AUDITOR-GENERAL
SOUTH AFRICA

AUDIT REPORT

uThukela District Municipality and its municipal entity

2024-25

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and council on uThukela District Municipality and its municipal entity

Report on the audit of the consolidated and separate financial statements

Qualified opinion

1. I have audited the consolidated and separate financial statements of uThukela district municipality and its municipal entity (the group) 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 and 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 financial position of the group as at 30 June 2025, and financial performance and cash flows for the year then ended in accordance with the South African 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 24 of 2024 (Dora).

Basis for qualified opinion

Revenue from exchange transactions - service charges and consumer debtors

3. I was unable to obtain sufficient appropriate audit evidence that revenue from exchange transactions – service charges for the current had been properly accounted for, due to the status of the accounting records. I was unable to confirm whether all the revenue from exchange transactions – service charges were recorded by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to revenue from exchange transactions – service charges stated at R280,73 million in note 21 of the consolidated and separate financial statements.

4. During 2024, the municipality did not recognise items that met the definition of revenue from exchange transactions in accordance with SA Standard of GRAP 9, *Revenue from exchange transactions*. Discrepancies were identified in the billing system as well as negative consumption being recorded for some consumers. I was unable to determine the full extent of the understatement of service charges stated at R298,77 million in note 21 to the consolidated and separate financial statements, as it was impracticable to do so. There was a resultant impact on consumer debtors, debtors impairment, surplus for the period as well as the accumulated surplus.

General expense – electricity

5. I was unable to obtain sufficient and appropriate evidence to verify that payments made for electricity expenses included in general expense were received by the municipality. This was due to the absence of internal controls to monitor and confirm the receipt of these goods and services. I was unable to confirm these expenses through alternative means. Consequently, I was unable determine whether any adjustments were necessary to the electricity expenses included in general expenses, stated at R141,86 million (2024: R124,03 million) in note 37 of the consolidated and separate financial statements.

Contracted services

6. I was unable to obtain sufficient appropriate evidence that payments made in respect of contracted services were received by the municipality, as internal controls had not been established to monitor and confirm the receipt of these services. I was unable to confirm these expenses by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to contracted services stated at R222,30 million in note 39 to the consolidated and separate financial statements.

Other liabilities - consumer debtors with credit balances

7. The municipality incorrectly recognised a liability that was not in accordance with GRAP 1 *Presentation of financial statements.* Consumer debtors were incorrectly classified as other liabilities. In addition, credit balances arising from negative billing, negative levies, and related adjustments were found to be invalid. Consequently, other liabilities with credit balances are overstated and consumer debtors understated by R13,78 million. Additionally, there is a consequential impact on the surplus for the period and the accumulated surplus.

Water losses

8. The municipality did not disclose water losses in accordance section 125(d)(i) of the MFMA. The municipality used invalid data in the computation of system input volumes of water produced and unbilled authorised consumption. Due to inadequate systems and processes to account for this disclosure. In addition, the municipality did not fully account for water sales in the revenue of service charges. Consequently, I was unable to determine the impact of the misstatement on water losses recognised, as it was impracticable to do so. I was also unable to determine whether any further adjustment to water losses stated at R284,75 million (2024: R243,11 million) in note 38 to the consolidated and separate financial statements were necessary.

Bulk purchases

9. During 2024, I was unable to obtain sufficient appropriate evidence that payments made in respect of bulk purchases were received by the municipality, as internal controls had not been established to measure and confirm the receipt of these goods. I was unable to confirm bulk purchases by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the corresponding figure of bulk purchases stated at R40,22 million in note 38 to the consolidated and separate financial statements. My audit opinion on the consolidated and separate financial statements for the period ended 30 June 2024 was

modified accordingly. My opinion on the current year financial statements is also modified because of the possible effect of this matter on the comparability of the goods and services for the current period.

Context for opinion

10. 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.

11. 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.

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

Material uncertainty related to going concern

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

14. I draw attention to note 48 to the consolidated and separate financial statements, which indicates that the current liabilities exceeded its current assets by R1,02 billion and that the impact of transferring the bulk infrastructure to Umgeni Water along with other matters as set forth in the note 48, indicate that a material uncertainty exists that may cast significant doubt on the group's ability to continue as a going concern.

Emphasis of matters

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

Restatement of corresponding figures

16. As disclosed in note 45 to the consolidated and separate financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the consolidated and separate financial statements of the municipality at, and for the year ended, 30 June 2025.

Contingent liabilities

17. As disclosed in note 43 to the consolidated and separate financial statements, the municipality is a defendant on various litigation matters relating to claims against the municipality amounting to R112,86 million. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the consolidated and separate financial statements.

Bad debts written off

18. As disclosed in note 59 to the consolidated and separate financial statements, the municipality wrote-off bad debts amounting to R260,43 million, as a result of ineffectiveness application of the credit control and collection policy.

Other matter

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

Unaudited disclosure notes

20. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the 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

21. The accounting officer is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with 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.

22. 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

23. 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.

24. 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 13, forms part of my auditor's report.

Report on the audit of the annual performance report

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

26. I selected the following key performance areas presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected key performance areas that measures the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance areas	Page numbers	Purpose
Basic service delivery	Xx	Provision of basic service delivery of water and sanitation
Local economic development	Xx	Assist in job creation within the community

27. I evaluated the reported performance information for the selected key performance areas 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.

28. 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.

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

30. I did not identify any material findings on the reported performance information for the key performance areas.

Other matters

31. I draw attention to the mattes below.

Achievement of planned targets

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

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

Basic service delivery

Targets achieved: 41,03%		
Key indicator not achieved	**Planned target**	**Reported achievement**
BSD05- Number of bulk pipeline (Rising main from Rose Hill Reservoir to high Tower) constructed at Ezakheni WCDM: Phase 2 by 30/06/2025.	1.37km	1.36km
BSD06- Number of Bulk meter chambers (Rising main from Rose Hill Reservoir to high Tower) to be installed at Ezakheni WCDM: Phase 2 by 30/06/2025	30	0
BSD08- Number of Reservoirs to be constructed at Langkloof Package Plant and Bulk Supply: Phase 1 by 30/06/2025	1	0
BSD09 - Number of abstraction pump to be installed in Langkloof Package Pump and Bulk Supply by 30/09/2024	1	0
BSD10- Number of kilometres of Reticulation (HDPE Pipeline and PVC Pipeline) constructed at Fitty Park Community water project: Phase 2 by 30/09/2024	1.4km	0
BSD11- Number of VIP toilets constructed by 30/06/2025	2000	1987

Targets achieved: 41,03%		
Key indicator not achieved	**Planned target**	**Reported achievement**
BSD13- Number of Reservoirs to be constructed at Okhahlamba LM (Ward 2,3 & 14) Vimbukhalo Groundwater programme 3 by 30/06/2025	1	0
BSD14- Number of Kilometres of reticulation pipelines Okhahlamba LM (Ward 2,3 & 14) Vimbukhalo Groundwater programme 4 by 30/06/2025	20km	16.85km
BSD16- Number of bulk pipeline (AC pipeline) constructed at Steadville WCDM by 30/06/2025	7.061km	6.835km
BSD17- Number of installation of bulk metering chambers at Steadville WCDM by 30/06/2025	22	20
BSD19- Number of installation of bulk metering at Ladysmith AC pipeline replacement by 31/12/2024	27	15
BSD20.1- Number of wastewater retaining ponds (Wetland portion) at Kwanobamba/Ezitendeni project by 30/06/2025	1	0
BSD22.1- Number of sewers network and water refurbishment completed at Kwanobamba/Ezitendeni Sanitation Project by 30/06/2025	2	0
BSD22.2- One sewer pumpstation refurbishment completed at Kwanobamba/Ezitendeni Sanitation Project by 30/06/2025	1	0
BSD29- Number of handpumps to be equipped at Ekuvukeni Groundwater by 30/06/2025	5	0
BSD30- Number of production boreholes to be equipped at Ekuvukeni Groundwater by 30/06/2025	3	0
BSD32- Number of production boreholes to be refurbished at Water and Sanitation Refurbishment (District Wide) Phase 3 Project by 30/06/2025	25	22
BSD33- Number of pump stations at Water and Sanitation Refurbishment Phase 3 (District Wide) Project by 30/06/2025	8	5
BSD33.1-Number of New productions to be equipped at Inkosi Langalibalele by 31/03/2025	11	8
BSD34- Number of water treatment plants monitored by 30/06/2025	15	14

Targets achieved: 41,03%		
Key indicator not achieved	**Planned target**	**Reported achievement**
BSD35- Number of wastewater treatment works monitored by 30/06/2025	9	8

Material misstatements

34. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for the basic service delivery key performance area. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

35. 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.

36. 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.

37. 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.

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

Consolidated and separate annual financial statements

39. The consolidated and separate 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 liabilities, bulk expenditure, statement of changes in net assets and disclosure items identified by the auditors in the submitted consolidated and separate financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the consolidated and separate financial statements receiving a qualified audit opinion.

Expenditure management

40. 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.

41. Reasonable steps were not taken to prevent irregular expenditure amounting to R258,23 million as disclosed in note 53 to the separate financial statements, as required by section 62(1)(d) of the MFMA.

42. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R13,03 million as disclosed in note 52 to the separate 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.

43. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R344,87 million as disclosed in note 51 to the separate financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by the adoption of an unfunded budget resulting in overspending on various expenditure line items.

Revenue management

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

Procurement and contract management

45. Some of the goods and services goods and services within the prescribed transaction values for formal written price quotations were procured without obtaining the required price quotations, in contravention of by SCM Regulation 17(1)(a) and (c). Similar non-compliance was also reported on the prior year.

46. Some contracts were accepted from bidders whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM regulation 43. Similar non-compliance was also reported on the prior year.

47. Measures to combat the abuse of the SCM system were not implemented as per the requirements of SCM Regulation 38(1), because some of the contracts were awarded to providers who, during the last five years failed to perform satisfactorily on a previous contract with the municipality, committed a corrupt or fraudulent act in competing for the contract, abused the SCM system of the municipality and had been convicted of fraud or corruption.

48. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA.

Consequence management

49. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

50. Irregular and fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Conditional grant management

51. The Water Services Infrastructure Grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Dora.

Other information in the annual report

52. The accounting officer is responsible for the other information included in the annual 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.

53. 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.

54. 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.

55. 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.

56. I have nothing to report in this regard.

Internal control deficiencies

57. 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.

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

59. Leadership did not provide adequate oversight and monitoring to ensure that action plans were effectively implemented to fully address previous findings on the consolidated and separate financial statements and compliance with legislation.

60. Consequence management was not effectively implemented, resulting in slow responses in addressing the transgressions and implementing recommendations reported in the previous year.

61. Daily and monthly controls and processes were not effectively implemented by senior management in ensuring that there is proper document management and record-keeping systems in place that will ensure that complete, relevant and accurate information is accessible and available to support financial reporting, including compliance with legislation to support credible and reliable financial reporting.

Material irregularities

62. 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

Revenue not billed

63. The municipality did not comply with section 64(2)(e) of the MFMA which states that the accounting officer must take all reasonable steps to ensure that the municipality has and maintains a management, accounting and information system which recognises revenue when it is earned, accounts for debtors and accounts for receipts and revenue.

64. The municipality estimated water consumption to be zero for numerous households and no verifications were performed to confirm the actual consumption for these households. In addition, some of the households were billed for sanitation but no billing was recorded for water consumption. This amounted to a non-compliance with section 64(2)(e) of the MFMA. The non-compliance has resulted in an estimated financial loss of R7 750 802 as at 30 June 2021.

65. The accounting officer was notified of the material irregularity on 29 April 2022 and invited to make a written submission on the actions taken or to be taken to address the matter. An investigation into this material irregularity was concluded and contract with the service provider was cancelled.

66. The court outcome concurs that the agreement between the municipality and service provider was invalid and the contract was terminated effective from 28 February 2024. The implicated officials were charged, however, one official contract had ended, and the other has since resigned from the municipality.

67. The municipality has implemented controls around conventional meters where actual consumption is obtained from the meters and review at least quarterly, however, not all the non-functional meters had been replaced due to funding constraints. In addition, the municipality appointed the service provider to prioritise the replacement of non-functional meters and manage the prepaid meters, so that they will be in the position to correctly and completely account for revenue.

68. I will follow up on the outcome of the process in the next audit.

Auditor-General

Pietermaritzburg

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

Consolidated and separate 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:

No	Selected legislation and regulations	Consolidated firm level requirements
1	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)
2	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)
3	MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
4	MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
5	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)
6	Construction Industry Development Board Act 38 of 2000	Section: 18(1)
7	Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
8	Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
9	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) Sections: 93B(a), 93B(b)
10	MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
11	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)

12	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)
13	MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
14	MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
15	MSA: Municipal Systems Regulations, 2001	Regulation: 43
16	Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
17	Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
18	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)
19	Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)