Report of the auditor-general to the Western Cape Provincial Parliament and the council of Theewaterskloof Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Theewaterskloof Municipality set out on pages XX to XX, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information 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, except for the possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of Theewaterskloof 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 5 of 2024 (Dora).

Basis for qualified opinion

Property, plant and equipment

3. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for infrastructure assets in accordance with GRAP 17, *Property, plant and equipment*, due to the status of the accounting records and lack of evidence that conditional assessments had been performed after a disaster (severe floods) in accordance with GRAP 21, *Impairment of non-cash generating assets*. I was unable to confirm whether these assets had been properly valued by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to infrastructure assets included in property, plant and equipment stated at R1,1 billion (2024: R990 million) in note 10 and impairment loss stated at R7,6 million (2024: R40,3 million) in note 49 to the financial statements.

Contracted services

4. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for various items included in note 46 to the financial statements, due to the lack of adequate evidence in support of contracted services. I was unable to confirm these contracted services by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to contracted services stated at R63,8 million (2024: R142,1 million) included in the contracted services disclosed in note 46 to the financial statements. This also had an impact on the surplus and accumulated surplus for the current and prior year.

Other expenditure

5. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for various items included in note 48 to the financial statements, due to the lack of adequate evidence in support of other expenditure. I was unable to confirm other expenditure by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to other expenditure stated at R83,5 million (2024: R128,3 million) included in the other expenditure disclosed in note 48 to the financial statements. This also had an impact on the surplus and accumulated surplus for the current and prior year.

Context for opinion

6. 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.

7. 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.

8. 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

9. I draw attention to note 67 to the financial statements, which indicates that the municipality finds itself in a strained cash-flow position and has adverse financial ratios due to depleted own financial reserves. Council adopted a budget funding plan in August 2024, which spoke to imminent financial recovery strategies and which was reviewed and recommended by National Treasury and the provincial treasury with a specific focus on collecting revenue and curbing expenditure. The plan has since been replaced with the financial recovery plan, which was adopted by council after year-end. This may affect service delivery in the short term but will be mitigated through these interventions.

10. Although management is of the opinion, as stated in note 67.4, that the adoption of the financial recovery plan will mitigate these threats and that the municipality can continue in operational existence for the foreseeable future, the events or conditions in note 67 indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

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

Restatement of corresponding figures

12. As disclosed in note 51 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.

Underspending of capital budget

13. As disclosed in note 55.1 to the financial statements, the municipality materially underspent its capital budget.

Material impairments/losses

14. As disclosed in note 3 to the financial statements, the municipality provided for impairment of receivables from exchange transactions amounting to R307,6 million (2024: R262,2 million).

15. As disclosed in note 4 to the financial statements, the municipality provided for allowance for debt impairment of receivables from non-exchange transactions amounting to R85,8 million (2024: R80,7 million).

Irregular expenditure

16. As disclosed in note 55.3 to the financial statements, irregular expenditure of R109 million (2024: R262,3 million) was incurred in the current financial year, mostly because correct procurement processes were not followed.

Other matters

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

Unaudited supplementary schedules

18. The supplementary information set out on pages 103 to 111 of the financial statements does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Unaudited disclosure notes

19. 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 thereon.

Responsibilities of the accounting officer for the financial statements

20. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable

the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

21. 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

22. 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.

23. 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 on page 12, forms part of my auditor's report.

Report on the audit of the annual performance report

24. 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 municipal key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Municipal key performance area	Page numbers	Purpose
Basic service delivery	5 – 12, 14 & 16	Provision of basic services like water, sanitation, refuse and electricity

26. I evaluated the reported performance information for the selected municipal 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.

27. 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 reasons provided for any measures taken to improve performance.

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

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

Basic service delivery

30. Measures taken to improve performance against underachieved targets were not adequately reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the accounting officer to address performance gaps and for assessing the effectiveness of strategies to improve future performance against targets.

Indicator
TL5 - The percentage of the municipal capital budget spent on projects as at 30 June 2025 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects) X100}
TL18 - Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding Eskom areas) and billed for the services during the 2024/25 financial year
TL33 - 65% of effluent samples comply with permit values {(% compliance of all WWTWs achieved / the number of WWTWs tested)}
TL45 - Spend 95% of the project budget approved for the electrification of the Theewaterskloof Area (INEP) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}

Indicator
TL52 - Spend 95% of the capital budget for the Botriver Treatment Works (Phase 2) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}
TL58 - Spend 95% of the Capital Budget allocated for water pipe replacement in Ebenhaeser, Hofmeyer, Ryke, Gaffley, Plum and Sam Streets at Grabouw (Phase 2) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}
TL60 - Complete phase 1 of the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) by 30 June 2025

Other matters

31. I draw attention to the matters 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. This information should be considered in the context of the material findings on the reported performance information.

33. 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 5 to 12, 14 and 16.

Basic service delivery

Targets achieved: 49%		
Key indicator not achieved	**Planned target**	**Reported achievement**
TL5 - The percentage of the municipal capital budget spent on projects as at 30 June 2025 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects)X100}	95%	60%
TL14 - Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2024/25 financial year	2 700	2 583
TL18 - Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding Eskom areas) and billed for the services during the 2024/25 financial year	7 560	7 558
TL33 - 65% of effluent samples comply with permit values {(% compliance of all WWTWs achieved / the number of WWTWs tested)}	65%	54,37%

Targets achieved: 49%		
Key indicator not achieved	**Planned target**	**Reported achievement**
TL45 - Spend 95% of the project budget approved for the electrification of the Theewaterskloof Area (INEP) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	64%
TL52 - Spend 95% of the capital budget for the Botriver Treatment Works (Phase 2) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	77%
TL56 - Spend 95% of the Capital Budget allocated for the Bulk Raw Water Pipe Replacement of Genadendal Berglyn Phase 2 by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	84%
TL58 - Spend 95% of the Capital Budget allocated for water pipe replacement in Ebenhaeser, Hofmeyer, Ryke, Gaffley, Plum and Sam Streets at Grabouw (Phase 2) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	1%
TL62 - Spend 95% of the capital budget allocated for the upgrade of the Grabouw Gypsy Queen bulk sewer and water provision by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	55%
TL69 - Spend 95% of the Municipal Infrastructure Grant by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	83%
TL32 - Install and replace 1 500 prepaid/smart water meters by 30 June 2025	1 500	0
TL66 - Complete main excess path to demarcated burial sites in Caledon 30 June 2025	1	0
TL68 - Spend 95% of the capital budget allocated for the Upgrading of Pineview Park Sport Ground phase 1 in Grabouw by 30 June 2025	95%	44%
TL78 - Spend 95% of the project budget approved for Villiersdorp Taxi Rank Upgrade (Phase 3) by 30 June 2025 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	95%	31%
TL79 - Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2025	95%	78%
TL83 - Construct 32 top structures for Hillside (Grabouw) by 30 June 2025	32	0

Targets achieved: 49%		
Key indicator not achieved	**Planned target**	**Reported achievement**
TL87 - Spend 95% of the approved project budget for Civil Engineering Services Grabouw Rooidakke 1054 by 30 June 2025	95%	40%
TL88 - Compile a layout plan for the Greater Villiersdorp UISP and submit to Human Settlements Portfolio Committee by 30 June 2025	1	0
TL89 - Spend 95% of Housing Capital Grant by 30 June 2025 {(Total actual expenditure of the grant/Total amount budgeted for the housing capital grant) x 100}	95%	63%

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 municipal key performance area: basic service delivery. Management did not correct all of the misstatements, and I reported material findings in this regard.

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:

Annual financial statements

39. 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.

40. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected and/or the supporting records could not be provided subsequently, which resulted in the financial statements receiving a qualified audit opinion.

Consequence management

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

Expenditure management

42. Reasonable steps were not taken to ensure that the municipality implements and maintains an effective system of expenditure control, including procedures for the approval/payment of funds, as required by section 65(2)(a) of the MFMA.

43. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R435,7 million, as disclosed in note 55.3, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure. The majority of the irregular expenditure was caused by non-compliance with supply chain management (SCM) regulation 36 and section 112(2)(c) of the MFMA.

44. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days or an agreed period, as required by section 65(2)(e) of the MFMA.

Procurement and contract management

45. Some invitations for competitive bidding were not advertised for the required minimum period, in contravention of SCM regulation 22(1) and 22(2).

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

47. Some goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, contrary to SCM regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM regulation 36(1). Similar non-compliance was also reported in the prior year.

48. 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. Similar non-compliance was also reported in the prior year.

Human resource management

49. Appropriate systems and procedures to monitor, measure and evaluate staff performance were not developed and adopted, as required by section 67(1)(d) of the Municipal Systems Act 32 of 2000 (MSA) and municipal staff regulation 31.

50. The senior managers did not sign performance agreements within the prescribed period, as required by section 57(2)(a) of the MSA.

Asset management

51. Capital assets were disposed of without council, in a meeting open to the public, having decided on whether the assets were still needed to provide the minimum level of basic municipal services and/or considered the fair market value of the assets and the economic and community value to be received in exchange for the assets, as required by section14(2)(a) of the MFMA.

Other information in the annual report

52. 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 the selected municipal key performance area presented in the annual performance report that has been specifically reported on in this auditor's report.

53. 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.

54. 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 municipal key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

55. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and 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

56. 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.

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

    - Leadership did not exercise oversight responsibility regarding financial and performance reporting and compliance with legislation. The municipality did not have sufficient review and monitoring controls to ensure that financial and performance reports submitted for auditing were accurate and complete, and that the action plan developed was timeously implemented.

- Management did not take effective steps or implement adequate measures to ensure that appropriate evidence was obtained to confirm the validity of expenditure related to contracted services and other costs. This lack in due care weakened the control processes and undermined their effectiveness.

- Leadership did not remedy deficiencies and the effective implementation of compliance monitoring controls and accountability to ensure compliance with key applicable legislation as this resulted in the non-compliance with key requirements of the MFMA, supply chain management regulations and irregular expenditure being incurred.

Auditor - General

Cape Town

29 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

1. 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

2. 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 the selected municipal key performance area and on the municipality's compliance with selected requirements in key legislation.

Financial statements

3. 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

4. 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.
5. 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), Sections: 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)

Legislation	Sections or regulations
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)