

Report of the auditor-general to Limpopo Provincial Legislature and the council on Modimolle-Mookgophong Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Modimolle-Mookgophong Local Municipality set out on pages ... to ..., which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement, statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Modimolle-Mookgophong Local Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (DoRA).

Basis for qualified opinion

Other statutory receivables - Traffic fines

3. The provision for impairment of debtors was not calculated in accordance with the standards of GRAP 104, *Financial Instruments* as the municipality did not assess debtors individually to determine the recovery rate to calculate the debt impairment provision. Consequently, I was unable to determine whether any adjustment was necessary to impairment other statutory receivables stated at R 213 211 816 (2023: R148 479 347) in note 5 to the financial statements. Additionally, I was unable to determine whether any adjustment was necessary to the debt impairment stated at R349 467 842 (2023: R253 471 980) in note 39 to the financial statements.

Receivables from non-exchange transaction

4. The municipality did not correctly account for receivables from non-exchange transactions in accordance with GRAP 104, *Financial instruments* as I have identified the differences between the underlying records and the source documentations. Consequently, receivables from non-exchange overstated by R36 645 241 in note 6 to the financial statements.

Receivables from exchange transaction

5. The municipality did not correctly account for receivables from exchange transaction in accordance with GRAP 104, *Financial instruments* as I have identified the differences between

the underlying records and the source documentations. Consequently, receivables from non-exchange overstated by R122 904 597 in note 6 to the financial statements.

Cash and cash equivalent comparative figures

6. I was unable to obtain sufficient appropriate audit evidence that cash and cash equivalents for the prior year had been properly accounted for, due to the status of accounting records. I was unable to confirm cash and cash equivalents by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to cash and cash equivalents comparatives stated at R18 951 344 in the financial statements.

Investment properties

7. I was unable to obtain sufficient appropriate evidence that the fair values of the investment property determined by the municipality are in accordance with GRAP 16, *Investment property* as I identified significant deficiencies in the assumptions used to determine fair values of the investment property and inconsistencies between the assumptions and the underlying records, the municipality over valued investment property that is illegally occupied. I was unable to confirm the fair value of the investment properties by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to investment property stated at R1 284 972 000 in note 11 to the financial statements. Furthermore, I was unable to determine whether any adjustment was necessary to the fair value adjustments stated at R453 665 000 in note 11 to the financial statements.

Property, plant and equipment

8. I was unable to obtain sufficient appropriate evidence that the fair values of the property plant and equipment determined by the municipality, are in accordance with GRAP 17, *Property, plant and equipment* as I identified significant deficiencies in the assumptions used to determine fair values of the property plant and equipment and inconsistencies between the assumptions and the underlying records, municipality have over valued the property, plant and equipment that is illegally occupied. Consequently, I was unable to determine whether any adjustment was necessary to property plant and equipment stated at R1 459 132 143 in note 12 to the financial statements. Additionally, I also identified property plant and equipment that were incorrectly classified as investment property resulting in property plant and equipment overstated by R23 143 455 and investment property understated by the same amount. Furthermore, I have identified land that was not recorded in the asset register due to a lack of market values for both current year and prior year. Consequently, I was unable to determine whether any adjustment was necessary to property plant and equipment.

Revenue from exchange transactions

9. The municipality did not recognise the service charge, as required by GRAP 9, *Revenue from exchange transactions*. Properties were identified for which service charges were not billed and recorded. I was unable to determine the full extent of understatement of service charge, stated at R541 265 658 (2023: R338 956 375) in note 22 to the financial statements and related receivable from exchange transactions, included at R366 904 293 (2023: R314 949 557) in note 7 to the financial statements, as it was impractical to do so. Additionally, I also identified revenue from exchange transactions that were recorded twice resulting in

revenue being overstated by R132 115 005 and related receivables were overstated by the same amount. There is resultant impact on the surplus for the period and accumulated surplus.

10. During 2023, I was unable to obtain sufficient appropriate audit evidence for service charges for revenue included in revenue from exchange transactions due to a lack of proper record keeping on electricity billing. I could not confirm whether all the electricity billing was recorded by alternative means. In addition, the municipality could not reconcile the billing reports to the financial statements wherein service charges revenue was understated by R11 583 756. I was unable to confirm these services charges by alternative means. Consequently, I was unable to determine whether any further adjustments to service charges revenue stated at R336 839 846 in note 22 to the financial statements, were necessary. There was a resultant impact on the surplus for the period and the accumulated surplus.
11. My audit opinion on the financial statements for the period ended 30 June 2023 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of the revenue from exchange transactions for the current period.

Revenue from non-exchange transactions

12. Traffic fines were not recognised in accordance with GRAP 23, *Revenue from non-exchange transactions*. Incorrect tariffs were used for charging fines, fines were withdrawn without valid supported reasons, and incorrect classification of fines revenue. Consequently, the traffic fine revenue was overstated by R44 511 282 and related receivables were overstated by the same amount. There was a resultant impact on the surplus for the period and the accumulated surplus. Additionally, I was unable to obtain sufficient appropriate audit evidence of prior year traffic fines amount to R12 351 603 and related receivables due to a lack of proper record keeping.

Cash flow

13. The municipality did not correctly prepare and disclose the net cash flows from investing activities as required by GRAP 2, *Cash flow statements*. This was due to multiple errors in determining cash flows from investing activities. I was not able to determine the full extent of the errors in the net cash flows from investing activities as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from investing activities as stated at R211 616 559 in the financial statements were necessary. Additionally, I was unable to obtain sufficient appropriate audit evidence of prior year operating activities amount to R167 055 774 due to multiple errors.

Irregular expenditure

14. Not all irregular expenditure incurred in the current financial year was disclosed in note 53 to the financial statements, as required by section 125(2)(d) of the MFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure. I was unable to determine the full extent of the irregular expenditure that occurred during the current and prior year as it was impracticable to do so.

15. During 2023, the municipality did not include all irregular expenditure in the notes to the financial statements, as required by section 125(2)(d) of the MFMA. This was due to expenditure transactions made in contravention of the supply chain management requirements.
16. My audit opinion on the financial statements for the period ended 30 June 2023 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of the irregular expenditure for the current period under review.

Fruitless and wasteful expenditure

17. Not all fruitless and wasteful expenditure incurred in the current financial year was disclosed in note 54 to the financial statements, as required by section 125(2)(d) of the MFMA. Expenditure was incurred as result of overdue interests for not paying their payables within 30 days, as required by section 65(2)(e) of the MFMA. I was unable to determine the full extent of the fruitless and wasteful expenditure that occurred during the current and prior year as it was impracticable to do so.

Prior period errors

18. Not all prior period errors were disclosed in note 49 to the financial statements, as required by GRAP 3, *Accounting policies, estimates and errors*. The nature and the amount of the correction for some financial statement items are affected, and the amount of the correction at the beginning of the earliest previous period was not disclosed. In addition, I was unable to obtain sufficient appropriate audit evidence for those prior period errors disclosed in note 49 to the financial statements, as the supporting information was not provided. I was unable to confirm these disclosures by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the prior period errors disclosed in the financial statements.

Segment reporting

19. Municipality did not disclose reportable segments in accordance with GRAP 18, *segment reporting* in note 59 to the financial statements. I identified several differences between the financial information disclosed for segment reporting and underlying records. I did not list all omitted and differences in this report. The amounts allocated to reported segment deficit, assets and liabilities were not allocated on a reasonable basis. Consequently, I was unable to determine whether any adjustments to segment reporting in note 59 to the financial statements were necessary.

Context for opinion

1. 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.
20. 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.

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

Material uncertainty relating to going concern

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

Material uncertainty relating to going concern/financial sustainability

23. The statement of financial position to the financial statements, indicates that as at 30 June 2024, the municipality's current liabilities exceeds its current assets by R856 736 663. This event or condition, along with other matters as set forth in note 50, 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

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

Material losses/Impairment

25. As disclosed in note 56 to the financial statements, material electricity losses of R51 420 713 (2023: R42 763 428) was incurred, which represents 17% (2023: 18%) of total electricity purchased. Technical losses were due to insufficient maintenance. Non-technical losses were due to theft of and illegal tampering with electricity meters.

26. As disclosed in note 56 to the financial statements, material water losses of R 20 193 437 (2023: R33 855 661) was incurred, which represents 37% (2023: 18%) of total water purchased. The water distribution loss is mainly due to theft, lack of maintenance and illegal tampering of water meters.

27. As disclosed in note 6 and 7 to the financial statements, material impairments amounting to R165 941 427 and R688 611 747 were made to receivables from exchange transactions as well as receivables from non-exchange transactions respectively.

Other matter

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

Unaudited disclosure notes

29. 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 on it.

Responsibilities of the accounting officer for the financial statements

30. 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.
31. 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

32. 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.
33. 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 16, forms part of our auditor's report.

Report on the audit of the annual performance report

34. 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 priority presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
35. I selected the following development priority presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected development priority 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
Basic service delivery	XX	To ensure continuous and reliable supply of water, electricity, sanitation and refuse removal to all residents within the municipality.

36. I evaluated the reported performance information for the selected development priority 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.
37. I performed procedures to test whether the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
 - the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
 - there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.
38. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
39. I did not identify any material findings on the reported performance information for the selected development priority – Basic service delivery.

Other matters

40. I draw attention to the matters below.

Achievement of planned targets

41. 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.
42. 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.

Basic service delivery

<i>Targets achieved: 71%</i>		
<i>Budget spent: 77%</i>		
Key indicators not achieved	Planned target	Reported achievement
Number of landfill site audits conducted	4	3
Percentage of stand-by generators installed	100%	82%
Percentage augmentation of water supply in Modimolle	100%	55%
Percentage augmentation of water supply in Mookgophong	100%	63%
Percentage electrification n of 300 Households in Phagameng extension 12 phase 2	100%	0%
Percentage electrification n of 141 households in Phomolong extension 09	100%	0%
Percentage construction of high transmission n line 132KV	100%	0%
M ² of potholes repaired	31 250 m ²	17 218 m ²
Number of draft road and storm water master plan and maintenance developed	1	0

Material misstatements

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

Report on compliance with legislation

44. 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.
45. 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.

46. 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.
47. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, annual performance report and annual report

48. 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.
49. Material misstatements of current assets, liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Procurement and contract management

50. Some of the goods and services with a transaction value of above R200 000 were procured without inviting competitive bids, as required by supply chain management (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.

Expenditure management

51. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
52. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused by the extension of contracts over and beyond the recommended period and the non-compliance with supply chain management procedures.
53. Reasonable steps were not taken to prevent fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the fruitless and wasteful expenditure could not be quantified as indicated in the basis for qualification paragraph. The majority of the fruitless and wasteful expenditure was caused by non-payment and late payment of supplier invoices which resulted to interest and penalties charged.
54. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R478 802 812, as disclosed in note 52 to the annual financial statements, in contravention of

section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by inadequate budgeting.

Revenue management

55. A tariff policy was not adopted for the levying of fees for providing of municipal services, as required by section 74(1) of the Municipal Systems Act 32 of 2000 and section 62(1)(f)(i) of the MFMA.
56. An effective system of internal control for revenue was not in place, as required by section 64(2) (f) of the MFMA.
57. Accounts for service charges were not prepared on monthly basis, as required by section 64(2)(c) of the MFMA.

Asset management

58. An effective system of internal control for assets including an asset register was not in place, as required by section 63(2)(c) of the MFMA.

Consequence management

59. 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.
60. 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.
61. 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.

Other information in the annual report

62. 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 priority presented in the annual performance report that have been specifically reported on in this auditor's report.
63. 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.
64. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

65. 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

66. 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.
67. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on compliance with legislation included in this report.
68. The municipality did not adequately review the financial statements and annual report against the supporting documentation, as material misstatements were identified through the audit process. These misstatements could have been prevented if effective review controls were implemented.
69. Management did not always provide the required supervision and review over daily and monthly recording and reconciliation of transactions to ensure that the municipality complies with applicable financial reporting.
70. Management did not adequately implement action plans to address the root causes of deficiencies identified in the previous year. This resulted in repeat matters being reported.
71. The municipality did not implement effective review and monitoring controls to ensure accurate performance reporting. In addition, adequate oversight of compliance with applicable legislation was not exercised, which resulted in material findings on performance information and non-compliance with key legislation.

Auditor-General

Polokwane

05 December 2024



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 priority 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.

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii); 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
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), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)

Legislation	Sections or regulations
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 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)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(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), Regulations 7(1), 7(2), 7(3), 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)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

