# Report of the auditor-general to the Free State Provincial Legislature and the council on Thabo Mofutsanyana District Municipality

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of the Thabo Mofutsanyana District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget 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 Thabo Mofutsanyana District Municipality as at 30 June 2025 and its 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 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.

#### Close calls relating to going concern

7. Note 26 in the financial statements, deals with the possible effects of the future implications of continuing deterioration in operational results on the municipality's prospects, performance, and cash flows. Management have also described how they plan to deal with these events and circumstances.

### Material uncertainty relating to claims against the municipality

8. With reference to note 23 to the financial statements, the municipality is the defendant in various claims.. The municipality is opposing the claims. The ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

### Material impairments

9. As disclosed in notes 4 and 5 to the financial statements, receivables from exchange transactions and receivables from non-exchange transactions were impaired by R3 746 877 (2024: R3 746 877).

### Irregular expenditure

10. As disclosed in note 29 to the financial statements, irregular expenditure of R6 839 671 was incurred, as proper tender processes were not followed.

## Other matters

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

### Unaudited disclosure notes

12. 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

13. 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.

14. 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

15. 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.

16. 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 annual performance report

17. 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

18. I selected the following material performance indicators related to basic service delivery presented in the annual performance report for the year ended 30 June 2025. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

- Implementation of Rural Road Asset Management System - The extent & conditions (measured 939,95 km) of the road network & RRAMS System Implementation by the 30th of June 2025
- Rehabilitate bridge/roads by the 30$^{th}$ June 2025
- Number of District Water and sanitation fora to be held by the 30$^{th}$ of June 2025
- Retrofitting of 340 high masts and 145 streetlights to be by the 30$^{th}$ of June 2025
- Number of District Energy Fora to be held by the 30$^{th}$ June 2025
- Number of water samples taken within Thabo Mofutsanyana taken by the 30$^{th}$ June 2025
- Number of milk samples taken within Thabo Mofutsanyana by the 30$^{th}$ June 2025
- Number of inspections conducted on Water Treatment Plants within Thabo Mofutsanyana by the 30$^{th}$ June 2025
- Number of inspections conducted on food premises within Thabo Mofutsanyana by the 30$^{th}$ June 2025.
- Number of inspections conducted on childcare facilities within Thabo Mofutsanyana by 30$^{th}$ June 2025
- Number of inspections conducted on Learning institutions (Schools and Colleges) within Thabo Mofutsanyana by the 30$^{th}$ June 2025
- Number of inspections conducted on Accommodation Establishments (Hotels, BnBs and Guest Houses) within Thabo Mofutsanyana by the 30$^{th}$ June 2025
- Number of inspections conducted on Old Age Homes and Disability Centers within Thabo Mofutsanyana by the 30 June 2025

- Number of inspections conducted on police stations and correctional services centers within Thabo Mofutsanyana by 30th June 2025

- Number of inspections conducted on Beauty Salons and Hair Salons within Thabo Mofutsanyana by the 30th June 2025

- Number of inspections conducted on funeral parlours within Thabo Mofutsanyana by the 30th June 2025

- Number of inspections conducted on Health Care Risk Waste generators within Thabo Mofutsanyana by the 30th June 2025

19. I evaluated the reported performance information for the selected material performance indicators 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.

20. 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

    - there is adequate supporting evidence for the achievements reported and measures taken to improve performance.

21. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

22. I did not identify any material findings on the reported performance information for the selected indicators:

    - Rehabilitate bridge/roads by the 30th June 2025

- Number of District Water and sanitation fora to be held by the 30th of June 2025
- Retrofitting of 340 high masts and 145 streetlights to be by the 30th of June 2025
- Number of District Energy Fora to be held by the 30th June 2025
- Number of milk samples taken within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on Water Treatment Plants within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on food premises within Thabo Mofutsanyana by the 30th June 2025.
- Number of inspections conducted on child care facilities within Thabo Mofutsanyana by 30th June 2025
- Number of inspections conducted on Learning institutions (Schools and Colleges) within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on Accommodation Establishments (Hotels, BnBs and Guest Houses) within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on Old Age Homes and Disability Centers within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on police stations and correctional services centers within Thabo Mofutsanyana by 30th June 2025
- Number of inspections conducted on Beauty Salons and Hair Salons within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on funeral parlours within Thabo Mofutsanyana by the 30th June 2025
- Number of inspections conducted on Health Care Risk Waste generators within Thabo Mofutsanyana by the 30th June 2025

23. The material findings on the reported performance information for the selected material indicators are as follows:

### Various indicators

24. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

| Indicators | Targets | Reported achievements |
|---|---|---|
| Implementation of Rural Road Asset Management System: - The extent & conditions (measure 939.95km) of the road network & RRAMS System Implementation by the 30th of June 2025 | 939,95 km Visual Assessments & Conditions of Flexible Pavements | 939,95km Visual Assessments & Conditions of Flexible Pavements were completed during the period under review:<br>MAP = 290.91<br>Dahl = 238.58<br>Nket = 105.63<br>Phum = 80.24<br>Sets = 146.66<br>Mants= 77.93 |
| Number of water samples taken within Thabo Mofutsanyana by the 30th June 2025 | 322 inspections | 322 water samples were taken |
| | Dihlabeng 48 Samples | 77 |
| | Setsoto 72 Samples | 64 |
| | Mantsopa 24 Samples | 28 |
| | Nketoana 24 Samples | 20 |
| | Phumelela 24 Samples | 29 |
| | Maluti A Phofung 48 Samples | 104 |

## Other matters

25. I draw attention to the matters below.

### Achievement of planned targets

26. 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.

27. The table that follows 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.

### KPA 1 – Basic service delivery

| *Targets achieved: 62%* | | |
|---|---|---|
| **Key indicators not achieved** | **Planned target** | **Reported achievement** |
| Rehabilitate bridge/roads by the 30th June 2025 | Full completion of Mphophoma Bridge on the 30th June 2025 | No achievement on then planned target as at 30June 2025 |
| | 22 Inspections of Water Treatment Plant within TMDM | 16 WTP Inspections were conducted |

| | | |
|---|---|---|
| Number of inspections conducted on Water Treatment Plants within Thabo Mofutsanyana by the 30th June 2025 | Dihlabeng 04 inspections | 2 |
| | Mantsopa 02 inspections | 4 |
| | Nketoana 04 inspections | 2 |
| | Phumelela 04 inspections | 3 |
| | Maluti A Phofung 04 inspections | 0 |
| Number of inspections conducted on food premises within Thabo Mofutsanyana by the 30th June 2025 | 1 824 food inspections | 1 650 FP inspections were conducted |
| | Dihlabeng 384 inspections | 279 |
| | Mantsopa 192 inspections | 177 |
| | Phumelela 192 inspections | 125 |
| | Maluti A Phofung 672 inspections | 438 |
| Number of inspections conducted on child care facilities within Thabo Mofutsanyana by 30th June 2025 | 456 childcare facilities inspections | 218 childcare facilities inspections were conducted |
| | Dihlabeng 96 inspections | 38 |
| | Setsoto 72 Inspections | 51 |
| | Mantsopa 48 Inspections | 24 |
| | Nketoana 24 Inspections | 14 |
| | Phumelela 48 Inspections | 22 |
| | Maluti A Phofung 168 Inspections | 69 |
| Number of inspections conducted on Learning institutions (Schools and Colleges) within Thabo Mofutsanyana by the 30th June 2025 | 228 learning institutions Inspections | 72 learning institutions inspections were conducted |
| | Dihlabeng 48 inspections | 5 |
| | Setsoto 36 inspections | 21 |
| | Mantsopa 24 inspections | 5 |
| | Nketoana 12 inspections | 6 |
| | Phumelela 24 inspections | 14 |

| | | |
|---|---|---|
| | Maluti A Phofung 84 Inspections | 21 |
| Number of inspections conducted on Accommodation Establishments (Hotels, BnBs and Guest Houses) within Thabo Mofutsanyana by the 30th June 2025 | 228 Accommodation Establishments inspections | 69 Accommodation Establishments inspections were conducted |
| | Dihlabeng 48 inspections | 11 |
| | Setsoto 36 inspections | 17 |
| | Mantsopa 24 inspections | 13 |
| | Nketoana 12 inspections | 6 |
| | Phumelela 24 inspections | 9 |
| | Maluti A Phofung 84 Inspections | 13 |
| Number of inspections conducted on Old Age Homes and Disability Centers within Thabo Mofutsanyana by the 30th June 2025 | 40 Old Age Homes and Disability Centres inspections | 35 Old Age Homes and Disability Centres inspections were conducted |
| | Dihlabeng 12 inspections | 3 |
| | Setsoto 12 inspections | 11 |
| | Nketoana 04 Inspections | 1 |
| Number of inspections conducted on police stations and correctional services centers within Thabo Mofutsanyana by 30th June 2025 | 31 Police Stations and Correctional Services Centres inspections | 14 Police Stations and Correctional Services Centres inspections were conducted |
| | Dihlabeng 08 inspections | 0 |
| | Setsoto 04 Inspections | 2 |
| | Nketoana 05 Inspections | 2 |
| | Maluti A Phofung 08 Inspections | 3 |
| Number of inspections conducted on Beauty Salons and Hair Salons within Thabo Mofutsanyana by the 30th June 2025 | 228 Beauty Salons and Hair Salons inspections | 96 Beauty Salons and Hair Salons inspections were conducted |
| | Dihlabeng 48 inspections | 16 |
| | Setsoto 36 inspections | 32 |
| | Mantsopa 24 inspections | 12 |
| | Nketoana 12 inspections | 10 |

| | | |
|---|---|---|
| | Phumelela 24 inspections | 18 |
| | Maluti A Phofung 84 inspections | 8 |
| Number of inspections conducted on funeral parlours within Thabo Mofutsanyana by the 30th June 2025 | 228 funeral parlours inspections | 103 funeral parlours inspections were conducted |
| | Dihlabeng 48 inspections | 19 |
| | Setsoto 36 Inspections | 22 |
| | Mantsopa 24 Inspections | 14 |
| | Nketoana 12 Inspections | 5 |
| | Phumelela 24 Inspections | 19 |
| | Maluti A Phofung 84 Inspections | 24 |
| Number of inspections conducted on Health Care Risk Waste generators within Thabo Mofutsanyana by the 30th June 2025 | 228 Health Care Risk Waste generators | 69 Health Care Risk Waste generators were conducted |
| | Dihlabeng 48 inspections | 9 |
| | Setsoto 36 inspections | 13 |
| | Mantsopa 24 inspections | 15 |
| | Nketoana 12 inspections | 2 |
| | Phumelela 24 inspections | 9 |
| | Maluti A Phofung 84 inspections | 21 |

### Material misstatements

28. 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 all of the misstatements, and I reported material findings in this regard.

## Report on compliance with legislation

29. 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.

30. 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.

31. 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.

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

### Annual financial statements

33. 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 a disclosure items identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

### Expenditure management

34. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R6 839 671 as disclosed in note 29 to the annual financial statements. The majority of the irregular expenditure was caused by non-compliance with supply chain management (SCM) requirements.

35. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R548 087 as disclosed in note 28 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of the budget.

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

### Utilisation of conditional grants

37. Performance in respect of programmes funded by the financial management grants - integrated grants for municipalities was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

### Human resource management

38. 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.

### Consequence management

39. 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)(b) of the MFMA.

40. 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.

41. 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.

### Strategic planning and performance management

42. The service delivery and budget implementation plan (SDBIP) for the year under review did not include monthly operational expenditure projections by vote, as required by section 1 of the MFMA.

43. The performance management system and related controls were inadequate as established processes for performance monitoring and review were not implemented as required by municipal planning and performance management regulation 7(1).

### Procurement and contract management

44. 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). 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.

45. Some of the contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c).

46. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.

47. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were 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.

### Governance and oversight

48. The audit committee did not submit an audit report on the review of the performance management system to the council, at least twice during a financial year, as required by regulation 14(4)(a)(iii) on Municipal Planning and Performance Management.

## Other information in the annual report

49. The accounting officer is responsible for the other information. The other information referred to does not include the financial statements, the auditor's report and those selected material

indicators in the scoped-in KPA presented in the annual performance report that have been specifically reported on in this auditor's report.

50. 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.

51. 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 material indicators in the scoped-in KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

52. 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

53. 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.

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

55. Due to lack of oversight and adequate reviews of annual financial statements, management did not ensure that the annual financial statements submitted for audit are accurate and disclosures are appropriately presented and described

56. Effective control checklist was not developed and monitored by management to prevent non-compliance in the current year and prior year action plan was not effective to prevent repeat findings relating to non-compliance.

57. Management did not prepare and maintain proper registers relating to the performance information achievement reported in the annual performance report.

Auditor-General

Bloemfontein

30 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 selected material performance indicators 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 a 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

6. 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),<br>Sections: 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b),<br>Sections: 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii),<br>Sections: 32(2)(b), 32(6)(a), 32(7),33(1)(c)(ii),<br>Sections: 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c),<br>Sections: 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b),<br>Sections: 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g),<br>Sections: 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii),<br>Sections: 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117,<br>Sections: 122(1), 122(2), 126(1)(a), 126(1)(b),<br>Sections: 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1),<br>Sections: 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii),<br>Sections: 165(1), 165(2)a, 165(2)(b)(ii), 165(2)(b)(iv),<br>Sections: 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b),<br>Sections: 166(2)(a)(iv), 166(5), 170, 171(4)(a),<br>Section: 171(4)(b) |
| MFMA: Municipal budget and reporting regulations, 2009 | Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b),<br>Regulations: 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),<br>Regulations: 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b),<br>Regulations: 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e),<br>Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b),<br>Regulations: 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1),<br>Regulations: 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e),<br>Regulations: 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43,<br>Regulations: 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 24 of 2024 | 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), Sections: 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), Sections: 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), Sections: 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, Sections: 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, Regulations: 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), Regulations: 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), Regulations: 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), Regulation: 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), Regulations: 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), Regulations: 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 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) |