



## Report of the auditor-general to North West Provincial Legislature and the council on Bojanala Platinum District Municipality

### Report on the audit of the financial statements

#### Opinion

1. I have audited the financial statements of Bojanala Platinum District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance and separate statements of changes in net assets and the 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, the financial statements present fairly, in all material respects, the financial position of Bojanala Platinum District Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting 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 opinion

3. 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.
4. 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.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



## **Emphasis of matters**

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.
7. As disclosed in note 41 to the financial statements, unauthorised expenditure of R77 395 481 was incurred in the current year and the unauthorised expenditure of R305 306 174 in respect of prior years have not yet been dealt with in accordance with section 32 of the MFMA.
8. As disclosed in note 43 to the financial statements, irregular expenditure of R181 317 339 was incurred in the current year and irregular expenditure of R718 342 644 from prior years have not yet been dealt with in accordance with section 32 of the MFMA.
9. As disclosed in note 42 to the financial statements, fruitless and wasteful expenditure of R196 173 was incurred in the current year and fruitless and wasteful expenditure of R7 733 977 from prior years have not yet been dealt with in accordance with section 32 of the MFMA.
10. As disclosed in note 37 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statement of the District Municipality at, and for the year ended, 30 June 2025.
11. We draw attention to note 40 in the financial statements, which deals with events after the reporting date and specifically the possible effects of funds held in a trust account to be paid over to a plaintiff as the municipality had lost the court case. Our opinion is not modified in respect of this matter.

## **Other matter**

12. I draw attention to the matter below. My opinion is not modified in respect of this matter.
13. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the annual financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

## **Responsibilities of the accounting officer for the financial statements**

14. 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.
15. 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

16. 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.
17. 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 annual performance report

18. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
19. I selected the following material performance indicators related to basic service delivery and infrastructure development presented in the annual performance report for the year ended 30 June 2025. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.
  - Number of municipal health programmes implemented
  - Number of reports on water monitoring conducted
  - Number of reports on food safety and control conducted
  - Number of reports on air quality programmes coordinated
  - Number of reports on environmental awareness programmes coordinated
  - Number of waste management programmes implemented
  - Number of Biodiversity programmes implemented
  - Number of climate change awareness programmes coordinated
  - Number of disaster risk assessments completed
  - Procurement of firefighting equipment
  - Procurement of uniform/protective clothing for BPDM fire personnel



- Procurement of boreholes
- Number of firefighting water carriers procured and delivered
- Number of reports on the development of rural roads assets management system (RRAMS)
- Number of reports on drilling and equipping of boreholes in Reagile Ext 8
- Number of reports on bulk water supply projects in Moretele LM (Kgomo Kgomo and Kontant)
- Number of reports on refurbishment of boreholes project in Moretele LM (Tshwene and Kromkuil)
- Number of reports on refurbishment of Mazista Sewer plant project (Kgetleng River LM)
- Number of reports on the development of water and sanitation master plans
- Number of reports on the refurbishment of sewer treatment plant project in Swartdam (Moretele LM)
- Number of reports on the upgrading of Mothutlung internal roads projects (Madibeng LM)
- Number of reports on the rehabilitation of internal roads in Mokgalwaneng project in Moses Kotane LM

20. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

21. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated



- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

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

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

#### Various indicators

24. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

Indicator	Target	Reported achievement
Procurement of firefighting equipment	Procurement of firefighting equipment by 30 June 2025	120 x 25l of firefighting foam and 3 portable pump equipment procured and delivered
Procurement of uniform/protective clothing for BPDM fire personnel	Procurement of uniform / protective clothing for BPDM fire personnel by 30 June 2025	924 uniform / protective clothing procured and delivered for BPDM fire personnel

#### Various indicators

25. Various indicators and their targets were not clearly defined during the planning process. Consequently, the indicators and their targets are not useful for measuring and reporting on progress against the municipality's planned objectives.

Indicator	Target	Detail
Procurement of firefighting equipment	Procurement of firefighting equipment by 30 June 2025	The indicator and target are not well defined, as they fail to specify both the type of firefighting equipment and the quantity intended for procurement.



Procurement of uniform/protective clothing for BPDM fire personnel	Procurement of uniform/protective clothing for BPDM fire personnel by 30 June 2025	The indicator and target are not clearly defined, as they do not specify the type of uniform and protective clothing the municipality intends to procure, nor do they indicate the number of firefighting equipment to be acquired.
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## Various indicators

26. Various indicators measure reports instead of the progress of projects, which does not relate to the mandate of the municipality. Consequently, the indicators are not relevant for planning and reporting on performance.

Indicator	Target	Detail
Number of reports on drilling and equipping of boreholes in Reagile Ext 8	4 reports on drilling and equipping of boreholes in Reagile Ext 8 by 30 June 2025	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the number of boreholes to be drilled and equipped, it fails to capture the critical activities or outputs that contribute to service delivery.
Number of reports on bulk water supply project in Moretele LM (Kgomo Kgomo and Kontant)	4 reports on bulk water supply project in Moretele LM (Kgomo Kgomo and Kontant) by 30 June 2025	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the number of bulk water projects undertaken. It fails to capture the critical activities or outputs that contribute to service delivery.
Number of reports on refurbishment of boreholes project in Moretele LM (Tshwene and Kromkuil)	4 reports on refurbishment of boreholes project in Moretele LM (Tshwene and Kromkuil) by 30 June 2025	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the progress on the refurbishment of the boreholes project conducted by the municipality. Therefore, it fails to capture the critical activities or outputs that contribute to service delivery.
Number of reports on refurbishment of Mazista Sewer Plant project (Kgetleng River LM)	4 reports on refurbishment of Mazista Sewer Plant project	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the progress on the refurbishment of the sewer plant project



	(Kgetleng River LM) by 30 June 2025	conducted by the municipality. Therefore, it fails to capture the critical activities or outputs that contribute to service delivery.
Number of reports on the refurbishment of Sewer Treatment Plant project in Swartdam (Moretele LM)	4 reports on the refurbishment of Sewer Treatment Plant project in Swartdam (Moretele LM) by 30 June 2025	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the progress of sewer plant project conducted by the municipality. Therefore, it fails to capture the critical activities or outputs that contribute to service delivery.
Number of reports on the upgrading of Mothutlung internal roads project (Madibeng LM)	4 reports on the upgrading of Mothutlung internal roads project (Madibeng LM) by 30 June 2025	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the actual upgrading of Mothutlung internal roads. Therefore, it fails to capture the critical activities or outputs that contribute to service delivery.
Number of reports on the rehabilitation of internal roads Mokgalwaneng project in Moses Kotane LM	4 reports on the rehabilitation of internal roads Mokgalwaneng project in Moses Kotane LM by 30 June 2025	The indicator solely measures the number of reports produced, representing an administrative output. It does not reflect the actual rehabilitation of internal roads in Mokgalwaneng project in Moses Kotane LM. Therefore, it fails to capture the critical activities or outputs that contribute to service delivery.

## Other matters

27. I draw attention to the matters below.

### Achievement of planned targets

28. 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.

29. The table that follows provide information on the achievement of planned targets and list the key 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

<i>Targets achieved: 96%</i> <i>Budget spent: 56%</i>		
Key indicator not achieved	Planned target	Reported achievement
Number of reports on water monitoring conducted	20	14

## Material misstatements

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

## Report on compliance with legislation

31. 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.
32. 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.
33. 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.
34. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## Annual financial statement, performance report and annual reports

35. The financial statements submitted for auditing were not fully 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, expenditure and disclosure items identified by the auditors in the submitted financial statement were subsequently corrected resulting in the financial statements receiving an unqualified audit opinion.



## Expenditure management

36. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.
37. Reasonable steps were not taken to prevent irregular expenditure amounting to R181 317 339 as disclosed in note 43 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by contravention of the supply chain management requirements.
38. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R196 173, 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 interest and penalties on the late payment to suppliers.

## Consequence management

39. Some of the 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.
40. Some of the 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.
41. Some of the 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.

## Strategic planning and performance management

42. Performance targets were not set for each of the KPIs for the financial year, as required by section 41(1)(b) of the MSA and municipal planning and performance management regulation 12(1).
43. 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.
44. A performance management system was not established, as required by section 38(a) of the MSA
45. The performance management system and related controls were inadequate as they did not enable useful and reliable performance measurement and reporting processes should be managed, as required by municipal planning and performance management regulation 7(1).



## Procurement and contract management

46. Some of the contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and 2022 Preferential Procurement Regulation 4(4) and 5(4).
47. Some of the tenders which failed to achieve the minimum qualifying score for functionality legislative requirement were not disqualified as unacceptable tender in accordance with 2017 Preferential Procurement Regulation 5(6).
48. Some of the tenders which achieved the minimum qualifying score for functionality legislative requirement were not evaluated further in accordance with 2017 Preferential Procurement Regulation 5(7).
49. The performance of some of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.
50. 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.

## Other information in the annual report

51. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in development priority presented in the annual performance report that have been specifically reported on in this auditor's report.
52. 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.
53. 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 material indicators in the scoped-in development priority presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
54. 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

55. 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.
56. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion, the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.
57. Management did not exercise oversight in monitoring the preparation, reporting and review process of the financial statements prior to their submission for audit.
58. Management did not ensure that the action plans address internal control deficiencies and the real root causes or that corrective actions are taken in a timely manner to prevent recurring audit findings, particularly in the area of performance reporting and procurement management.
59. Management did not ensure that non-compliance with legislation was prevented and compliance with laws and regulations properly reviewed and monitored by a designated compliance officer as well as by the supply chain management unit prior to the procurement being done.

## Other reports

60. I draw attention to the following engagements conducted by various parties. 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

61. The HAWKS are investigating various cases of corruption and fraud where unauthorised debit orders were deducted from the municipality's primary bank account, and this case was still on going.
62. The HAWKS is investigating payments of fraudulent invoices to a fraudulent bank account made and the case is still ongoing.
63. SAPS is in the process of investigating a case of breaking into the Acting MM's office.
64. The HAWKS are investigating theft of devices procured through contract but not in the municipality's records.
65. The HAWKS is investigating a case of threats and intimidations made against the municipal officials.



Auditor-General

Pretoria

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 material performance indicators and on the municipality's compliance with selected requirements in key legislation.

#### Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report.



However, future events or conditions may cause a municipality to cease operating as a going concern.

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)a, 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)



Legislation	Sections or regulations
MSA: Municipal Systems Regulations, 2001	Regulation: 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

