

Report of the auditor-general to Mpumalanga Provincial Legislature and the council on DR JS Moroka Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Dr JS Moroka Local Municipality set out on pages xx to xx, 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 and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the 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 Dr JS Moroka 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 2023 (Dora).

Basis for qualified opinion

Property, plant and equipment

3. The municipality did not recognise all items of property, plant and equipment, in accordance with GRAP 17, *Property, plant and equipment*. The remaining useful lives of property, plant and equipment were not revised to align with the conditional assessments. As a result, I was unable to determine the full extent of the overstatement of carrying amount, stated at R2,2 billion in note 9 to the financial statements and depreciation, stated at R88,9 million and impairment loss, stated at R22,2 million in note 9 to the financial statements, as it was impracticable to do so.

Receivables from exchange transactions

4. I was unable to obtain sufficient appropriate audit evidence that receivables from exchange transactions for the current and previous year had been properly accounted for, due to the material differences that were identified between the age analysis, general ledger and the annual financial statements. I was unable to confirm receivables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables from exchange transactions at R393 million (2022-23: R210 million) in the financial statements.

Receivables from non-exchange transactions

5. I was unable to obtain sufficient appropriate audit evidence that receivables from non-exchange transactions for the current and previous year had been properly accounted for, due to the material differences that were identified between the age analysis, general ledger and the annual financial statements. I was unable to confirm whether all the receivables from non-exchange transactions were recorded by alternative means. Consequently, I was unable to determine whether any

adjustment was necessary to receivables from non-exchange transactions at R120 million (2022-23: R65 million) in the financial statements.

Payments received in advanced

6. The municipality did not recognise payments received in advanced, in accordance with GRAP 1, *Presentation of financial statements*. This is due to the differences identified between the advanced payment register and customer statements. As a result, payments received in advanced was overstated by R22,7 million, receivables from non-exchange transactions was understated by R22,7 million.

Property rates

7. The municipality did not recognise property rates transactions, in accordance with GRAP 23, *Revenue from non-exchange transactions*. Some customers were billed using incorrect rates due to the incorrect categorisation of properties. As a result, property rates was overstated by R29,7 million and receivables from non-exchange transactions was understated by R29,7 million.

Service charges

The municipality did not recognise service charge transactions, in accordance with GRAP 9, *Revenue from exchange transactions*. Some of the service charges were billed at incorrect tariffs, while other customers were not billed for service charges at all. As a result, I was unable to determine the full extent of service charges stated at R99,9 million in note 17 to the financial statements.

Irregular expenditure

8. The municipality did not have adequate systems to identify and disclose all irregular expenditure incurred during the previous years, as required by section 125(2)(d) of the MFMA. I was unable to quantify the understatement of irregular expenditure for the current and the prior year, as it was impractical to do so.
9. In addition, I was unable to obtain sufficient appropriate audit evidence for irregular expenditure due to a lack of adequate supporting evidence in the prior years. Consequently, I was unable to determine whether any adjustments were necessary to irregular expenditure, stated at R1,4 billion (2022-23: R1,2 billion) in note 43 to the financial statements.

Prior period error

10. The municipality did not appropriately determine the correction of previous period errors in note 48 to the financial statements, as required by GRAP 3, *Accounting policies, estimates and errors*. The correction of error for the revenue from non-exchange transactions disclosed in note 48 to the financial statements contained material misstatements due to some properties being billed at an incorrect rate while other properties were not billed for property rate transactions. I was unable to determine the full extent of the misstatement of the correction of error for the revenue from non-exchange transactions, as it was impracticable to do so.
11. The municipality did not appropriately determine the correction of previous period errors in note 48 to the financial statements, as required by GRAP 3, *Accounting policies, estimates and errors*. The correction of error for the debt impairment/reversal transactions disclosed in note 48 to the financial statements contained material misstatements due to variances between the amount disclosed in the note to the financial statements and the supporting schedule and incorrect rate used in

calculating the debt impairment/reversal. I was unable to determine the full extent of the misstatement of the correction of error for debt impairment/reversal transactions, as it was impracticable to do so.

Context for opinion

12. 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.
13. 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.
14. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Other matter

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

Unaudited disclosure notes

16. 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

17. 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.
18. 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

19. 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.

20. 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 12, forms part of our auditor's report.

Report on the audit of the annual performance report

21. 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.

22. I selected the following development priority presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected a 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
KPA 5: Basic service delivery and infrastructure development	XX	The purpose of this development priority is to facilitate the social community development services or programmes and to ensure sustainable delivery of improved services for all households within DR JS Moroka Local Municipality.

23. 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.

24. I performed procedures to test whether:

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

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for measures taken to improve performance

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

26. The material findings on the reported performance information for the selected development priority are as follows:

KPA 5: Basic Service delivery and infrastructure development

Various indicators

27. I could not determine whether the achievements reported against the targets were correct, as there were no processes to consistently measure and report on achievements against planned indicators for the key performance indicators below. Adequate supporting evidence was also not provided for auditing. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets had been achieved:

Key performance indicator	Planned Target	Reported achievement
Percentage of physical work complete on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reseviior by 30 June 2024	100 % physical work complete on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoir by 30 June 2024	100 % physical work complete on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoir by 30 June 2024 Achieved
Percentage of physical work complete on the Replacement of asbestos bulk line Ga Phahla and Siyabuswa A by 30 June 2024	100 % physical work complete on the Replacement of asbestos bulk line Ga Phahla and Siyabuswa A by 30 June 2024	100% physical work complete on the replacement of asbestos bulk line Ga Phahla and Siyabuswa A by 30 June 2024 Achieved
Percentage of physical work complete on the Construction of Ga- Phaahla sewer outfall, sewer reticulation and precast toilets by 30 June 2024	100 % physical work complete on the Construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets by 30 June 2024	95 % physical work complete on the construction of Ga Phaahla sewer outfall, sewer reticulation and precast toilets by 30 June 2024 Not Achieved
Percentage of physical work complete on the construction of Sewer reticulation at Thabana by 30 June 2024	100% physical work complete on the Construction of Sewer reticulation at Thabana by 30 June 2024	64.5 % physical work complete on the construction of Sewer reticulation at Thabana by 30 June 2024 Not Not Achieved

Other matters

28. I draw attention to the matters below.

Achievement of planned targets

29. The annual performance report includes information on reported achievements against planned targets and provides explanations for measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

Targets achieved: 94%		
Budget spent: 85%		
Key performance indicator	Planned Target	Reported achievement
Number of Integrated Waste Management Plan approved by council by 30 June 2024	1 Integrated Waste Management Plan approved by council by 30 June 2024	0 Integrated waste management plan approved by council by 30 June 2024 Not Achieved
Number household connected (Electrification) in Phake Ratlhagana by 30 June 2024	200 Number household connected (Electrification) in Phake Ratlhagana by 30 June 2024	0 Number household connected (Electrification) in Phake Ratlhaganaby 30 June 2024 Not Achieved
Number household connected (Electrification) in Libangeni by 30 June 2024	74 Number household connected (Electrification) in Libangeni by 30 June 2024	0 Number household connected (Electrification) in Libangeni by 30 June 2024 Not Achieved
Number household connected (Electrification) in Madubaduba Moripe by 30 June 2024	70 Number household connected (Electrification) in Madubaduba Moripe by 30 June 2024	0 Number household connected (Electrification) in Madubaduba Moripe by 30 June 2024 Not Achieved
Percentage of requests for repairs of high mast lights attended (as and when) by 30 June 2024	70% requests for repairs of high mast lights attended to (as and when) by 30 June 2024	54% requests for repairs of high mast lights attended to (as and when) by 30 June 2023 Not Achieved
Percentage of physical work complete on the Construction of Ga- Phaahla sewer outfall, sewer reticulation and precast toilets by 30 June 2024	100 % physical work complete on the Construction of Ga- Phaahla sewer outfall, sewer reticulation and precast toilets by 30 June 2024	95 % physical work complete on the Construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets by 30 June 2024
Percentage of physical work complete on the construction of Sewer reticulation at Thabana by 30 June 2024	100% physical work complete on the Construction of Sewer reticulation at Thabana by 30 June 2024	64.5 % physical work complete on the construction of Sewer reticulation at Thabana by 30 June 2024 Not Achieved

Material misstatements

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

Report on compliance with legislation

31. 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.
32. 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.
33. 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.
34. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

35. 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. Material misstatements of non-current assets, current assets and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

36. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the irregular expenditure incurred as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused by the non-compliance with SCM regulations.
37. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R 25,7 million as disclosed in note 40 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed unauthorised expenditure was caused by overspending on the vote.
38. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.

Revenue management

39. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2) (f) of the MFMA.
40. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.

Consequence management

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.
42. 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.
43. 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.

Assets management

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

Strategic planning and performance management

45. The performance management system and related controls were not maintained as it did not describe how the performance planning, monitoring, measurement, review and reporting processes should be conducted and managed, as required by municipal planning and performance management regulation 7(1).

Other information in the annual report

46. The accounting officer is responsible for the other information included in the annual 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.
47. 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.
48. 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.
49. 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

50. 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.

51. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
52. The accounting officer did not implement sound internal controls for the preparation of the financial statements. The financial statements contain numerous errors that were not detected and corrected prior to the submission of the financial statements for audit.
53. Management's action plan to address prior year material findings was not adequately and timeously implemented resulting in findings reported in the prior year not being adequately addressed.

Material irregularities

54. 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

Material irregularities identified during the audit

55. The material irregularities identified are as follows:

Pollution of water resource not prevented by the Siyabuswa Wastewater treatment works

56. The Siyabuswa Wastewater Treatment Works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewage into the adjacent environment, including the communal residence and Elands River. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resource.
57. The accounting officer was notified of this material irregularity on 18 March 2024 and was invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Status of previously reported material irregularities

Loss of revenue due to property rates not billed

58. The municipality did not ensure property rates revenue due to the municipality is calculated on a monthly basis. The billing system was not reconciled to the valuation roll to ensure all the properties eligible for property rates are billed. Consequently, some customers were not billed throughout the 2021-22 financial year; while other customers were billed for part of the year instead of the full year. Consequently, section 64(2)(b) of the MFMA was not complied with as the accounting officer did not take all reasonable steps to ensure that revenue due to the municipality is calculated on a monthly basis. The non-compliance is likely to result in a material financial loss for the municipality due to property rates revenue not billed.

59. The accounting officer was notified of the material irregularity on 26 April 2023. The following actions have been taken or planned to be taken to resolve the material irregularity:
- During the 2022/23 financial year, property rates policy and tariff structure was reviewed to include all rate categories and tariffs to utilize for billing in line with the valuers assessment. In May 2023 council approved same.
 - During the 2023/24 financial year, a reconciliation between the general valuation roll, supplementary roll and valuation roll included in the billing system of the municipality was performed to ensure that all properties are included at correct market values and rate categories. Further, the property rates billing for the period 2018-2024 was re-assessed to correct the billing and update the debtors age analysis.
 - Reassessed the property rates billing for the period 2018-2024 to correct the property rates billing and update debtors age analysis
60. The accounting officer has committed to further strengthen the internal control environment by ensuring that the revenue collection division is capacitated with formal and on the job training and consulting with stakeholders on property rates billing adjustments. These actions are planned to be implemented throughout the 2024-25 financial year.
61. I will follow up on the implementation of the planned further actions during my next audit.

Full and proper records not kept

62. Reasonable steps were not taken in the 2019-20 financial year to ensure that full and proper records were kept of property plant and equipment, cash and cash equivalents, transfers and subsidies, bulk purchases, payables from exchange transactions, contracted services, operational cost, receivables, unauthorised expenditure, as required by section 62(1)(b) of the MFMA. The non-compliance contributed to a disclaimer audit opinion as I could not obtain sufficient appropriate audit evidence to support the amounts and disclosures in the financial statements.
63. The lack of full and proper records is likely to result in substantial harm to the municipality as it contributed to the material uncertainty regarding its ability to continue operations. This, in turn, is likely to have a negative impact on the municipality's ability to discharge its service delivery mandate.
64. The accounting officer was notified of the material irregularity on 4 October 2021. The following actions have been taken to resolve the material irregularity:
- During the 2021/22 and 2022/23 financial year, an audit action plan with timelines for tracking was developed and implemented to address the specific key areas (property, plant and equipment, cash and cash equivalents, transfers and subsidies, bulk purchases, payables from exchange transactions, unauthorised expenditure and receivables) that led to the disclaimer audit opinion.
 - During the 2022/23 and 2023/24 financial year, municipality provided quarterly progress on municipal support intervention plan to CoGTA on progress made in relation to administration, governance and financial operation matters that led to disclaimer opinion
 - In March 2023 council approved the records management policy. The policy was duly implemented since its approval.

- In April 2022, the municipality appointed an accounting officer to ensure stability in leadership position and to institutionalise the internal controls on daily and monthly processing of transactions

65. Based on the above actions that have been taken to resolve the material irregularity. I considered all the substantiating evidence provided and I have concluded that appropriate actions have been taken to address the material irregularity and it is considered resolved.

Auditor General

30 November 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 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.

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	<p>Section 1 – Paragraph (a), (b) & (d) of the definition: irregular expenditure,</p> <p>Section 1 – Definition: service delivery and budget implementation plan,</p> <p>Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1),</p> <p>Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b),</p> <p>Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i),</p> <p>Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b),</p> <p>Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e),</p> <p>Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1),</p> <p>Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii),</p> <p>Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170,</p> <p>Sections 171(4)(a), 171(4)(b)</p>
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2005	<p>Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e),</p> <p>Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i),</p> <p>Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)</p>

Legislation	Sections or regulations
Municipal Systems Act 32 of 2000	<p>Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2),</p> <p>Sections: 54A(1)(a), 56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)</p>
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 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)
MSA: Municipal Staff Regulations	Regulations: 7(1), 31
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	<p>Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2),</p> <p>Regulations: 11(1), 11(2)</p>
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)