

# Report of the auditor-general to the Northern Cape Provincial Legislature and the council on Karoo Hoogland Local Municipality

## Report on the audit of the financial statements

### Qualified opinion

1. I have audited the financial statements of the Karoo Hoogland 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, statement of comparison of budget and actual amounts and appropriation statement 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 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 Karoo Hoogland 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

#### Service charges

3. The municipality did not account for sewerage and sanitation charges as required by GRAP 9, *Revenue from exchange transactions* as sewerage and sanitation charges were not levied at the correct approved tariffs. Consequently, sewerage and sanitation charges included in note 19 to the financial statements and sewerage included in note 6 to the financial statements was understated by R1 945 931, respectively. Additionally, there was an impact on the surplus for the period.

#### Property rates – Valuations

4. The municipality did not have adequate systems in place to account for and properly disclose the valuation of properties in accordance with GRAP 1, *Presentation of financial statements*. Property valuation amounts were not classified in the correct categories. I was unable to determine the full extent of the misstatements of valuations included in note 24 to the financial statements, as it was impracticable to do so.

## Context for opinion

5. 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.
6. 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.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## Emphasis of matters

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

### Prior-year adjustments

9. As disclosed in note 41 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2024.

### Bad debts written off

10. As disclosed in the statement of financial performance, material losses of R952 415 (2023: R21 461 400) was incurred as a result of a write-off of irrecoverable debtors.

### Allowances for impairment – Receivable from non-exchange transactions and receivables from exchange transactions

11. As disclosed in note 5 to the financial statements, the municipality reported a material allowance for impairment of R8 787 252 (2023: R5 759 536) against receivables from non-exchange transactions.
12. As disclosed in note 6 to the financial statements, the municipality reported a material allowance for impairment of R36 705 740 (2023: R30 802 121) against receivables from exchange transactions.

### Other material losses – Electricity distribution losses

13. As disclosed in note 50 to the financial statements, material electricity losses of R1 807 418 (2023: R1 080 927) was incurred, which represents 17.78% (2023: 10,54%) of total electricity purchased. Non-technical losses amounted to R1 807 418 (2023: R1 080 927) and were due to theft and bypass of meters; illegal de-calibration of meters; damaged meters and faulty voltage and current transformers; customers without meters and decrease in purchases due to increase in load shedding.

### **Other material losses – Water distribution losses**

14. As disclosed in note 50 to the financial statements, material water losses of R738 658 was incurred, which represents 33.65% of total water purchased.

### **Underspending of the conditional grant**

15. As disclosed in note 17 to the financial statements, the municipality materially underspent the municipal infrastructure grant (MIG) by R8 429 076 (2023: R6 205 254).

### **Events after the reporting date**

16. As disclosed in note 46 to the financial statements, the municipality is awaiting a final approval of the 2024-25 tariffs from National Energy Regulator of South Africa (NERSA). The detail of this is further described in the disclosure note. The matter was treated as a non-adjusting subsequent event.

### **Other matter**

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

### **Unaudited disclosure notes**

18. 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**

19. 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 the 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.

20. 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**

21. 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.

22. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page XX, forms part of my auditor's report.

### Report on the annual performance report

23. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

24. I selected the following material performance indicators related to key performance area (KPA) 1: Basic Service Delivery and Infrastructure Development presented in the annual performance report for the year ended 30 June 2024. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

- Review the Spatial Development Framework and Submit to Council by 31 March 2024
- Report waste collection and disposal on the national SAWIS portal quarterly
- Limit unaccounted for electricity to less than 15% by 30 June 2024  $((\text{Number of Electricity Units purchased} - \text{Number of Electricity Units sold}) / \text{Number of Electricity Units Purchased}) * 100$
- 100% spend on the MIG grant allocation by 30 June 2024  $[(\text{Actual expenditure} / \text{total grant allocation received}) * 100]$
- 100% spend on the WSIG grant allocation by 30 June 2024  $[(\text{Actual expenditure} / \text{total grant allocation received}) * 100]$
- Limit unaccounted for water (Non-Revenue water) to less than 15% by 30 June 2024  $((\text{Number of Kilolitres Water at measured at System Output at Reservoir} - \text{Number of Kilolitres Water Sold}) / \text{Nr of kilolitres Water at Measured at System Output of Reservoir}) * 100$
- Number of MIG Annual reports submitted to CoGHSTA before 15 Aug 2023
- Number of community safety forum meetings held

25. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared

using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

26. 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 presented in the annual performance report is in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for measures taken to improve performance.

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

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

**Number of MIG Annual reports submitted to CoGHSTA before 15 Aug 2023**

29. An achievement of 1 was reported against a target of 1. However, the audit evidence showed the actual achievement to be zero. Consequently, the target was not achieved.

**Number of community safety forum meetings held**

30. An achievement of 1 was reported against a target of 4 but the audit evidence showed the actual achievement to be 3. The achievement against the target was better than reported.

**Limit unaccounted for water (Non-Revenue water) to less than 15% by 30 June 2024  
 ((Number of Kilolitres Water at measured at System Output at Reservoir - Number of  
 Kilolitres Water Sold / Nr of kilolitres Water at Measured at System Output of Reservoir) x  
 100)**

31. An achievement of 21,12% was reported against a target of less than 15%. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

**Various indicators**

32. A comparison of the actual performance for the year against the prior year performance was not included in the annual performance report. Consequently, the reported information is not useful for evaluating progress over time and for identifying areas of improvement.

- Review the Spatial Development Framework and Submit to Council by 31 March 2024
- Report waste collection and disposal on the national SAWIS portal quarterly
- Limit unaccounted for electricity to less than 15% by 30 June 2024 ((Number of Electricity Units purchased - Number of Electricity Units sold) / Number of Electricity Units Purchased) \* 100)
- 100% spend on the MIG grant allocation by 30 June 2024 [(Actual expenditure/total grant allocation received) x 100]
- 100% spend on the WSIG grant allocation by 30 June 2024 [(Actual expenditure/total grant allocation received) x 100]
- Limit unaccounted for water (Non-Revenue water) to less than 15% by 30 June 2024 ((Number of Kilolitres Water at measured at System Output at Reservoir - Number of Kilolitres Water Sold / Nr of kilolitres Water at Measured at System Output of Reservoir) x 100)
- Number of MIG Annual reports submitted to CoGHSTA before 15 Aug 2023
- Number of community safety forum meetings held

**Various indicators**

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

Indicator	Target
Review the Spatial Development Framework and Submit to Council by 31 March 2024	1

Indicator	Target
Report waste collection and disposal on the national SAWIS portal quarterly	4
Limit unaccounted for electricity to less than 15% by 30 June 2024 ((Number of Electricity Units purchased - Number of Electricity Units sold) / Number of Electricity Units Purchased ) * 100)	Less than 15%
100% spend on the MIG grant allocation by 30 June 2024 [(Actual expenditure/total grant allocation received) x 100]	100%
Limit unaccounted for water (Non-Revenue water) to less than 15% by 30 June 2024 ((Number of Kilolitres Water at measured at System Output at Reservoir - Number of Kilolitres Water Sold / Nr of kilolitres Water at Measured at System Output of Reservoir) x 100)	Less than 15%
Number of community safety forum meetings held	4

### Missing indicators

34. In terms of the Constitution of South Africa, the municipality is responsible to ensure the provision of services to communities in a sustainable manner. However, indicators to measure performance on this responsibility was omitted from the approved planning documents. The accounting officer indicated that the reason for the omission was due to budget constraints. Consequently, the achievement of this legislative mandate was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability for delivery on mandate.

### Other matters

35. I draw attention to the matters below.

### Achievement of planned targets

36. The annual performance report includes information on reported achievements against planned targets. This information should be considered in the context of the material findings on the reported performance information.

37. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report.

## KPA 1: Basic Service Delivery and Infrastructure Development

<p>Targets achieved: 33%</p> <p>Budget spent: Unknown / undeterminable</p> <p>The budget spent is not available as the municipality's actual spending is not aligned with their key performance area.</p>		
Key indicator not achieved	Planned target	Reported achievement
Review the Spatial Development Framework and Submit to Council by 31 March 2024	1	0
Report waste collection and disposal on the national SAWIS portal quarterly	4	0
Limit unaccounted for electricity to less than 15% by 30 June 2024 ((Number of Electricity Units purchased - Number of Electricity Units sold) / Number of Electricity Units Purchased) * 100)	Less than 15%	18,18%
100% spend on the MIG grant allocation by 30 June 2024 [(Actual expenditure/total grant allocation received) x 100]	100%	64%
Limit unaccounted for water (Non-Revenue water) to less than 15% by 30 June 2024 (((Number of Kilolitres Water at measured at System Output at Reservoir - Number of Kilolitres Water Sold) / Nr of kilolitres Water at Measured at System Output of Reservoir) x 100)	Less than 15%	21,12%
Number of community safety forum meetings held	4	1

### Material misstatements

38. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 1: 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

39. 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.

40. 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.
41. 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.
42. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

### **Annual financial statements, performance reports and annual reports**

43. 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 cash flow statement 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.

### **Procurement and contract management**

44. The preference point system was not applied to some of the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.
45. The performance of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.
46. Other SCM role player whose close family members had a private or business interest in contracts awarded by the municipality participated in the process relating to that contract, in contravention of SCM Regulation 46(2)(f).

### **Expenditure Management**

47. Reasonable steps were not taken to prevent irregular expenditure amounting to R675 553 as disclosed in note 49 to the financial statements, as required by section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by not following the procurement process.
48. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R459 528, as disclosed in note 48 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by a purchase at an uneconomical price.
49. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R16 635 059, as disclosed in note 47 to the annual financial statements, in contravention of

section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of the operating expenditure budget.

### **Consequence management**

50. 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.
51. Irregular expenditure and fruitless and wasteful 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.

### **Strategic planning and performance management**

52. No key performance indicators were set in respect of the provision of basic water, sanitation, electricity, and solid waste removal services, as required by section 43(2) of the Municipal System Act 32 of 2000 (MSA) and municipal planning and performance management regulation 10(a).
53. The service delivery and budget implementation plan was revised during the year without approval of the council following approval of an adjustments budget, as required by section 54(1)(c) of the MFMA.
54. The performance management system and related controls were inadequate as it did not describe how the performance planning, monitoring, measurement, review, reporting and improvement processes should be conducted, organized and managed, as required by municipal planning and performance management regulation 7(1).

### **Human resource management**

55. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA.

### **Other information in the annual report**

56. 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 KPAs presented in the annual performance report that have been specifically reported on in this auditor's report.
57. My opinion on the financial statements, the report on 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.
58. 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 KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

59. 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**

60. 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.

61. 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 the annual performance report and the material findings on compliance with legislation included in this report.

62. Management did not develop, implement and monitor sufficient and appropriate internal controls to mitigate the risk of material misstatement in the preparation of the annual financial statements and to ensure compliance with relevant laws and regulations.

63. Management did develop a plan to address internal and external audit findings, but the appropriate level of management did not monitor adherence to the plan in a timely manner to ensure that control deficiencies were adequately addressed, resulting in repeat instances of material performance information findings and non-compliance with laws and regulations.

64. Management did not have a proper record management system to maintain information that supported the reporting of performance in the annual performance report. This included information that related to the collection, collation, verification, storing and reporting of actual performance information.

### **Other reports**

65. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

66. The Directorate for Priority Crime Investigation (Hawks) are investigating allegations of fraud and corruption. These proceedings were in progress at the date of this report.

*Auditor - General*

Auditor-General

Kimberley

29 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 KPA 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>Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii),</p> <p>Sections: 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f),</p> <p>Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a),</p> <p>Sections: 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 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, 2017	<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>
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	<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: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)

Legislation	Sections or regulations
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: Municipal Staff Regulations	Regulations: 7(1),31
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 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)