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

Report on the audit of the financial statements

Adverse opinion

1. I have audited the financial statements of Kagisano-Molopo 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 profit or loss and other comprehensive income, statement of changes in net assets, and the cash flow statement and the 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, because of the significance of the matters described in the basis for adverse opinion section of this auditor's report, the financial statements do not present fairly, in all material respects, the financial position of the Kagisano-Molopo Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the South African 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 adverse opinion

Payables from exchange transactions

3. I was unable to obtain sufficient appropriate audit evidence for payables from exchange transactions and trade payables included in payables from exchange transactions due to the status of the accounting records. I was unable to confirm these payables from exchange transactions by alternative means. Consequently, I was unable to determine whether any further adjustments to trade payables stated at R86 468 907 (2024: R94 148 275) in note 12 to the financial statements were necessary.

Property rates

4. During 2024, property rates were not recognised as required by GRAP 23, *Revenue from non-exchange transactions*. The municipality did not adhere to the rebate requirements as outlined in approved property rate policy, resulting to income forgone being overstated by R8 570 079, and property rates disclosed in note 19 and related receivables from non-exchange

transactions in note 6 and 7 understated by R19 984 971. There was a resultant impact on the surplus for the period and the accumulated surplus.

Interest received: non-exchange transactions

5. The municipality did not have adequate systems to account for interest on outstanding debtors as required by GRAP 23, *Revenue from non-exchange transactions*. The municipality has incorrectly calculated interest on outstanding debtors. I was unable to determine the full extent of the overstatement of interest received: non-exchange transactions, stated at R23 334 214 (2024: R34 575 743) and related receivables from non-exchange transactions of R2 392 297 (2024: R2 362 975).

Receivables from non-exchange transactions

6. The municipality did not recognise receivables from non-exchange transactions as required by GRAP 104, *Financial instruments*. The properties in a billing report could not be traced to the valuation roll. Consequently, receivables from exchange transactions were overstated by R5 744 543. Additionally, there was a resultant impact on the surplus for the period and the accumulated surplus.

7. The allowance for impairment was not calculated in accordance with the GRAP 104, *Financial instruments*. The rebates were incorrectly used as amounts received from the customers when estimating the future cash flows; furthermore not all debtors amounts were included in the calculations. I was unable to determine the full extent of the misstatement of debt impairment, stated at R574 724 (2024: R88 719 203) in the financial statements, the related allowance for impairment stated at R189 876 489) (2024:R190 451 213) note 6 and related receivable from non-exchange transactions, stated at R 192 268 786 (2024: R 192 814 188) note 6 in the financial statements, as it was impracticable to do so.

Contracted services

8. During 2024, I was unable to obtain sufficient appropriate audit evidence for security services included in contracted services, due to the status of the accounting records. Consequently, I was unable to determine whether any adjustment was necessary to security services of R25 539 939 as disclosed in note 22 to the financial statements. I was unable to confirm this security services by alternative means. Consequently, my opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

General expenses

9. The municipality did not correctly account for computer expenses as required by GRAP 1, *Presentation of financial statements*. Some of the invoices were recorded in the incorrect period Consequently, computer expenses as disclosed in note 27 to the financial statements overstated by R2 366 406.There was a resultant impact on the surplus for the period and the accumulated surplus.

10. During 2024, I was unable to obtain sufficient appropriate audit evidence for general expenses, due to the status of the accounting records. Consequently, I was unable to determine whether any adjustments were necessary to general expenses stated at R62 234 426 in note 27 to the

financial statements. I was unable to confirm this general expenditure by alternative means. Consequently, my opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Statement of changes in net assets

11. The municipality did not correctly calculate the statement of changes in net assets in accordance with GRAP 1, *Presentation of financial statements*. This is due to unexplained differences identified in the statement of changes in net assets presented in the financial statements for the current and previous year. I was unable to determine the full extent of the errors as it was impracticable to do so

Cash flow statement

12. The municipality did not correctly prepare and disclose the net cash flows from operating activities and net cash flows from investing activities as required GRAP 2, *Cash flow statements*. This was due to multiple errors in determining net cash flows from operating activities and net cash flows from investing activities for the current and previous year. I was unable to determine the full extent of the errors as it was impracticable to do so. Consequently, I was unable to determine whether any adjustment was necessary to net cash flows from operating activities of R27 925 868 (2024: R25 223 371) as presented in the cash flow statement and disclosed in note 32, and net cash flows from investing activities of R27 948 645 (2024: R28 018 245) in the financial statements.

Prior-period error

13. Not all prior-period errors were disclosed in note 36 to the financial statements, as required by GRAP 3, *Accounting policies, estimates and errors*. The nature and the amount of the correction for some financial statement items were affected. In addition, I was unable to obtain sufficient appropriate audit evidence for those prior-period errors disclosed in note 36 to the financial statements, as the supporting information was not provided. I was unable to confirm these disclosures by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the prior-period errors disclosed in the financial statements.

Statement of comparison of budget and actual amounts

14. The municipality did not prepare the statement of comparison of budget and actual amounts in accordance with GRAP 24, *Presentation of budget information in the financial statements*. This is due to municipality using the incorrect budget figures. As result, the information included in the statement of comparison of budget and account actual amounts is misstated.

Context for opinion

15. 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.

16. 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.

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

Material uncertainty related to going concern

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

19. I draw attention to note 38 to the financial statements, which indicates that municipality's current liabilities exceed its current assets by R 81 055 182 by year ended 30 June 2025. The events or conditions, along with other matters as set forth in note 38, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

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

21. As disclosed in note 41 to the financial statements, unauthorised expenditure of R44 012 067 was incurred in the current year and the unauthorised expenditure of R421 222 273 in respect of prior years has not yet been dealt with in accordance with section 32 of the MFMA.

22. As disclosed in note 43 to the financial statements, irregular expenditure of R45 859 898 was incurred in the current year and irregular expenditure of R 1 131 750 185 from prior years has not yet been dealt with in accordance with section 32 of the MFMA.

23. As disclosed in note 42 to the financial statements, fruitless and wasteful expenditure of R1 991 834 was incurred in the current year and fruitless and wasteful expenditure of R7 434 867 from prior years has not yet been dealt with in accordance with section 32 of the MFMA.

Other matters

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

25. 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

26. 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.

27. In preparing the financial statements, the accounting officer is responsible for assessing the municipality and 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 and 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

28. 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.

29. 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 on page xx of the annexure to the auditor's report, forms part of my auditor's report.

Report on the audit of the annual performance report

30. 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.

31. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected a 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]	

32. I evaluated the reported performance information for the selected key performance area 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.

33. In performing the audit, my procedures focused on the material indicators relating to water, sanitation, human settlements and related infrastructure.

34. 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.

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

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

Number of kilometres of access road from main road to Mmusi Primary (ward 1)

37. The target in the annual performance report differed from what was committed to in the approved initial planning documents. The reported target was Number of 3.6 kilometres of access road from main road to Mmusi Primary (ward 1) while the planned target was Number of 3.2 kilometres of access road from main road to Mmusi Primary (ward 1)". These changes were made without obtaining the required approval, which undermines transparency and accountability.

38. Neither the indicator nor its target of "Number of 3.6 kilometres of access road from main road to Mmusi Primary (ward 1) was clearly defined during the planning process. It is not clear what is meant by access road. Consequently, the indicator and its target are not useful for measuring and reporting on progress against the municipality's planned objectives.

Number of high mast lights replaced with electricity efficient energy bulbs in various wards

39. The indicator was not clearly defined during the planning process, The actual achievement reflects the number of bulbs replaced, whereas the municipality had planned to report the

number of high-mast lights. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.

Other matters

40. I draw attention to the matters below.

Achievement of planned targets

41. 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.

42. The table that follows provides information on the achievement of planned targets and lists the 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].

KPA: Basic Service Delivery and Infrastructure Development

Targets achieved: 68%		
Key indicator not achieved	**Planned target**	**Reported achievement**
Number of portfolio committee meetings coordinated	Four portfolio committee meetings coordinated by 30 June 2025	Not achieved Three portfolio committee meetings coordinated
Number of electricity project management meetings attended	Four electricity projects management meetings attended by 30 June 2025	Not achieved Two electricity projects management meetings attended
Number of sport facilities constructed at Piet Plessis by 30 June 2025	One construction of sport facility at Piet Plessis by 30 June 2025	Partially achieved One construction of sport facility at Piet Plessis (multi-year project)
Number of kilometres of access road from main road to Mmusi Primary (Ward 1)	3,2 km of Access Road constructed from main road to Mmusi Primary (Ward 1)	Partially achieved 3,2 km of access road constructed from main road to Mmusi (multi-year project)
Number of fenced cemeteries for all 15 Kagisano-Molopo Wards	10 fenced cemeteries for all 15 Kagisano-Molopo Wards by 30 June 2025	Not achieved Three fenced cemeteries for all 15 Kagisano-Molopo Wards
% implementation of the operational maintenance plan by 30 June 2025	100% implementation of the operational	Not achieved

Targets achieved: 68%		
Key indicator not achieved	**Planned target**	**Reported achievement**
	maintenance plan by 30 June 2025	0% implementation of the operational maintenance plan

Material misstatements

43. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA: Basic service delivery and infrastructure development. Management did not correct all the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

44. 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.

45. 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.

46. 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.

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

Annual financial statements

48. 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 corrected and the supporting records were provided subsequently, but the uncorrected material misstatements /or supporting records that could not be provided resulted in the financial statements receiving an adverse audit opinion.

Revenue management

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

50. Interest was not charged on all accounts in arrears, as required by section 64(2)(g) of the MFMA.

Expenditure management

51. Reasonable steps were not taken to prevent irregular expenditure amounting to R45 859 898 as disclosed in note 43 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by bid committees not correctly constituted.

52. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R1 991 834, as disclosed in note 42 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 payment of serviced not received.

53. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R44 012 067, as disclosed in note 41 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending on the governance and administration vote.

54. 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.

Consequence management

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

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

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

Strategic planning and performance management

58. The SDBIP was revised during the year without approval of the council following approval of an adjustments budget, as required by section 54(1)(c) of the MFMA.

59. The performance management system and related controls were inadequate as they did not describe how the performance monitoring, measurement, improvement processes should be conducted and organised and managed, as required by municipal planning and performance management regulation 7(1).

Governance and oversight

60. The audit committee did not submit an audit report on the review of the performance management system to the council at least twice during a financial year, as required by municipal planning and performance management regulation 14(4)(a)(iii). The Council invited audit committee only once.

Other information in the annual report

61. The accounting officer is responsible for the other information included in the annual 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.

62. 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.

63. 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.

64. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

65. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and 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

66. 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.

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

68. Leadership did not adequately exercise oversight of the financial and performance reporting and compliance with legislation. This is due to the instability in the accounting officer as well as chief financial officer position.

69. Management did not monitor and review the financial and performance reporting and compliance with laws and regulations and internal controls. In addition, the financial statements 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.

70. The internal audit unit 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. The internal audit unit lacks sufficient personnel, and the municipality's failure to submit financial statements on time negatively affects the quality of the internal audit's review.

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.

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(I)(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)

Legislation	Sections or regulations
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)
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)