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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Joe Morolong Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, 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 Joe Morolong Local Municipality as at 30 June 2025, 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 24 of 2024 (Dora).

Basis for qualified opinion

VAT Receivable

3. The municipality did not recognise VAT included in statutory receivables from exchange transactions in accordance with GRAP 108, Statutory receivables. The municipality incorrectly reported VAT accruals as statutory receivables from exchange transactions. Consequently, VAT included in statutory receivables from exchange transactions were overstated by R43 716 234.

4. The municipality did not recognise VAT accrual included in statutory receivables from exchange transactions - VAT in accordance with GRAP 1, Presentation of financial statements as VAT input accrual and VAT output accrual statutory receivables from exchange transactions – VAT were offset. I was unable to determine the full extent of the understatement of vat accrual included in statutory receivables from exchange transactions, as it was impracticable to do so.

Irregular expenditure

5. The municipality did not disclose all the irregular expenditure in the notes to the financial statements, as required by section 125(2) (d) of the MFMA. The municipality incurred expenditure in contravention of the supply chain management (SCM) requirements resulting in irregular expenditure being understated in the current and previous year. I was unable to determine the full extent of the understatement as it was impracticable to do so.

Context for opinion

6. 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.

7. 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.

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

Emphasis of matters

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

10. As disclosed in note 59 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2025.

11. As disclosed in note 33 to the financial statements, material losses of R78 456 161 was incurred as a result of a write-off of irrecoverable trade debtors.

12. As disclosed in note 52 to the financial statements, fruitless and wasteful expenditure of R15 041 154 was incurred, as a result of interest and penalties incurred.

13. As disclosed in note 46 to the financial statements, material contingent liabilities of R15 325 606 are disclosed.

Other matter

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

15. 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

16. 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.

17. 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

18. 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.

19. 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 X forms part of my auditor's report.

Report on the annual performance report

20. 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.

21. I selected the following material performance indicators related to Basic Service Delivery and Infrastructure Development presented in the annual performance report for the year ended 30 June 2025. 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.

    - Kilometres of Ncwelengwe Internal Road upgraded from gravel to paving blocks by 30 June 2025

    - Kilometres of Gahuwe to Dithakong Access Road upgraded from gravel to paving blocks by 30 June 2025

    - Kilometres of Kokfontein Access Road upgraded from gravel to paving blocks by 30 June 2025

    - Kilometres of Masankong Access Road upgraded from gravel to paving blocks by 30 June 2025

    - Number of water supply projects completed in Madularanch (2), Doxon 1&2 (2), Heuningvlei, Logobate, Cassel, Kampaneng, Padstow (2), Cahar, March, Dinokaneng, Skerma, Dikhing, Gamadubu/Lebonkeng, Glenred, Manyeding, Slough/Loopeng, & Lurie by 30 June 2025

- Number of boreholes refurbished in Metsimantsi Wyk 3&4 (2), Stillrus (2), Magojaneng (2), Khudukwanng (1) & Mathanthanyaneng (1) by 30 June 2025
- Number of households provided with Sanitation at Dithakong, Maologane, Makgaladi & Gamorona by 30 June 2025
- Number of dwellings provided with new connections to the mains supply by Eskom within municipal jurisdiction
- Number of households provided with refuse removal services in Hotazel and Vanzylsrus by 30 June 2025

22. 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.

23. 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
    - there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

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

25. I did not identify any material findings on the reported performance information for the selected indicators.

Other matters

26. I draw attention to the matters below.

Achievement of planned targets

27. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

28. The table that follow provides 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 xx to xx.

Basic Service Delivery and Infrastructure Development

Targets achieved: 62.16% *Budget spent: 99.73%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of water supply projects completed in Madularanch (2), Doxon 1&2 (2), Heuningvlei,Logobate, Cassel, Kampaneng, Padstow (2), Cahar, March, Dinokaneng,Skerma, Dikhing, Gamadubu/Lebonkeng, Glenred, Manyeding,Slough/Loopeng, & Lurie by 30 June 2025	20	15
Number of households provided with refuse removal services in Hotazel and Vanzylsrus by 30 June 2025	834	800
Number of boreholes refurbished in Metsimantsi Wyk 3&4 (2), Stillrus (2), Magojaneng (2), Khudukwanng (1) & Mathanthanyaneng (1) by 30 June 2025	8	5
Kilometres of Kokfontein Access Road upgraded from gravel to paving blocks by 30 June 2025	1.86km	0km

Report on compliance with legislation

29. 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.

30. 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.

31. 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.

32. 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

33. 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 disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

Consequence management

34. 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.

35. Irregular and 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.

Expenditure management

36. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days as required by section 65(2) (e) of the MFMA.

37. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for qualification paragraph.

38. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R15 041 154, as disclosed in note 52 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.

39. Reasonable steps were not taken to prevent unauthorised expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the unauthorised expenditure could not be quantified] as indicated in the basis for qualification paragraph.

Procurement and contract management

40. The performance of some of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.

41. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA.

Other information in the annual report

42. 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 strategic focus area presented in the annual performance report that have been specifically reported on in this auditor's report.

43. My opinion on the financial statements, and my reports on the audit of the annual performance report and 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.

44. 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 strategic focus area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

45. 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

46. 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.

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

48. The accounting officer did not prepare regular, accurate and complete financial statements that are supported and evidenced by reliable information also the accounting officer did not review and monitor compliance with laws and regulations. This contributed to the numerous misstatements in the financial statements of the municipality.

49. The accounting officers and senior management did not take timeous and adequate action to address weaknesses in the finance and supply chain management directorate, which resulted in non-compliance with applicable legislation and gave rise to unauthorised, fruitless and wasteful and irregular expenditure. Furthermore, they failed to implement adequate controls to ensure compliance with laws, regulations and internally designed policies and procedures.

50. The accounting officers and senior management of the municipality did not ensure that internal control procedures were implemented and monitored to ensure that daily disciplines were performed and reviewed.

Material irregularities

51. 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

Consultants for AFS preparation not effectively, efficiently and economically used by the municipality.

52. The municipality appointed consultants to assist in improving the audit outcome for a fixed term of three years, which started on the 6 May 2019 to 30 April 2022. The municipality has been receiving disclaimed audit opinions since 2016, due to the municipality not having proper records and not providing the required information for audit. The accounting officer appointed consultants with the aim of improving the audit outcome, however he did not exercise his responsibilities in terms of section 62(1)(a) of the MFMA in ensuring that there is adequate and appropriate supporting information to enable the consultants to do their work.

53. The impact of appointing consultants without providing them with the required supporting information is likely to result in a material financial loss as the resources of the municipality were not used effectively, efficiently, and economically.

54. The accounting officer was notified of the material irregularity on 7 October 2022 and invited to make a written submission on the actions taken and that will be taken to address the matter. The following actions had been taken by the accounting officer to address the material irregularity:

    - A draft consultancy reduction plan had been developed that was intended to inform the municipality's appointment of consultant's policy as well as aimed to reduce the number of consultants it appoints. Once the plan was approved it would be implemented.

    - A draft MTREF financial plan had been developed to supplement the municipal 2022/23 MTREF budget. This was done to ensure that the current under collection of revenue is improved to enable the municipality to have a cash funded budget through efficient revenue enhancement and cost containment measures.

- Council adopted and approved a cost containment policy on 21 May 2021 which was to be used to reduce non-core expenditure.

- Key positions that were needed in the organisational structure relating to annual financial statements preparation and compilation of the asset register were identified and filled, during May 2022, and the municipality was continuing to fill vacations for the 2022/23 financial year.

- No new procurement processes for the appointment of consultants would be undertaken until a GAP Analysis was undertaken in accordance with section 5(5) of the municipal cost containment regulations.

- The performance and progress of consultants was being monitored on a quarterly basis by the municipality to ensure effective use of resources.

- A material irregularities investigation committee was appointed by the Municipal Manager to investigate the Material Irregularity relating to poor records management on the use of consultants.

55. On 23 October 2023, I followed up on the progress of the material irregularity and it was concluded that the satisfactory progress has not been made with the action to address the material irregularity.

56. I notified the accounting officer on 19 April 2024 of the following recommendations, which should have been implemented by 19 October 2024 with a progress report by 19 July 2024:

- The non-compliance with section 62(1)(a) of the MFMA should be investigated to determine the reasons and circumstances that led to the non-compliance for the purpose of developing an action plan.

- Appropriate action should be taken to develop and commence with the implementation of an action plan to address poor record keeping, so that full and proper records are kept, as required by Section 62(1)(b) of the MFMA and that these records are readily available.

- The action plan should include corrective measures to address deficiencies identified by the investigation and address the following, as a minimum:

(a) Skills assessment gaps within the finance unit to ensure that officials are employed and have the required skills and competencies to execute their duties;

(b) Measures to ensure that consultants are only used in accordance with the municipal cost containment regulations; and

(c) Measures to address the material deficiencies that resulted in the materially non-compliant annual financial statements.

- The accounting officer should commence the implementation of the action plan and corrective measures (if any), without undue delay.

57. The accounting officer submitted a progress report with substantiating documentation on 19 July 2024 on the implementation of the recommendations. I assessed the progress and provided feedback to the accounting officer on the actions where shortcomings were noted and that had to be addressed with the final response.

58. The final response and substantiating documentation on the implementation of the recommendations were not received on 19 October 2024. I followed-up on the outstanding response and the accounting officer requested an extension to submit up to 27 November 2024. The accounting officer however failed to submit a final response and substantiating documentation on the implementation of recommendations, and I concluded that the accounting officer has not adequately implemented the recommendations.

59. I notified the accounting officer on 24 April 2025 of the following remedial actions to address the MI, which should have been implemented by 24 July 2025:

- The non-compliance with section 62(1)(a) of the Municipal Finance Management Act, 56 of 2003 must be investigated to determine the reasons and circumstances that led to the non-compliance for the purpose of developing an action plan.

- The accounting officer must continue with the implementation of the action plan, and the plan must be enhanced with corrective measures to address the deficiencies to be identified by the investigation. The plan must as minimum address the following:

(a) Skills assessment gaps within the finance unit to ensure that officials are employed and have the required skills and competencies to execute their duties; and

(b) Measures to ensure that consultants are only used in accordance with the municipal cost containment regulations.

60. The accounting officer was required to provide a progress report on 24 May 2025. On 28 May 2025 the accounting officer submitted the progress report on the implementation of the remedial action. I duly assessed the report and provided feedback on 19 June 2025 to the accounting officer on the shortcomings that had to be addressed and the substantiating documentation to be provided with the final response that was due on 24 July 2025.

61. On 28 July 2025, the accounting officer provided a final response with substantiating documentation on the implementation of the remedial action. Shortcomings and a lack of documentation to support the actions implemented were noted and I engaged the municipality on these shortcomings. The accounting officer provided supplementary responses and additional information during August 2025 and October 2025.

62. I assessed the written responses and substantiating documentation provided and concluded that appropriate actions are being taken to address the material irregularity, but some actions are still in progress and not yet completed. On 19 November 2025, I notified the accounting officer of the decision to grant additional time to continue with the implementation of remedial action. The accounting officer must provide a progress report on 19 January 2026 and a final response, with substantiating documentation on 19 March 2026.

Auditor General

Kimberley

29 November 2025

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 strategic focus area 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 the 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	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), Sections: 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 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), 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), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
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	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), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
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	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), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
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), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)

Legislation	Sections or regulations
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), 26(5), 27(4)(a)(i)
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), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
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),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)