



A U D I T O R - G E N E R A L
S O U T H A F R I C A

COVERING LETTER FOR SUBMISSION OF AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE

The Accounting Officer
Blouberg Local Municipality
P.O Box 1593
Senwabarwana
0790

29 November 2024

Reference: 60052REG23-24

Dear Sir

Report of the Auditor-General on the financial statements, annual performance report, compliance with legislation and other legal and regulatory requirements of Blouberg Local Municipality for the year ended 30 June 2024

1. The above-mentioned report of the Auditor-General is submitted herewith in terms of section 21(1) of the Public Audit Act No. 25 of 2004 (PAA) read in conjunction with section 188 of the Constitution of the Republic of South Africa section 126(3) of the Municipal Finance Management Act 56 of 2003 (MFMA)
2. We have not yet received the other information that will be included in the annual report with the audited financial statements and the annual performance report and have thus not been able to establish whether there are any inconsistencies between this information and the audited financial statements, the annual performance report or our report on compliance with legislation. You are requested to supply this information as soon as possible. Once this information is received it will be read and should any inconsistencies be identified these will be communicated to you and you will be requested to make the necessary corrections. Should the corrections not be made we will amend and reissue the audit report.
3. In terms of section 121(3) of the MFMA you are required to include the auditor's report in the municipality's annual report to be tabled.
4. Prior to printing or copying the annual report which will include the auditor's report you are required to do the following:
 - Submit the final printer's proof of the annual report to the relevant senior manager of the Auditor-General of South Africa for verification of the audit-related references in the auditor's report and for confirmation that the financial statements, annual performance report and other information are those documents that have been read and audited. Special care should be taken with the page references in your report, since an incorrect reference could have audit implications.

- The signature *Auditor-General* in the handwriting of the auditor authorised to sign the audit report at the end of the hard copy of the audit report should be scanned in when preparing to print the report. This signature, as well as the place and date of signing and the Auditor-General of South Africa's logo, should appear at the end of the report, as in the hard copy that is provided to you. The official logo will be made available to you in electronic format.
5. Please notify the undersigned Business Unit Senior Manager well in advance of the date on which the annual report containing this audit report will be tabled.
 6. The confidentiality of information obtained in an engagement must be observed at all times. In terms of section 50 of the PAA and the International Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (*including International Independence Standards*), members of the staff of the Auditor General (AG), or an audit firm appointed in terms of section 25 of the PAA, may not disclose or make available any information obtained during an audit, other than the final auditor's report, to any third party without the permission of the AG or his delegate, unless this is to a legislature or internal committee of a legislature or a court in a criminal matter..
 7. Until the steps described in paragraphs 2 and 4 of this document are completed and the annual report is tabled as required by section 127(2) of the MFMA municipality and municipal entity the audit report is not a final and public document and you are therefore requested to treat it as confidential.
 8. Your cooperation to ensure that all these requirements are met would be much appreciated.

Kindly acknowledge receipt of this letter.

Yours sincerely

Signed



.....
Senior Manager: Limpopo Business Unit

Enquiries: Kgadi Debeila
Telephone: (015) 283 9300
Fax: (015) 283 9340

Report of the auditor-general to Limpopo provincial legislature and the council on Blouberg Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Blouberg Local Municipality set out on pages xx to xx which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets and statement of cash flows 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, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the with Standards of General Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (DoRA).

Basis for qualified opinion

Property, plant and Equipment

3. Property, plant and equipment was qualified due to assets selected from the asset register that could not be physically verified in the prior year. The misstatements are material, remain unresolved and recurred in the current year. I identified assets amounting to R468 539 058 that could not be located during the asset verification process. I was unable to verify the assets by any alternative means. Consequently property, plant and equipment disclosed in note 4 to the financial statements is overstated by R468 539 058. There is a consequential impact on surplus for the year and accumulated surplus.
4. Adequate systems were not in place to record assets in accordance with GRAP 17, *Property plant and equipment* as assets were not recorded in the asset register in the current year and prior year. In the prior year, property, plant and equipment was qualified due to assets selected from the floor that could not be traced to the asset register .The misstatements are material, remain unresolved and recurred in the current year. I was not able to determine the full extent of the misstatement .Consequently I was unable to determine whether any adjustment was necessary to property plant and equipment, stated at R1 111 735 695 (2023:R1 062 002 550) in note 4 to the financial statements. There is a consequential impact on surplus for the year and accumulated surplus.

5. Work in progress amounting to R48 078 708 included in note 4 of the financial statements was incorrectly classified as work in progress whilst it is available to use in terms of *GRAP 17, Property, plant and Equipment*. This resulted in the overstatement of work in progress and understatement of completed assets by R48 078 708. Additionally there is resultant impact on surplus for the year and accumulated surplus.
6. I was unable to obtain sufficient appropriate audit evidence for the work in progress to the value of R16 154 186 as disclosed in note 4 to the financial statements as supporting documents were not submitted for audit. Consequently I was unable to determine whether any adjustment was necessary to property plant and equipment, stated at R1 111 735 695 in the financial statements. There is a consequential impact on surplus for the year and accumulated surplus.
7. In the prior year property plant and equipment was qualified due to an inadequate impairment assessment as required by *GRAP 21, Impairment of non-cash generating assets*. The misstatements are material and remain unresolved. Consequently I was unable to determine whether any adjustment was necessary to property plant and equipment, stated at R1 111 735 695 (2023:R1 062 002 550) in the financial statements. There is a consequential impact on the surplus for the year and accumulated surplus.

Repairs and maintenance

8. Not all items of property, plant and equipment were recognised in accordance with *GRAP 17, Property, plant and equipment*. Additions to property, plant and equipment were incorrectly recognised as repairs and maintenance. Consequently, property, plant and equipment was understated and repairs and maintenance was overstated by R7 990 071, additionally, there was an impact on the surplus for the period.

Context for opinion

9. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
10. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
11. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Restatement of corresponding figures

13. As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of an error in the financial statements of the municipality at, and for the year ended 30 June 2024.

Material impairments

14. As disclosed in note 12 and 14 to the annual financial statements, material impairments of R83 169 570 were incurred as a result of providing for doubtful debts.

Significant uncertainties

15. With reference to note 41 to the financial statements, the municipality is the defendant in various claims, which it is opposing. The ultimate outcome of these matters cannot presently be determined and no provision for any liability was made in the financial statements.

Material losses -electricity

16. As disclosed in note 52 to the financial statements, material electricity losses to the amount of R11 667 060 (2023: 7 922 414) was incurred which represents 19.36% (2023: 15.10%) of total electricity purchased.

Material underspending of government grants

17. As disclosed in note 17 to the financial statements, the municipality materially underspent the Integrated National Electrification Programme Grant (INEP) by R15 691 932 and the Disaster relief grant (DRG) by R42 705 670.

Other matter

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

Unaudited disclosure notes

19. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it

Responsibilities of the accounting officer for the financial statements

20. 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 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.

21. 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

22. 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 statements.
23. 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 8 forms part of our auditor's report.

Report on the audit of the annual performance report

24. 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 areas presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
25. I selected the following key performance areas presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected key performance areas that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance areas	Page numbers	Purpose
Basic service delivery and infrastructure development	xx-xx	To provide access to basic electricity, public transport and access to educational facilities
Local economic development	xx-xx	To create and promote LED initiatives in the business sector, to create job opportunities through EPWP programme.

26. I evaluated the reported performance information for the selected key performance areas 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.
27. 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

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

29. I did not identify any material findings on the reported performance information for the selected Key performance area of Local economic development.

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

Basic service delivery and infrastructure development

Number of indigent households provided with free basic electricity as at 30 June 2024

31. An achievement of 3500 was reported against a target of 3500. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the achievement against the target was lower than reported.

Other matters

32. I draw attention to the matter below.

Achievement of planned targets

33. The annual performance report includes information on reported achievements against planned targets and provides taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

34. The table that follow provide information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx

Basic service delivery and infrastructure development

<i>Targets achieved: 73%</i> <i>Budget spent: 99%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
BSID 1- Number of identified electrical equipment purchased by June 2024	30 Identified sets of Electrical equipment purchased by June 2024	Target not achieved. 24 identified sets of Electrical equipment were purchased.
BSID 8- Number of 20 Poles purchased and installed by June 2024	20 Poles purchased and installed by June 2024	Target not achieved. 08 Electrical poles purchased and installed.
BSID 16- Number of Procurement and installation of 1 x 20MVA 132/22KV Power Transformer, 1X NECRT, 1 x AC/DC Distribution panel and construction 100 metres paving Internal Access Road by June 2024	Procurement and installation of 1 x 20MVA 132/22KV Power Transformer, 1X NECRT, 1 x AC/DC Distribution panel and construction 100 metres paving Internal Access Road by June 2024	Target not achieved. Construction of access road and installation of Power transformers, NECR and 22KV Switchgear not done as we still waiting for the delivery of the lead materials(Transformer and switchgear panels)
BSID 17- Number of 10 x 210L emulsion drums, 700 x 25 kg cold mix bags and 10 x 20L road marking paints purchased for Senwabarwana Internal Streets by June 2024	10 x 210L emulsion drums, 700 x 25 kg cold mix bags and 10 x 20L road marking paints purchased for Senwabarwana Internal Streets by June 2024	Target not achieved. Procurement of 05 x 210L emulsion drums and 200 x 25kg cold mix bags purchased for Senwabarwana internal streets.
BSID 29-Number of culverts constructed complete with wing-walls and number culverts purchased by June 2024	06 Culverts and 4 wing walls constructed and 60 culverts purchased by June 2024.	Target not achieved. 06 culverts constructed and 60 culverts purchased. 4 wing walls not constructed
BSID 40-Kilometres of Roadbed layer, Sub base, base layer and interlocking pavement for Mochemi access road and internal street completed by June 2024	Kilometres of Roadbed layer, Sub base, base layer and interlocking pavement for Mochemi access road and internal street completed by June 2024	Target not achieved. 4.0 Km construction of Sub-base, base layer works, and interlocking pavement for Mochemi access road and internal street.
BSID 56- Number of 01 substation constructed at Senwabarwana(Phase 2) by June 2024 (Isolators(8x132kv)Current transformers(15x132kv),Voltage transformers(6x132kv)Circuit breakers(5x132kv),Twin tubular bus bars bar(2x132kv),Columns(2x132kv),4 x high mast lights and Perimeter fence(2,4m hightx170m	01 substation constructed at Senwabarwana(Phase 2) by June 2024 (Isolators(8x132kv)Current transformers(15x132kv),Voltage transformers(6x132kv)Circuit breakers(5x132kv),Twin tubular bus bars bar(2x132kv),Columns(2x132kv),4 x high mast lights and Perimeter fence(2,4m hightx170m	Target not achieved. Mounting equipment on the Street support structure, stringing of conductors, and installation of high mast light.
BSID 58- Number Multi-purpose Community centre at Avon Completed by June 2024	Construction of one Multi-purpose Community centre at Avon Completed by June 2024	Target not achieved. Quotation for the remaining scope of work submitted and awaiting approval.

Material misstatements

35. I identified 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 the misstatement and I reported material findings in this regard.

Report on compliance with legislation

36. 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.
37. 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.
38. 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.
39. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Procurement and contract management

40. The preference point system was not applied some of the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act 5 of 2000.
41. Awards were made to providers who were in the service of other state institutions or whose directors / principal shareholders were in the service of other state institutions, in contravention of MFMA 112(1)(j) and supply chain management (SCM) regulation 44.
42. 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).
43. Some of the contracts were extended or modified without the approval of a properly delegated official, in contravention of SCM Regulation 5.

Annual financial statements, performance reports and annual reports

44. 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.

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

Asset management

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

Other information in the annual report

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

48. My opinion on the financial statements, the report on the audit of the annual performance report and the report on 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.

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

50. 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

51. 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.

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

53. The internal control environment is not operating effectively as the financial statements and annual performance report contained material misstatements not detected by the municipality's own system of internal control.
54. The leadership did not have an adequate record keeping system in place to enable reliable reporting on performance information and the financial statements
55. There was no adequate review and monitoring of compliance with laws and regulations to detect and prevent instances of non-compliance with laws and legislations.

Auditor-General

Auditor-General

Polokwane

29 November 2024



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 areas 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 [type of auditee]'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's 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's 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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.¹

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.

From the matters communicated to those charged with governance, I determine those matters that were of most significance in the audit of the financial statements for the current period and are therefore key audit matters. I describe these matters in this auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in this auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 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), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
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), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 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), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)

Legislation	Sections or regulations
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 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)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(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), Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2), Regulations 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)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

