Report of the auditor-general to the Northern Cape Provincial Legislature and the council on Hantam Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Hantam 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 the statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects 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 Hantam 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 Practise (Standards of 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

Property Plant and Equipment

3. I was unable to obtain sufficient appropriate audit evidence regarding the valuation of other land, and operational buildings included in other immovable assets, as the municipality did not perform a revaluation of these assets during the current year. I was unable to confirm other land and operational buildings by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to other land, and operational buildings stated at R16 293 503 in the financial statements.

4. I was unable to obtain sufficient appropriate audit evidence for disposals included under infrastructure assets during the current year, as the municipality did not maintain supporting records to support these disposals. I was unable to confirm these disposals by alternative means. Consequently, I could not determine whether any adjustments were necessary to these disposals included in infrastructure asset disclosed at R17 298 139 in the financial statements.

Commitments

5. The municipality did not have adequate systems to record commitments in accordance with GRAP 17, *Property, Plant and Equipment*. Completed projects were incorrectly recognised as commitments due to ineffective controls over the assessment and verification of project completion status. Consequently, commitments are overstated by R17 684 821, and infrastructure assets were understated by R17 684 821. I was unable to quantify the misstatement of the depreciation amount as the municipality did not determine the useful life of

these assets. There was a resultant impact on the surplus for the period and on the accumulated surplus.

Context for opinion

6. 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.

7. 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.

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

Emphasis of matters

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

10. We draw attention to note 58 in the financial statements, which deals with the possible effects of the future implications of continuing deterioration in operational results on the municipality's prospects, performance, and cash flows. Management have also described how they plan to deal with these events and circumstances.

11. As disclosed in note 41 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.

12. As disclosed in note 49.8 to the financial statements, material water losses of R8 573 153 (2024: R5 035 053) was incurred, which represents 31.59% (2024: 34.35%) of total water purchased. These losses occur due to normal pipe bursts and field leakages.

13. As disclosed in the financial statements, material losses of R7 825 065 was incurred as a result of a write-off of irrecoverable trade debtors.

14. As disclosed in note 8 and 9 to the financial statements, material losses of R104 274 066 was incurred as a result of allowance for impairment of trade debtors.

Other matters

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

16. 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.

17. The supplementary information set out on page xx to xx does not form part of the financial statements and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

18. 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.

19. 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

20. 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.

21. 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 forms part of my auditor's report.

Report on the annual performance report

22. 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

23. I selected the following material performance indicators related to Infrastructure development and basic service delivery presented in the annual performance report for the year ended 30 June 2025. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

    - Number of residential properties which are billed for electricity or have pre paid meters as at 30 June 2025(excluding Eskom areas)

- Number of residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2025

- Number of residential properties which are billed for refuse removal as at 30 June 2025

- Provide free basic water to indigent households earning less than RS 780 as at 30 June 2025

- Provide free basic electricity to indigent households earning less than R5 780 as at 30 June 2025

- Provide free wood and oil to indigent households earning ess than R5 780 as at 30 June 2025

- Provide free basic sanitation to indigent households earning less than RS 780 as at 30 June 2025

- Provide free basic refuse removal to indigent households earning less than R5 780 as at 30 June 2025

- 95% spent of the library operational conditional grant by 30 June 2025 {(Actual expenditure divided by the total grant received) x 100}

- 95% spent of the library operational conditional grant by 30 June 2025 {(Actual expenditure divided by the total grant received) x 100}

- Limit unaccounted for electricity to less than 12% by 30 June 2025 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}

- Limit unaccounted for water to less than 20% by 30 June 2025 {(Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified)× 100}

- 100% spent of the MIG allocation by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

- 90% spent of the budget for the construction of the Nieuwoudtville sewer network phase 1 by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for he project)x100}

- 90% spent of the budget fo the upgrade of the Brandvl sportsground by 30 June 2025{(Actual capital expenditure on the project divided by the total approval capital budget for the project)x100]

- 90% of microbiological water quality level achieved as per SANS 241 by 30 June 2025

- 90% of the budget spent for the Calvinia East Sewer Network by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

- 90% the capital budget spent for the upgrade of the Nieuwoudtville pump station (removing of odor) by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)

- 90% the capital budget spent for the Nieuwoudtville upgrade of boreholes (bulk water supply) by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

- 90% the capital budget spent for the completion of the Calvinia BWS (RBIG) by 30 June 2025{(Actual capital expenditure on the project divided by the total approval capital budget for the project)x100}

- 90% the capital budget spent for the upgrade of the Brandvlei electricity network by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

- 90% the capital budget spent for the energy efficient interventions, High Mast lights by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

24. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives

- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included

- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements

- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

- the reported performance information is presented in the annual performance report in the prescribed manner

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

25. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

26. The material findings on the reported performance information for the selected material indicators are as follows:

TL34: 90% of the budget spent for the Calvinia East Sewer Network by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}

27. An achievement of 100% was reported against a target of 90%. However, the audit evidence showed the actual achievement to be 194.15%. The achievement against the target was better than reported.

TL35: 90% the capital budget spent for the upgrade of the Nieuwoudtville pump station (removing of odor) by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

28. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved

TL36: 90% the capital budget spent for the Nieuwoudtville upgrade of boreholes (bulk water supply) by 30 June 2025{(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}

29. The indicator and its target of 90% were included in the approved planning documents but were not reported on in the annual performance report. The municipality indicated that the reason for this was budget constraints. Consequently, performance against the planned target was not accounted for, which undermines transparency and accountability.

Various indicators

30. Various indicators and their targets were not clearly defined during the planning process. Consequently, the indicators and their targets are not useful for measuring and reporting on progress against the municipality's planned objectives.

Indicator	Target	Detail
TL28: Limit unaccounted for electricity to less than 12% by 30 June 2025 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	12%	The name of the indicator sets the target at "less than 12% by 30 June 2025". (Which means any number that is below 12%) The target columns of the APR and SDBIP set the target at 12% (which is higher than the target described in name of the indicator.

TL29: Limit unaccounted for water to less than 20% by 30 June 2025 {(Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified)x 100}	20%	The name of the indicator sets the target at "less than 20% by 30 June 2025". (Which means any number that is below 20%) The target columns of the APR and SDBIP set the target at 20% (which is higher than the target described in name of the indicator. Therefore, it is not clear whether the target is 12%, or any number that is less than 12%.

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 tables that follow provides information on the achievement of planned targets and lists the key service deliver 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.

Infrastructure development and service delivery

Targets achieved: 60.87%%

Budget spent: 128,21%

Key service delivery indicator not achieved	Planned target	Reported achievement
Provide free basic electricity to indigent households earning less than 6 070 as at 30 June 2025	2 365	2 081
Provide free wood and oil to indigent households earning less than R6 070 as at 30 June 2025 Number of households receiving free wood and oil as at 30 June 2025	151	63
The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 (Actual amount spent on capital projects /Total amount budgeted for capital projects)X100	99.25%	73%
Limit unaccounted for electricity to less than 12% by 30 June 2025 (Number of Electricity Units Purchased -Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	11.37&	11.17%
The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 (Actual amount spent on capital projects /Total amount budgeted for capital projects)X100	90%	73%

Limit unaccounted for electricity to less than 12% by 30 June 2025 (Number of Electricity Units Purchased -Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100	11.37%	11.17%

Material misstatements

34. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Infrastructure Development and Basic Service Delivery. Management did not correct 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

Annual financial statements

39. 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, 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/or supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

40. 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.

41. Reasonable steps were not taken to prevent irregular expenditure amounting to R18 769 959 as disclosed in note 48.3 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 supply chain management regulations.

42. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R137 534, as disclosed in note 48.2 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 and penalties charged on late payments to suppliers.

43. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R65 189 213 as disclosed in note 48.1 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by over expenditure incurred on municipal votes on their budget.

Asset management

44. Capital assets were permanently disposed of that were needed to provide the minimum level of basic municipal service, in contravention of section 14(1) of the MFMA.

45. 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 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 14(2)(a) and 14(2)(b) of the MFMA

Consequence managements

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

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

Human resource management

48. Bonuses were paid to the senior managers before the annual report for the applicable performance year was tabled and adopted by council, as required by municipal performance regulations for municipal managers and managers directly accountable to municipal managers 8(1).

Procurement and contract management

49. Some of the quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by Supply Chain Management Regulation 13(c). Similar non-compliance was also reported in the prior year.

Other information in the annual report

50. 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 material indicators in the scoped-in key performance indicators presented in the annual performance report that have been specifically reported on in this auditor's report.

51. 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.

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 material indicators in the scoped-in key performance indicators 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 accounting officer did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls. Numerous misstatement and non-compliances were identified that resulted in the modification if the auditor's report.

57. Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and

performance reporting. Numerous limitations were experiences that resulted in the modification of the auditor's report.

58. Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information. Numerous misstatements were identified that resulted in the modification if the auditor's report.

59. The accounting officer and management did not monitor compliance with applicable legislation as numerous non-compliance were identified that resulted in the modification of the auditor's report.

Auditor General

Kimberley

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 material performance indicators 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	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)

Legislation	Sections or regulations
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 12(5), 16(1)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)