Report of the auditor-general to Limpopo Provincial Legislature and Council on Greater Giyani Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Greater Giyani Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets and 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 Greater Giyani Municipality as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practices (Standards of GRAP) and the requirements of the Municipality Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (DoRA).

Basis for opinion

Context 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.

Restatement of corresponding figures

7. As disclosed in note 61 to the financial statements the corresponding figures for 30 June 2022 were restated as a result of errors in the financial statement of the municipality at and for the year ended 30 June 2023.

Significant uncertainty

8. With reference to note 50 to the financial statements, the municipality is the defendant in multiple lawsuits. The municipality is opposing the claims. The ultimate outcome of the matters could not be determined and no provision for any liability that may result was made in the financial statements.

Material impairment

9. As disclosed in note 41 to the financial statements, a material impairment of R104 670 877 was made as a result of debt which recovery is doubtful due to an inadequate debt collecting system.

Other matter

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

Unaudited disclosure schedules

11. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliances with the MFMA in the financial statement. The disclosure requirements 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 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.

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.

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 development priorities presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

17. I selected the following development priorities presented in the annual performance report for the year ended 30 June 2023 for auditing. I selected development priorities that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Development priority	Page numbers	Purpose
KPA 3 - Basic service delivery and infrastructure development	xx	Focuses on infrastructure development, maintenance and provision of basic services.
KPA 4 - Local Economic development	xx	Focuses on the economy of the municipal district.

18. I evaluated the reported performance information for the selected development priorities 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.
- 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 for the reasons provided for any over- or underachievement of targets/ 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 findings on the reported performance information for the selected development priorities are as follows:

KPA 3- Basic service delivery and infrastructure development

Various indicators

22. I could not determine if the reported achievements were correct, as some of the indicators reported as achieved could not be verified. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets were achieved. I was unable to further confirm the reported achievement by alternative means. Consequently, I was unable to determine whether any further adjustments were required to the reported achievements.

Indicator	Target	Reported Achievements
Connect 327 units at Makhuva village by 30 June 2023 (electrification)	Connection of 327 units at Makhuva Village by 30 June 2023	Target not achieved- (326 units connected)
Connect 200 units at church view village by 30 June 2023 (electrification)	Connection 200 units at Church View Village by 30 June 2023	Target not achieved- (155 units connected)
Connect 209 units at Nsavulani village by 30 June 2023. (electrification)	Connection 209 units at Nsavulani Village by 30 June 2023	Target achieved- (209 units connected)
Connects 325 units at Nwadzekudzeku village by 30 June 2023. (electrification)	Connection of 325 units at Nwadzekudzeku Village by 30 June 2023	Target achieved- (325 units connected)
Connects 140 units at Maphata village by 30 June 2023. (electrification)	Connection of 140 units at Maphata Village by 30 June 2023	Target achieved- (140 units connected)

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 explanations for over- or underachievement/ measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

25. The municipality plays a key role in delivering services to South Africans. The tables that follow provide information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages xx to xx.

KPA 3- Basic service delivery and infrastructure development

Targets achieved: 57% *Budget spent: 80%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
1. Construction of Mavalani indoor sports centre	Construction of Mavalani indoor sports centre by 30 June 2023	Target not achieved (Paving of public parking, palisade fence, bricklaying of the main building and installation of the steel column
2. Construction of Jim Nghalalume community hall	Construction of Jim Nghalalume community hall by 30 June 2023	Target not achieved (Bricklaying of superstructure building and installation of roof structure completed for Jim Nghalalume community hall)
3. Construct Silawa upgrading of roads from gravel to paving for 1,8 km	Construct Silawa upgrading of roads from gravel to paving for 1,8 km by 30 June 2023	Target not achieved (Base layer has been completed for Silawa upgrading of roads from gravel to paving for 1,8 km)
4. Design finalisation of alternative road to Giyani from R81	Design finalisation of alternative road to Giyani from R81 by June 2023	Target not achieved (Design of alternative road to Giyani from R81 not finalised)
5. Upgrading of Nkhensani Access	Upgrading of Nkhensani Access by 30 June 2023	Target not achieved (Nkhensani Access not upgraded
6. Appointment of Section E sports centre service provider/ engineer	Appointment of Section E Sports Centre service provider / engineer by 30 June 2023	Target not achieved (Section E Sports Centre service provider/ engineer not appointed
7. Refurbishment of Giyani stadium and section A tennis court	Refurbishment of Giyani stadium and section A tennis court by 30 June 2023	Target not achieved. (Giyani stadium and section A tennis court)
8. Construction of Homu14B sports centre	Construction of Homu14B sports centre by 30 June 2023	Target not achieved (completed septic tank, grandstand canopy, elevated steel tank refurbishment of the guard house, fencing of the soccer pitch equipment installation
9. Development of detailed design report for Shawela upgrading from gravel to paving for 3.6 km	Development of detailed design report for Shawela upgrading from gravel to paving for 3.6 km by 30 June 2023	Target not achieved (First project site appraisal has been conducted, scoping and preliminary design has been completed for Shawela upgrading from gravel to paving for 3.6 km)
10. Appointment of service provider/ engineer at section E upgrading of 13km from gravel to paving	Appointment of service provider/ engineer at section E upgrading of 13km from gravel to paving by 30 June 2023	Target not achieved (Appointment of service provider/ engineer at section E upgrading of 13km from gravel to paving)
11. Construction of civic centre building phase 4	Construction of civic centre building phase 4 by 30 June 202	Target not achieved (Installed stand-by generator, piping of the heating,

Targets achieved: 57% *Budget spent: 80%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
		ventilation and air conditioning system, installation of the ceiling on the council chamber, preparation of the concrete works inside the council chamber
12. Appointment and construction of service provider/ engineer Siyandhani ring road for 4,4km	Appointment and construction of service provider/ engineer Siyandhani ring road for 4,4km by 30 June 2023	Target not achieved (Service provider/ engineer Siyandhani ring road for 4,4km has been appoint ed and construction has started)
13. # of Payment of AARTO fees facilitated by 30 June 2023	12 payments of AARTO fees facilitated by 30 June 2023	Target not achieved (11 payments of AARTO fees facilitated)
14. # of Payment of DLCA fees facilitated by 30 June 2023	12 payments of DLCA fees facilitated by 30 June 2023	Target not achieved (11 payments of DLCA fees facilitated)
15. # of RTMC payments facilitated by 30 June 2023	12 payments of RTMC fees facilitated by 30 June 2023	Target not achieved (11 payments of RTMC fees facilitated)
16. # of Agency fees facilitated for payment by 30 June 2023	12 payments for agency fees facilitated by 30 June 2023	Target not achieved (11payments of RTMC fees facilitated)
17. Connect 327 units at Makhuva village by 30 June 2023	Connection of 327 units at Makhuva village by 30 June 2023	Target not achieved (326 units connected)
18. Connect 200 units at Church view Village by 30 June 2023	Connection 200 units at Church View Village by 30 June 2023	Target not achieved- (155 units connected)
19. Connect 539 units at Hlaneki Village by 30 June 2023	Connection 539 units at Hlaneki Village by 30 June 2023	Target not achieved- (537 units connected)

KPA 4- Local economic development

Targets achieved:86 %		
Budget spent: 100%		
Key service delivery indicators not achieved	**Planned target**	**Reported achievement**
Review LED strategy by 30 June 23	LED strategy reviewed and approved by council by 30 June 2023	Target not achieved (1 LED strategy reviewed)

Material misstatements

26. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 3: basic service delivery and infrastructure development and KPA 4: local economic development. Management did not correct all of 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 statement, performance and annual report

31. The annual financial statements submitted for audit were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA.

    Material misstatements of current assets, cash flow and 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 R14 363 302 as disclosed in note 58 to the annual financial statements, as required by section 62(1)(d) of the MFMA and majority relates of the disclosed irregular expenditure was caused by non-compliance with SCM regulations.

33. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R118 879 105 as disclosed in note 59 to the annual financial statements, as required by section 62(1)(d) of the MFMA and majority of the unauthorised expenditure was caused by non-cash items.

34. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R290 239 as disclosed in note 57 to the annual financial statements, as required by section 62(1)(d) of the MFMA and majority of the disclosed fruitless and wasteful expenditure was caused by interest.

Procurement and contract management

35. Awards were made to providers who were in the service of other state institutions or whose directors/ principal shareholders were in the service of other state institutions, in contravention of section 112(1)(j) and supply chain management (SCM) regulation 44. Similar awards were identified in the previous year and no effective steps were taken to prevent or combat the abuse of the SCM process, as required by SCM regulation 38(1).

36. Quotations below R30 000 which were awarded after 16 January 2023 were not evaluated in accordance with section 3(1) of preferential procurement regulation 2022.

37. Some of the goods and services with a transaction value below R200 000 were procured without obtaining the required price quotations, in contravention of SCM regulation 17(1)(a) and (c).

38. Persons in service of the municipality whose close family members had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation 46(2)(e) and the code of conduct for councillors issued in terms of the Municipal Systems Act 32 of 2000.

Consequence management

39. Unauthorised expenditure amounting to R49 095 505 incurred in the 2021-22 financial period, was not investigated as required by section 32(2)(a) of the MFMA.

Other information in the annual report

40. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected development priorities presented in the annual performance report that have been specifically reported on in this auditor's report.

41. My opinion on the financial statements, the report on the audit of the annual performance report and the report on 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.

42. 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 development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

43. I did not receive the other information prior to the date of this 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 the auditor's report and re-issue an amended reported as appropriate. However, if the other information is corrected this will not be necessary.

Internal control deficiencies

44. 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.

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

46. The financial statements contained material misstatements which were subsequently corrected. This is mainly due to insufficient reviews performed on the annual financial statements.

47. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored. The municipality did not take reasonable steps to prevent irregular, fruitless and wasteful and unauthorised expenditure.

48. The annual performance report contained material misstatements which were subsequently corrected. This is mainly due to insufficient reviews performed on the annual performance report.

Material irregularities

49. 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

Prohibited investment with a mutual bank

50. The municipality invested a total of R153 254 435 with Venda Building Society Mutual Bank (VBS), which accrued interest of R6 008 257, the first investment of R100 000 000 was made in March 2017, which was re-invested after maturity. An amount of R104 598 153 was re-invested in September 2017. An additional investment of R48 656 282 million was made in October 2017. The municipality did not comply with regulation 6 of the municipal investment regulations as VBS is not registered in terms of the Bank's Act.

51. The non-compliance is likely to result in a financial loss of R142 526 625 for the municipality if the amount invested is not recovered in full from the estate of VBS.

52. The accounting officer was notified of the material irregularity on 9 December 2021 and invited to make a written submission on the actions taken to address the matter. The accounting officer responded on 24 February 2022 and indicated the following actions were taken:

    - On 11 May 2018, the municipal council approved the suspension of the chief financial officer (CFO) and director: technical services and further approved the appointment of an independent investigator to investigate the alleged acts of misconduct committed by the CFO and the director: technical services, the investigation was finalised on 25 June 2022.

- On 29 June 2018, the municipal council approved to initiate disciplinary processes against the CFO and director: technical services. Council authorised the municipal manager to appoint and sign letters of appointment of an external chairperson and prosecutor/ officer to lead evidence for the disciplinary proceedings for the suspended officials. Council further approved that civil recovery measures be instituted against all who are implicated in the financial misconduct of irregular investments with VBS.

- The director: technical services resigned on 13 July 2018 and the CFO was found guilty and subsequently dismissed on 19 October 2018.

- The municipality instituted civil action proceedings against the CFO and director: technical service to recover a portion of money lost as a result of the investment with VBS in terms of section 32(1)(c) and (d) and section 32(2) of the MFMA. The same was also instituted against VBS.

53. The municipality received an amount of R10 727 810 on 4 February 2022 from the liquidator and will continue to monitor the liquidation process.

54. The Directorate for priority crime investigation (DPCI) indicated during April 2023 that it would consider referring amounts that are not recovered through the liquidation process to the Asset Forfeiture Unit, for further recovery.

55. I received a written submission on the actions taken to address the above MI. I considered the representations made and the substantiating documents provided and have concluded that appropriate actions have been taken to address the material irregularity. Therefore, I will not pursue this matter any further

Free basic electricity provided to non-qualifying customers.

56. During the 2020-21 and 2021-22 financial year, the municipality paid Eskom an estimated amount of R4 303 563 for free basic electricity relating to beneficiaries who did not qualify to be classified as indigents as some were either deceased, employed by other organs of state and/ or the spouse were employed by an organ of state. This matter is a non-compliance with section 78(1)(a) of the MFMA as the senior managers of the municipality did not take reasonable steps within their respective areas of responsibility to ensure that the system of financial management and internal control established for the municipality, is carried out diligently as the municipality established an internal policy which stipulated the process and steps to be followed for identification, validation and approval of customers as indigents.

57. The non-compliance resulted in a likely material financial loss of R4 303 563 for the municipality, as payment was made for non-qualifying customers.

58. The accounting officer was notified of the material irregularity on 22 February 2022 and invited to make a written submission on the actions that will be taken to address the matter. The accounting officer responded on 22 March 2022 and 4 November 2022 and indicated that the following actions will be taken:

- The beneficiary list that led to the material irregularity was cancelled on 1 March 2022 with Eskom and the beneficiaries were re-registered up until 30 June 2022. A new beneficiary list was compiled, validated and sent to Eskom on October 2022.

- The likely financial loss of R4 386 484 was disclosed as fruitless and wasteful expenditure in note 54 to the annual financial statements for the 2021-22 financial year.

59. On 7 September 2023, I submitted a request for information on the progress made in addressing the material irregularity and invited the accounting officer to submit a written response and substantiating documents on the implementation of the planned actions and the outcomes of the actions taken.

60. The accounting officer responded on the 19 September and 7 November 2023 and indicated that the following actions will be taken:

- An investigation was instituted on 7 November 2023 to recover the financial loss from beneficiaries employed by the state. The investigation is planned to be finalised on or before 30 March 2024.

- An investigation was instituted on 18 October 2023 to investigate and report on the circumstances that led to the material irregularity by the Municipal Public Accounts Committee. The investigation is planned to be finalised on or before 30 June 2024. The accounting officer plans to take action against the person/s found responsible and to initiate steps to recover the financial loss based on the outcome of the investigation.

61. I will follow up on this investigation and the implementation of any planned actions during my next audit.

Auditor-General

Polokwane

30 November 2023

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 development priorities 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 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

- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Supply Chain Management Regulation GNR.868 of 2005	• SCM reg. 12(1)(c), (3), 16(a), 17(a), (b) & (c) • SCM reg. 13(c) • SCM reg. 43 • SCM reg. 19(a) & (b) • SCM reg. 36(1)(a) • SCM reg. 27(2)(a) & (e) • SCM reg. 22(1)(b) & 22(2) • SCM reg. 29(1)(a), (b) & (5)(a)(ii) & (b)(i) • SCM reg. 38(1)(c), (d)(ii), (e), (g)(i), (ii) & (iii) • SCM reg. 32 • SCM reg. 44
Municipal Finance Management Act 56 of 2003	• MFMA 117 • MFMA 116(2)(b) • MFMA 112 (1)(j) • MFMA 122(1) • MFMA 126(1)(a) • MFMA 133(1)(a), (c)(i) & (ii) • MFMA 127(2), (5)(a)(i) & (ii) • MFMA 129(1), (3) • MFMA 63(2)(a) & (c) • MFMA 13(2) • MFMA 14(1), (2)(a) & (b) • MFMA 65(2)(e), (a) & (b) • MFMA 11(1) • MFMA 62(1)(d) & (f)(i) & (iii) • MFMA 15 • MFMA 29(1) & (2)(b) • MFMA 64(2)(b), (c), (e), (f) & (g) • MFMA 53(1)(c)(ii) • MFMA 1 • MSA 34(a) and 41(1)(c)(ii) • MFMA 24(2)(c)(iv) • MFMA 54(1)(c) • MFMA 32(2)(a)(ii) & (b) • MFMA 170 • MFMA 32(6)(a) • MFMA 171(4)(a)
Preferential Procurement Policy Framework Act 5 of 2000	• PPPFA sec 2(1)(a) & (f)
Preferential Procurement Regulation 2017 and 2022	• PPR 2022 4(1), 4(4), 5(1) & 5(4) • PPR 2017 6(1), 6(8), 7(1), 7(8), 10(1), 10(2) & 11(1) • PPR 2017 5(1), 5(3), 5(6) & 9(1)
Construction Industry Development Board Act 38 of 2000	• CIDB Act section 18(1) • CIDB reg. 17;

Legislation	Sections or regulations
	• CIDB reg. 25(7A)
Municipal Investment Regulation GNR.308 of 1 April 2005	• Municipal investment regulation 3(3), 6, 7 & 12(2)
Division of Revenue Act 5 of 2022	• DoRA 12(5), 16(1) & (3)
Municipal Investment Regulation GNR 308 of 1 April 2005	• Municipal budget and reporting regulation 71(1) & (2), 75(2)
Municipal System Act 32 of 2000	• MSA 74(1) • MSA 96(b) • MSA 29(1)(b)(ii) & (3)(b) • MSA 42 • MSA 25(1) • MSA 26(a) & (c) • MSA 41(1)(a), • MSA 43(2), • MSA 34(a) & (b) and 41(1)(c)(ii) • MSA 38(a) • MSA 57(2)(a), (6)(a) • MSA 56(a) • MSA 66(1)(a) & (b) • MSA 67(1)(d)
Municipal Property Rates Act 6 of 2004	• Municipal Property Rates Act 3(1)
Municipal planning and Performance management regulation 2001	• Municipal planning and performance management reg 15(1)(a)(i) & (ii) • Municipal planning and performance management reg 2(1)(e) & (3)(a) • Municipal planning and performance Management reg 9(1)(a) • Municipal planning and performance Management reg 10(a) • Municipal planning and performance management reg 12(1) • Municipal planning and performance management reg 3(3), (4)(b) & (6)(a) • Municipal planning and performance management reg 8 • Municipal planning and performance management reg 7(1).
Municipal regulation on financial misconduct procedures and criminal proceeding GNR 430 of 30 May 2014	• Financial Misconduct reg 5(4) • Financial Misconduct reg 6(8)(a) • Financial Misconduct reg 10(1)