R333,9 million in the consolidated and separate financial statements were necessary.

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 consolidated and separate 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.

Emphasis of matters

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

13. As disclosed in note 47 to the consolidated and separate financial statements, the corresponding figures for 30 June 2024 have been restated because of errors in the consolidated and separate financial statements of the municipality at, and for the year ended 30 June 2025.

14. As disclosed in note 17 to the consolidated and separate financial statements, a grant impairment allowance of R90,9 million was made as a result of the grant debtors not being recoverable.

15. We draw attention to note 49 in the consolidated and separate financial statements, which deals with the possible effects of the future implications of decrease in the current ratio, significant impairment of debtors, inability to deliver core services because of poor infrastructure and debtors number of days on the municipality's prospects, performance, and cash flows. Management have also described how they plan to deal with these events and circumstances.

Other matter

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

17. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with MFMA should be disclosed in the consolidated and separate financial statements. This disclosure

requirement did not form part of the audit of the consolidated and separate financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the consolidated and separate financial statements

18. The accounting officer is responsible for the preparation and fair presentation of the consolidated and separate 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 consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

19. In preparing the consolidated and separate 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 consolidated and separate financial statements

20. My objectives are to obtain reasonable assurance about whether the consolidated and separate 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 consolidated and separate financial statements.

21. A further description of my responsibilities for the audit of the consolidated and separate 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

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

23. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected 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
Service delivery infrastructure	[XX]	To ensure provision of municipal health, environmental management and basic services in a well-structured, efficient and integrated manner.

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

25. I performed procedures to test whether:

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

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

27. The material finding on the reported performance information for the selected key performance area is as follows:

% Wastewater quality compliance in accordance with Regulations 991 and section 39 of National Water Act of 1998 as amended for compliance -SDI-20

28. An achievement of 71% was reported against a target of 71%. I could not determine whether the reported achievement was correct, as the indicator was not well defined and

adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

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 measures taken to improve performance. This information should be considered in the context of the material finding on the reported performance information.

31. 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.

Service delivery infrastructure

Targets achieved: 60%

Budget spent: 109%

Key service delivery indicator not achieved	Planned target	Reported achievement
Number of households served with quality basic water – SDI-1	754	530
Number of water reticulation projects completed – SDI-2	3	2
Number of bulk water supply projects completed – SDI-3	10	5
Number of water treatment works completed – SDI-5	1	0
Number of water treatment works upgraded – SDI-6	1	0
Number of households served with safe basic water – SDI-9	2 051	0
% works on construction of wastewater treatment works completed – SDI-10	100%	0%
Number of wastewater treatment works upgraded – SDI-11	2	0

Targets achieved: 60% Budget spent: 109%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of wastewater treatment works refurbished – SDI-12	4	3
Number of wastewater pump stations refurbished – SDI-18	16	8
Number of indigent households with access to free basic water – SDI-25	28 000	23 104
Number of indigent households with access to free basic sanitation – SDI-26	28 000	23 104

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 service delivery infrastructure. Management did not correct all the misstatements, and I reported a material finding 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, annual performance report and annual report

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

Expenditure management

38. 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.

39. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R5,2 million, as disclosed in note 52 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 overdue accounts.

40. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R764,2 million as disclosed in note 51 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The unauthorised expenditure was caused by spending that exceeds the approved budget.

Revenue management

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

42. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.

Asset management

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

Strategic planning and performance management

44. The performance management system and related controls were not adequately maintained as performance monitoring, measurement, review and reporting processes were not implemented as required by municipal planning and performance management regulation 7(1).

Other information in the annual report

45. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information does not include the consolidated and separate financial statements, the auditor's report and those selected key

performance areas presented in the annual performance report that have been specifically reported on in this auditor's report.

46. My opinion on the consolidated and separate 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.

47. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the consolidated and separate 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.

48. 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

49. I considered internal control relevant to my audit of the consolidated and separate financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

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

51. Management did not prepare regular, accurate and complete financial reports that are supported and evidenced by reliable information.

52. Management did not implement controls over daily and monthly processing and reconciling of financial transactions.

53. Management did not review and monitor compliance with applicable laws and regulations.

Material irregularities

54. 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

Services paid for no value

55. The municipality appointed a consultant to provide services for VAT returns and recoveries on 21 August 2020, however the consultant was not appointed on a time and cost basis as required by the regulations. The consultant was appointed on a contingency basis (15% of the VAT refund). Total amount of R78,3 million was paid to the consultant during 2020-21 and 2021-22 financial year.

56. The municipality therefore did not comply with Regulation 5 of the Municipal Cost Containment Regulations, which states that when consultants are appointed, an accounting officer must appoint consultants on a time and cost basis with specific start and end dates. The non-compliance resulted in likely financial loss for Chris Hani District Municipality.

57. The accounting officer was notified of the material irregularity (MI) on 28 November 2022. The accounting officer responded by disagreeing with the MI on the basis that the requirements of the SCM regulation 32 does not require amending the contract from organ of states.

58. I recommended that the accounting officer to take the following actions to address the material irregularity by 15 January 2024:

    - The non-compliance should be investigated to determine the root causes and if any official might have committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA for the purposes of recovering the loss.
    - The financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
    - Disciplinary proceedings, should commence, without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
    - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer must report the allegation to the Municipal Council, the Provincial Treasury and the National Treasury as required by Regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

59. The accounting officer submitted written responses and substantiating documentation on the implementation of the recommendations between January 2024 and August 2024. Based on assessment of the representations and substantiating documentation provided, I concluded that the recommendations had not been adequately implemented and that the material irregularity had not been appropriately addressed.

60. I referred the material irregularity to the Special Investigating Unit (SIU) on 18 October 2024 for investigation, as provided for in section 5(1A) of the PAA. The SIU acknowledged receipt on 24 October 2024.

61. The proclamation 256 of 2025 was gazetted on 11 April 2025 for the material irregularity to be investigated.

Payments for goods not received

62. The municipality made payments for extension of time costs to an engineering company for the Cluster 9 Backlog Eradication: Tsomo Water Treatment and River Abstraction Works – Tender No. 33/2015/MD (TN) project. The payment for the extension of time was made as a result of variation order number 3 dated 12 September 2019. The municipality's process for ensuring that payments were made to the contractor for goods and services that are received was not effective, which resulted in non-compliance with section 65(2)(a) of the MFMA.

63. The payments were made in the 2020-21 financial year, resulting in material financial loss of R20 million.

64. The accounting officer was notified of the material irregularity on 19 October 2021. The accounting officer responded by disagreeing that the municipality did not receive value for money for the extension of time granted on the project as the project was already at 94% of completion at the time when the request for the extension was made. Therefore, the accounting officer has not taken any action in response to being notified of the material irregularity.

65. I referred the material irregularity to the SIU on 6 July 2022 for investigation as provided for in section 5(1A) of the PAA. The proclamation 216 of 2024 was gazetted on 08 November 2024 for the material irregularity to be investigated.

Pollution of water resources not prevented – Queenstown Wastewater Treatment Works

66. The Komani Wastewater Treatment Works (WWTW) has not been working as intended as a result the pollution caused by the discharge of inadequately treated wastewater and sewerage to the surrounding environment negatively impacts the environment and health of the users that are dependent on the contaminated water resources. The municipality therefore did not comply with section 28(1) of the National Environmental Management Act 107 of 1998 (NEMA) and Section 19(1) of the National Water Act 36 of 1998 (NWA) regularity.

67. The non-compliance is therefore likely to result in substantial harm to the general public if appropriate actions are not taken to address the cause of the pollution and prevent continued pollution of the water resources and/or minimise or rectify the impact of such pollution on the wider community and environment dependent on the affected water resources.

68. The accounting officer was notified of the material irregularity on 25 January 2024. The accounting officer responded on 22 February 2024 indicating that there are no steps taken to identify the person(s) responsible for the MI as the MI is due to Komani floods that

occurred in February 2023 and unavailability of funds. The following actions were implemented to address the material irregularity as well as future planned actions:

- The Council approved the funding on 24 December 2023 specifically for the work required to be done on Queenstown WWTW.
- Appointment of the contractor on 23 December 2023 to carry out and continue with the refurbishment to ensure full functionality of the treatment work.
- The refurbishment of the facility, which began in January 2024, aimed to restore the functionality of various process units across the two treatment technology systems. The refurbishment was completed on 31 October 2024.
- The water use licence application is still in progress. The Department of Water Services sent the pre-authorisation documents to the municipality on 30 October 2025 for completion.

69. A follow-up visit performed on 4 September 2025 on Komani WWTW confirmed that there is no discharge of untreated effluent taking place and no strong odour was detected near the river.

70. The actions taken by the accounting officer to address the material irregularity are deemed appropriate and therefore the material irregularity is resolved.

Auditor-General

East London

09 December 2025

AUDITOR-GENERAL
SOUTH AFRICA

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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 consolidated and separate financial statements and the procedures performed on reported performance information for selected key performance areas and on the municipality's compliance with selected requirements in key legislation.

Financial statements

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

- identify and assess the risks of material misstatement of the consolidated and separate 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 consolidated and separate 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 consolidated and separate financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the consolidated and separate 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 consolidated and separate financial statements, including the disclosures, and determine whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

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	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), 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) Parent municipality with ME: Sections: 93B(a), 93B(b) Parent municipality with shared control of ME: Sections: 93C(a)(iv), 93C(a)(v)
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
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)