AUDITOR-GENERAL
SOUTH AFRICA

REPORT OF THE AUDITOR-GENERAL

Harry Gwala District Municipality

For the year ended 30 June 2025

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and the council on Harry Gwala District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Harry Gwala 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 statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Harry Gwala District Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for opinion

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

4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International Code of ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

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

Emphasis of matters

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

Material impairments – Consumer debtors

7. As disclosed in note 6 to the financial statements, consumer debtors were impaired by R223,99 million (2023-24: R222,13 million) as the recoverability of these amounts was considered to be doubtful.

Restatement of corresponding figures

8. As disclosed in note 38 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended 30 June 2025.

Material losses – water

9. As disclosed in note 45 to the financial statements, material water losses of R12,86 million (2023-24: R11,16 million) was incurred, which represents 36,6% (2023-24: 37,5%) of total water purchased. This was mainly due to ageing infrastructure and illegal connections.

Other matter

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

Unaudited disclosure notes

11. In terms of section 125(2) (e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the MFMA and Dora and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

13. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

14. My objectives are to obtain reasonable assurance about whether 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. This description, which is located at page xx, forms part of my auditor's report.

Report on the audit of the annual performance report

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

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

Key performance area	Page numbers	Purpose
Basic service delivery	XX	To improve the coverage, quality, efficiency and sustainability of water and sanitation services in all urban and rural communities

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

19. I performed procedures to test whether:

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

- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

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

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

Basic service delivery

Various indicators

22. The indicators measure a date by when the planned activity will be completed, which does not relate to the achievement of the planned objectives. Consequently, the indicators are not useful for measuring and monitoring progress against the municipality's planned objectives.

<table>
<tr><th>Indicator</th><th>Target</th><th>Planned objective</th></tr>
<tr><td>1.1.1 Date by when the rising main , reticulation, tanks and pumpstations are commissioned, tested and handed over for usage (Emazizini Water Supply).</td><td>15 December 2024</td><td rowspan="9">To Improve coverage, quality, efficiency and sustainability of water in all urban and rural communities</td></tr>
<tr><td>1.1.2 Date by when the rising main , reticulation, tanks and pumpstations are commissioned, tested and handed over for usage (Hostela-Mncweba Water Supply)</td><td>30 November 2024</td></tr>
<tr><td>1.1.3 Date by when the rising main , reticulation, tanks and pumpstations are commissioned, tested and handed over for usage (Refurbishement Bhayi-Gudlicingo Schemes).</td><td>31 October 2024</td></tr>
<tr><td>1.1.4 Date by when the rising main , reticulation and pumpstations are commissioned, tested and handed over for usage (Nokweja/Mashumi Community Water Supply).</td><td>30 November 2024</td></tr>
<tr><td>1.1.5 Date by when the installation of four tanks is complete</td><td>30 June 2025</td></tr>
<tr><td>1.1.5 Date by when the construction of a pumpstation is complete.</td><td>30 June 2025</td></tr>
<tr><td>1.1.5 Date by when the installation of twenty standpipes is complete.</td><td>30 June 2025</td></tr>
<tr><td>1.1.6 Date by when the rehabilitation of access road to treatment works is complete.</td><td>30 June 2025</td></tr>
<tr><td>1.1.6 Date by when the installation of two storage tanks is complete.</td><td>30 June 2025</td></tr>
</table>

1.1.6 Date by when the equipping of two borehole pumps is completed.	30 June 2025	
1.1.6 Date by when the refurbishment of pumpstation at the treatment works is complete.	30 June 2025	
1.1.7 Date by when the installation of one storage tank is complete.	30 June 2025	
1.1.7 Date by when the construction of 2,5km gravity pipeline is complete.	30 June 2025	
1.1.8 Date by when the installation of two storage tanks is complete.	30 June 2025	
1.1.8 Date by when the construction of pumpstation is complete.	30 June 2025	
1.1.9 Date by when the construction of 6km rising main complete with chambers is completed	30 June 2025	
1.1.9 Date by when construction of 3ML Steel tank is completed	30 January 2025	
1.1.9 Date by when the Water Treatment Plant is completed .	17 January 2025	
1.1.9 Date by when Abstraction works is completed	17 January 2025	
1.1.9 Date by when Sludge dam is completed	17 January 2025	
1.1.10 Date by when the construction of pumpstation and bulk pipeline installed at Umzimkhulu/Mbizweni Sewer upgrade	31 December 2024	
1.1.11 Date by when the bifurcation node is constructed	31 December 2024	
1.1.11 Date by when river crossing is completed	30 March 2025	
1.1.11 Date by when testing of resevoir in kwaJames is completed	30 March 2025	
1.1.12 Date by when the Mnqumeni Santombe abstraction works is completed	31 December 2024	
1.1.13 Date by when the two Pumpstation are completed with walls as well as base columns	30 June 2025	
1.1.13 Date by when excavations for the reservoir, Pumpstation and Splitter box is complete	30 March 2025	
1.1.13 Date by when the construction of the steel pipe is completed	25 April 2025	
1.1.13 Date by when the installation of the pumps is completed	30 June 2025	
1.1.14 Date by when 3km of steel pipeline will be completed	30 June 2025	

1.1.14 Date by when 1 x Booster pumpstation with complete walls, roof and floor slab will be completed	30 June 2025	
1.1.16 Date by when the Access road is completed	30 June 2025	
1.1.16 Date by when the pumpstation building is completed	30 June 2025	
1.1.16 Date by when earthworks for the dam wall are completed	30 June 2025	
1.1.17 Date by when 706 toilet top structure are connected to the sewer lines complete with plumbing materials and ERF connections	25 January 2025	
1.1.18 Date by when the O and M section confirms the water Quality	26 February 2025	
1.1.19 Date by when the Gqumeni Reservoir is connected to the bulk line	27 June 2025	
1.1.19 Date by when the gravity pipeline from Gqumeni to Jokweni is completed	27 June 2025	

Other matters

23. I draw attention to the matters below.

Achievement of planned targets

24. 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.

25. 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.

Basic service delivery

Targets achieved: 43.59%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Date by when the rising main , reticulation, tanks and pumpstations are commissioned, tested and handed over for usage.	15 Dec 2024	15 Dec 2024 (Not achieved)

Targets achieved: 43.59%

Key service delivery indicator not achieved	Planned target	Reported achievement
Date by when the rising main , reticulation, tanks and pumpstations are commissioned, tested and handed over for usage.	30 Nov 2024	29 Nov 2024 (Not achieved)
Date by when the rising main , reticulation, tanks and pumpstations are commissioned, tested and handed over for usage.	31 Oct 2024	30 Oct 2024 (Not achieved)
Date by when the rising main , reticulation and pumpstations are commissioned, tested and handed over for usage.	30 Nov 2024	29 Nov 2024 (Not achieved)
Date by when the installation of four tanks is complete	30 Jun 2025	0
Date by when the construction of a pumpstation is complete.	30 Jun 2025	0
Date by when the installation of two storage tanks is complete.	30 Jun 2025	0
Date by when the refurbishment of pumpstation at the treatment works is complete.	30 Jun 2025	0
Date by when the installation of two storage tanks is complete.	30 June 2025	0
Date by when the construction of pumpstation is complete.	30 Jun 2025	0
Date by when the construction of 6km rising main complete with chambers is completed	30 Jun 2025	0
Date by when the construction of pumpstation and bulk pipeline installed at Umzimkhulu/Mbizweni Sewer upgrade	31 Dec 2024	0
Date by when river crossing is completed	30 Mar 2025	0
Date by when the two Pumpstation are completed with walls as well as base columns	30 Jun 2025	0
Date by when the construction of the steel pipe is completed	25 Apr 2025	0
Date by when the installation of the pumps is completed	30 Jun 2025	0

Targets achieved: 43.59%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Date by when 1 x Booster pumpstation with complete walls, roof and floor slab will be completed	30 Jun 2025	0
Date by when the Access road is completed	30 Jun 2025	0
Date by when the pumpstation building is completed	30 Jun 2025	0
Date by when earthworks for the dam wall are completed	30 Jun 2025	0
Date by when the Gqumeni Reservoir is connected to the bulk line	27 Jun 2025	0
Date by when the gravity pipeline from Gqumeni to Jokweni is completed	27 Jun 2025	0

Material misstatements

26. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery. Management did not correct the misstatements and I reported material findings in this regard.

Report on compliance with legislation

27. 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.

28. 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.

29. 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.

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

Annual financial statements, performance reports and annual reports

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

Expenditure management

32. Reasonable steps were not taken to prevent irregular expenditure amounting to R241,85 million, as disclosed in note 44 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by competitive bidding process not followed and panel allocation not fair.

33. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R34,47 million, as disclosed in note 42 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.

Human resources management

34. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA and regulation 31 of Municipal Staff Regulations.

Revenue management

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

Procurement and contract management

36. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by SCM Regulation 19(a).

37. Some of the construction contracts were awarded to contractors that did not qualify for the contract in accordance with section 18(1) of the CIDB Act and CIDB Regulations 17 and 25(7A).

Strategic planning and performance management

38. The performance management system and related controls were inadequate as they did not describe how the performance measurement processes should be conducted, organised and managed, as required by municipal planning and performance management regulation 7(1).

Other information in the annual report

39. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

40. 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.

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

42. 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

43. 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.

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

45. Management did not exercise oversight responsibility regarding performance reporting and compliance, as well as related internal controls.

46. Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support performance reporting. In addition, management did not take adequate steps to prevent breakdowns in compliance processes by instilling discipline in the institutionalisation of policies and procedures, as well as strict monitoring the compliance checklist.

Material irregularities

47. 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

Payments made to contractor for project standing costs

48. The municipality did not comply with section 116(2)(a) of the MFMA which states that the accounting officer of a municipality or municipal entity must take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality or municipal entity is properly enforced.

49. The municipality entered into a contract with a supplier for the construction of the Gala Bulk pipeline from Sappi's Ngudwini Dam to J8 (Emnywaneni off-take Greater Bulwer-Donnybrook Water Supply). The construction was dependent on the delivery of the pipes which were procured using another contract from a different supplier. The delivery of the pipes was significantly delayed, which resulted in the delays on the construction process and a subsequent claim for standing time against the municipality.

50. The municipality did not enforce any of the delay or penalty clauses against the supplier for failure to deliver the pipes on time resulting in non-compliance with section 116(2)(a) of the MFMA. The non-compliance resulted in a material financial loss for the municipality of R8,1 million as a result of the standing time claimed and paid to the service provider for delays in construction.

51. The accounting officer was notified of the material irregularity on 15 February 2022 and was invited to make a written submission on the actions taken and that will be taken to address the matter.

52. The following actions are being taken to address the material irregularity:

- An investigation was conducted on the matter, and four municipal employees were recommended for disciplinary.
- Disciplinary proceedings against implicated municipality employees are currently in progress and nearing conclusion. Three employees have completed their evidence in chief and cross examinations, with only one employees' evidence in chief and cross examination pending.
- The matter is expected to be finalised by 10 December 2025, after which parties will submit heads of argument for consideration by the presiding officer, who will then issue a ruling and sanction.
- The accounting officer has committed to pursue recoveries from the responsible officials, depending on the outcome of the disciplinary hearing.
- A letter of demand was issued to the service provider that was responsible for supplying the pipes, demanding a repayment of the loss suffered. This led to a legal process instituted by the supplier against the municipality denying responsibility for the financial loss suffered

- Due to weaknesses in controls that were identified by the investigation and based on the advice from the legal representatives of the Municipality, the accounting officer elected not to pursue loss recovery as the prospects of recovery are remote.

- The internal controls within the supply chain management (SCM) unit were strengthened through the implementation of the new SCM compliance checklist, to ensure proper verification processes prior to processing payments. This checklist has been in place since the 2022/23 financial year. Aa clear liability clause for non-compliance has been incorporated into the specification of the service-level agreements.

- Supply chain management employees were provided with the training on contract and supply chain management processes during the 2022/23 financial year

53. I will follow up on the progress of this matter in the next audit.

Payments to consultant not in accordance with contract terms

54. The municipality did not comply with section 78(1)(b) of the MFMA which states that each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that the financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently.

55. The municipality awarded a contract to a service provider for the provision of technical support for assets verification and conditional assessments for a period of 36 months effective from 02 May 2019. The officials of the municipality approved payments to the service provider that were not in accordance with the approved MOA thereby not effectively implementing financial management controls around payment approval and processing resulting in a likely financial loss amounting to R22,1 million.

56. The accounting officer was notified of the material irregularity on 31 January 2023 and was invited to make a written submission on the actions taken and that will be taken to address the matter.

57. The following actions are being taken to address the material irregularity:

    - An investigation into the matter is currently in progress.

    - The municipality suspended the processing of payments relating to this contract pending the finalisation of the investigation.

    - The service provider has instituted a counter claim against the municipality for the outstanding payments not processed.

    - The municipality applied to the court to review and set aside the service provider's appointment in respect of the contract. The municipality intends to claim amounts paid to the service provider from the latter and from former management of the municipality. The matter is in high court.

58. I will follow up on the progress of the matters indicated above, including the outcomes of the investigations and the implementation of the recommendations thereof, in the next audit.

Auditor-General

Pietermaritzburg

29 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected key performance area and on the municipality's compliance with selected requirements in key legislation.

Financial statements

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

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

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)

Legislation	Sections or regulations
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)