

Report of the auditor-general to Limpopo Provincial Legislature and council on Greater Giyani Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Greater Giyani Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the municipality as at 30 June 2024 and financial performance and cash flows for the year then ended in accordance with Standards of Generally recognised accounting practices (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 5 of 2023 (DoRA).

Basis for opinion

3. 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.
4. 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.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Significant uncertainty

7. With reference to note 50 to the financial statements, the municipality is the defendant in multiple lawsuits. The municipality is opposing these claims. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

Material impairment

8. As disclosed in note 41 to the financial statements, a material impairment of R97 910 914 (2023: R104 753 695) was made as a result of debt which recovery is doubtful due to an inadequate debt collecting system.

Other matters

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

Unaudited supplementary schedules

10. The supplementary information as set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly, I do not express an opinion on them.

Unaudited disclosure notes

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 requirements 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

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and the DoRA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
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 misstatements, 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. This description, which is located at page 11 forms part of our 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 key performance areas presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Key performance area	Page numbers	Purpose
Key performance area 3 – Basic services and infrastructure development	xx	Provision for basic service to the community
Key performance area 4 – Local economic development	xx	Enhance economic development

18. I evaluated the reported performance information for the selected key performance areas 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 for the reasons provided for any over- or underachievement of targets/ 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. I did not identify any material findings on the reported performance information for the selected key performance areas.

Other matters

22. I draw attention to the matters below.

Achievement of planned targets

23. The annual performance report includes information on reported achievement against planned targets and provides explanations for over- or under achievement and measures taken to improve performance.
24. The tables 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 reasons for any under achievement of targets and measures taken to improve performance are included in the annual performance report on pages xx to xx.

Development priority: KPA 3 – Basic service delivery and infrastructure development

<p>Targets achieved: 77%</p> <p>Budget spent: 60%</p>

Key indicators not achieved	Planned target	Reported achievement
1. Number of people to be appointed through EPWP social program by 30 June 2024	34 People appointed through EPWP social program by 30 June 2024	Target not achieved (8 people appointed through EPWP social program)
2. Completion of guardhouse vinyl flooring and ceiling for Mavalani indoor sports centre	Completion of guardhouse, vinyl flooring and ceiling for Mavalani indoor sports centre by 30 June 2024	Target not achieved (substructure main hall and guard house has been completed for Mavalani indoor sports centre)
3. Connection of pay point and boom gate at civic centre parking lot	Connection of pay point and boom gate at civic centre parking lot by 30 June 2024	Target not achieved (Boom gate civic centre parking lot has been connected)
4. Appointment of service provider for 3,5 km upgrading of phase 2 from gravel to paving at Makosha	Appointment of service provider for 3,5 km upgrading of phase 2 from gravel to paving at Makosha by 30 June 2024	Target not achieved (Approved terms of reference to appoint service provider for 3,5 km upgrading of phase 2 from gravel to paving at Makosha)

Key indicators not achieved	Planned target	Reported achievement
5. Appointment of consultant for refurbishment of section E sports centre	Appointment of consultant for refurbishment of section E sports centre by 30 June 2024	Target not achieved (Approved terms of reference to appoint consultant for refurbishment of section E sports centre)
6. Appointment of consultant for refurbishment of sporting facilities (Gawula)	Appointment of consultant for refurbishment of sporting facilities (Gawula) by 30 June 2024	Target not achieved (Draft terms of reference to appoint consultant for refurbishment of sporting facilities Gawula)
7. Appointment of contractor for construction of wasteful disposal site	Appointment of contractor for construction of waste disposal site by 30 June 2024	Target not achieved (Approved terms of reference to appoint contractor for waste disposal site)
8. Develop a detailed design for connection of 150 units at Mbhedle village	Development of detailed design for connection of 150 units at Mbhedle village by 30 June 2024	Target not achieved (Draft development of detailed design for connection of 150 units at Mbhedle village)
9. Installation of 4 high mast at Giyani section A and C (ward 12)	Installation of 4 high mast at Giyani section A and C (ward 12) by 30 June 2024	Target Achieved not achieved (Installation of 4 high mast at Giyani Section A and C - ward 12)
10. Appointment of consultant for Mageva soccer pitch extension	Appointment of consultant for Mageva soccer pitch extension by 30 June 2024	Target not achieved (Approved terms of reference to appoint consultant for Mageva soccer pitch extension)

Development priority: KPA 4 – Local economic development

Targets achieved: 86%		
Budget spent: 80%		
Key indicators not achieved	Planned target	Reported achievement
1. Number of SMME' supported financially	6 SMME's supported financially by 30 June 2024	Target not achieved (4 SMME's supported financially)

Material misstatements

25. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 3 – basic 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

26. 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.

27. 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.
28. 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.
29. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

30. 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 general expenditures, receivables from non-exchange transactions, statement of comparison of budget and actual amounts and cash flow statement identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Consequence management

31. 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 .
32. Losses resulting from fruitless and wasteful expenditure were not recovered from the liable person, as required by section 32(2)(b) of the MFMA.

Expenditure management

33. Reasonable steps were not taken to prevent irregular expenditure amounting to R7 981 274 as disclosed in note 56 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by quotations not advertised for a minimum of 7 days.
34. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R3 125 043, as disclosed in note 55 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 charged on late payments.

Strategic planning and performance management

35. The performance management system and related controls were not maintained as it did not describe how the performance measurement, review and reporting processes should be

conducted and managed, as required by municipal planning and performance management regulation 7(1).

Other information in the annual report

36. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected key performance areas presented in the annual performance report that have been specifically reported on in this auditor's report.
37. 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.
38. 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.
39. 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

40. I considered internal controls 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.
41. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.
 - Lack of proper record keeping to ensure that complete, relevant, and accurate information is accessible in a timely manner and available to support financial statements and performance reporting.
 - Lack of management oversight in the preparation, monitoring and reporting of performance information.
 - Internal controls for monitoring compliance with laws and regulations are ineffective as they do not detect and prevent instances of non-compliance with applicable laws and regulations.

Material irregularities

42. 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

Free basic electricity provided to non-qualifying customers.

43. Section 78(1)(a) of the MFMA states that, "Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that the system of financial management and internal control established for the municipality is carried out diligently".
44. During the 2020-21 and 2021-22 financial year, the municipality paid Eskom an estimated amount of R4 303 563 for free basic electricity relating to beneficiaries who did not qualify to be classified as indigents as some were either deceased, employed by other organs of state and/ or the spouse were employed by an organ of state. This matter is a non-compliance with section 78(1)(a) of the MFMA as the senior managers of the municipality did not take reasonable steps within their respective areas of responsibility to ensure that the system of financial management and internal control established for the municipality, is carried out diligently as the municipality established an internal policy which stipulated the process and steps to be followed for identification, validation and approval of customers as indigents.
45. The non-compliance resulted in a likely material financial loss of R4 303 563 for the municipality, as payment was made for non-qualifying customers.
46. The accounting officer was notified of the material irregularity on 22 February 2022 and invited to make a written submission on the actions that will be taken to address the matter. The accounting officer responded on 22 March 2022 and 4 November 2022 and indicated that the following actions will be taken:
- The beneficiary list that led to the material irregularity was cancelled on 1 March 2022 with Eskom and the beneficiaries were re-registered up until 30 June 2022. A new beneficiary list was compiled, validated and sent to Eskom in October 2022.
 - The likely financial loss of R4 386 484 was disclosed as fruitless and wasteful expenditure in note 54 to the annual financial statements for the 2021-22 financial year.
 - An investigation was instituted on 4 November 2022 to investigate and report on the circumstances that led to the material irregularity by the Municipal Public Accounts Committee (MPAC) and we obtained an investigation report dated 18 October 2023 where the committee indicated that management should follow up on the recovery of the R2,7 million as per council resolution from beneficiaries employed by the state and report to council on a quarterly basis. MPAC indicated that information provided by management

was not adequate for the committee to make conclusions on how fruitless and wasteful expenditure was incurred by the municipality.

- A legal firm was appointed on 1 November 2023 to advise the accounting officer on the viability of recovery from free basic electricity beneficiaries employed by the state or the spouses of beneficiaries employed by the state. The legal firm was expected to give a report on the matter by end of March 2024.
- The engagement with the legal firm could not be concluded as intended due to inadequate communication between the municipality's legal office and the legal firm due to the following challenges:
 - The legal manager was dismissed on 30 August 2023.
 - The legal manager was reinstated on 22 January 2024.
 - The legal manager resigned on 25 April 2024.
 - The new permanent official was only appointed on 1 July 2024.
- Communication between the municipality and the legal firm was enhanced and an interim report dated 16 September 2024 was submitted. The report indicated that it is feasible to recover from beneficiaries employed by the state, beneficiaries whose spouse work for the state and indigent Companies and Intellectual Property Commission directors.
- The legal firm recommended that the municipality may appoint attorneys responsible for debt collection to recover monies from customers that wrongly and/ or fraudulently benefited from the free basic electricity, this should be done in full consideration of the costs to be incurred for issuing summons and obtaining judgment where necessary for each beneficiary.
- The interim report from the legal firm was provided to MPAC on 30 September 2024, to assist MPAC in investigating and reporting on the circumstances that led to the material irregularity. The investigation is planned to be finalised on or before 31 January 2025. The accounting officer plans to take action against the person/s found responsible and to initiate steps to recover the financial loss based on the outcome of the investigation.

47. I will follow up on this investigation and the implementation of any planned actions during my next audit.

Auditor-General

Polokwane

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 areas 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 controls
- obtain an understanding of internal controls 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 controls
- 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 audit committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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 Supply Chain Management Regulations_GNR 868_30 May 2005	SCM reg. 12(1)(c), 16(a), 17(a) & (c)
	SCM reg. 17(a) & 17(b)
	Section 16(a)
	SCM reg. 13(b) & (c)
	SCM reg. 43
	SCM reg. 19(a)
	SCM reg. 36(1)(a)
	SCM reg. 12(3)
	SCM reg. 27(2)(a) & (e)
	SCM reg. 22(1)(b) & 22(2)
	SCM reg. 28(1)(a)(i);
	SCM reg. 21(b);
	SCM reg. 29(1)(a) & (b)
	SCM reg. 29(5)(a)(ii) & (b)(ii)
	SCM reg. 38(1)(c); 38(1)(d)(ii)
	SCM reg. 38(1)(e) & (g)(i)
	SCM reg. 38 (1))(g)(ii) & (g)(iii)
	SCM reg. 32
	SCM reg. 36(1)
	SCM reg. 5
SCM reg. 44	
SCM reg. 46(2)(e) & (f);	
Municipal Finance Management Act 56 of 2003	Section 1
	Section 11(1)
	Section 13(2)
	Section 14(1)
	Section 14(2)(a) & (b)
	Section 15
	Section 24(2)(c)(iv)
	Section 28(1)
	Section 29(1)
	Section 29(2)(b)
	Section 32(2)
	Section 32(2)(a)
	Section 32(2)(a)(i) & (ii)
	Section 32(2)(b)
	Section 32(6)(a)

Legislation	Sections or regulations
	Section 32(7)
	Section 53(1)(c)(ii)
	Section 54(1)(c)
	Section 62(1)(d)
	Section 63(2)(a) & (c)
	Section 64(2)(b), (c), (e), (f) & (g)
	Section 65(2)(a), (b) & (e)
	Section 72(1)(a)(ii)
	Section 116(2)(c)(ii); 116(2)(b)
	Section 122(1)
	Section 122(1)(j)
	Section 122(2)
	Section 126(1)(a) & (b)
	Section 133(1)(a); 133(1)(c)(i); 133(1)(c)(ii)
	section 127(2)
	Section 127(5)(a)(i); 127(5)(a)(ii)
	Section 129(1); 129(3)
	Section 170
	Section 171(4)(a) & (b)
Element: Preferential Procurement Policy Framework Act 5 of 2000 (PPPF Act)	PPPFA 2(1)(a), 2(1)(f)
Municipal Staff Regulations	Regulations 7(1), 31
Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2)
	Regulations 36(1)(a)
PPPF Act	Sections or regulations
	PPPFA sec. 2(1)
	PPR 2017 6(1) and 7(1)
	PPR 2022 4(1), 4(2) and 5(1)
	PPR 2017 6(6), 6(8), 7(8), 10(1) & (2) & 11(1) & (2)
	PPR 2022 4(4) & 5(4)
	PPR 2022 4(3), 5(2) & 5(3)
	PPR 2017 5(1) & 5(3)
	PPR 2017 5(6)
	PPR 2017 5(7)
	PPR 2017 8(2)
	PPR (2017) 9(1)
	PPR 2017 8(5)
	PPR 2017 6(2) and 6(3)
	PPR 2017 7(2), 7(3), 7(6)
	PPR 2017 4(1) & 4(2)

Legislation	Sections or regulations
	PPPFA Section 2(1)(f)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17
	Regulations 25(7A)
Municipal Planning and Performance Management	Section 7(1)
	Section 15(1)(a)(i)
	Section 2(1)(e)
	Section 2(3)(a)
	Section 9(1)(a)
	Section 10(a)
	Section 12(1)
	Section 3(4)(b)
	Section 15(a)(ii)
	Section 3(3)
	Section 8
Municipal Systems Act 32 of 2000	Section 42
	Section 25(1)
	Section 26(a); 26(c); (i); 26(h)
	Section 29(1)(b)(ii)
	Section 41(1)(a); 41(1)(b); 41(1)(c)(ii)
	Section 43(2)
	Section 34(a); 34(b)
	Section 38(a)
	Section 74(1)
	Section 96(b)
	Section 57(6)(a)
	Section 56(a)
	Section 56(1)(a)
	Section 66(1)(b); 66(1)(a);
	Section 67(1)(d)
	Section 57(2)(a)
Section 54A(1)(a)	
Section 71(1)(a)	
Municipal Budget and reporting regulations, 2009	Section 71(1)(a)(b)
	Section 71(2)(a), (b) & (d)
	Section 72(a)
	Section 72(b)
	Section 72(c)
	Section 5(4)

Legislation	Sections or regulations
Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Section 6(8)(a)
	Section 6(8)(b)
	Section 10(1)
	Section 5(6)
Disciplinary regulations for senior managers 2010	Section 5(2)
	Section 5(3)
	Section 8(4)
	Section 34(1)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 3(1)
Municipal Property Rates Act 6 of 2004	Section 3(1)(a)
Municipal Investment regulation	Section 3(3)
	Section 7
	Section 12(2)
	Section 12(3)
	Section 6
	Section 16(1)
Division of Revenue Act 4 of 2023	Section 16 (3)
	Section 11(6)(b)
	Section 12(5)
	Section 4(4)b
Municipal performance reg for municipal managers and managers directly accountable to municipal managers	Section 2(3)(a)
	Section 8(1) to 8(3)