Report of the auditor-general to the Western Cape Provincial Parliament and the council on the Knysna Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Knysna Municipality set out on pages 5 to 120, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts for the year 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 Knysna Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the Standard of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Context 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.

Contingencies

7. With reference to note 44 to the financial statements, the municipality is the defendant in various lawsuits. 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 impairments

8. As disclosed in notes 5 and 6 to the financial statements, the municipality has provided for impairment of receivables from exchange and non-exchange transactions to the value of R298,5 million (2023-24: R263,3 million) and R256,2 million (2023-24: R230,0 million) respectively.

Material losses - water

9. As disclosed in note 51 to the financial statements, water losses of R19,6 million (2023-24: R13,8 million) was incurred which represents 47,98% (2023-24: 33,68%) of the purified water.

Unauthorised and irregular expenditure

10. As disclosed in note 48 to the financial statements, the municipality incurred unauthorised operating expenditure of R25,6 million (2023-24: R58,2 million) as a result of over expenditure on approved budgets per vote.

11. As disclosed in note 50 to the financial statements, the municipality incurred irregular expenditure of R92,2 million (2023-24: R142,2 million) as a result on non-compliance to laws and regulations.

Other matters

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

Unaudited disclosure notes

13. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Unaudited supplementary schedules

14. The supplementary information set out on pages 121 to 125, 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.

Responsibilities of the accounting officer for the financial statements

15. 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 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.

16. 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

17. 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.

18. 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 13, forms part of my auditor's report.

Report on the audit of the annual performance report

19. 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 objectives presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

20. I selected the following objectives presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected objectives that measures the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Objective	Page numbers	Purpose
To improve and maintain current basic service delivery through specific infrastructural development projects	44-61	Basic service delivery
To promote a safe and healthy environment through the protection of our natural resources	62	Basic service delivery

21. I evaluated the reported performance information for the selected objectives 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.

22. 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 and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

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

24. I did not identify any material findings on the reported performance information for Strategic Objective 2: To promote a safe and healthy environment through the protection of our natural resources.

25. The material findings on the reported performance information for the selected objectives are as follows:

SO1: To improve and maintain current basic service delivery through specific infrastructural development projects

Various Indicators

26. Measures taken to improve performance against underachieved targets were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and for assessing the effectiveness of strategies to improve future performance against targets.

Indicator	Target
TL56: Limit unaccounted water losses to less than (<) 35% by the end of June 2025.	<35%
TL58: 100% compliance to general standards regarding wastewater outflow by 30 June of the financial year	100%

TL63: Service Sites for future housing development through the Upgrading of Informal Settlements Plan (UISP) and Enhanced People's Housing Process (EPHP)

27. An achievement of 44 was reported against a target of 30. However, the target had not been clearly defined during the planning process. The performance indicator was not time bound as timeframes were not specified. Consequently, the target is not useful for measuring and reporting on progress against the municipality's planned objectives.

TL 65: Provision of Housing opportunities in accordance with the Provincial Business Plan and budget allocation

28. An achievement of 42 was reported against a target of 99. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially more than reported. Consequently, it is likely that the achievement against the target was better than reported.

TL 35: Provide free electricity to indigent account holders connected to the municipal electrical infrastructure network

29. An achievement of 3168 was reported against a target of 1874. However, some supporting evidence was not provided for auditing; or, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

TL 36: Provide free basic sanitation to indigent account holders connected to the municipal sanitation infrastructure network

30. The target in the annual performance report differed from what was committed to in the approved revised planning documents. The reported target was 3165, while the planned target was 3152. This change was made without obtaining the required approval, which undermines transparency and accountability.

Other matters

31. I draw attention to the matters below.

Achievement of planned targets

32. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

33. 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. The measures taken to improve performance are included in the annual performance report on pages 44 to 61.

SO1: To improve and maintain current basic service delivery through specific infrastructural development projects

Targets achieved: 66,6%

Budget spent: 61%

Key service delivery indicator not achieved	Planned target	Reported achievement
TL 36: Provide free basic sanitation to indigent account holders connected to the municipal sanitation infrastructure network	3165	3150
TL56 - Limit unaccounted water losses to less than (<) 35% by the end of June 2025	<35%	47.98%
TL 58 - 100% compliance to general standards regarding wastewater outflow by 30 June of the financial year	100%	67.12%
TL 65 - Provision of Housing opportunities in accordance with the Provincial Business Plan and budget allocation	99	42

Material misstatements

34. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Strategic Objective 1: To improve and maintain current basic service delivery through specific infrastructural development projects. Management did not correct all of the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

35. 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.

36. 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.

37. 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.

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

Expenditure management

39. Reasonable steps were not taken to ensure that money owed by the Knysna municipality was always paid within 30 days as required by section 65(2)(e) of the MFMA.

40. Reasonable steps were not taken to prevent irregular expenditure amounting to R92,2 million as disclosed in note 50 to the annual financial statements, as required by section 62(1)(d) of the MFMA.

41. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R25,6 million, as disclosed in note 48 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of the approved budget.

Revenue management

42. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.

Consequence management

43. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

44. Irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

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

Human resources management

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

47. 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.

48. The municipal manager did not develop the staff establishment and did not submit it to the municipal council for approval as required by section 66(1)(a) of the MSA.

49. I was unable to obtain sufficient appropriate audit evidence that senior managers signed performance agreements within the prescribed period, as required by section 57(2)(a) of the MSA.

Procurement and contract management

50. 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 SCM regulation 17(1)(a) and (c).

51. Construction contracts were awarded to contractors that did not qualify for the contract in accordance with section 18(1) of the CIDB Act and CIDB regulations 17 and 25(7A).

52. The performance of some of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.

Strategic planning and performance management

53. KPIs were not set for each of the development priorities and objectives, as required by section 41(1)(a) of the MSA and municipal planning and performance management regulation 9(1)(a)

Conditional grants

54. Performance in respect of programmes funded by the Integrated National Electrification Programme grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

Other information in the annual report

55. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected objectives presented in the annual performance report that have been specifically reported on in this auditor's report.

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

57. 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 objectives presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

58. 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

59. 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.

60. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

61. Leadership did not exercise oversight responsibility regarding performance reporting and compliance as well as related internal controls.

62. Leadership did not implement effective human resource management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.

63. Leadership did not establish and communicate policies and procedures to enable and support the understanding and execution of internal control objectives, processes and responsibilities.

64. Leadership did not develop and monitor the implementation of action plans to address internal control deficiencies.

65. Management did not review and monitor compliance with applicable legislation.

Material irregularities

66. 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.

Material irregularities identified during the audit

67. The material irregularities identified are as follows:

The Waste Water Treatment Works (WWTWs) and mainline infrastructure operations and poor effluent quality disposal

68. Wastewater that is untreated or inadequately treated is discharged into the environment, water streams, the sensitive Knysna estuary, lake and its surrounding ecosystems which poses significant threats to the health of the estuary and its biodiversity. The estuary's ecological status is deteriorating due to the poor or unacceptable wastewater effluent disposed from the Knysna WWTW and/or wastewater mainline infrastructure pollution. The pollution and deteriorating water quality further affects the aquatic habitat, subsistence and recreational activities of the estuary and lake, as well as having a negative impact on the business sector and tourist attractions surrounding the lake and affected areas.

69. This resulted in non-compliance with section 28(1) of the National Environmental Management Act 107 of 1998 (NEMA) and section19(1) of the National Water Act 36 of 1998 (NWA).

70. The non-compliance resulted in the raw wastewater (overflows) downflow and poor effluent quality disposals into the very sensitive Knysna estuary lake and ecosystem, causing harm to the receiving environment, public, business and popular leisure and tourism activities. The value of property and promotion of Knysna as a tourism hub may also be affected.

71. The non-compliance is likely to result in substantial harm to the general public if appropriate actions are not taken to address the cause of the raw wastewater overflows and poor effluent quality disposal. The action/s taken should prevent the continued pollution of the water resources and/or minimise or rectify the impact of such pollution to the wider community and the environment impacted.

72. I notified the accounting officer of the material irregularity on 19 March 2025 and invited him to make a written submission on the actions that have been and/or that will be taken to address the matter.

73. The accounting officer, in his letter dated 14 April 2025, detailed actions that have already been taken as well as actions still to be taken to prevent further harm, as part of the municipality's detailed action plan. Although the municipality addressed many of the risks identified with improvements noted relating to plant operations, mechanical and operational equipment, the concerns that remain relate to sludge mass overloads, vegetation overgrowth in maturation

ponds, disinfection challenges where chlorine residuals and solids in the effluent which impede the disinfection and final effluent disposal quality. Furthermore, the old and inadequate wastewater mainline infrastructure, including non-functional wastewater pumpstations, is still a concern, as it results in wastewater not reaching the WWTW for treatment. It is imperative to address the upgrade needs within the entire wastewater mainline infrastructure (as well as plants, pumpstations - reticulation).

74. I will follow up on the implementation and completion of the planned actions during my next audit.

Environmental impact of the solid waste transfer station (WTS) and waste disposal operations

75. Operations at the Knysna solid waste transfer station poses various pollution threats and nuisances to the immediate environment, which includes the Knysna lake, waterfront, business, tourism and communal activities. The improper disposal and storage of solid waste is causing pollution of the surface area and potential contamination of the groundwater and stormwater run-off into the Knysna lake and estuary. This has a detrimental effect on the water sources of the municipality. The infrastructural decay of the transfer station and equipment hampers solid waste interim disposal and storage. Delays in the establishment of the Garden Route Regional Waste Landfill site, as an alternative, and excessive distances to travel for waste landfilling, often result in the current waste transfer facility being over-capacitated and or waste disposed outside the transfer building. The situation is further exacerbated by resource constraints that includes human resources, vehicles and operational equipment needed for the collection, interim disposal, storage and final transportation to the PetroSA landfill site outside Mossel Bay.

76. This resulted in non-compliance with section 4(2)(i) of the MSA, section 28(1) of the NEMA, various sections of the National Environmental Management: Waste Act 59 of 2008 (NEMWA), sections 20(1) and 29(4) of the Environmental Conservation Act 73 of 1989 (ECA) and section 19(1) of the NWA.

77. The non-compliances are likely to result in undesirable nuisances and harm to the health and well-being of the residents and communities living in close proximity of the Knysna solid waste transfer station or using the estuary. It also has a detrimental impact on the Knysna lake (water quality) and well-being and livelihoods of businesses and tourism activities surrounding the Knysna solid waste transfer station. The value of property and promotion of Knysna as a tourism hub may also be affected.

78. I notified the accounting officer of the material irregularity on 06 June 2025 and invited him to make a written submission on the actions that have been and/or that will be taken to address the matter.

79. The accounting officer, in his letter dated 23 June 2025, detailed actions that have already been taken as well as actions still to be taken to prevent further harm, as part of the municipality's detailed action plan. Not all actions have been completed at the date of this auditor's report. Some of the challenges and risks identified were addressed by the municipality. The poor condition of the infrastructure and equipment of the Knysna solid waste transfer station as well as the undesirable location of the site, must still be addressed.

80. I will follow up on the implementation and completion of the planned actions during my next audit.

Auditor General

Cape Town

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected objectives 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 the municipality to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii) Sections 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17, 25(7A)
Division of Revenue Act 24 of 2024	Sections 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section 3(1)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a),

Legislation	Sections or regulations
	54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Municipal Staff Regulations, 2021	Regulations 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2),11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)