Report of the auditor-general to Mpumalanga Provincial Legislature and the Council on Msukaligwa Local Municipality.

Report on the audit of the financial statements.

Qualified opinion

1. I have audited the financial statements of Msukaligwa Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, the cash flow statement, the 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, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this report, the financial statements present fairly, in all material respects, the financial position of Msukaligwa Local Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

VAT input accrual

3. I was unable to obtain sufficient appropriate audit evidence for VAT input accrual for the current and previous years as the VAT input accrual was presented in the annual financial statements for audit purposes without accurate and complete underlying accounting records. I was unable to confirm VAT input accrual by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to VAT input accrual stated at R997,3 million (2023-24: R826,7 million) and VAT receivables stated at R8,7 million (2023-24: R5,9 million) as well as prior period errors disclosed in the financial statements.

VAT output accrual

4. I was unable to obtain sufficient appropriate audit evidence for VAT output accrual for the current and previous years as the VAT output accrual was presented in the annual financial statements for audit purposes without accurate and complete underlying accounting records. I was unable to confirm VAT output accrual by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to VAT output accrual stated at R679,5 million (2023-24: R532,1 million) and VAT receivables stated at R8,7 million (2023-24: R5,9 million) as well as prior period errors disclosed in the financial statements

Irregular expenditure

5. Not all irregular expenditure was included in note 53 to the financial statements, as required by section 125(2)(d) of the MFMA. Expenditure was incurred in contravention of supply chain management requirements, resulting in irregular expenditure. Consequently, I was unable to determine the full extent of the understatement to irregular expenditure stated at R42,7 million in note 53 to the financial statements, as it was impractical to do so.

Inventories

6. I was unable to obtain sufficient appropriate audit evidence for inventory due to differences between the financial statement and the underlying records. I was unable to confirm inventory by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to Inventories of R19,3 million as disclosed in the financial statements.

Debt impairment

7. I was unable to obtain sufficient appropriate audit evidence for the provision for impairment of debtors. Due to a lack of supporting evidence for the assumptions used by management to determine recoverability. I was unable to confirm debt impairment by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the debt impairment of R149,4 million and allowance for impairment of R1,1 billion as disclosed in notes 36 and 15 to the financial statements, respectively. There is a consequential impact on receivables from exchange and receivables from non-exchange transactions.

Statement of changes in net assets

8. Statement of changes in net assets was not correctly prepared and disclosed as required Standards of GRAP 1, *Presentation of financial statements.* This was due to multiple errors noted in the statement of changes in net assets. I was unable to determine the full extent of the errors in the statement of changes in net assets as it was impractical to do so.

Risk management

9. Risk management disclosed in note 48 to the financial statements, was not correctly prepared and disclosed as required Standards of GRAP 104, *Financial Instruments.* This was due to multiple errors noted in the risk management disclosure. I was unable to determine the full extent of the errors in note 48 to the financial statement as it was impractical to do so.

Segment information

10. Segment information disclosed in note 56 to the financial statements, was not correctly prepared and disclosed as required by GRAP 18, *Segment Reporting.* This was due to multiple errors noted in the segment information disclosure. I was unable to determine the full extent of the errors in note 56 to the financial statement as it was impractical to do so.

Cash flow from operating activities

11. Cash received from customers was incorrectly calculated as it included the incorrect cash movements from accounts receivables, which constitutes a departure from GRAP 2, *Cash Flow*

Statement. Consequently, cash received from customers was understated by R28,6 million (2023-24: R32 million) in the financial statements.

12. Cash payment to employees was incorrectly calculated as it included the non-cash items, which constitutes a departure from GRAP 2, Statement of Cash Flows. Consequently, cash received from customers was overstated by R20,9 million in the financial statements.

13. Cash payment to suppliers was incorrectly calculated as it included the incorrect cash movements from employees related costs, which constitutes a departure from GRAP 2, Statement of Cash Flows. Consequently, cash received from customers was overstated by R71,2 million and understated by R41,6 million (2023-24) in the financial statements.

14. Interest paid was incorrectly calculated as it included the non-cash items, which constitutes a departure from GRAP 2, Statement of Cash Flows. Consequently, interest paid was overstated by R30,1 million in the financial statements.

15. Service concession liabilities- Eskom Debt was incorrectly included in cash flow statement as it is a non-cash item, which constitutes a departure from GRAP 2, Statement of Cash Flows. Consequently, service concession liabilities- Eskom Debt was overstated by R111,1 million (2023-24: R129,5 million) in the financial statements.

16. Movement in non-current liability was incorrectly included in cash flow statement as it is a non-cash item, which constitutes a departure from GRAP 2, Statement of Cash Flows. Consequently, movement in non-current liability was overstated by R111,1 million (2023-24: R129,5 million) in the financial statements

General expenses

17. I was unable to obtain sufficient appropriate audit evidence for fuel and oil expenses as the municipality did not maintain proper accounting records. I could not confirm fuel and oil expenses by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to general expenses stated at R129,3 million in the financial statements. This also had an impact on the deficit and the accumulated surplus for the period.

Bulk purchases

18. I was unable to obtain sufficient appropriate audit evidence for bulk purchases as the municipality did not maintain proper accounting records. I could not confirm bulk purchase expenses by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to bulk purchases expenses stated at R486 million in note 38 to the financial statements and payables from exchange transactions stated at R2,29 billion in note 7 to the financial statements. This also had an impact on the deficit and the accumulated surplus for the period.

Prior period error

19. Prior period errors disclosed in note 46 to the financial statements were not accounted for, as required by GRAP 3, *Accounting policies, estimates and errors*. This was due to multiple errors noted in the prior period error. I was unable to determine the full extent of the errors in the statement of changes in net assets as it was impractical to do so.

Context for opinion

20. 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.

21. 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.

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

Material uncertainty related to going concern

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

24. I draw attention to note 49 to the financial statements, which indicates that a net loss of R262,7 million was incurred during the year ended 30 June 2025 and, as of that date the current liabilities exceeded its current assets by R1,5 billion. As stated in note 49, these events or conditions, along with other matters as set forth in note 49, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

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

Material electricity losses

26. As disclosed in note 62 to the financial statements, material electricity losses of R295 million (2023-24: R254 millions) was incurred, which represents 61% (2023-24: 63%) of total electricity purchased. Reasons for incurring electricity losses relates to the dissipation when electricity flows through the conductors, illegal connections, meter tampering and unmetered properties.

Material water losses

27. As disclosed in note 61 to the financial statements, material water losses of R52,9 million (2023-24: R49,9 million) was incurred, which represents 66% (2023-24: 68%) of total water purchased. Reasons for incurring water losses relates to old infrastructure, resulting in the section experiencing water leaks and continuous pipe breakages. The availability of working material in time is an issue, resulting in prolonged reaction times for the sections with breakages. Furthermore, insufficient staff, components and working vehicles which affect the reaction time.

Subsequent events

28. We draw attention to note 50 in the financial statements, which indicate that Council approved the write-off on property plant and equipment amounting to R 17,5 million which were adjusted in 2024/25 Annual Financial Statement. Accounting officer has identified unauthorised expenditure during the preparation of Annual Financial Statement.

Other matter.

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

Unaudited disclosure notes (MFMA 125)

30. 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.

Responsibilities of the accounting officer for the financial statements.

31. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

32. 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.

33. 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.

34. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page xx, forms part of my auditor's report.

Report on the audit of the annual performance report

35. 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.

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

Key Performance Area (KPA)	Page numbers	Purpose
KPA 2- Basis Service Delivery and Infrastructure Development	XX	To provide reliable and sustainable services to communities
KPA 3- Local Economic Development (LED)	XX	To coordinate efforts that address unemployment, poverty and encourage shared economic growth and development

37. I evaluated the reported performance information for the 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.

38. 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 measures taken to improve performance

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

40. The material findings on the reported performance information for the selected key performance areas are as follows:

Key Performance Area 2- Basic Service Delivery and Infrastructure Development

Water quality sampling results for both water and wastewater compiled by 30 June 2025

41. The indicator measures number of reports on compliance of water and wastewater quality, which does not relate to the achievement of reliable and sustainable services provided to communities specifically on ensuring the provision of quality water. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of Reports on the status and performance of wastewater treatment plant compiled by 30 June 2025

42. The indicator measures number of reports on performance status on wastewater treatment plant, which does not relate to the achievement of reliable and sustainable services provided to communities. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of reports on the status and performance of the water treatment plant compiled by 30 June 2025

43. The indicator measures number of reports on performance status on water treatment plant, which does not relate to the achievement of reliable and sustainable services provided to communities. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of stormwater inlets-maintained 30th June 2025

44. The indicator was not clearly defined during the planning process. Technical indicator description defines the indicator as measuring the total kilometres of gravel roads maintained as part of the maintenance of road infrastructure which does not relate to the indicator and its target. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.

Key Performance Area 3 – Local economic development (LED)

Number of short-term job opportunities created via public employment programmes (EPWP, CWP etc)

45. An achievement of 388 was reported against a target of 380. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the target was not achieved.

Other matters

46. I draw attention to the matters below.

Achievement of planned targets

47. 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.

48. The table that follows provide 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 [xx to xx].

Key Performance Area 2- Basic Service Delivery and Infrastructure Development

Targets achieved: 85%		
Key [service delivery] indicator not achieved	**Planned target**	**Reported achievement**
Construction of a MV overhead line to Northern Water Treatment works (Douglas Dam) by 30th June 2025	1	0

Material misstatements

49. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 2 – Basic service delivery and infrastructure development and KPA 3 – Local economic development (LED). Management did not correct all of the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

50. 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.

51. 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.

52. 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.

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

Expenditure management

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

55. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the irregular expenditure incurred as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused by non-compliance with applicable SCM regulations.

56. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R106,1 million as disclosed in note 52 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 by Eskom and the Department of Water and Sanitation (DWS).

57. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R 256,8 million as disclosed in note 51 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by spending not being in accordance with the final approved budget.

Annual financial statements, performance and annual reports

58. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets / current assets / liabilities / expenditure / disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and/or the supporting records were provided subsequently, but the uncorrected material misstatements and/or supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Assets management

59. 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 and/or considered the fair market value of the assets and the economic and community value to be received in exchange for the assets as required by section(s) 14(2)(a) and/or 14(2)(b) of the MFMA.

Consequences management

60. 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.

61. 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.

62. 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.

Other information in the annual report

63. 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 key performance areas presented in the annual performance report that have been specifically reported on in this auditor's report.

64. 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.

65. 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.

66. 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

67. 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.

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

69. Management did not adequately review the financial statements to ensure that they are prepared in accordance with the applicable financial reporting framework.

70. The daily and the monthly processing of transactions was not adequately monitored leading to misstatements.

71. Management did not prepare regular, accurate and complete financial reports that are supported and evidenced by reliable information.

72. Management did not ensure that the municipality complies with all relevant laws and regulations.

73. Management did not implement action plans to address internal control deficiencies resulting in material findings recurring.

Auditor - General

Mbombela

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 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 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.

- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

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), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 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), Sections: 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), 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), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 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	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), Sections: 54A(1)(a),56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1),96(b) Parent municipality with ME:

Legislation	Sections or regulations
	Sections: 93B(a), 93B(b) Parent municipality with shared control of ME: Section: 93C(a)(iv), 93C(a)(v)
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), 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: Municipal Staff Regulations	Regulations: 7(1),31
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, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)