



ENOCH MGIJIMA LOCAL MUNICIPALITY

Audit Report

For the year ended 30 June 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to Eastern Cape Provincial Legislature and the council of Enoch Mgijima Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Enoch Mgijima Local Municipality set out on pages ... to ..., which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets and 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 Enoch Mgijima 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 (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 05 of 2023 (Dora).

Basis for qualified opinion

Property, plant and equipment

3. The municipality did not impair buildings and infrastructure assets that were impaired at reporting date in accordance with GRAP 21, Impairment of non-cash generating assets. As a result, the property, plant, and equipment stated at R1,3 billion in the financial statement was overstated, and the impairment loss was understated. I was unable to determine the full extent of the misstatement on property, plant and equipment and impairment loss as it was impracticable to do so.

Provision for leave

4. The municipality did not have adequate systems to monitor and report on the provision for leave. In these circumstances, I was unable to obtain sufficient appropriate evidence to confirm the balance by alternative means. Consequently, I was unable to determine whether any adjustment were necessary to the provision for leave, stated at R31,3 million (2023: R37,8 million) disclosed in note 16 to the financial statements.

Cash flow statement

5. Net cash flows from operating activities was not correctly prepared and disclosed as required Standards of GRAP 2, Cash flow statements. This was due to multiple errors in determining cash flows from operating activities. 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 operating activities as stated at R 63,4 million in the financial statements were necessary.

Context for opinion

6. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
7. I am independent of the Enoch Mgijima Local 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.
8. 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

9. I draw attention to the matter below. My opinion is not modified in respect of this matter.
10. Note 51 to the financial statements indicates that challenges threaten the financial viability and going concern status of the municipality, including an operating deficit at the year end, inability to pay creditors over past 12 months and growing debtors figures and increase in debt impairment that has to be written off at year end. As stated in the note, these events and 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 matter

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

Restatement of corresponding figures

12. As disclosed in note 49 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipality for the year ended 30 June 2024.

Material impairment

13. As disclosed in note 4 and note 10 to the financial statements, receivables from exchange transactions were impaired by an amount of R946,8 million (2023: R775,4 million) as a result of allowances for doubtful debts.

Other matter

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

Unaudited disclosure notes

15. 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.

Responsibilities of the accounting officer for the financial statements

16. 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.

17. 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

18. 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.

19. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

20. 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 selected key performance areas presented in the annual performance report. The municipality is responsible for the preparation of the annual performance report.

21. I selected the following development priority presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected a key performance area that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Basic service delivery and infrastructure development	XX	To ensure provision of Municipal Health, environmental management and basic services in a well-structured, efficient and integrated manner

22. I evaluated the reported performance information for the selected key performance area 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 department's planning and delivery on its mandate and objectives.

23. 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
- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and 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 what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

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

25. The material findings on the performance information of the selected key performance area are as follows:

Completeness of relevant indicators

26. The municipality is mandated to perform the core function of basic service delivery and infrastructure. However, relevant indicators were not included in the approved service delivery and budget implementation plan and integrated development plan to enable and measure their achievement. Management could not provide valid reasons for this exclusion. The relevant indicators excluded related to construction and refurbishment of infrastructure projects that are

still in progress. Consequently, it is unlikely that the service delivery mandate related to these core function(s) would be fulfilled.

Number of Pombo street and 0,971km of paving of Thabo Mbeki street paved

27. I did not audit the usefulness and reliability of the reported indicator and its related target 0.971 km as they had not been predetermined and included in the approved service delivery and budget implementation plan and integrated development plan.

Various indicators

28. I could not determine the accuracy of various reported achievements, as the indicators were not well defined, and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets have been achieved.

Indicator	Planned target	Reported achievement
Number of unplanned outages restored within	Total number of unplanned outages restored within 3 to 4 hours by 30 June 2024	Total number of unplanned outages restored within 3 to 4 hours by 30 June 2024
Number of maintenance jobs for planned or preventative maintenance	Total number of unplanned outages restored within 3 to 4 hours by 30 June 2024	Total number of unplanned outages restored within 3 to 4 hours by 30 June 2024
Number of households with access to refuse removal services.	Number of households with access to refuse removal services by 30 June 2024	Achieved Quarterly reports, Schedule of serviced areas signed by driver, supervisor and ward councillors for 41 500 households with access to refuse removal services submitted
Number of km surfaced - Number of Km surfaced of Bells Road by 30 June 2024.	100% Completion of surfacing of Bells Road by 30/06/2024	Not Achieved Kerbing, channelling, base course, paving done but not completed 0km of asphalt surfacing and 0KM of paving of Bells Road

Other matter

29. I draw attention to the matters below.

Achievement of planned targets

30. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under achievements. This information should be considered in the context of the material findings on the reported performance information.
31. As disclosed in the annual performance report, not all of the planned targets were achieved for the development priority we selected for auditing.
32. The table that follows provides information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. Measures taken to improve performance are included in the annual performance report on pages xx to xx.

Basic service delivery and infrastructure development

Targets for key indicators not achieved – Basic service delivery and infrastructure development

<i>Targets achieved: 71%</i> <i>Budget spent: 100%</i>		
Key indicators not achieved	Planned target	Reported achievement
Number of High Mast Lights installed, energized and commissioned	8 high mast lights installed, energized and commissioned by 30/06/2024	7
Completion of the construction of Molteno cemetery	completion of the construction of Molteno cemetery by 30 June 2024	96%
Completion of landfill site completed (Ward 9)	100% completion of construction of the landfill site by 30/06/2024	99.2%
Number of Km surfaced of Ezibeleni, Sterkstroom, Molteno, Hofmeyer and Ilinge Streets	Appointment of the contractor for the construction of paving of Sterkstroom streets by 30 July 2024	0
	Appointment of the contractor for the construction of paving of Molteno streets by 30 July 2024	0
	Appointment of the contractor for the construction paving of Hofmeyer Streets by 30/06/2024	0
Completion of construction of upgrading of roads in Ilinge	Completion of 4.60 km of base course for the construction of Ilinge roads and storm water by 30 June 2024	0.86
Completion of construction of Fikile Gwadana Access Road:	Completion of 2.297 kms of paving of Fikile Gwadana road by 30 June 2024	0.09
Completion of 4.495 kms of Asphalt surfacing of Fikile Gwadana road	Completion of 4.495 kms of Asphalt surfacing of Fikile Gwadana road by 30 June 2024	0.2248

<i>Targets achieved: 71%</i>		
<i>Budget spent: 100%</i>		
Key indicators not achieved	Planned target	Reported achievement
Number of unplanned outages restored within 3 to 4 hours	Total number of unplanned outages restored within 3 to 4 hours by 30 June 2024	0
Number of maintenance jobs for planned or preventative maintenance	Number of maintenance jobs for planned or preventative maintenance by 30 June 2024	0
Number of residential sites disposed	110 sites disposed by 30 June 2024	10

Material misstatements

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

Report on compliance with legislation

34. 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 department's compliance with legislation.
35. 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.
36. 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 Department, 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.
37. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

38. 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 property, plant and equipment, VAT receivable, unauthorised, irregular and fruitless and wasteful expenditure 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.

Strategic planning

39. The performance management system and related controls were inadequate as it did not describe how the performance review processes should be conducted and/or organised, as required by municipal planning and performance management regulation 7(1).

Expenditure management

40. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
41. Reasonable steps were not taken to prevent irregular expenditure amounting to R208,9 million, as disclosed in note 55 to the financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by non-compliance with supply chain management regulations.
42. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R381,6 million, as disclosed in note 53 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by unbudgeted non-cash items and overspending on the allocated budget.
43. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R49,6 million, as disclosed in note 54 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest on overdue accounts.

Asset management

44. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2) (c) and 96(2) (b) of the MFMA.

Procurement and contract management

45. Some of the goods and services within the prescribed transaction values for formal written price quotations were procured without obtaining the required price quotations, in contravention of by SCM Regulation 17(1) (a) and (c). Similar non-compliance was also reported in the prior year
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). Similar non-compliance was also reported in the prior year.
47. Sufficient appropriate audit evidence could not be obtained that contracts were extended or modified with the approval of a properly delegated official as required by SCM Regulation 5. A

similar limitation was also reported in the prior year. This limitation was identified in the procurement processes for the following key projects:

- Professional Engineering Services: Roads Infrastructure Development Inclusive of Both Maintenance and Upgrades: Tsolwana Access Road, Tarkastad Zola Township, Hofmeyr Internal Road and Luxolweni Township +- 71.3km.
- Completion of a Multi-purpose Hall in Whittlesea: Ward 26
- Construction of Molteno Cemetery.
- Appointment of Professional Service Provider for the Rehabilitation of the Qwabe Bridge over Zitungu.
- Extensive Maintenance and upgrade of Ebden substation.
- Appointment of a service provider for the provision of security services for 3 years.
- Construction of Becclesfarm and access approach roads.
- Upgrading of Rehabilitation of Komani Landfil site.

48. 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. Similar limitation was also reported in the prior year. This limitation was identified in the procurement processes for the following key projects:

- Construction of Becclesfarm Bridge access approach roads.
- Construction of Qwabe Bridge for Ward 30.
- Extensive Maintenance and Upgrade of Ebden Substation.
- Provision of Fleet Management and Related Services for a period of 3 years.
- Appointment of Professional Service Provider for the Rehabilitation of Qwabe Bridge over Zitungu.
- Professional Engineering Services: Roads Infrastructure Development Inclusive of Both Maintenance and Upgrades: Tsolwana Access Road, Tarkastad Zola Township, Hofmeyr Internal Road and Luxolweni Township +- 71.3km.

Human resource management

49. Appropriate systems and procedures to monitor, measure and evaluate the performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA and regulation 31 of Municipal Staff Regulations.

Other information in the annual report

50. 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 programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
51. 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.
52. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance areas presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
53. When I do receive and read the other information I have not received, 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

54. 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.
55. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
56. Managements' lack of due diligence over the recording and review of information for immovable tangible capital assets and capital work-in-progress in the asset registers and disclosure in the financial statements has resulted to the material misstatements reported.
57. Lack of appropriate monitoring controls over performance reporting and implementation of a performance management system.

Material irregularities

58. 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

Interest to Eskom

59. The municipality did not pay amounts to Eskom within 30 days. This was in contravention of section 65 of the Municipal Finance Management Act which requires the accounting officer to take all reasonable steps to ensure that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure. The municipality incurred interest to Eskom during the 2020/21 financial year. The non-compliance has resulted in a material financial loss of R6 million as at 30 June 2021 and is likely to result in further material financial losses for the municipality. The municipality incurred further losses amounting to R21,2 million.
60. I notified the accounting officer of the material irregularity on 24 February 2022 and invited her to make a written submission on the actions that had been or would be taken to address the matter. The accounting officer performed an investigation which indicated that the municipality had cash flow challenges, and therefore no-one should be held accountable. A formal payment arrangement was entered into with Eskom and the municipality had started making payments in terms of the arrangement that was agreed upon in April 2022. A financial recovery plan was drafted and implemented in October 2022. Furthermore, the municipality applied for debt relief and was approved by National Treasury. Management started making payments towards this debt relief in October 2023. The municipality got 70% status for debt relief.
61. The following actions have been taken to respond to the material irregularity:
62. The municipality proposed a payment arrangement with Eskom in October 2023 and further applied for a debt relief in accordance with circular 124 of the MFMA in August 2023.
63. The municipality's debt relief application was approved. The municipality enrolled in the debt relief programme during the year under review in terms of which debt accumulated until 31 March 2023 will be written off over three years, subject to adherence to the conditions outlined in MFMA circular 124. In terms of compliance with this arrangement, the municipality is at 70% compliance as at 30 June 2024, and are aiming to improve in order to honour their commitment to this arrangement and avoid future interest costs.
64. A slight positive progress was made whereby Eskom reversed interest charged between November 2023 and March 2024, amounting to R64,7million. This benefit remains permanent even if the municipality later fails to meet the conditions for the debt write-off.
65. Based on my evaluation of the information and evidence provided, the steps taken by the accounting officer are appropriate and the material irregularity is therefore resolved.

Payment made to incorrect account

66. The municipality paid an amount of R1 503 017 to an incorrect or fictitious Microsoft account in March and April 2023. The Microsoft invoice passed all the Municipality's internal control processes and was eventually paid to a fictitious account. This was in contravention of section 65(2)(a) of the MFMA, which requires the accounting officer to take all reasonable steps to ensure that the municipality has, and maintains, an effective system of expenditure control,

including procedures for the approval and payment of funds. The non-compliance resulted in a material financial loss of R1 503 017.

67. I notified the accounting officer of the material irregularity on 18 August 2024 and invited her to make a written submission on the actions that had been or would be taken to address the matter. The accounting officer reported the matter to the police and performed internal investigation. The ICT manager and ICT administrator responsible for amending the banking details were suspended. The investigation is due to be concluded by 30 November 2024.

68. I will follow up on the implementation of the planned actions during my next audit.

East London

Auditor General

30 November 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected key performance area 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
Municipal Finance Management Act 56 of 2003	<p>Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure</p> <p>Section 1 - Definition: service delivery and budget implementation plan</p> <p>Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1),</p> <p>Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a),</p> <p>Sections 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), 62(1)(f)(ii),</p> <p>Sections 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e),</p> <p>Sections 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j),</p> <p>Sections 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b),</p> <p>Sections 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a),</p> <p>Sections 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)</p>
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
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	<p>Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), 17(1)(b),</p> <p>Regulations 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e),</p> <p>Regulations 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a) and (b), 29(5)(a)(ii), 29(5)(b)(ii),</p> <p>Regulations 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i),</p> <p>Regulations 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)</p>
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)

Legislation	Sections or regulations
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	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), 7(1), Regulations 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 27(1), 29(1)(b)(ii), 29(2)(a), Sections 29(2)(c), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, Sections 43(2), 56(a), 57(2)(a), 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), Sections 67(1)(d), 74(1), 93J(1), 96(b) Parent municipality with ME: Sections 93B(a), 93B(b) Parent municipality with shared control of ME: Sections 93C(a)(iv), 93C(a)(v)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(5)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)