

Report of the auditor-general to the Limpopo Provincial Legislature and the council on the Bela-Bela Local Municipality

Report on the audit of the financial statements

Qualified Opinion

1. I have audited the financial statements of the Bela-Bela 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, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects 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 Bela-Bela Local Municipality as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Financial Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (DoRA).

Basis for qualified opinion

Investment property

3. The municipality did not have adequate systems in place to maintain records of investment property in accordance with GRAP 16, *Investment property*. I identified assets belonging to the municipality that was not included in the underlying accounting records and financial statements. I was unable to confirm the value of investment property by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to investment property stated at R67 457 882 (2023: R60 717 194) in note 9 to the financial statements.

Property, plant and equipment

4. Land recognised by the municipality through a correction of an error during the financial period was not recognized in accordance with GRAP 17, *Property, plant and equipment*. Upon initial recognition, the municipality did not determine the fair value of the land as required by the accounting standards. I was unable to determine the full extent of the value of land stated at R81 300 942 (2023: R81 300 942) in note 10 to the financial statements as it was impracticable to do so. Additionally, as the assets were recognized as a prior period misstatement, note 48 to the financial statements is also misstated as a result of this.

Context for opinion

5. 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.
6. 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.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.
9. I draw attention to note 47 to the financial statements, which indicates that the municipality is struggling to pay its creditors within 30 days as per the MFMA, debtors collection rate is low and that it adopted a budget that was not fully funded as at 30 June 2024. As stated in note 47, these events or conditions, along with other matters as set forth in the note, 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

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

Material Electricity losses

11. As disclosed in note 37 to the financial statements, material electricity losses of R35 525 732 were incurred which represent 22% of the total electricity purchased. Technical losses amounted to R15 993 094 due to system failures, unbalanced loading, overloading, low voltage, load shedding and deteriorating infrastructure. Non-technical losses amounted to R19 532 638 and were due to power theft, meter tampering, meter bypass, illegal connections, unpaid bills, consumer non-payment and faulty meters.

Material Water losses

12. As disclosed in note 37 to the financial statements, material water losses of R8 486 617 were incurred, which represented 22% of the total water purchased. The technical losses amounted to R3 857 553 and were due to system failures, unbalanced networks, high pressure, pipe bursts and deteriorating infrastructure. Non-technical losses amounted to R4 629 063 and were due to water theft, meter tampering, meter bypass, illegal connections, no billing, unpaid bills, consumer non-payment and faulty meters and the delay by operators to repair reported leakages.

Restatement of corresponding figures

13. As disclosed in note 48 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.

Litigations and claims

14. With reference to note 43 to the financial statements, the municipality is the defendant in various lawsuits. The municipality is opposing these claims. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

Other matters

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

Unaudited supplementary schedules

16. The supplementary schedule set out on pages xx to xx does not form part of the financial statement and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion thereon

Unaudited disclosure notes

17. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA 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

18. 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.
19. 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 statements¹

20. 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.

21. 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 xxx forms part of our auditor’s report.

Report on the annual performance report

22. 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.

23. I selected the following material performance indicator related to basic service delivery presented in the annual performance report for the year ended 30 June 2024. I selected the indicator that measure the municipality’s performance on its primary mandated functions and that are of significant national, community or public interest.

Development priority	Page numbers	Purpose
Basic Service Delivery	[XX]	The key performance area aims to ensure that all households in formal and informal settlements in the municipal area have access to basic services, all registered indigents have access to free basic services and maintenance and upgrading of infrastructure.

24. 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.

25. 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 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.

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

27. I did not identify any material findings on the reported performance information for the selected KPA - basic service delivery.

Other matters

28. I draw attention to the matter below.

Achievement of planned targets

29. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

<h3>Report on compliance with legislation</h3>

30. 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.

31. 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.

32. 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's 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.

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

Annual financial statements, performance and annual report

34. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA.

Material misstatements of non-current assets, current assets, liabilities, revenue, expenditure and disclosures identified by the auditors in the submitted financial statements were subsequently corrected but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

Procurement and contract management

35. A tender which failed to achieve the minimum qualifying score for the legislative requirement for functionality were not disqualified in accordance with 2017 preferential procurement regulation 5(6). This non-compliance was identified in the procurement processes for the upgrading of extension 6 sewer pump station (ward 6).
36. Construction contracts were awarded to contractors that were not registered with the Construction Industry Development Board (CIDB) in accordance with section 18(1) of the CIDB Act 38 of 2000 and CIDB regulations 17 and 25(7A). This non-compliance was identified in the procurement processes for the Supply, delivery and installation of fencing of municipal building at electrical substation and Supply, delivery and installation of wooden blinds.

Expenditure management

37. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by non-compliance supply chain management laws and regulations.
38. Reasonable steps were not taken to prevent fruitless and wasteful expenditure as required by section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest charged on late payment of service providers.
39. Reasonable steps were not taken to prevent unauthorised expenditure, as required by section 62(1)(d) of the MFMA. The disclosed unauthorised expenditure was caused by overspending on three votes of the municipality.

Asset management

40. 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

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

42. 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.
43. 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 presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

Internal control deficiencies

44. 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.
45. 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 compliance with legislation included in this report.
46. The accounting officer did not implement sound internal controls for the preparation of the financial statements. The accounting officer did not exercise due care in preparing the financial statements. The financial statements contained numerous errors that were not detected and corrected prior to the submission of the financial statements for audit.
47. Lack of proper reviews of the valuation reports and the asset register to ensure that assets are properly valued.
48. Lack of reviews to monitor compliance with applicable laws and regulations to ensure that controls and processes are in place to process and evaluate the submitted bids appropriately.
49. Lack of oversight to ensure that prior to appointment of construction awards, the supplier status is verified, and all the invitations for engineering and construction work includes the requirement of the CIDB as per CIDB regulations and CIDB standards for uniformity.

Material irregularities

50. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on the status of material irregularities as previously reported in the auditor's report

Material irregularities issued in the current year

Landfill site: solid waste management:

51. The landfill site was not appropriately managed in terms of the waste management licence as required by section 16(1) of the National Environmental Management: Waste Act 59 of 2008 (NEMWA) and the landfill site permit. I made the following key observations:

- Waste items were disposed on the landfill site in contravention of the conditions of the landfill site licenses. These items included computer equipment, pipes, oil, and batteries.
- Access controls are compromised as gaps were noted in the fence.
- A fire was burning at the landfill site when we visited the facility on two different occasions. There was also evidence of a previous major fire.
- There is no weighbridge at the entrance to the landfill site.

52. The material irregularity was communicated to the accounting officer on 9 April 2024.

53. Originally, the landfill was not designed as a proper landfill site therefore, complete closure will address the potential environmental harm the site poses. The site is nearing the end of its useful life and construction of a new site is already underway. It is vital for management to honour its commitment to properly rehabilitate the site in accordance with legislation.

54. The accounting officer is in the process of constructing a new landfill site and provision was made for the shortcomings identified on the old site. The site had a completion date of 19 August 2024, but the contractor applied for extension of two months. It is unlikely that it will be completed in the time allowed for the extension.

55. The accounting officer is taking the following action to address the material irregularity.

- A preliminary design report is in place that guides the way forward. Management's planned action include the appointment of a service provider by 30 September 2024 to commence with the closure process. It should be noted that there are several administrative processes (legislative) that need to be undertaken prior to the actual closure.
- It is expected that the new contract will improve operations on the site especially because of lessons gained from the audit which were factored into the service level agreement with the contractor. This will help minimise possible environmental harm while the closure process unfolds, and the new landfill site is commissioned. I will continue monitoring the actions taken by the accounting officer to ensure that the implementations appropriately address the material irregularity.
- The nature of the MI is such that it will take many years to address. The team is of the view that the accounting officer is taking appropriate action to address the material irregularity by applying to close the landfill site and they are in the process of establishing a new landfill site.

Waste Water Treatment Works:

56. The municipality did not take reasonable measures at the Leseding pump station and Settler's pump station to prevent pollution or degradation of the environment and water resources from occurring or recurring as required by section 28(1) of the National Environmental Act 107 of 1998.

- The facility operates without the required authorisation by the Department of Water and Sanitation (DWS) as required by the National Water Act 36 of 1998.

- Poor (34% - medium risk) scoring on the 2022 Green Drop Assessment. The major contributing factors are the non-compliant effluent discharged by the system and a lack of maintenance.
- Lack of fencing around the maturation ponds with potential to harm members of the public who can access the facility.

57. I made the following observations during my site visit on 26 October 2023 to the Leseding and Settlers pump stations:

Leseding pump station

- Inadequate access control
- The area around the station was untidy, there was a lot of solid waste such as tissues, plastics etc. There was no proper bin to dispose the solid waste.
- There was evidence of a significant blockage leading to overflowing of wastewater. The overflow was evident around the site.
- There were scores of cattle grazing and consuming the wastewater.
- On one of the visits (10 October 2023), a dead cow was observed. On this day there was a major blockage, the pump station was full to the rafters and overflowing.
- The pump station is in a residential area and is easily accessible by the public and livestock.
- The facility is located adjacent to a storm water channel.
- Water was also observed in the channel.

Settlers pump station

- The area around the station was untidy, an open trench with refuse (foreign objects removed from the station).
- Evidence of a significant blockage leading to overflowing of wastewater.
- An overflow (wet area) was evident on the side with cattle tracks. The overflow was also evident on the road nearby residences adjacent to the station.
- The pump station is located in a residential area, and it is adjacent an industrial area.

Actions taken by the accounting officer to address the material irregularity:

- Authorisation for a water use licence was obtained from DWS
- Investing in infrastructure upgrades to enhance the efficiency and reliability of wastewater treatment processes
- Fencing of the Warmbath maturation ponds to prevent public access
- Installation of the supervisory control and data acquisition (SCADA) and monitoring equipment for WWTW and pump station
- Finalising the recruitment process for the process controller classified.

Progress on the matter

58. I will follow up on the implementation during my next audit

Status of previously reported material irregularities

Traffic fines

59. In terms of section 64(2)(f) of the MFMA, the accounting officer must take all reasonable steps to ensure that the municipality has and maintains a system of internal control in respect of debtors and revenue, as may be prescribed.
60. The municipality entered into a service level agreement (SLA) with a service provider for the provision of traffic law enforcement equipment, back-office systems and related services for a period of 36 months which commenced on 5 December 2019. The service primarily included the provision of mobile cameras (speed cameras), provision of images of the offending vehicles and storage of the images. The service included the provision of a fully integrated “end to end” system for the prosecutions of speed and other offences.
61. There were several instances where traffic fines issued, subsequently expired. Traffic fines expired due to no adjudication/approval by the responsible person, no summonses were issued since 2020, and traffic fines were withdrawn by the system due to system errors.
62. Based on the SLA between the service provider and the municipality (schedule 1 and schedule 2) of the SLA, both parties did not fully perform their expected responsibilities which led to the fines expiring. As per schedule 1 paragraph 3 (K) of the agreement, the service provider was responsible for providing facilities and systems for peace officers of the municipality to adjudicate every image and be able to identify the peace officer responsible for adjudication. Furthermore, schedule 1 paragraph 6(a) also state that the service provider shall be responsible for issuing summons. However, these duties were not consistently carried out by either party. This resulted in a non-compliance with section 64(2)(f) of the MFMA as the municipality failed to ensure that internal controls over collection of revenue from traffic fines operated effectively throughout the year. This resulted in a material financial loss of R5 167 700 as the traffic fines expired and were subsequently written off.
63. The accounting officer was notified of the material irregularity on 31 March 2023 and the following actions have been taken to address the material irregularity:
- The accounting officer appointed a firm of attorneys on 10 April 2023 to investigate circumstances that led to the material irregularity in the 2021-22 financial year and to recover the loss of traffic revenue to the sum of R5 167 700. The outcome included the following:
 - The investigation did not identify a liable employee to hold responsible for the material irregularity.
 - Traffic fines revenue loss for 2021-22 amounted to R2 865 800 and not R5 167 700 as initially reported.
 - An additional loss of R4 483 000 was identified for 2022-23.

- The non-compliance was as a result of the service provider's failure to ensure adherence to the agreement.
64. A letter of demand dated 27 September 2023 was issued by the municipality through its attorneys to the service provider. The letter demands a payment of R7 348 800 for the breach of contract that resulted in the loss of traffic fine revenue within 30 days of the date of the letter, failing which summons will be issued.
65. In a letter dated 28 November 2023, attorneys handling the matter on behalf of the municipality informed the accounting officer, that in consultation with officials of the municipality that were responsible for implementation of the agreement with service provider, are in the process of drafting summons and it is anticipated that it will be served on the service provider during the week of 4 December 2023.
66. The municipality received an update from its attorneys on 6 March 2024. The update states that out of excessive caution and given the highly technical nature of the envisaged claim, the risk and amount involved, it was considered prudent to engage the services of senior council. Authorisation to approach senior council was granted in January 2024, however the senior council was out of the country at that time. The consultation took place in February 2024 and the senior council is leaning towards a non-litigious resolution of the matter. The approach is expected to eliminate risk and adverse legal cost implications. A memorandum was expected to be presented to the municipality in March 2024 on the non-litigious route. The date for the issue of summons could not be committed to until the non-litigious route is explored.

Progress on the matter

67. I received a written submission from the accounting officer on 12 August 2024.
68. I considered the representations made and the substantiating documents provided and concluded that appropriate actions were taken to address the material irregularity. Therefore, I will not pursue this matter any further.

Ineffective use of consultants

69. Section 62(1)(b) of the MFMA states that the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards.
70. The municipality appointed three financial reporting consultants to prepare the 2020-21 annual financial statements and for assets management. The consultants were appointed for the preparation of annual financial statements and assets management.
71. The municipality failed to keep full and proper records needed to produce credible and GRAP compliant financial statements. This resulted in the municipality not being able to provide the appointed financial reporting consultants with complete, accurate and reliable information as required by section 62(1)(b) of the MFMA to enable them to compile GRAP compliant financial statements. This failure of the municipality to furnish the financial reporting consultants with the necessary records resulted in the municipality obtaining a disclaimed audit opinion on the 2020-21 financial statements.
72. The non-compliance is likely to have resulted in a material financial loss of R1 362 817 for the municipality as the equivalent value of the amounts paid to the consultants could not be

obtained as a significant part of the work done by the consultants related to those items where the municipality failed to keep full and proper records.

73. The accounting officer was notified of the material irregularity (MI) on 3 April 2023 and the following actions have been taken to address the MI:

- The accounting officer intended to appoint a firm of attorneys from the municipality's panel of legal experts by 12 May 2023 to investigate whether there was any employment contractual breach by any of the official(s) and whether there are any contractual breaches committed by service providers. Attorneys were expected to table their report by 16 June 2023. The attorneys were appointed on 23 May 2023.

74. The outcome of the investigation was shared with me through a letter dated 8 August 2023 and the outcome included the following:

- Consultants faced challenges due to insufficient records and information provided by the municipality.
- The Covid-19 pandemic compounded difficulties in record-keeping and management.
- Resignation of archives clerk with immediate effect on 30 April 2021 also played a role in ensuring provision of financial records.
- An improved audit outcome for 2021-22 indicates progress in addressing issues raised. Progression from a disclaimer opinion to a qualified opinion.
- Contractual breach by the consultants could not be established due to the challenges they faced.
- Negligence on the part of the accounting officer, chief financial officer and senior management could not be established due to the impact of the sudden onset of Covid-19 pandemic combined with the effect of the sudden resignation of the archives clerk.
- There was no recommendation for financial loss recovery as neither the consultants nor employees of the municipality were found to have neglected their duties. The loss is not ongoing as the municipality is preparing the financial statements internally
- It was recommended that the posts of archives clerk and creditors accountant be permanently filled as a matter of urgency. The positions are budgeted for in the 2023-24 financial year. Accountant creditors and VAT were appointed on 1 September 2024. An acting archives clerk was appointed to ensure safekeeping of documents, with recruitment for a permanent position underway
- It was further recommended that delegations of the municipality be reviewed and updated to delegate and assign all key financial functions within the budget and treasury office in order to ensure full compliance with sections 79 and 82 of the MFMA.

75. The accounting officers implemented the following to address and mitigate the recurrence of the MI:

- Implementation of cloud storage (G-Drive) for safekeeping of financial documents.
- The acting archives clerk has demonstrated skills in filing municipal documents.
- Annual financial statements and annual performance reports are now compiled internally, using available internal skills and capacity.

- This has resulted in a reduction of payments to service providers.
- The municipality improved its audit opinion by making use of internal capacity without the assistance from external service providers.

Auditor General

Polokwane

30 November 2024



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

Auditing to build public confidence

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)
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)

Legislation	Sections or regulations
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)

