

Report of the auditor-general to the Eastern Cape Provincial Legislature and the council of the Kumkani Mhlontlo Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Kumkani Mhlontlo Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and 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 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 Kumkani Mhlontlo Local Municipality as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with the South African 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 5 of 2023 (Dora).

Basis for qualified opinion

Total Revenue and total expenditure

3. Total revenue and total expenditure were materially misstated by R4,8 million due to the cumulative effect of individually immaterial uncorrected misstatements in the following items:

Revenue from exchange transaction

- Total revenue from exchange transactions, stated at R37,3 million, were overstated by R78 702 due to differences between the billing reports and the general ledger.

Revenue from non-exchange transaction

- Total revenue from non-exchange transaction, stated at R333 million, were overstated by R3,4 million due to differences between the billing reports and the general ledger.

General expenditure

- General expenditure, stated at R157 million, were understated by R3,7 million due to misclassification of expenditure from the other line items.

Debt impairment

- Debt impairment, stated at R17,6 million were overstated by R2,1 million due to misstatement in the debt impairment losses.

Employee related costs

- Employee related costs, stated at R104,4 million were overstated by R154 770 due to misstatement in various allowances.

Loss on disposal of assets

- Loss on disposal of assets, stated at R3,7 million were understated by R118 491 due to incorrectly calculated losses.

Depreciation and amortisation

- Depreciation and amortisation, stated at R32,5 million were overstated by R106 000 due to calculation errors.

Context for opinion

4. 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.
5. 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.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Prior period errors

8. As disclosed in note 43 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 at, and for the year ended, 30 June 2024.

Allowance for impairment

9. As disclosed in notes 3 and 4 to the financial statements, receivables from exchange transactions and receivables from non-exchange transactions had an allowance for impairment of R15,9 million (2022-23: R14,3 million) and R 89,7 million ((2022-23: R 73,8 million) respectively, due to the slow recovery of old consumer debts.

Other matter

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

Unaudited disclosure note

11. 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 financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

12. 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 financial statements that are free from material misstatement, whether due to fraud or error.

13. 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

14. 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.

15. 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

16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected development priority presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Development priority	Page numbers	Purpose
Basic services and infrastructure	XX	The provision of basic services for roads infrastructure, electricity and refuse removal

18. I evaluated the reported performance information for the selected development priority 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.

19. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and measures taken to improve performance.

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

21. The material findings on the reported performance information for the selected development priority are as follows:

Basic services and infrastructure

Various indicators

22. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight

misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

Performance indicator	Target	Actual achievement
Completed construction Of 6 km of gravel access road Caweni to Dumaneni in ward 11 By June 2024	Complete construction of 6 km of Caweni to Dumaneni gravel access road in ward 11 by June 2024	N/a
Completed Construction of 1km V Drains channels and laying of 2km of stormwater culverts at Tsolo stormwater phase 2 by June 2024	Complete Construction of 1.653 km V Drains channels and laying of 4.389 kms of stormwater culverts at Tsolo stormwater by June 2024.	N/a

Blading of 200km and patch re-gravelling of 40km gravel access roads in rural areas completed by June 2024

23. An achievement of Blading 215,1 km has been achieved as against the planned 200km and re-gravelling of 42,75km against the planned blading of 200km and patch re-gravelling of 40 km gravel access roads in rural areas completed by June 2024 was reported against a target of the key performance indicator. However, the target had not been clearly defined during the planning process. The target was not specific.

Various indicators

24. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

25. Based on the audit evidence, the actual achievement for 3 indicators did not agree to the achievements reported. Consequently, the targets were not achieved, the under achievements on the targets were more than reported and the achievements against the target were lower than reported.

Performance indicator	Target	Actual achievement as per the APR	Actual achievement audited
Construction of 16 km gravel access road completed at Nodali- Madiba in ward 12 by June 2024	Complete construction of 16 kms Nodali- Madiba gravel access road in ward 12 by June 2024	N/a	16 km
Construction of 10.2km of gravel access road at T123- Cameron Ngudle completed by June 2024	Complete construction of 10.2km of T123- Cameron Ngudle gravel access road in ward 05 by June 2024	N/a	10,2 km
Completed Construction of 10km Ntibane to Mabheloni gravel access road completed in ward 20 by June 2024.	Complete construction of 10 km Ntibane to Mabheloni gravel access road completed in ward 20 by 30th June 2024	N/a	10 km

Report on completed rehabilitation of 34km of gravel access roads from different wards in line with the rehabilitation plan by June 2024.

26. An achievement of 152km of rehabilitation work was achieved in ward 14, 5,16,8,23,2 2, 13,5,2,3 and 2. There was an over achievement of about 118 km was reported against a target of Rehabilitation of 34km gravel access roads from different wards of the municipality in line with the rehabilitation plan by June 2024. However, the audit evidence showed the actual achievement to be only 122,1 km of rehabilitation work was achieved in ward 14,5,16,8,23,2 2,13,5,2,3 and 2. Consequently, the target was achieved

300 households’ connection in villages from ward (15,23,11,21 & 10) and 19,5 km link line from Qumbu to Sulenkama completed by June 2024.

27. An achievement of Connection of 303 households in Buwa (30), Chokomfeni2, Dumaneni35, Kimbili 1&2, Maladini117, Manzana,28Marhambeni 40 in ward (25, 23, 21, 23, 10 and 15) together with upgrading of Qumbu to Sulenkama link line were completed was reported against a target of Connection of 300 households in villages from ward (15,23,11,21, &10) and 19,5km link line from Qumbu to Sulenkama by June 2024. However, the audit evidence showed the actual achievement to be only connection of 303 households connected during the financial year and the link line of 1.7 km. Consequently, the target was not achieved

Other matters

28. I draw attention to the matters below.

Achievement of planned targets

29. The annual performance report includes information on reported achievements against planned targets and provides explanations for 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 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 services and infrastructure

Targets achieved: 64.5% Budget spent: 75%		
Key indicators not achieved	Planned target	Reported achievement
Construction of 16 km gravel access road to be completed Nodali- Madiba in ward 12 by June 2024	Complete construction of 16 kms Nodali- Madiba	N/a

	gravel access road in ward 12 by June 2024	
Construction of 10.2km of gravel access road at T123-Cameron Ngudle completed by June 2024	Complete construction of 10.2km of T123-Cameron Ngudle gravel access road in ward 05 by June 2024	N/a
Completed construction 10 km of gravel access road at Ntibane to Mabheleni completed in ward 20 by June 2024	Complete construction of 10 km Ntibane to Mabheleni gravel access road completed in ward 20 by 30th June 2024	N/a
Completed construction of 6 km of gravel access road Caweni to Dumaneni in ward 11 by June 2024	Complete construction of 6 km of Caweni to Dumaneni gravel access road in ward 11 by June 2024	N/a
Completed construction of 1 km V Drains channels and laying of 2 km of stormwater culverts at Tsolo stormwater phase 2 by June 2024	Complete Construction of 1.653 km V Drains channels and laying of 4.389 kms of stormwater culverts at Tsolo stormwater by June 2024.	N/a
Completed rehabilitation of 1 sports field in Tsolo by June 2024	Rehabilitation of Tsolo sports field by 30th June 2024	Site Clearance, excavation of tranches footings, surface beds relating to construction of ablution facilities have been completed. In relation to construction of the Sewer lines laying of PVC pipes is complete, in

		<p>Construction of pressure pipes for all sizes is complete, stormwater management laying of pipes is still under construction. On renovations most of the work is still underway completed areas is around combo-courts, basketball court and the running track. Overall work completed is at 40%. Cashflow management has caused delays in the project.</p>
<p>Completed rehabilitation of 1 Qumbu sports Field by June 2024</p>	<p>Rehabilitation of Qumbu sports field in ward 15 by June 2024</p>	<p>Site establishment, Clearing & grub, excavation of trenches and column bases, Steel fixing to base, casting of concrete to trenches, Brick to foundation, brick to super structure, plastering internal and external walls, roof structure, installation of ceiling and electrification all those items were completed. Works that still to be completed is installation of aluminium windows, floor covering construction of ablution facilities are underway. Generally, the</p>

		works completed is at 85%. Major delay in the project was lack of the crusher run from the quarry due to construction on 2, and the closing of the quarry by the community members.
Completed construction of one early childhood development centre completed at Ntibane in ward 7 by June 2024	Construction of one early childhood development centre completed at Ntibane in ward 7 By June 2024	Site Establishment, Trenches, foundation wall, backfilling/Compaction and surface bed are complete. Construction of the super structure, electrification, plastering, roofing are still underway. Painting has not yet started, the project has been affected by the poor cashflow management
Completed construction of one early childhood development centre completed at Tsolo New Homes ward 6 by June 2024	Construction of one early childhood development centre completed at New Homes in Tsolo ward 6 By June 2024	Site establishment, Site clearance, trenches, foundation footings, foundation wall, Surface bed are complete. Remaining work flooring, super structure for the ablution facilities, electrification, roofing and paint are still underway. Overall work done is at 42%.

		The project was delayed by the cashflow problems
Completed Construction of 1 community centre at Mchathu /Sdwadweniin ward 26 by June 2024	Construction of Mchathu Sdwadweni Community centre in ward 26 by 30th June 2024.	Site establishment, site clearance, stripping at an average of 150mm topsoil, bulk Excavations. Only 2,5% percentage has been completed. The project has been affected by the poor cashflow management
Completed Construction of 1 community centre at Sigubudwini/Sithangameni ward 18 by June 2024	Construction of Sigubudwini/Sthangameni Community centre in ward 18 to be completed by 30th June 2024	Site Establishment, Site clearance, stripping Average of 150mm of topsoil, bulk Excavations, strip footing, Reinforcement, The project has been affected by the poor cashflow management

Material misstatements

31. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic services and infrastructure development priority. Management did not correct all of the misstatements and I reported material findings in this regard.

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:

AFS, APR and annual report

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

Expenditure management

37. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R 1,9 million, as disclosed in note 44 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by under budgeting for the legal fees.

Procurement and contract management

38. Awards were made to providers who were in the service of other state institutions or whose directors, in contravention of MFMA 112(1)(j) and SCM Regulation 44. Similar awards were identified in the previous year and no effective steps were taken to prevent or combat the abuse of the SCM process, as required by SCM Regulation 38(1).
39. 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.

Strategic planning and performance

40. The performance management system and related controls were inadequate, as the described processes of performance planning measurement and reporting were not managed as required by municipal planning and performance management regulation 7(1).

Asset management

41. Capital assets were disposed of without the municipal council having, in a meeting open to the public, decided on whether the assets were still needed to provide the minimum level of basic municipal services as required by section(s) 14(2)(a) of the MFMA.

Consequence management

42. 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.

Revenue management

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

Human resource management

44. Financial interests were not disclosed by the senior managers within 60 days from date of appointment, as required by regulation 36(1) (a) on appointment and conditions of employment of senior managers.

Other information in the annual report

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

46. 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.

47. 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.

48. 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

49. 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.
50. 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.
51. The municipality did not have an effective system in place to collate and report on performance information and this resulted in material misstatements in the performance report submitted for auditing. Furthermore, the audit action plan that had been created was not effectively implemented as repeat findings were identified in the performance reporting processes.
52. Management did not implement adequate financial management disciplines throughout the year, which include the timely reconciliation of accounting records to achieve accurate and reliable reporting.
53. Management did not implement adequate monitoring of compliance with laws and regulations to ensure the compliance with legislative requirements.

Other report

54. I draw attention to the following engagement conducted by various parties. This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
55. An ongoing investigation is examining the supply of services to the municipality by a service provider. The investigation has not been finalised as at the date of reporting.

Auditor General

East London

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 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 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),</p> <p>Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i),</p> <p>Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b),</p> <p>Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e),</p> <p>Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1),</p> <p>Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii),</p> <p>Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170,</p> <p>Sections 171(4)(a), 171(4)(b)</p>
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	<p>Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a),</p> <p>Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a),</p> <p>Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b),</p> <p>Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c),</p> <p>Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43,</p> <p>Regulations 44, 46(2)(e), 46(2)(f)</p>
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b),

	Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J (1), 96(b)
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2), Regulations 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)