

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Umsobomvu 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 and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, 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 Umsobomvu 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 Practise (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

Payables from exchange transactions

3. During 2023, the municipality did not recognise unallocated deposits in accordance with GRAP 1, *Fair presentation of financial statements*. Payables from exchange transactions were incorrectly presented as assets in the financial statements. Consequently, payables from exchange transactions are understated by R8 781 536 and receivables from exchange transactions overstated by R8 781 536. This also has an impact on the deficit for the period and on the accumulated surplus.
4. During 2023, I was unable to obtain sufficient appropriate audit evidence for the prior year amount of unallocated deposits included in payables from exchange transactions due to the status of the accounting records. The municipality did not have adequate systems of internal control for the recording of all transactions and events and could not reconcile the transactions and events to the financial statements. I was unable to confirm unallocated deposits by alternative means and whether any adjustments were necessary to the prior period errors disclosed note 53 in the financial statements. Consequently, I was unable to determine whether any adjustment to the prior year amount was necessary to unallocated deposits and prior year adjustments, stated at R42 873 301 in note 13 and R39 100 758 in note 53 to the financial statements

Allowance for impairment

5. During 2023, I was unable to obtain sufficient appropriate audit evidence for allowance for impairment included in receivables from exchange and non-exchange transactions for the prior year due to the status of the accounting records. The municipality did not have adequate systems of internal control for the recording of all transactions and events and could not reconcile the transactions and events to the financial statements. I was unable to confirm allowance for impairment by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to prior year allowance for impairment, stated at R245 647 748 in note 5 to the financial statements.

Receivables from exchange transactions

6. During 2023, I was unable to obtain sufficient appropriate audit evidence for water consumer debtors included in receivables from exchange transactions due to the status of the accounting records. The municipality did not have adequate systems of internal control for the recording of all transactions and events and could not reconcile the transactions and events to the financial statements. I was unable to confirm water consumer debtors by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to water consumer debtors prior year amount, stated at R107 477 474 in note 5 of the financial statements.

Current assets

7. During 2023, I was unable to obtain sufficient appropriate audit evidence regarding current assets, which had a material cumulative effect on current assets:
 - Other receivables from non-exchange transactions (over and under banking) of R2 363 163 as included in the disclosed balance of R7 232 711
 - Receivables from exchange transactions (consumer debtors – sewerage) of R468 940 as included in the disclosed balance of R16 134 636
 - Receivables from exchange transactions (consumer debtors – electricity) of R891 072 as included in the disclosed balance of R9 453 569
 - Receivables from non-exchange transactions (property rates) of R211 140 as included in the disclosed balance of R13 402 555

I was unable to confirm current assets by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to current assets

In addition, Receivables from non-exchange transactions (fines) of as included in the disclosed balance of R792 475 was understated by R630 548

Context for opinion

8. 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.

9. 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.
10. 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

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

12. I draw attention to note 51 to the financial statements, which indicates that:

- The municipality incurred a deficit of R15 559 887 for the year
- The municipality experienced cash flow difficulties which resulted in suppliers being paid late (after 30 days)
- Receivables from exchange and non-exchange transactions are almost fully impaired. It is unlikely that these debtors will repay their debts
- The provisions for rehabilitation of landfill sites and employee benefit provisions are not cash backed.

13. These events or conditions, along with other matters 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

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

An uncertainty relating to the future outcome of exceptional litigation

15. With reference to note 41 to the financial statements, the municipality is the defendant in a number of claims against them. The municipality is opposing the claims, as it believes that the claims are unjustified. The ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

Material losses – Water

16. As disclosed in note 47 to the financial statements, material water losses of R2 435 591 (2023: R1 793 693) were incurred, which represent 48.09% (2022-23: 46.03%) of total water purchased. These losses occur due to, inter alia, leakages, the tampering of meters and illegal water connections.

Material losses – Electricity

17. As disclosed in note 47 to the financial statements, material electricity losses of R13 366 309 (2023: R11 350 746) were incurred, which represent 28.79% (2022-23: 30.01%) of total electricity purchased. These losses were due to dissipation when electricity flows through the conductors, illegal connections, meter tampering and under-charging.

Other matters

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

Unaudited disclosure notes

19. 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

20. 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.

21. 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

22. 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.

23. 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 13, forms part of our auditor's report.

Report on the annual performance report

24. 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.

25. I selected the following material performance indicators related to Objective 5 - Ongoing maintenance of municipal infrastructure 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.

- 60% of the electricity maintenance budget spent by 30 June 2024 $\{(Actual\ expenditure\ on\ maintenance\ divided\ by\ the\ total\ approved\ maintenance\ budget) \times 100\}$
- 60% of the Road Transport maintenance budget spent by 30 June 2024 $\{(Actual\ expenditure\ on\ maintenance\ divided\ by\ the\ total\ approved\ maintenance\ budget) \times 100\}$
- 60% of the Waste Water management maintenance budget spent by 30 June 2024 $\{(Actual\ expenditure\ on\ maintenance\ divided\ by\ the\ total\ approved\ maintenance\ budget) \times 100\}$
- 75% of the Water Management maintenance budget spent by 30 June 2024 $\{(Actual\ expenditure\ on\ maintenance\ divided\ by\ the\ total\ approved\ maintenance\ budget) \times 100\}$

26. I selected the following material performance indicators related to Objective 6 - Provide appropriate services to all households 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.

- Provide free basic water to indigent households as at 30 June 2024
- Provide free basic electricity to indigent households as at 30 June 2024
- Provide free basic sanitation to indigent households as at 30 June 2024
- Provide free basic refuse removal to indigent households as at 30 June 2024

27. I selected the following material performance indicators related to Objective 7 - Provide quality and sustainable municipal infrastructure within available resources 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.

- 100% spent of all conditional grants by 30 June 2024 $[(Actual\ expenditure\ on\ conditional\ grants\ received/by\ the\ total\ amount\ of\ conditional\ grants\ received) \times 100]$
- Number of formal properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2024.

- Number of formal properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2024.
- Number of formal properties connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2024.
- Number of formal properties for which refuse is removed once per week and billed for the service as at 30 June 2024.
- 75% spent of the total amount budgeted by 30 June 2024 to upgrade Tyoksville gravel Streets $\{(Actual\ expenditure\ on\ the\ project/ the\ total\ approved\ budget\ for\ the\ project) \times 100\}$
- 60% spent of the total amount budgeted by 30 June 2024 to upgrade the Norvalspont Stormwater Drainage System $\{(Actual\ expenditure\ on\ the\ project/ the\ total\ approved\ budget\ for\ the\ project) \times 100\}$
- 75% spent of the total amount budgeted by 30 June 2024 to upgrade the Kuyasa Sport Field $\{(Actual\ expenditure\ on\ the\ project/ the\ total\ approved\ budget\ for\ the\ project) \times 100\}$
- 75% spent of the total amount budgeted by 30 June 2024 to upgrade the Electricity network Ezimbacweni, Wimpy $\{(Actual\ expenditure\ on\ the\ project/ the\ total\ approved\ budget\ for\ the\ project) \times 100\}$
- 75% spent of the total amount budgeted by 30 June 2024 to Upgrade the Noupoot Sewerage Network $\{(Actual\ expenditure\ on\ the\ project/ the\ total\ approved\ budget\ for\ the\ project) \times 100\}$

28. 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.

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

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

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

Provide free basic electricity to indigent households as at 30 June 2024

32. An achievement of 1 397 was reported against a target of 1 600. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the underachievement on the target was more than reported.

Other matters

33. I draw attention to the matters below.

Achievement of planned targets

34. 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.

35. The tables that follow provide information on the achievement of planned targets and list the key service delivery 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 13 to 16.

Provide appropriate services to all households

Targets achieved: 33%

Budget spent: % Unknown/Undeterminable

The budget spent is not available as the municipality's actual spending is not aligned with their objectives

Key indicator not achieved	Planned target	Reported achievement
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Provide free basic water to indigent households as at 30 June 2024.	1600	1397
Provide free basic electricity to indigent households as at 30 June 2024.	1600	1397
Provide free basic sanitation to indigent households as at 30 June 2024.	1600	1377
Provide free basic refuse removal to indigent households as at 30 June 2024.	1600	1387

Provide quality and sustainable municipal infrastructure within available resources

<p><i>Targets achieved: 73%</i></p> <p><i>Budget spent: % Unknown/Undeterminable</i></p> <p><i>The budget spent is not available as the municipality's actual spending is not aligned with their objectives</i></p>		
Key indicator not achieved	Planned target	Reported achievement
100% spent of all conditional grants by 30 June 2024 (Actual Expenditure on conditional grants received/by the total amount of conditional grants received)	100%	98%
75% spent of the total amount budgeted by 30 June 2024 to upgrade by 30 June 2024 to upgrade the Electricity Network Ezimbacweni Wimpy.	75%	0%
75% spent of the total amount budgeted by 30 June 2024 to upgrade the Noupooport Sewerage Network.	75%	61%

Material misstatements

36. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Objective 6 - Provide appropriate services to all households and Objective 7 - Provide quality and sustainable municipal infrastructure within available resources. Management did not correct all the misstatements and I reported material findings in this regard.

Report on compliance with legislation

37. 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.
38. 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.

39. 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.
40. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance reports and annual report

41. The financial statements submitted for audit were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements on inventory and statement of comparison of budget and actual amounts identified by the auditors in the submitted financial statements were subsequently corrected and supporting records provided, but the uncorrected misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

42. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
43. Reasonable steps were not taken to prevent irregular expenditure amounting to R994 010 as disclosed in note 46 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by non-compliance with supply chain management (SCM) regulations.
44. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R681 771 disclosed in note 45 to the financial statements as required by section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest incurred on overdue accounts.

Consequence management

45. Some of the irregular 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.

Asset management

46. Capital assets were permanently disposed of that were needed to provide the minimum level of basic municipal services, in contravention of section 14(1) of the MFMA.
47. Capital assets were disposed of without the municipal council having, in a meeting open to the public decided on whether the assets were still needed to provide the minimum level of basic municipal services as required by section 14(2)(a) of the MFMA.

Human resource management

48. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA and regulation 31 of Municipal Staff Regulations

Other information in the annual report

49. 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 objectives presented in the annual performance report that have been specifically reported on in this auditor's report.
50. 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.
51. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected objectives presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
52. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

53. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
54. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
55. Management did not effectively exercise oversight responsibility in respect of financial, performance reporting and compliance with applicable legislation by ensuring daily and monthly reports are prepared and adequately reviewed for credibility of financial statements and the annual performance report.
56. Management has not effectively implemented daily and monthly controls to prevent, detect and correct misstatements before financial statements and annual performance report are submitted or audit. As a result, numerous material misstatements were identified in the financial statements, performance report and supporting schedules.

57. The municipality developed an audit action plan to address issues that were raised during the prior year external audit processes. However, the audit action plan did not include management's plan to address internal audit findings and management did not adequately address prior year issues. This is evident from prior year findings which were not addressed as well as significant non-compliances with legislation.
58. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.

Material irregularities

59. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Internal capacity not developed to prepare annual financial statements resulting in over reliance on consultants

60. The municipality appointed consultants for preparation of financial statements and asset management due lack of capacity and skills of municipal officials. However, the municipality did not develop, implement and monitor consultancy reduction plan to capacitate municipal officials and therefore reduce reliance on consultants as required by municipal cost containment regulation 5(5).
61. The accounting officer was notified of the material irregularity and on 31 March 2023, a response was received with planned actions to be taken to address the matter. The following actions have been taken to address the material irregularity:
- In the 2022-23 financial year, the municipality revised its organogram with the inclusion of new positions in the finance unit. These positions are aimed at capacitating the finance unit in order for the municipality to reduce reliance on consultants.
 - Four interns have completed their Municipal Finance Improvement Planning (MFIP) during the year and one has been absorbed in the finance unit.
62. In the current year, we followed up on actions taken to address the material irregularity:
- The municipality has an approved consultant reduction plan which is aimed at reducing the fee spent on consultants and is implementing it to capacitate its finance unit.
 - Two days of training was conducted on the compilation of the annual financial statements and asset management training on 03 and 04 April 2024 as skills transfer.
 - The municipality appointed a senior clerk in asset management on 01 November 2023, some of the job responsibilities include asset verification and compilation of monthly reconciliations.

63. Based on these actions taken, we conclude to resolve the material irregularity.

Auditor General

Auditor-General

Kimberley

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 objectives 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)