



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

### Report on the audit of the financial statements

#### Qualified opinion

1. I have audited the financial statements of the Kagisano Molopo Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2022, the 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 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 Kagisano Molopo Local Municipality as at 30 June 2022, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), the requirements of the Municipal Finance Management Act 56 of 2003) (MFMA) and the Division of Revenue Act 9 of 2021 (DoRA).

#### Basis for qualified opinion

##### Expenditure

3. I was unable to obtain sufficient appropriate audit evidence regarding contracted services and general expenses, which had a material cumulative effect on total expenditure:
  - Contracted services of R2 119 000 as included in the disclosed balance of R45 245 074.
  - General expenses of R1 026 267 as included in the disclosed balance of R51 640 741.
4. I was unable to confirm total expenditure by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to total expenditure.

##### Irregular Expenditure

5. Section 125(2)(d)(i) of the MFMA requires the disclosure of irregular expenditure incurred. I was unable to obtain sufficient appropriate audit evidence for irregular expenditure included in the notes to the financial statements due to a lack of accounting records. I was unable to confirm these irregular expenditure by alternative means. Consequently, I was unable to determine whether any adjustment relating to irregular expenditure of R883 674 342 as disclosed in note 49 to the financial statements was necessary.

#### Context for the 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 auditor-general's responsibilities for the audit of the financial statements section of this auditor's 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 matter**

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

### **Unauthorised and fruitless and wasteful expenditure**

10. As disclosed in note 47 to the financial statements, unauthorised expenditure of R56 093 023 was incurred in the current year and the unauthorised expenditure of R271 584 638 in respect of prior years have not yet been dealt with in accordance with section 32 of the MFMA.
11. As disclosed in note 48 to the financial statements, fruitless and wasteful expenditure of R89 856 was incurred in the current year and fruitless and wasteful expenditure of R2 356 688 from prior years have not yet been dealt with in accordance with section 32 of the MFMA.

### **Material losses**

12. As disclosed in notes 6, 7 and 10 to the financial statements, receivables and consumer debtors have been significantly impaired. The allowance for impairment is R60 749 055 (2021: R46 025 796), which represents 54% (2021: 56%) of the total receivables. In addition, as disclosed in note 30 to the financial statements, debt impairment of R14 723 260 (2021: R10 208 716) was incurred as a result of significant impairment of receivables. Furthermore, as disclosed in note 28 to the financial statements, assets in poor condition were significantly impaired with R15 710 084 (2021: R2 463 822).

### **Restatement of corresponding figures**

13. As disclosed in notes 41 and 42 to the financial statements, the corresponding figures for 30 June 2021 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2022.

### **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 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.

### **Auditor-general's responsibilities 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.

## **Report on the annual performance report**

### **Introduction and scope**

20. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the usefulness and reliability of the reported performance information against predetermined objectives presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
21. I performed procedures to evaluate the usefulness and reliability of the reported performance information on selected performance indicators in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice.
22. I performed the procedures in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an opinion or an assurance conclusion.
23. My procedures address the usefulness and reliability of the reported performance information on the selected performance indicators, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
24. I performed procedures to determine whether the reported performance information was properly presented and whether the performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the selected performance indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
25. I selected the following material performance indicators contained in KPA 2 - Basic Services and Infrastructure Development presented in the municipality's annual performance report for the year ended 30 June 2022 set out on pages xx to xx. I selected the indicators that measure



the municipality's performance on its primary mandated functions and which are of significant national, community or public interest.

<b>Performance indicators: KPA 2 - Basic Services and Infrastructure Development</b>
% of Highmast lights constructed at Tshetshu (ward 03)
Number of high mast lights constructed at Southey, Kgokgojane (ward 7) and Tshaneng (ward 7) by 30 June 2022
Number of Sports facilities constructed at Piet Plessis
Construction of 2.76 kilometres Theunissen – Longaneng Access road in Morokweng
Number of kilometres of Pitso – Maamogwa Access road constructed
Number of kilometres of Seitsang – Shupu – Sebetwane Access road constructed
Number of fenced cemeteries for all 15 Kagisano – Molopo Wards
Number of Sports facilities constructed at Morokweng
Construction of collapsed culvert bridge of Shuping Huhudi Access road

26. The material findings on the usefulness and reliability of the performance information of the selected material performance indicators are as follows:

27.

<b>Performance indicator</b>	<b>Target</b>	<b>Reported achievement</b>
% of Highmast lights constructed at Tshetshu (ward 03)	8 high mast lights constructed in Tshetshu (Ward 3) by 30 June 2022	Not Achieved Erection High Mast Lights complete and Awaiting ESKOM connections

I was unable to obtain sufficient appropriate audit evidence that clearly defined the predetermined nature and required level of performance and method of calculation to be used when measuring the actual achievement for the target of 8 high mast lights constructed in Tshetshu (Ward 3) by 30 June 2022. This was due to insufficient measurement definitions and processes. I was unable to test whether the target for this indicator was clearly defined by alternative means. As a result, I was unable to audit the reliability of the reported achievement of the performance indicator.

28.

<b>Performance indicator</b>	<b>Target</b>	<b>Reported achievement</b>
Number of kilometres of Pitso – Maamogwa Access road constructed	3.5 KM Clinic - Pitso - Maamogwa Access road constructed by 30 June 2022 (Multiyear)	Achieved contract ahead of schedule

The reported achievement of achieved contract ahead of schedule was reported against the target of 1 KM Clinic - Pitso - Maamogwa Access road constructed by 30 June 2022 (Multiyear) in the annual performance report. However, the supporting evidence provided materially differed from the reported achievement. In addition, the target was initially approved as 1 KM Clinic - Pitso - Maamogwa Access road constructed by 30 June 2022 (Multiyear) as per the approved service delivery and budget implementation plan (SDBIP) was changed without obtaining the necessary approval.



29.

Performance indicator	Target	Reported achievement
Number of kilometres of Seitsang – Shupu – Sebetwane Access road constructed	1 KM Seitsang - Shupu - Sebetwane Access road by 2022 (Multi - year	Achieved contract ahead of schedule

The reported achievement of achieved contract ahead of schedule was reported against the target of 1 KM Seitsang - Shupu - Sebetwane Access road by 2022 (Multi - year) in the annual performance report. However, the supporting evidence provided materially differed from the reported achievement. In addition, the indicator was initially approved as % Kilometres of Seitsang Shuping - Sebetwane Access road constructed as per the approved SDBIP was changed without obtaining the necessary approval.

30.

Performance indicator	Target	Reported achievement
Number of fenced cemeteries for all 15 Kagisano – Molopo Wards	30 Fenced cemeteries for all 15 Kagisano Molopo Wards by 30 June 2022	Not achieved delay in identification of cemetery

The reported achievement of not achieved delay in identification of cemetery was reported against the target of 30 Fenced cemeteries for all 15 Kagisano Molopo Wards by 30 June 2022 in the annual performance report. However, the supporting evidence provided did not agree to the reported achievement and indicated an achievement of 6 fenced cemeteries for 6 Kagisano Molopo Wards by 30 June 2022.

31.

Performance indicator	Target	Reported achievement
Number of Sports facilities constructed at Morokweng	Design of 1 Sport Facility (Upgrading) at Morokweng 30 June 2022	Not applicable

The planned indicator and target of Design of 1 Sport Facility (Upgrading) at Morokweng 30 June 2022 as per the approved initial SDBIP and the performance against the planned target were not reported in the annual performance report.

32.

Performance indicator	Target	Reported achievement
Construction of collapsed culvert bridge of Shuping Huhudi Access road	Not applicable	Achieved

I was unable to audit the usefulness and reliability of the reported indicator of the construction of collapsed culvert bridge of Shuping Huhudi Access road, and the related target, since it was not pre-determined and included in the approved SDBIP for the year under review.

### Other matter

33. I draw attention to the matter below.



## Achievement of planned targets

34. Refer to the annual performance report on pages xx to xx for information on the achievement of planned targets for the year. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 26 to 32 of this report.

## Report on compliance with legislation

35. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's 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 AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
37. 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 adequately available to report in an understandable manner. The selection is done through an established AGSA process. 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:

## Strategic planning and performance management

39. A performance management system was not adopted, as required by municipal planning and performance management regulation 8.

## Financial statements

40. 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 expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

## Expenditure management

41. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
42. I was unable to obtain sufficient appropriate audit evidence that payments from the municipality's bank accounts were approved by the accounting officer or the chief financial officer, as required by section 11(1) of the MFMA.
43. Reasonable steps were not taken to ensure that the municipality implements and maintains an effective system of expenditure control, including procedures for the approval, authorisation and payment of funds, as required by section 65(2)(a) of the MFMA.
44. An adequate management, accounting and information system was not in place which recognised expenditure when it was incurred as required by section 65(2)(b) of the MFMA.



45. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the irregular expenditure incurred as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused by non-compliance with supply chain management (SCM) regulation 29(2) as the municipality's bid adjudication committee did not consist of at least four (4) senior managers of the municipality. Irregular expenditure of R13 657 160 was incurred on the construction of Pitso and Maamogwa access road in Phaposane village, R13 086 890 on the construction of Seitsang Shupu Sebetwane access road and R2 096 301 on the emergency repair of collapsed storm water and roads.
46. Reasonable steps were not taken to prevent fruitless and wasteful expenditure of R89 856, as disclosed in note 48 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by the municipality not paying invoices within 30 days, as required by section 65(2)(d) of the MFMA, which resulted in interest being charged on overdue accounts.
47. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R56 093 023, as disclosed in note 47 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by the overspending of the total amount appropriated for the planning and development vote in the approved budget for the financial year.

### **Procurement and contract management**

48. Some of the goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations, in contravention of SCM regulation 17(1)(a) and (c).
49. 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).
50. Some of the quotations were accepted from bidders whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM regulation 43. Similar non-compliance was also reported in the prior year.
51. Some of the goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM regulation 36(1).
52. Some of the contracts were awarded through a competitive bidding process that was not adjudicated by the bid adjudication committee as required by SCM regulation 29(1)(a) and (b). Similar non-compliance was also reported in the prior year.
53. Some of the contracts were awarded to 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).
54. 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. Similar non-compliance was also reported in the prior year.
55. Sufficient appropriate audit evidence could not be obtained that invitations to tender for procurement of commodities designated for local content and production, stipulated the minimum threshold for local production and content as required by the 2017 preferential procurement regulation 8(2).
56. 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. This limitation was identified in the



procurement processes for the emergency repair of collapsed storm water and roads, construction of Seitsang Shupu Sebetwane access road and the construction of Pico and Maamogwa access road in Phaposane village.

57. 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. Similar non-compliance was also reported in the prior year.
58. Awards were made to providers whose directors are in the service of the municipality in contravention of section 112(j) of the MFMA and SCM Regulation 44. Furthermore, the providers failed to declare that they were in the service of the municipality, as required by SCM Regulation 13(c).
59. Awards were made to providers who were in the service of other state institutions or whose directors were in the service of other state institutions, in contravention of MFMA 112(1)(j) and SCM regulation 44.
60. Persons in the service of the municipality who had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation 46(2) (e), the code of conduct for councillors issued in terms of the Municipal Systems Act and the code of conduct for staff members issued in terms of the Municipal Systems Act.
61. Persons in service of the municipality whose close family members had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation 46(2) (e), the code of conduct for councillors issued in terms of the Municipal Systems Act and the code of conduct for staff members issued in terms of the Municipal Systems Act. A similar non-compliance was also reported in the prior year.

### Consequence management

62. Unauthorised ,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)(a) and (b) of the MFMA.

### Other information

63. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in key performance area presented in the annual performance report that have been specifically reported in this auditor's report.
64. My opinion on the financial statements and material findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
65. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the material indicators in the scoped-in key performance area presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
66. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, 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

67. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.
- Leadership did not adequately exercise oversight responsibility regarding the financial and performance reporting as well as compliance with legislation. Leadership's continuous inability to appoint a head of compliance unit and senior managers remained unchanged from prior year, leading to instability within the municipality's administration and a lack of effective guidance over the municipality's supply chain management process that is based on a culture of ethical business practice and good governance.
  - Management did not monitor and review the financial, performance reporting and compliance with laws and regulations as well as internal controls. In addition, the financial statements and performance report were not always supported by accurate and complete accounting records as management did not properly capture and reconcile accounting and performance records throughout the year.
  - The internal audit and audit committee did not adequately review the financial statements and annual performance report as material misstatements were identified in the submitted financial statements and annual performance report.

## Other reports

68. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the municipality's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

## Investigations

69. An investigation which commenced in 2019 relating to allegations of financial misconduct, fraud or improper conduct in the supply chain management is being conducted by the Office of the Public Protector. The investigation was still on going at the date of this report.

*Auditor General*

Rustenburg

30 November 2022



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 compliance requirements for compliance testing

## Auditor-general's responsibility for the audit

1. As part of an audit in accordance with the ISAs and the AGSA audit methodology, 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 performance indicators and on the municipality's compliance with selected requirements in key legislation.

## Financial statements

2. 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 by the accounting officer.
  - conclude on the appropriateness of the accounting officer's 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

3. 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.
4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may



reasonably be thought to have a bearing on my independence and where applicable, related safeguards.

## Compliance with legislation - selected legislative requirements

5. 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(1)(iii); 112(1)(j) Sections 116(2)(b); 116(2)(c)(ii); 117; 122(1) Sections 126(1)(a); 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 96(b)
LG: MSA: Municipal planning and performance management regulations, 2001	Regulations 2(1)(e); 2(3)(a); 3(3); 3(4)(b); 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)
LG: MSA: Regulations on appointment and conditions of employment of senior managers, 2014	Regulations 17(2); 36(1)(a)



Legislation	Sections or regulations
LG: MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2); 5(3); 5(6); 8(4)
Annual Division of Revenue Act (DoRA)	Sections 12(5); 16(1)
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), 2011	Regulations 4(1); 4(3); 4(4); 4(5) Regulations 5(1); 5(2); 5(3); 5(5) Regulations 6(1); 6(2); 6(3); 6(4); 6(5) Regulations 7(1); 10; 11(2); 11(4); 11(5); 11(8)
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)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)