Report of the auditor-general to North West Provincial Legislature and the council on Ramotshere Moiloa Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Ramotshere Moiloa 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, cash flow statement and statement of comparison of budget and actual amountsfor the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Ramotshere Moiloa Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Services charges

3. I was unable to obtain sufficient appropriate audit evidence for sale of water included in service charges had been properly accounted for, due to the status of the accounting records relating to meter readings. I was unable to confirm whether customers were accurately billed by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to sale of water included in service charges stated at R 13 528 060 in note 21 to the financial statements. In addition, the municipality did not accurately bill customers as incorrect tariffs and meter readings relating to the sale of water and sale of electricity were used. Consequently, service charges and consumer debtors were overstated by R 7 004 491. There was a resultant impact on the surplus for the year.

Consumer debtors

4. The municipality did not account for allowance for impairment included in consumer debtors in accordance with *GRAP 104 Financial Instruments*. The municipality did not recognise provision for impairment in line with credit control and debtors' collection policy. Consequently, allowance

for impairment and debt impairment were overstated. I was unable to determine the full extent of the misstatement as it was impracticable to do so. In addition, during 2024, I was unable to obtain sufficient and appropriate audit evidence that consumer debtors have been properly accounted for due to the status of accounting records. I was unable to determine whether any further adjustments were necessary for previous year allowance for impairment. Consequently, I was unable to determine whether any adjustments were necessary to consumer debtors and debt impairment stated at R 56 378 595 in note 15 and R 219 715 194 in note 35 to the financial statements.

Debt impairment

5. I was unable to obtain sufficient appropriate audit evidence for consumer debtors written off included in debt impairment. The municipality incorrectly wrote off debt that was not supported by council resolution. I was unable to confirm the debt impairment by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to consumer debtors written off included in debt impairment stated at R 58 842 643 in note 35 to the financial statements.

Contingencies

6. The municipality did not account for contingent liabilities and contingent assets in accordance with GRAP 19, *Provisions, contingent liabilities and contingent assets*. The nature and the amount of contingent liabilities were not disclosed in the current and previous year. I was unable to quantify the omitted disclosure on the financial statements, as it was impractical to do so.

Unauthorised expenditure

7. I was unable to obtain sufficient appropriate audit evidence for unauthorised expenditure disclosed due to non-submission of information relating to the opening balance. I was unable to confirm the unauthorised expenditure by alternative means. Consequently, I was unable to determine whether any adjustment relating to unauthorised expenditure of R419 519 145 (2024: R383 509 459) as disclosed in note 49 to the financial statements was necessary.

Distribution losses

8. The municipality did not disclose material distribution losses relating to water in terms of section 125(2)(d)(i) of the MFMA. I was unable to quantify the full extent of the omitted disclosure, as it was impracticable to do so.

Statement of changes in net assets

9. The municipality did not account for the statement of changes in net assets in terms of GRAP 1, *Presentation of financial statements.* The municipality did not accurately calculate the opening and closing balances in the current and previous statement of changes in net assets. I was unable to determine the full extent of the misstatement as it was impracticable to do so.

Net cash flows from operating activities

10. Net cash flows from operating activities were not correctly prepared and disclosed as in accordance with GRAP 2, *Cash flow statements.* This was due to multiple errors in determining cash flows from operating activities for the current and previous year. I was unable able to determine the full extent of the errors in the net cash flows from operating activities, as it was impracticable to do so.

Net cash flows from investing activities

11. During 2024, Net cash flows from investing activities was not correctly prepared and disclosed as in accordance with GRAP 2, *Cash flow statements.* This was due to multiple errors in determining cash flows from investing activities for the previous year. I was not able to determine the full extent of the errors in the net cash flows from investment activities, as it was impracticable to do so.

Context for opinion

12. 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.

13. 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.

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

Emphasis of matters

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

16. As disclosed in note 45 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025.

Other matters

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

18. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA. This disclosure requirement did not form part of the audit of the financial statements and accordingly I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

19. 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.

20. 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

21. 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.

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

Report on the audit of the annual performance report

23. 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 programme presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Programme	Page numbers	Purpose
KPA 3: Service Delivery and Infrastructure Development	[XX]	To accelerate the provision of basic services

25. I evaluated the reported performance information for the selected programme 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.

26. 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.

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

28. The material findings on the reported performance information for the selected programmes are as follows:

KPA 3: Service Delivery and Infrastructure Development

KPI 88: Construction of a perimeter wall at Borakalalo stadium

29. The approved planning documents included a commitment to refurbished Borakalo stadium, irrigation system and play ground with a target of refurbished Borakalo stadium, irrigation system and play ground by 30 June 2025, however an achievement of construction of a perimeter wall at Borakalo stadium was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

KPI 69: Number of kilometers of Road paved in Lekgophung ward 1

30. An achievement of 2.5km was reported against a target of 2.5 km. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for

auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Various indicators

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

Indicator	Target	Reported achievement
KPI 78: Number of kilometers of road patched	4000 m2 of road patched by June 2025	18 251.53 m2
KPI 69: Number of meters of road patched	1000m of stormwater maintained	512 m2

Various indicators

32. Adequate processes had not been established to consistently measure and reliably report on various indicators. Consequently, the municipality would have found it difficult to determine the correct achievements to be reported against the planned targets. In addition, I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Indicator	Target	Reported achievement
KPI 77: Number of kilometres of road blading/grading	100km of road bladed by June 2025	53.8 km
KPI 78: Number of kilometers of road patched	4000 m2 of road patched by June 2025	18 251.53 m2
KPI 79: Number of meters of stormwater maintained	1000m of stormwater maintained	512 m2

Other matters

33. I draw attention to the matters below.

Achievement of planned targets

34. 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.

35. 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 xx to xx.

KPA 3: Service Delivery and Infrastructure Development

Targets achieved: 70% *Budget spent: 0%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
KPI 90 – Extended the DLTC building	Extended the DLTC building by 30 June 2025	Not Achieved
KPI 89 – Maintained parks and sports filed	Parks and sports fields maintained by 30 June 2025	Not Achieved
KPI 86 – Number of cemeteries fenced in Zeerust	1 cemetery fenced (in Zeerust) by 30 June 2025	Not Achieved
KPI 84 – Number of landfill sites fenced in Lehurutshe	1 Landfill site fenced in Lehurutshe by 30 June 2025	Not Achieved
KPI 85 – Number of EIA conducted for the establishment of new cemeteries (Zeerust and Groot Marico)	1 EIA conducted for the establishment of new cemeteries in Zeerust and Groot Marico by 30 June 2025	Not Achieved

Material misstatements

36. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 3: Service Delivery and Infrastructure Development. Management did not correct all the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

37. 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.

38. 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.

39. 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.

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

Annual financial statements

41. 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 current assets, non-current assets, current liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving qualified audit opinion.

Expenditure management

42. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R82 769 377, as disclosed in note 49 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The full extent of the unauthorised expenditure could not be quantified as indicated in the basis for qualification paragraph.

43. Reasonable steps were not taken to prevent irregular expenditure amounting to R 2 001 560 as disclosed in note 51 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with procurement and contract management regulations and policies.

Asset Management

44. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.

Revenue Management

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

Consequence Management

46. Unauthorised, Irregular, fruitless and wasteful expenditure and incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) and 32(2)(b) of the MFMA.

47. Unauthorised expenditure were certified by council as irrecoverable without having conducted an investigation to determine the recoverability of the expenditure, in contravention of section 32(2)(a)(ii) of the MFMA.

Strategic performance and monitoring

48. The SDBIP for the year under review did not include monthly revenue projections by source of collection and/or the monthly operational and capital expenditure by vote and/or the service delivery targets and performance indicators for each quarter, as required by section 1 of the MFMA.

49. The performance management system and related controls were inadequate as it did not describe how the performance 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

50. 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 development priority presented in the annual performance report that have been specifically reported on in this auditor's report.

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

52. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

53. 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

54. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

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

56. The material misstatements stem from inadequate internal capacity and limited technical skills within the finance unit, resulting in continued reliance on consultants to support the preparation of the financial statements. In addition, financial reporting processes are not embedded throughout the year, as financial statements are only prepared annually, which weakens timely monitoring, review, and correction of errors.

57. Management's delayed action in addressing previously identified control weaknesses and lack of accountability for implementing post audit action plans, has contributed to the continued recurrence of material deficiencies. As a result, recurring misstatements continue to affect the financial statements, performance report and compliance with applicable legislation.

Material irregularities

58. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report

Status of previously reported material irregularities

Reasonable step not taken to ensure equivalent value obtained for payment made to consultants

59. Ramotshere Moiloa Local Municipality obtained a disclaimer audit opinion for the 2019-20 financial year mainly due to the poor record keeping and internal controls. Despite limited progress in enhancing internal controls and the municipality's record-keeping, the accounting officer engaged consultants to compile GRAP compliant financial statements for the 2020-21 financial year. This appointment also included the provision of necessary technical support, including skills transfer, over a 10-month period from 09 September 2021 to 30 June 2022. The total amount paid to the consultants under this contract was R3 698 540 inclusive of disbursements

60. The accounting officer was aware of the municipality's inadequate record-keeping prior to appointing a consultant for the preparation of financial statements. The lack of full and proper records of the financial affairs of the municipality, coupled with a lack of capacity in the finance unit, significantly impacted the quality of the financial statements produced by the consultants. Consequently, the failure of the accounting officer to ensure the maintenance of kept full and proper records of its financial affairs and address the capacity issue in the finance unit constitutes a failure to take reasonable steps to ensure the municipality's resources were used in accordance with the principles of effectiveness, efficiency, and economy as mandated by MFMA section 62(1)(a)

61. The accounting officer was notified of the material irregularity on 19 September 2022 and invited to make a written submission on the actions taken and that will be taken to address the matter, before the accounting officer could respond, his contract was terminated by council on 8 November 2022.

62. On 18 January 2023, I re-issued the MI notification to the acting accounting officer and he responded on 21 February 2023. The response indicated that the matter will be investigated by

MPAC after the Municipal Council had resolved as such. I concluded that appropriate action is being taken to address the MI.

63. Progress of the appropriate action taken to address MI and follow-up on the MPAC's progress of the investigation, was made during the 2024 financial year. The request for MPAC to investigate the MI had not been started due to a lack of resources and capacity by MPAC. On 28 August 2024, I engaged the Mayor, Speaker, and chairperson of MPAC to bring to their attention the continued failure to address the material irregularities and the further action that I was considering taking. I request the Mayor, Speaker, and chairperson of MPAC for their, oversight and assistance as a key role player in the accountability ecosystem in ensuring that the accounting officer implements the appropriate action.

64. On 02 October 2024, the Council resolved that the accounting officer should investigate the irregularity. The service provider to perform the investigation was appointed by the accounting officer on 3 November 2024 and anticipated that the investigation will be completed before the 90-day period to report back to the council.

65. The service provider appointed to do an investigation finalised the investigation on 11 March 2025, due to delays in council sitting, the report was only tabled to council in October 2024, and it was resolved that the financial loss amounting to R 3 904 423 should be recovered from the service provider.

66. 11 November 2025, the accounting officer notified the service provider of the intention to recover the financial loss and requested the service provider to respond to letter of demand in 7 days, failure of which will result in the accounting officer taking further action. The service provider has not responded to the letter of demand and the accounting officer has not taken any further action.

67. I am in the process of making a decision on further actions to be taken.

Auditor - general

Rustenburg

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 programmes 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)(
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	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), 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) **Parent municipality with ME:** Sections: 93B(a), 93B(b)

Legislation	Sections or regulations
	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), 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	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)