INXUBA YETHEMBA LOCAL MUNICIPALITY

Audit Report

For the year ended 30 June 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the Eastern Cape Provincial Legislature and council on Inxuba Yethemba Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Inxuba Yethemba 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 and the cash flow statement and the 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 possible effects and 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 Inxuba Yethemba Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with 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

Expenditure – contracted services

3. I was unable to obtain sufficient appropriate audit evidence for contracted services recorded in the statement of financial performance, as I was unable to confirm the validity of the expenditure processed in the accounting records. I was unable to confirm the expenditure by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the contracted services, stated at R58,9 million in note 38 to the financial statements.

General expenses

4. The municipality did not account for general expenses as required by GRAP 1, *Presentation of financial statements*, as expenditure was not correctly calculated and was not recorded in the correct accounts. Consequently, I was unable to determine the full extent of the misstatement of general expenses as stated at R61,2 million in note 42 to the financial statements, as it was impracticable to do so.

Allowance for impairment of receivables from exchange transactions, statutory receivables and consumer debtors

5. I was unable to obtain sufficient appropriate audit evidence to substantiate the amount disclosed as allowances for impairment of receivables from exchange transactions, statutory receivables and consumer debtors as disclosed in notes 4, 5 and 7, respectively to the financial

statements. This was due to the status of accounting records. I could not confirm the recorded amounts by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the allowance for impairment on receivables from exchange transactions stated at R6,4 million, the allowance for impairment on Statutory receivables stated at R132,7 million and the allowance for impairment on consumer debtors stated at R155,3 million as disclosed in notes 4, 5 and 7, respectively to the financial statements.

Aging of statutory receivables and consumer debtors

6. The municipality did not have adequate systems in place to account for and disclose aging for its statutory receivables and consumer debtors as required by GRAP 1, *Presentation of financial statements*. As a result, the aging of statutory receivables and consumer debtors, as disclosed in notes 5 and 7, respectively to the financial statements have been misstated. I was not able to determine the full extent of the errors in the aging for statutory receivables and consumer debtors, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to the aging for statutory receivables and consumer debtors as disclosed in notes 5 and 7, respectively to the financial statements were necessary.

Fruitless and wasteful expenditure

7. The municipality did not identify and disclose all fruitless and wasteful expenditure transactions in the financial statements, as required by 125(2) (d) (i) of the MFMA. Some of the expenditure transactions incurred in vain, and losses that could have been avoided were identified during the audit and were not disclosed. I was unable to determine the full extent of the fruitless and wasteful expenditure that should have been disclosed as it was impracticable to do so. Accordingly, I could not determine the adjustment required to the fruitless and wasteful expenditure incurred in the current year disclosed at R32 million in note 48 to the financial statements.

Context for opinion

8. 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.

9. 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.

10. 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

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

12. I draw attention to note 51 of the financial statements, which indicates that an accumulated surplus of R197,9 million was incurred during the year ended 30 June 2025 and, as of that date the current liabilities exceeded its current assets by R756,7 million. As stated in note 51, these

events or conditions, along with other matters as set forth in note 51, 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

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

14. As disclosed in note 58 to the financial statements, the corresponding figures for 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.

15. As disclosed in note 45 to the financial statements, material electricity losses of R27,4 million (2023-24: R16,8 million) was incurred, which represents 22,94% (2023-24: 16,27%) of total electricity purchased.

Other matter

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

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 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.

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 statements

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 xx, forms part of my 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 indicators related to service delivery and infrastructure development presented in the annual performance report for the year ended 30 June 2025. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

    - Number of solid waste programmes implemented
    - Number of community service infrastructure constructed
    - Number of actions undertaken to reduce electricity loss.
    - Number of meters of road infrastructure paved
    - Number of meters of Cradock streets rehabilitated

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 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.

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 indicators.

Other matter

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. This information should be considered in the context of the material findings on the reported performance information.

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

Service delivery and infrastructure development

Targets achieved: 76% *Budget spent: 98%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of community service infrastructure constructed	1	0
Number of meters of road infrastructure paved	1250	1000

Material misstatements

31. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for service delivery and infrastructure development. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

32. 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.

33. 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.

34. 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.

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

Annual financial statements, performance, annual reports

36. 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 and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and/or 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.

Expenditure management

37. 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.

38. Reasonable steps were not taken to prevent irregular expenditure amounting to R53,8 million as disclosed in note 49 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with procurement laws and regulations.

39. Reasonable steps were not taken to prevent fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the fruitless and wasteful expenditure incurred as indicated in the basis for qualification paragraph. The majority of the disclosed fruitless and wasteful expenditure was caused by interest and penalties due to non-payment within the legislated 30 days.

40. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R266,2 million, as disclosed in note 47 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. Most of the unauthorised expenditure was caused by the municipality exceeding its available budget.

Consequences Management

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

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

Utilisation of conditional grants

43. The Municipal Infrastructure Grant was not spent for its intended purposes in accordance with the grant framework concerned, as required by section 16(1) of the Division of Revenue Act (Act 24 of 2024).

44. Performance in respect of programmes funded by the municipal infrastructure grant, municipal disaster recovery grant and integrated national electrification programme grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Division of Revenue Act (Act 24 of 2024).

Asset Management

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

Procurement and contract management

46. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by SCM Regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM Regulation 36(1).

47. Some of the contracts and quotations were awarded to bidders based on preference points that were not allocated and/or calculated in accordance with the requirements of section 2(1)(a) of the Preferential Procurement Policy Framework Act and its regulations. Similar non-compliance was also reported in the prior year.

48. Some of the contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and 2017 Preferential Procurement Regulations 11 and/or 2022 Preferential Procurement Regulation 4(4) and 5(4). Similar non-compliance was also reported in the prior year.

Other information in the annual report

49. The accounting officer is responsible for the other information included in the annual report which includes the directors' report, the audit committee's report and the company secretary's certificate, as required by the Companies Act of South Africa. The other information referred to does not include the financial statements the auditor's report and those selected material indicators in the scoped-in development priority presented in the annual performance report that have been specifically reported on in this auditor's report.

50. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

51. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in development priority presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

52. 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

53. 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.

54. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, and 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.

55. There was insufficient oversight to ensure consistent implementation and monitoring of controls over financial, performance information and compliance with legislation. This was due to a lack of accountability as well as inadequate communication between departments within the municipality. The municipality also did not have a proper system of records management for the financial environment as material misstatements were identified, resulting in a qualified audit opinion.

56. The municipality did not have adequate systems to monitor compliance with all applicable legislation, and as a result, non-compliance with legislation was not prevented. There was inadequate supervision, monitoring and consequence management in respect of the management of the operations of the municipality.

57. The reporting with recommendations provided by the internal audit unit was not implemented timeously and adequately by management to address or reduce findings raised through the external audit process. In addition, although the audit committee reviews the municipality's performance management system on a quarterly basis, the reviews were not adequate as they did not have a positive impact on the improvement of internal controls, as material findings were still identified through the audit process.

58. Management did not implement proper record keeping and perform monthly reconciliations consistently throughout the year, as material findings were identified in the annual financial statements, and procurement and contract management. The work of consultants was also not monitored and reviewed regularly, resulting to material corrections being made in the financial statements. Furthermore, the municipality, even though they are making use of consultants, both are reliant on the externa audit process to identify and correct findings.

59. The municipality did not effectively implement and monitor the audit action plan to address audit findings. This has resulted in recurring material misstatements in the current year as reported above.

Material irregularities

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

Status of previously reported material irregularities

Municipal accounts not paid within 30 days of receiving the invoice or relevant statement

61. The municipality failed to make payments to Eskom within 30 days resulting in the municipality incurring a financial loss of R11, 5 million up to 30 June 2020 in the form of interest charged on the late payments. The late payment constitutes a contravention of section 65(2)(e) of the MFMA, which requires that the accounting officer should take all reasonable steps to ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice or statement. After the financial loss stated above, the municipality incurred a further R17 million in interest.

62. I notified the accounting officer on the material irregularity (MI) on 28 January 2022 and invited a written submission on the actions that had been or would be taken to address the matter. Based on the failure of the accounting officer to submit a response, I concluded that appropriate actions are not being taken to address the MI.

63. I notified the accounting officer on 30 November 2022 of the following recommendations, which should have been implemented by 31 May 2023 with a progress report every two months:

    a) Negotiate a reasonable payment arrangement with Eskom and properly budget for the amount to be paid.

    b) Implementing the appropriate controls to enable the timely payment to Eskom, whilst reducing costs by eliminating wastage and obtaining value in respect of all costs incurred.

c) Appropriate action should be taken to implement the existing financial plan to address the financial problems of the municipality that are preventing it from paying Eskom within 30 days, as required by MFMA section 65(2)(e). The financial plan should include realistic timeframes and milestones to be achieved and include as minimum strategies to:

- Increase the collection of revenue; and
- Reduce distribution losses.

64. On 8 February 2023 and 31 March 2023, the accounting officer submitted progress reports on the implementation of the recommendations and final written response on 31 May 2023 on the actions taken to implement the recommendations. I evaluated the progress reports and substantiating documentation received on the actions taken to implement the recommendations and noted that some of the actions taken to address the MI such as the application for debt relief in terms of the National Treasury (NT) circular on Eskom debt, were progress and not yet completed. On 25 November 2023, I granted the accounting officer an additional six months up to 1 July 2024 to implement the recommendations with progress report by 1 April 2024 on the implementation of the recommendations.

65. The accounting officer submitted a progress report on 8 April 2024 with substantiating documentation supporting the progress made with implementation of the recommendations as well as evidence that the NT approved the municipality's application for debt relief on 23 November 2023.

66. On 2 July 2024, the accounting officer submitted a final response on implementation of the recommendations, however the final response was not supported by substantiating documentation and after assessment and shortcomings were noted. The shortcomings were communicated to the accounting officer on 20 August 2024, and the accounting officer was granted an opportunity to address the shortcomings noted and to submit further response and evidence by 30 August 2024.

67. I received a supplementary response and substantiating documentation on 6 September 2024 and based on the outcome of the assessment of the accounting officer's responses and substantiating documentation; I concluded that the accounting officer did not adequately implement or make satisfactory progress with the implementation of the recommendations to address the material irregularity.

68. On 24 February 2025, I notified the accounting officer of the following remedial action that had to be implemented by 24 August 2025 with a progress report by 24 May 2025:

a) Negotiate a reasonable payment arrangement with Eskom and properly budget for the amounts to be paid,

b) Implementing the appropriate controls to enable the timely payment to Eskom, whilst reducing costs by eliminating wastage and obtaining value in respect of all costs incurred; and

c) Appropriate action must be taken to implement the existing financial plan to address the financial problems of the municipality that are preventing it from paying Eskom within 30 days, as required by MFMA section 65(2)(e). The financial plan must include realistic timeframes and milestones to be achieved and include as a minimum, strategies to:

- Increase the collection of revenue; and
- Reduce distribution losses.

69. The accounting officer submitted a progress report on 23 May 2025, and I provided feedback to the accounting officer on 13 June 2025 on the outcome of the assessment and the shortcomings that must be addressed with final response due on 24 August 2025.

70. The accounting officer submitted a final written response with substantiating documentation on 26 August 2025. I duly considered the representations made and substantiating documentation provided by the accounting officer and have concluded that the accounting officer did not adequately implement or make satisfactory progress with the implementation of the remedial action and the actions taken have not to address the material irregularity.

71. I am in the process of deciding on further actions to be taken.

Auditor General

East London

16 December 2025

AUDITOR-GENERAL
SOUTH AFRICA

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Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the municipality's compliance with selected requirements in key legislation.

Financial statements

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

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

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
1.	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)
2.	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)
3.	MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
4.	MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
5.	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)
6.	Construction Industry Development Board Act 38 of 2000	Section: 18(1)
7.	Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
8.	Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
9.	Municipal Property Rates Act 6 of 2004	Section: 3(1)
10.	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)
11.	MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
12.	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)
13.	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)
14.	MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
15.	MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)

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