Report of the auditor-general to North West Provincial Legislature and the council on Mahikeng Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Mahikeng Local Municipality as 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 the 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 Mahikeng Local Municipality as at 30 June 2025, and its financial performance, cash flows statements and statement of comparison of budget and actual amounts for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (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

Investment property

3. The municipality did not account for investment property in accordance with GRAP 16, *Investment Property.* Properties that are not legally owned by the municipality were incorrectly included in the investment property register due to inadequate controls over the maintenance and ownership records of assets in the register. I was unable to determine the full extent of misstatements relating to investment property for the current and prior financial years, as it was impracticable to do so.

Service charges – Sale of water

4. I was unable to obtain sufficient appropriate audit evidence for service charges relating to the sale of water. The billing for service charges on water was based on estimated consumption for a substantial period. I was unable to confirm the sale of water by alternative means. I was unable to determine the impact on the sale of water as it was impracticable to do so. Consequently, I was unable to determine whether any adjustment relating to sale of water of R157 497 172 (2024: R139 511 905) disclosed in note 20 was necessary.

Bulk purchases

5. The municipality did not account for bulk purchases in accordance with GRAP 1, *Presentation of Financial Statements*, as material unreconciled differences were identified between meter readings, monthly consumption records and the amounts recorded in the accounting records. , I was unable to quantify the full extent of the misstatement. Furthermore, I was unable to obtain sufficient appropriate audit evidence that bulk purchases had been properly accounted for, as the municipality did not keep the records of meter readings for some months, I was unable to confirm bulk purchases by alternative means. Consequently, I was unable to determine whether any adjustment relating to bulk purchases of R170 552 928 as disclosed in note 35 to the financial statements was necessary.

6. I was unable to obtain sufficient appropriate audit evidence that distribution losses had been properly accounted for, due to status of accounting records. I was unable to confirm distribution losses by alternative means. Consequently, I was unable to determine whether any adjustment relating to distribution losses of R74 407 997(2024: R0) as disclosed in note 35 to the financial statements was necessary.

VAT payable

7. The municipality did not account for vat payable in accordance with GRAP 1, *Presentation of financial statements.* As the municipality netted off material vat accrual receivable and the VAT accrual payable, and vat control account. In addition, I was unable to obtain sufficient appropriate evidence to substantiate the vat payables, as the municipality did not have adequate systems to maintain records to support financial information. I was unable to confirm vat payable by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to vat payables stated at R12 617 889 in note 7 in the consolidated financial statements.

Interest received

8. During 2024 the municipality did not adequately account for interest received, in accordance with GRAP 9, *Revenue from exchange transactions.* The municipality used an incorrect interest rate to determine the amount of revenue from overdue accounts. Consequently, interest received and receivables from exchange transaction was understated by R18 075 009 as disclosed in note 19 to the financial statements. Additionally, there was a resultant impact on the receivable from exchange transactions.

Context for opinion

9. 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.

10. 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.

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

Emphasis of matters

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

Restatement of corresponding figures

13. As disclosed in note 53 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an errors in the financial statements of the municipality at, and for the year ended, 30 June 2025.

Other matter

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

Unaudited disclosure notes

15. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA. This disclosure requirement did not form part of the audit of the financial statements and accordingly I do not express an opinion thereon.

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 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 xx, forms part of my auditor's report.

Report on the audit of 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 against predetermined objectives for the selected key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

21. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected key performance area that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Basic service delivery and infrastructure development	xx	To provide water services, sanitation services, to construct, upgrade and maintain roads, to retrofit and maintain public lighting, provide waste management, manage and maintain parks and cemeteries and manage and maintain community facilities.

22. I evaluated the reported performance information for the selected keys 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. In performing the audit, my procedures focused on the material indicators relating to water, sanitation, human settlements and related infrastructure.

24. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included

- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

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

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

Basic service delivery and infrastructure development

Various indicators

27. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported achievement
KPI 75 - Number of households with access to basic house water distribution	15 000 households with access to basic house water distribution by 30 June 2025	15 342 households with access to basic house water distribution by 30 June 2025
KPI 77 - Number of households with access to basic house sewer distribution	15 000 households with access to basic house sewer distribution by 30 June 2025	17 413 households with access to basic house sewer distribution by 30 June 2025
KPI 79 - Length in kilometers of stormwater drainage systems maintained	40 kilometers of stormwater drainage systems maintained by 30 June 2025	10 572,06 kilometers of stormwater drainage systems maintained by 30 June 2025
KPI 92- Number of kilometers of surface road painted	60 Kms of surfaced road painted by 30 June 2025	27 Kms of surfaced road painted by 30 June 2025
KPI 106 - Number of illegal dumping spots cleaned	30 illegal dumping spots cleaned by 30 June 2025	50 illegal dumping spots cleaned by 30 June 2025
KPI 109 - Number of parks maintained	10 parks maintained by 30 June 2025	19 parks maintained by 30 June 2025

KPI 113 - Number of HPS luminaires retrofitted with LED luminaires.	317 HPS luminaires retrofitted with LED luminaires by 30 June 2025	317 HPS luminaires retrofitted with LED luminaires by 30 June 2025

Various indicators

28. Measures aimed at improving performance against targets were reported. However, I could not determine if the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Indicator	Target	Reported achievement	Reported measure
KPI 83 - Number of traffic signal intersections maintained	22 traffic signal intersections maintained by 30 June 2025	21 traffic signal intersections maintained by 30 June 2025	Submit request to the North West Department of Public Works and Roads to include the traffic signals upgrade on the next phase of the Nelson Mandela road construction.
KPI 92 - Number of kilometers of surface road painted	60 kilometers of surfaced road painted by 30 June 2025	27 kilometers of surfaced road painted by 30 June 2025	A motor vehicle has been budgeted; it will be purchased during 2025-26 financial year.
KPI 110 - Number of cemeteries maintained	Four cemeteries maintained by 30 June 2025	One cemetery maintained by 30 June 2025	This matter has been clarified with affected superintendents and the Expanded Public Works Programme (EPWP) workers will be allocated to these cemeteries.

KPI 110- Number of cemeteries maintained

29. An achievement of one cemetery maintained by 30 June 2025 was reported against a target of four cemeteries. However, the audit evidence showed the actual achievement to be three cemeteries maintained by 30 June 2025. Consequently, the achievement against the target was lower than reported.

KPI 113- Number of HPS luminaires retrofitted with LED luminaires.

30. The indicator was not clearly defined during the planning process. The planned target did not specify the locations where high-mast lights were to be retrofitted. Furthermore, a register containing unique identifiers for the retrofitted lights was not maintained which made it impractical to verify the reported the achievement. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.

Other matters

31. I draw attention to the matters below.

Achievement of planned targets

32. 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.

33. 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. 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: 61% Budget spent: 78%		
Key service delivery indicators not achieved	**Planned target**	**Reported achievement**
KPI 84 - Upgrading number of kilometres of access road from disaster management centre and social development	Upgrade of 1,2 kilometres of access road from disaster management centre and social development	Upgrade of zero Kilometres of access road from disaster management centre and social development
KPI 85 - Upgrading number of kilometers of access road from Jikeleza via Lerato Café to Koi Koi ward 14, 19, 34	Upgrade 3,7 Kilometres of access road from Jikeleza via Lerato Café to Koi Koi ward 14, 19, 34	Upgraded zero Kilometres of access road from Jikeleza via Lerato Café to Koi Koi ward 14, 19, 34
KPI 86 - Upgrading number of kilometres of access road from Ikopeleng to Mogokgwaneng in ward 3	Upgrade two Kilometres of access road from Ikopeleng to Mogokgwaneng in ward 3	Upgrade zro Kilometres of access road from Ikopeleng to Mogokgwaneng in ward 3
KPI 87 - Upgrading number of kilometres of access road from the school passing the multipurpose centre to hotel school in ward 32	Upgrade two kilometres of access road from2 the school passing the multipurpose centre to hotel school in ward 32	Upgraded zero kilometres of access road from2 the school passing the multipurpose centre to hotel school in ward 32
KPI88 - Upgrading number of kilometres of access road from St Marys and Canna St Road in Danville Ward 17	Upgrade two kilometres of access road from St Marys and Canna St Road in Danville Ward 17	Upgraded zero kilometres of access road from St Marys and Canna St Road in Danville Ward 17
KPI92 - Number of kilometers of surface road painted	Paint 60 of kilometers of surface road	Painted 27 of kilometers of surface road

KPI 110 - Number of cemeteries maintained	Maintain four cemeteries	One cemetery maintained
KPI 114- Upgrading number of kilometres of interconnector roads leading up to cemeteries and churches.	Upgrade 1,35 Kilometres of interconnector roads leading up to cemeteries and churches	Upgraded zero kilometres of interconnector roads leading up to cemeteries and churches

Material misstatements

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

Report on compliance with legislation

35. 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.

36. 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.

37. 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.

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

Annual financial statements, performance and annual reports

39. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets, current assets, liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Strategic planning and performance management

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

Consequence management

41. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA

42. Irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

43. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Expenditure management

44. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R185 192 146, as disclosed in note 40 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The unauthorised expenditure was caused by overspending of budget.

45. Reasonable steps were not taken to prevent irregular expenditure amounting to R328 436 983 as disclosed in note 42 to the annual financial statements, as required by section 62(1)(d) of the MFMA.

Revenue management

46. An effective system of internal control for revenue was not in place, as required by section 64(2)(f) of the MFMA.

Assets management

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

Procurement and contract management

48. Sufficient appropriate audit evidence could not be obtained that goods and services within the prescribed transaction values for formal written price quotations were procured using price quotations as required by SCM Regulation 17(1)(a) and (c).

49. Sufficient appropriate audit evidence could not be obtained that written quotations were accepted from prospective providers who were on the list of accredited providers and met the listing requirements as prescribed by the SCM policy, in contravention of SCM Regulations 17(1)(a) and 17(1)(b).

50. Some of the quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM Regulation 13(c).

51. Sufficient appropriate audit evidence could not be obtained that contracts and quotations were awarded to suppliers based on preference points that were allocated and calculated in accordance with the requirements of section 2(1)(a) Preferential Procurement Policy Framework Act and its regulations. Similar non-compliance was also reported in the prior year. This non-compliance was identified in the procurement processes for the (Upgrading of the road from Ipopeng to Makakgananbng -ward 3 - phase 1).

52. Some of the contracts were extended or modified without the approval of a properly delegated official, in contravention of SCM Regulation 5.

53. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA. Similar limitation was also reported in the prior year.

54. Some of the tenders were drafted in a biased manner and did not allow all potential suppliers to offer their goods or services, in contravention of SCM Regulation 27(2)(a).

55. Some of the contracts were awarded to bidders based on points given for legislative requirement that differed from those stipulated in the original invitation for bidding, in contravention of SCM regulations 21(b) and 28(1)(a)(i)and the Preferential Procurement Regulations.

56. Some of the contracts were awarded to providers whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM Regulation 43.

Utilisation of conditional grants

57. Performance in respect of programmes funded by the Expanded Public Works Grant, Finance Management Grant and Neighbourhood Development Partnership Grant, was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

Other information in the annual report

58. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

59. 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.

60. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance area

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

61. 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

62. 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.

63. 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.

64. The accounting officer did not adequately exercise oversight responsibility regarding financial and performance reporting and compliance with legislation. The municipality did not have sufficient monitoring and reviewing controls to ensure that financial and performance reports submitted for audit were accurate and complete, and that action plans developed were adequately and timeously implemented.

65. Slow response by management in monitoring and implementation of action plans to addressing significant control deficiencies to prevent recurring misstatements in the financial statements and performance report and non-compliance with applicable laws and regulations. Inadequate Implementation of controls over daily and monthly processing and reconciling of transactions.

66. There is a significant lack of implementation of proper record keeping to ensure that information is submitted for audit in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial reporting and performance information. This is due to ineffective human resource management to ensure adequate and sufficiently skilled resources are in place and performance is monitored.

Auditor-General.

Rustenburg

30 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 key performance 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.

- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

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 (MFMA)	Section 1 (a), (b) & (d) of the definition: irregular expenditure Section 1 Definition of SDBIP Sections 11(1); 13(2); 14(1); 14(2)(a); 14(2)(b); 15 Sections 24(2)(c)(iv); 29(1); 29(2)(b); 32(2) Sections 32(2)(a); 32(2)(a)(i); 32(2)(a)(ii); 32(2)(b) Sections 32(6)(a); 32(7); 53(1)(c)(ii); 54(1)(c) Sections 62(1)(d); 62(1)(f)(i); 62(1)(f)(ii); 62(1)(f)(iii) Sections 63(2)(a); 63(2)(c); 64(2)(b); 64(2)(c); 64(2)(e) Sections 64(2)(f); 64(2)(g); 65(2)(a); 65(2)(b); 65(2)(e) Sections 72(1)(a)(ii); 95(a); 112(l)(iii); 112(1)(j) Sections 116(2)(b); 116(2)(c)(ii); 117; 122(1); 122(2) Sections 126(1)(a); 126(1)(b); 127(2); 127(5)(a)(i) Sections 127(5)(a)(ii); 129(1); 129(3); 133(1)(a) Sections 133(1)(c)(i); 133(1)(c)(ii); 170; 171(4)(a); 171(4)(b)
LG: MFMA: Municipal budget and reporting regulations, 2009	Regulations 71(1); 71(2); 72
LG: MFMA: Municipal investment regulations, 2005	Regulations 3(1)(a); 3(3); 6; 7; 12(2); 12(3)
LG: MFMA: Municipal regulations on financial misconduct procedures and criminal proceedings, 2014	Regulations 5(4); 6(8)(a); 6(8)(b); 10(1)
LG: MFMA: Municipal supply chain management (SCM) regulations, 2017	Regulations 5; 12(1)(b); 12(1)(c); 12(3); 13(b); 13(c); 13(c)(i) Regulations 16(a); 17(1)(a); 17(1)(b); 17(1)(c); 19(a) Regulations 21(b); 22(1)(b)(i); 22(2); 27(2)(a); 27(2)(e) Regulations 28(1)(a)(i); 28(1)(a)(ii); 29(1) (a) and (b) Regulations 29(5)(a)(ii); 29(5)(b)(ii); 32; 36(1) Regulations 38(1) (c); 38(1)(d)(ii); 38(1)(e); 38(1)(g)(i) Regulations 38(1)(g)(ii); 38(1)(g)(iii) Regulations 43; 44; 46(2)(e); 46(2)(f)
Municipal Systems Act 32 of 2000 (MSA)	Sections 25(1); 26(a); 26(c); 26(i); 26(h); Sections 29(1)(b)(ii); 29(3)(b); 34(a); 34(b); Sections 38(a); 41(1)(a); 41(1)(b); 41(1)(c)(ii); 42; 43(2) Sections 56(a); 57(2)(a); 57(4B); 57(6)(a) Sections 66(1)(a); 66(1)(b); 67(1)(d); 74(1) Sections 93B(a); 93B(b); 93C(a)(iv); 93C(a)(v); 96(b)
LG: MSA: Municipal planning and performance management regulations, 2001	Regulations 2(1)(e); 2(3)(a); 3(3); 3(4)(b); 3(5)(a); 7(1); 8 Regulations 9(1)(a); 10(a); 12(1); 15(1)(a)(i); 15(1)(a)(ii)
LG: 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)

Legislation	Sections or regulations
LG: MSA: Regulations on appointment and conditions of employment of senior managers, 2014	Regulations 17(2); 36(1)(a)
LG: MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2); 5(3); 5(6); 8(4)
Annual Division of Revenue Act (Dora)	Sections 11(6)(b); 12(5); 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000 (CIDB)	Section 18(1)
CIDB regulations	Regulations 17; 25(7A)
Municipal Property Rates Act 6 of 2004 (MPRA)	Section 3(1)
Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA)	Sections 2(1)(a); 2(1)(f)
Preferential Procurement regulations (PPR), 2017	Regulations 5(1); 5(3); 5(6); 5(7) Regulations 6(1); 6(2); 6(3); 6(5); 6(6); 6(8) Regulations 7(1); 7(2); 7(3); 7(5); 7(6); 7(8) Regulations 8(2); 8(5); 9(1); 10(1); 10(2);11(1)
Preferential Procurement regulations (PPR), 2022	Regulations 3(1) Regulations 4(1); 4(2); 4(3); 4(4) Regulations 5(1); 5(2); 5(3); 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)