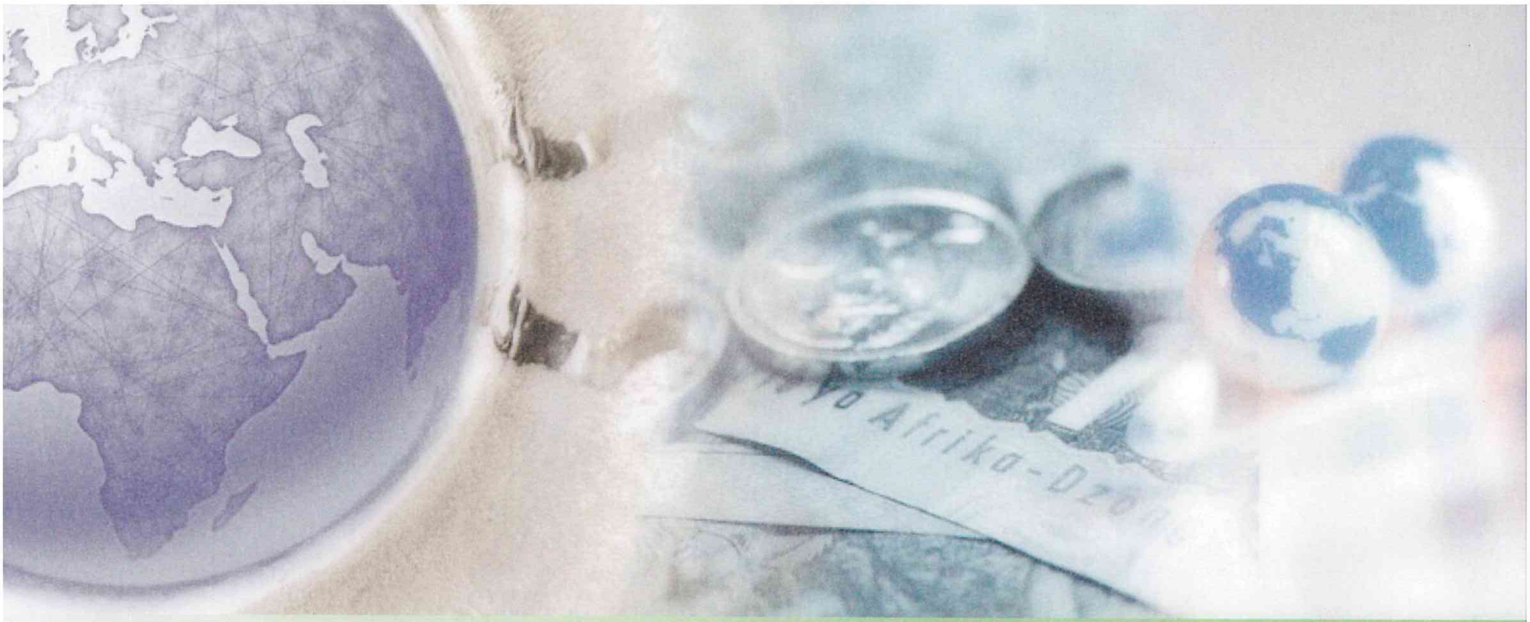
KOU KAMMA LOCAL MUNICIPALITY

Audit Report

For the year ended 30 June 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



Auditing to build public confidence

AUDITOR-GENERAL
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Report of the auditor-general to the Eastern Cape Legislature and Council on the Kou Kamma Local Municipality

Report on the audit of the financial statements

1. I have audited the financial statements of the Kou Kamma Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, 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 my report, the financial statements present fairly, in all material respects, the financial position of the Kou Kamma Local Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with 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 qualified opinion

Property, plant and equipment

3. The municipality did not adequately assess the conditions of the assets at the reporting date to determine whether there were any indications of impairment and that the expectations on the useful lives of property, plant and equipment had changed in accordance with GRAP 17, Property, plant and equipment. I was unable to determine the impact on property, plant and equipment stated at R389,09 million and depreciation stated at R23,74 million in note 9 to the financial statements respectively, as it was impracticable to do so. There was also an impact on the surplus for the period and on the accumulated surplus which was impracticable to determine.

4. I was unable to obtain sufficient appropriate evidence for the opening balance of infrastructure – WIP of R65,79 million as disclosed in note 9 to the financial statements due to the poor state of recordkeeping for WIP expenditure. I was unable to confirm the opening balance of infrastructure WIP by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the opening balance of infrastructure WIP stated at R65,79 million and the closing balance of infrastructure WIP stated at R72,58 milion in the financial statements.

5. Furthermore, the municipality did not accurately disclose the transfer of finished infrastructure from infrastructure work in progress. As a result, the transfers of R29,15 million as disclosed in note 9 to the financial statements is understated R12,77 million.

6. Paragraph 87 of GRAP 17 *Property plant and equipment* (PPE*)* requires that the cumulative expenditure of PPE that is in the process of being constructed and recognised in the carrying

value of PPE to be disclosed in the notes to the financial statements. Additions to infrastructure WIP of R35,94 million was disclosed in note 9 to the financial statements. The municipality did not accurately account for all the expenditure relating to work in progress resulting in WIP being understated by R5,67 million.

Revenue from exchange transactions – water service charges

7. The municipality did not bill for and record all revenue owing to it for water services rendered, as required by GRAP 9, Revenue from exchange transactions. This was due to water meters not being read or consumers not having a water meter. As a result, I was unable to obtain sufficient and appropriate audit evidence that water services revenue was fully accounted for, due to poor controls over the management of water meters. I was unable to confirm the water services revenue through alternative means. Consequently, I was unable to determine if any further adjustments were necessary to water service charge revenue stated at R26,42 million in note 24 of the financial statements.

Cash flow statement

8. The municipality did not correctly prepare and disclose the net cash flows from operating activities as required by GRAP 2, *Cash flow statements.* This was due to multiple errors in determining net cash flows from operating activities for both current year and prior year restated figures. I was not able to determine the full extent of the errors in the net cash flows from operating activities as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to the net cash flows from operating activities as stated at R41,59 million (2024: R36,89 million) in the financial statements were necessary.

9. The municipality did not correctly prepare and disclose the net cash flows from operating activities as required by GRAP 2, *Cash flow statements.* This was due to errors in determining cash flows from investing activities for both current year and prior year restated figures. I was not able to determine the full extent of the errors in the net cash flows from operating activities as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from investing activities as stated at R36,27 million (2024: R40,35 million) in the financial statements were necessary.

Context for opinion

10. 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.

11. 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.

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

Material uncertainty related to going concern

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

14. I draw attention to note 53 to the financial statements, which lists number of events and conditions that individually or collectively may cast significant doubt on the going concern assumption.

15. These conditions, along with other matters and mitigating strategies set forth in note 53 to the financial statements, indicate the existence of a material uncertainty that may cast doubt on the municipality's ability to continue operating as a going concern.

Emphasis of matters

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

17. As disclosed in notes 4 and 5 to the financial statements, impairments of R170,84 million (2024: R142,08 million) relating to receivables from exchange and R151,13 million (2024: R143,88 million) relating to receivables from non-exchange transactions were incurred as a result of irrecoverable debtors.

18. As disclosed in note 44 to the financial statements, the municipality incurred material losses relating to water of R27,27 million (2023: R12,30 million).

19. As disclosed in note 56 to the financial statements, the corresponding figures for the 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended 30 June 2025.

Other matter

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

21. 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, we do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

22. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the MFMA and 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.

23. 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

24. 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.

25. 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

26. 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.

27. I selected the following material performance indicators related to Basic service delivery and infrastructure investment 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.

- Percentage complete with the paving of gravel roads in Mountain View (Phase 2)
- Percentage of completion with the refurbishment of the ponds, pump station and bulk sewer lines in Clarkson (Phase 1)
- Percentage complete with the fencing of Misgund wastewater treatment works
- Percentage complete with the fencing of Nompumelelo village wastewater treatment works
- Percentage complete with the operations and maintenance works at Joubertina wastewater treatment works
- Percentage complete with the Louterwater water conservation and demand management
- Percentage completion with the upgrading of the Joubertina water treatment works In the 2024/25 FY
- Construction of the new building for the DLTC in Joubertina in the 2023/24 FY
- Percentage complete with the installation of a high mast lights in the area by the end of August 2025

- Percentage complete with the electrification of a number of households in Krareel (70 houses)
- Percentage complete with the electrification of a number of households in Louterwater (105 houses)
- Percentage expenditure on the infrastructure grant funds by the end of June 2024.
- Conduct a number of Fire safety inspections
- Conduct a number of Fire Awareness Campaigns
- Number of jobs created through waste management programme
- Percentage expenditure on the waste management programme
- Maintenance on Community Halls (Stormsriver Kagiso, Misgund, Mountain View)
- Percentage of Refuse Collected as per the Refuse Collection Schedule

28. 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.

29. 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 measures taken to improve performance

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

31. The material finding on the reported performance information for the selected material indicators are as follows:

Percentage of Refuse Collected as per the Refuse Collection Schedule

32. An achievement of 80% was reported against a target of 100%. However, the target had not been clearly defined during the planning process because methods and processes used to measure the achievements were not defined rendering it unhelpful for measuring progress against the municipality's planned objective.

33. Furthermore, I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Other matters

34. I draw attention to the matters below.

Achievement of planned targets

35. 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.

36. The table that follows provides information on the achievement of planned targets and lists 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 investment

Targets achieved: 45% *Budget spent: 56%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Percentage complete with the paving of gravel roads in Mountain View (Phase 2)	100%	85%
Percentage of completion with the refurbishment of the ponds, pump station and bulk sewer lines in Clarkson (Phase 1)	100%	75%
Percentage complete with the Louterwater water conservation and demand management	100%	25%

Percentage completion with the upgrading of the Joubertina water treatment works In the 2024/25 FY	100%	8%
Construction of the new building for the DLTC in Joubertina in the 2023/24 FY	100%	8%
Percentage complete with the electrification of a number of households in Kareel (70 houses)	100%	45%
Percentage complete with the electrification of a number of households in Louterwater (105 houses)	100%	65%
Percentage expenditure on the infrastructure grant funds by the end of June 2024.	100%	56%
Percentage expenditure on the waste management programme	100%	96.2%
Maintenance on Community Halls (Stormsriver, Kagiso, Misgund, Mountain View)	4 reports	0 reports
Percentage of Refuse Collected as per the Refuse Collection Schedule	100%	80%

Material misstatements

37. 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 investment. Management did not correct all of the misstatements and I reported material finding in this regard.

Report on compliance with legislation

38. 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.

39. 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.

40. 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.

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

Annual financial statements

42. 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.

43. Material misstatements of non-current assets, current assets, current liabilities, revenue 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 supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

44. 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.

45. Reasonable steps were not taken to prevent irregular expenditure amounting to R23,25 million 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 paragraph 29 of the Supply Chain Management regulation relating to prior year awards.

46. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R0,85 million, as disclosed in note 42 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. Fruitless and wasteful expenditure was incurred as a result of interest paid due to invoices that could not be paid within 30 days.

47. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R9,03 million, as disclosed in note 41 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The unauthorised expenditure was caused by the overspending of votes.

Revenue management

48. An effective system of internal control for revenue was not in place, as required by section 64(2)(f).

Asset management

49. An adequate management, accounting and information system which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.

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

Consequences management

51. Some of the unauthorised expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

52. Some of the fruitless and wasteful incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

53. 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)(a) of the MFMA.

Utilisation of conditional grants

54. I was unable to obtain sufficient appropriate audit evidence that the municipal infrastructure grant, water services infrastructure grant, integrated national electrification grant and the municipal disaster recovery grants were spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the DoRA.

Human resource management

55. I was unable to obtain sufficient appropriate audit evidence that financial interests were disclosed by the municipal manager within 60 days from the date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.

56. I was unable to obtain sufficient appropriate audit evidence that financial interests were disclosed by the senior managers within 60 days from the date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.

57. I was unable to obtain sufficient appropriate audit evidence that candidates appointed as senior managers submitted proof of previous employment prior to signing employment contracts, as required by municipal performance regulations for municipal managers and managers directly accountable to municipal managers 4(4)(b).

Governance and oversight

58. The Internal Audit unit was not established, as required by section 165(1) of the MFMA.

59. I was unable to obtain sufficient appropriate audit evidence that audit committee submitted an audit report on the review of the performance management system to the council, at least twice during a financial year, as required by regulation 14(4)(a)(iii) on Municipal Planning and Performance Management.

Procurement and contract management

60. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.

61. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA.

Other information in the annual report

62. 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 development priorities presented in the annual performance report that have been specifically reported on in this auditor's report.

63. 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.

64. 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 development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

65. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

Internal control deficiencies

66. I considered internal control relevant to my audit of the financial statements annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

67. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified 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.

68. There was instability in the position of accounting officer as the position remained vacant for eight months of the financial year, however the appointed municipal manager was suspended in April 2025 after being five months in the position. here were four acting municipal managers during the financial year. The position of the chief financial officer was also vacant for nine months during the financial year.

69. Management did not exercise adequate oversight over the financial statement preparation process and this contributed to repeat audit findings and material misstatements in the financial statements.

70. There was inadequate oversight over the preparation of the service delivery budget and implementation plan and an adequate portfolio of evidence that would support achievements were not always in place.

71. The municipality did not adequately implement its action plan to address the internal control deficiencies that were identified and reported in previous financial years. Registers, listings and schedules to support amounts disclosed in the financial statements were not properly maintained and reconciled to the general ledger throughout the year, and were only updated and reconciled at year end during the financial statement preparation process. Some of the requested information for audit purposes were not submitted due to poor recordkeeping and resulted in the qualification areas above.

72. Leadership did not effectively fulfil its oversight responsibilities on the implementation and monitoring of internal controls and compliance with laws and regulations.

AUDITOR GENERAL

East London

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 the selected development priority 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 [and its subsidiaries] to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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), Sections: 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) **Parent municipality with ME:** Sections: 93B(a), 93B(b) **Parent municipality with shared control of ME:** Section: 93C(a)(iv), 93C(a)(v)

Legislation	Sections or regulations
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)
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)