Report of the auditor-general to the Eastern Cape Provincial Legislature and the Council of the OR Tambo District Municipality

Report on the audit of the Annual financial statements

Opinion

1. I have audited the financial statements of OR Tambo District 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 ,the cash flow statement and the statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of OR Tambo District Municipality as at 30 June 2025 and its financial performance, statement of changes in net assets and cash flow statement for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act No 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.

7. As disclosed in Note 50 to the financial statements, the corresponding figures for June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended 30 June 2025.

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8. As disclosed in note 3 to the financial statements, the municipality has an allowance for impairment of receivables from exchange transactions totalling R576,93 million (2024: R852,17 million).

9. As disclosed in note 32 to the financial statements, the municipality has written of bad debts relating to receivables from exchange transactions totalling R302,88 million (2024: R292 323).

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 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

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Generally Recognised Accounting Practice (South Africa) and the requirements of the Municipal Finance Management Act 56 of 2023 (MFMA) 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 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 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.

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

Report on the audit of the annual performance report

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

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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.

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 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**	**Goals**
Basic service delivery and infrastructure	XX	• To promote integrated sustainable community livelihood • To provide conducive, adequate and accessible infrastructure • To provide water and sanitation to every community/village

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.

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

21. I did not identify any material findings on the reported performance information for the basic service delivery and infrastructure.

Other matters

22. I draw attention to the matters below.

Achievement of planned targets

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

24. 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 reasons for any underachievement of targets and measures taken to improve performance are included in the annual performance report on pages xx to xx.

KPA 1 – Basic Service Delivery and Infrastructure

Targets achieved: 75% *Budget spent: 126%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
Number of water and sanitations contracts in progress[1]	37	41
Number of water contract completed	25	23
Percentage compliance of drinking water quality	95%	93%
Percentage compliance of wastewater effluent Quality	93%	80%
Number of households with access to basic of sanitation service	5262	3453

[1] The indicator for the number of water and sanitation contracts in progress reflects a negative achievement, as more projects are currently in progress than completed. The initial target aimed for fewer projects in progress and a higher number of completed projects.

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Report on compliance with legislation

25. 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.

26. 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.

27. 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.

28. 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 Reports

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

Conditional Grant Management

30. Performance in respect of programmes funded by the Regional Bulk Infrastructure Grant, Water Service Infrastructure Grant and the Municipal Infrastructure Grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Division of Revenue Act (Act 24 of 2024).

Expenditure Management

31. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) and of the MFMA.

32. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R547,27 million as disclosed in note 60 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending on non-cash items.

33. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R5,40 million as disclosed in note 61 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 paid.

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Other information in the annual report

34. 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 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.

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

36. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the key performance areas presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

37. 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

38. 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.

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

40. Management did not perform adequate review of the Annual Financial Statements to ensure that the disclosed amounts are supported by valid and accurate documents and are in alignment with respective standards.

41. Furthermore, management did not implement appropriate internal controls to prevent non-compliance with key legislation. The municipality's prolonged revenue collection process resulted in significant write-offs and impairments of receivables. This has reduced the availability of funds to finance the approved budget allocations for various votes, thereby impacting service delivery and overall financial sustainability.

42. There is inadequate coordination between the finance, procurement, and user departments, resulting in delays in processing supplier invoices. Consequently, suppliers are not paid within the prescribed 30-day period.

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Material irregularities

43. 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 in progress

44. I identified other material irregularities during the audit and notified the accounting officer of these, as required by the material irregularity regulation 3(2). By the date of this auditor's report, I had not yet completed the process of evaluating the responses from the accounting officer. These material irregularities will be included in next year's auditor's report.

Material irregularities identified during the audit

45. The material irregularities identified are as follows:

Water Service Charges not billed

46. Due to inadequate inspections and failure to update the billing report, certain customers were not billed, resulting in incorrect allocation of account numbers and a financial loss. This reflects non-compliance with Section 64(2)(f) of the MFMA, as an effective system of internal control for revenue was not in place.

47. I notified the accounting officer of the material irregularity on the 11 December 2024 and invited them to make written submission on the actions that had been or would be taken to address the matter. The accounting officer responded on the actions to be taken to address the material irregularity on 15 January 2025 and an updated response was submitted by the accounting officer on 13 October 2025.

48. The Accounting Officer committed to the following actions in response to the material irregularity:

- The municipality has conducted reconciliations between valuation rolls and the debtors' master file for all local municipalities (Nyandeni, Mhlontlo, Ingquza, PSJ, and KSD). Exception reports were generated from these reconciliations, and physical verification has been carried out across all local municipalities with the assistance of a service provider. Some accounts have already been opened, and full verification is expected to be completed by the end of November 2025.

- The municipality has initiated a phased data cleansing process. The master file was reviewed with the assistance from the debt collector, and customers have been profiled and categorized based on recoverability. Reconciliation and linkage of accounts are performed monthly, and this remains an ongoing exercise.

- The bulk of physical verification for meter audits and servitude levels has been completed for most local municipalities, with finalisation of KSD currently in progress. Some accounts

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have been created based on exception reports, and overall verification activities are still ongoing.

- The municipality has reviewed and updated its Standard Operating Procedures (SOPs) and policy to ensure alignment with current processes and compliance requirements.

- Faulty water meters were identified through the billing process. A total of 1336 meters have been procured and delivered. A list of meters requiring replacement has been submitted to the Infrastructure Department; however, progress on replacements has been limited to date. To address this, a Revenue Improvement Committee has been established to oversee collaboration and coordination between the Budget and Treasury Office (BTO) and Infrastructure.

49. The progress on the material irregularity will be followed up during the next audit period.

Misuse of assets: Infrastructure assets – completed components of water system not used

50. We have identified that several reservoirs have been completed and are ready for use; however, they remain non-operational due to the ongoing construction of associated water treatment works. This indicates poor project planning, as the treatment facilities should have been prioritized or constructed concurrently with reservoirs and the reticulation system to ensure water provision to communities, as mandated by OR Tambo District Municipality.

51. The accounting officer was notified of the material irregularity on 5th of February 2025 and invited to make written submission on the actions taken or to be taken to address the matter. I notified the accounting officer of the material irregularity on the 05 February 2025 and invited them to make a written submission on the actions that had been or would be, taken to address the matter. The accounting officer responded on the actions to be taken to address the material irregularity on 29 August 2025 and an updated response was submitted by the accounting officer on 13 October 2025.

52. The Accounting Officer committed to the following actions in response to the material irregularity:

- Construction of the Phase 2 Civils Contract is currently underway, with completion anticipated by November 2025. However, delays have occurred in the tender process for the supply, installation, and commissioning of mechanical and electrical equipment for the Highbury Water Treatment Works. The Bid Evaluation Committee found that no bidder met the compliance requirements, resulting in the tender being re-advertised on 9 October 2025 and closing on 7 November 2025.

- Amatola Water and King Sabata Dalindyebo Local Municipality have entered into an agreement for the implementation of an 11kV overhead power supply to the Highbury Water Treatment Works.

- The municipality has implemented interim measures to accelerate the supply of water to the affected assets. The current constraints in the system relate to two reservoirs under construction Maydene-Megacom and Misty Mount which are nearing completion. Once completed, these reservoirs will complete the system and ensure water reaches the identified assets. The reservoirs are targeted for completion by the end of March 2026, with

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testing and priming of the system estimated to take an additional two months to ensure water supply to the final asset. The timeframes for each asset are detailed in the project plan.

- The municipality will conduct an investigation into the decision trail, including project design, approvals, and variations, to determine the officials responsible by 30 January 2026.

- Institute a disciplinary action against officials found to be negligent by 30 March 2026.

- Develop corrective engineering plans to align project to MIG standards by 31 January 2026.

53. The progress on the material irregularity will be followed up during the next audit period

Status of previously reported material irregularity

Covid 19 danger allowances were paid using an incorrect rate

54. The municipality made overpayments of Covid 19 danger allowance to its employees who worked during level 3 of the national lock down. This resulted in non-compliance with section 65(2)(a) of the MFMA, which requires that the municipality should have and maintain an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds. The non-compliance with the legislation resulted in a material financial loss.

55. I notified the accounting officer of the material irregularity on the 7 April 2022 and invited them to make written submission on the actions that had been or would be taken to address the matter. The accounting officer responded on the actions to be taken to address the material irregularity on 29 August 2023 and an updated response was submitted by the accounting officer on 13 October 2025.

56. The Accounting Officer committed and addressed the following actions in response to the material irregularity:

    - The final danger allowance payment was presented in the special Local labour Forum (LLF) meeting as a Material Irregularity and Unions noted the report on 12 September 2023. As part of the consultation, the report was tabled at a staff general meeting as evidenced by the meeting minutes dated 24 June 2024.

    - The municipal manager prepared a report for MAYCO and Council, for the recovery of fruitless and wasteful expenditure and for the purposes of investigation. The report was tabled to the MAYCO and council on 22 May 2024.

    - An investigation was conducted, and it confirmed that the previous accounting officer had not provided appropriate advice to the council as a whole. It was further noted that the previous accounting officer could not be held accountable to date for consequence management to be addressed, as the previous accounting officer had been terminated prior to the conclusion of the investigation. Therefore, no further actions to be taken.

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- A total of 48 employees has committed to repayment, amounting to R1.1 million, of which R615,927.35 has already been recovered, leaving an outstanding balance of R512,142.02 from existing employees.

- The matter was referred to court for review on 11 September 2024 to mitigate potential litigation risks, and a case was opened on 5 March 2025 for the remaining 718 employees who have not committed to repay the allowances granted to them. The accounting department is currently awaiting the court verdict, as all necessary actions have been taken to recover the financial loss from the employees.

- The LLF (Local Labour Forum) members were trained on financial management matters to prevent the recurrence of this issue. The training was conducted on 5 and 6 March 2024.

57. The accounting officer took the appropriate steps, and the material irregular is resolved.

Other reports

58. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

Investigations

59. The Special Investigating Unit (SIU) is investigating the matters included below as contained in the proclamation (R80 of 2022) by the President, gazetted (GG 47107) on 29 July 2022, in respect of the municipality:

- The procurement of, or contracting for goods, works or services by or on behalf of the municipality and payments made in respect thereof in a manner that was not fair, competitive, transparent, equitable or cost-effective; or contrary to applicable legislation, manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the relevant Provincial Treasury, or manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the municipality.
- Any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality in relation to the provision of strategic, technical and operational support services to the strategic programmes and management office of the municipality in terms of tender number ORTDM – SCMU33-17/18.
- Any unlawful or improper conduct by officials or employees of the municipality, applicable service providers of the municipality; or any other person or entity, in relation to the allegations set out in the proclamation.
- The construction of the Signal Hill Reservoir and the appointment of Amatola Water Board in 2019 and an alleged irregular payment made to Amatola in 2020.

60. The SIU was also investigating the matters below included in proclamation 172 of 2024 by the President, gazetted (No. 51056) on the 20 August 2024. The SIU will investigate allegations of serious maladministration for the following contracts:

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- The construction of the Signal Hill Reservoir and the appointment of Amatola Water Board in 2019 and an alleged irregular payment made to Amatola in 2020.
- The construction of the Mqanduli Bulk Water Scheme and the appointment of the contractor and an alleged irregular payment made to the contractor in 2019.
- The supply and installation of a pump at Mhlontlo Cluster 1 and the appointment of the contractor and an alleged irregular payment made to the service providers in 2019.
- The electrification of the Mthatha Dam and Highbury, and the construction of the Thornbill Clear Water Pump Station, and the alleged irregularities regarding payment of Amatola for these projects in 2018 and 2019.

61. These investigations were still in progress at the date of signing this report.

East London

27 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

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

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the municipality to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- 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: [1]

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 200	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)
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)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Sections: 11(6)(b), 12(5), 16(1); 16(3)	Sections: 11(6)(b), 12(5), 16(1); 16(3)

Legislation	Sections or regulations
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations: 5(2), 5(3), 5(6), 8(4)
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: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
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)