

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Kareeberg Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets, cash flow statement and 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 the Kareeberg Local Municipality as at 30 June 2023, 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 5 of 2022 (Dora).

Basis for qualified opinion

Revenue from exchange transactions

3. The municipality did not recognise revenue from service charges in accordance with GRAP 9, *Revenue from exchange transactions*, as the municipality did not charge some customers service charges for all months. I was unable to determine the full extent of the understatement on service charges and receivables from exchange transactions for the current year, as it was impracticable to do so.
4. The municipality did not recognise service charges in accordance with GRAP 9, *Revenue from exchange transactions*, as the municipality did not collect all revenue from indigent customers that were incorrectly classified as indigents. I was unable to determine the full extent of the understatement on service charges and receivables from exchange transactions for the current and previous year, as it was impracticable to do so.

Property, plant and equipment

5. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for work in progress, due non-submission of information in support of these assets. I was unable to confirm these assets by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to infrastructure work in progress stated at R 22 086 478 in note 10.03 to the financial statements.

Investment Property

6. The municipality did not correctly account for investment property in accordance with GRAP 16, *Investment property* and GRAP 26, *Impairment of cash generating assets*. The municipality did not conduct a conditional assessment and review indicators of impairment of all its investment properties. I was unable to determine the full extent of any impairment as at year end alternatively I was unable to determine whether any adjustments were necessary in investment property stated at R15 845 639 in note 11 in the financial statements.

General expenses

7. The municipality did not recognise general expenses in accordance with GRAP 1, *Presentation of financial statements* as the municipality disclosed reductions in expenditure relating to unspecified assets and water inventory, contrary to the requirements of the standards. This resulted in general expenses being understated by R 1 958 745. In addition, water inventory relating to the prior year was understated by R 1 287 091. There is a resultant impact on the surplus for the period.
8. I was unable to obtain sufficient appropriate audit evidence for general expenses as the municipality did not have an adequate system of internal control to keep record of journals. As a result, I was unable to determine the impact of some journals on other components reported in the financial statements and I was unable to confirm the amount by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to general expenses of R 22 864 325 as disclosed in note 32 to the financial statements.
9. I was unable to obtain sufficient appropriate audit evidence for general expenses relating to *business and financial management, accounting support, administrative and support staff, human resources support, valuer and assessors* due to the poor status of the accounting records. I was unable to confirm the balance by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to general expenses relating to *business and financial management, accounting support, administrative and support staff, human resources support, valuer and assessors* of R 8 643 434 as disclosed in note 32 to the financial statements.

Water inventory consumed

10. I was unable to obtain sufficient appropriate audit evidence for water inventory consumed due to the poor status of the accounting records. I was unable to confirm this information by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the inventory consumed disclosed in the financial statements stated at R 4 447 334 in note 15 to the financial statements. Additionally, there was an impact in the water distribution losses thereof.

Irregular expenditure

11. I was unable to obtain sufficient appropriate audit evidence for irregular expenditure due to the poor status of the accounting records. I was unable to confirm this information by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the irregular expenditure disclosed in the financial statements stated at R10 745 218 in note 36.03 to the financial statements.

Unauthorised expenditure

12. I was unable to obtain sufficient appropriate audit evidence for the unauthorised expenditure incurred during the year under review, due to non-submission of information in support of these transactions. I could not confirm the balance by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to unauthorised expenditure amounting to R1 427 999 in note 36.01 to the financial statements.

Net cash flow from operating activities

13. The municipality did not correctly prepare and disclose the net cash flows from operating activities as required Standards of GRAP 2, *Cash flow statements*. This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to net cash flows from operating activities stated at R 23 964 334 in the financial statements were necessary.

Contingent liabilities

14. The municipality did not have adequate systems in place to account for contingent liabilities in accordance with GRAP 3, *Provisions, contingent liabilities and contingent assets*, as the contingent liabilities were not adequately disclosed in the financial statements. In addition, I was unable to obtain sufficient appropriate audit evidence to determine the full extent of the contingent liabilities, as adequate systems were not in place to maintain records litigations and claims against the municipality and I could not confirm this by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to contingent liabilities stated at R 919 383 in note 44 to the financial statements.

Financial instruments

15. The municipality did not have adequate systems in place to properly account for financial instruments in accordance with GRAP 104, *Financial instruments*. This was due to inclusion of items that did not met the definition of a financial instrument as required by the standard. Consequently, financial instruments disclosed in note 40 to the financial statements are overstated by R31 291 290.

Reportable segment reporting

16. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for segment reporting, due non-submission of information in support to the identification and the related disclosures in the financial statements. I was unable to confirm this information by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the segment reporting disclosed in the financial statements.

Context for opinion

17. 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.

18. 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.

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

Emphasis of matter

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

Material Impairment – Receivables

21. As disclosed in note 28 to the financial statements, material losses of R 5 713 627 (2022: R5 826 060) was incurred as a result of debt impairment on receivables from exchange and non-exchange transactions.

Material losses – Electricity

22. As disclosed in note 36.04 to the financial statements, material electricity losses of R 4 048 135 (2022: R 3 879 009) was incurred, which represents 24.11% (2022: 24.75%) of total electricity purchased.

Underspending of conditional grants

23. As disclosed in note 21.02, 21.21 and 21.22 to the financial statements, the municipality materially underspent on the Municipal Infrastructure Grant by R 5 591 219, the Integrated National Electrification programme grant by R 5 068 106 and the Regional Bulk Infrastructure Grant by R16 234 528 respectively.

Other matters

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

Unaudited disclosure notes

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

Unaudited supplementary schedules

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

Responsibilities of the accounting officer for the financial statements

27. 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.
28. 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

29. 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.
30. 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 annual performance report

31. 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.
32. I selected the following material performance indicators related to Deliver Basic services with available resources presented in the annual performance report for the year ended 30 June 2023. 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.
- TL 11: Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2023
 - TL 12: Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2023

- TL 13: Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023
- TL 14: Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023
- TL 15: Provide free basic water to indigent households as at 30 June 2023
- TL 16: Provide free basic electricity to indigent households as at 30 June 2023
- TL 17: Provide free basic sanitation to indigent households as at 30 June 2023
- TL 18: Provide free basic refuse removal to indigent households as at 30 June 2023
- TL 27: 90% of water samples taken comply with SANS241 micro biological indicators {Number of water samples that comply with SANS241 indicators/Number of water samples tested}x100}

33. I evaluated the reported performance information for the selected material performance indicators 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.

34. 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
- 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 measures taken to improve performance.

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

36. I did not identify any material findings on the reported performance information for the selected indicators

Other matters

37. I draw attention to the matter below.

Achievement of planned targets

38. The annual performance report includes information on reported achievements against planned targets and measures taken to improve performance.

Report on compliance with legislation

39. 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.
40. 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.
41. 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.

Annual financial statements, performance reports and annual reports

42. 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 liabilities and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.
43. The annual financial statements were not submitted to the Auditor-General for auditing, within two months after the end of the financial year, as required by section 126(1) (a) the MFMA.
44. The oversight report adopted by the council on the 2021/2022 annual report was not made public, as required by section 129(3) of the MFMA.

Expenditure management

45. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for qualification paragraph.

Procurement and contract management

46. Sufficient appropriate audit evidence could not be obtained that the preference point system was applied in all procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.
47. Some of the contracts were extended or modified without the approval of a properly delegated official, in contravention of SCM Regulation 5.
48. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.
49. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA.

Utilisation of conditional grants

50. Performance in respect of programmes funded by the Municipal Infrastructure Grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Division of Revenue Act (Act 5 of 2022).
51. Performance in respect of programmes funded by the Regional Bulk Infrastructure Grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Division of Revenue Act (Act 5 of 2022).
52. Performance in respect of programmes funded by the Water Services Infrastructure Grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Division of Revenue Act (Act 5 of 2022).

Consequence management

53. 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.
54. Some of the losses resulting from irregular expenditure were written-off as irrecoverable without being certified by council as irrecoverable, in contravention of section 32(2)(b) of the MFMA.
55. Some of the losses resulting from irregular expenditure were certified council as irrecoverable without having conducted an investigation to determine the recoverability of the expenditure, in contravention of section 32(2)(b) of the MFMA.
56. 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 .

Revenue management

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

Asset management

58. 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.

Human resource management

59. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1) (d) of the MSA.

Other information in the annual report

60. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected objective presented in the annual performance report that have been specifically reported on in this auditor's report.
61. 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.
62. 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 objective presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
63. 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

64. 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.

65. 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 compliance with legislation included in this report.
66. There was inadequate or no proper review of the financial statements submitted for audit as at 30 June 2023.
67. Management did not review policies to ensure that the department has a sound system of internal control to mitigate any emerging misstatements within the annual financial statements and non-compliance with laws and regulations
68. Preparation of regular, accurate and complete financial reports that are supported and evidenced by reliable information was not performed.
69. The municipality did not implement controls over daily and monthly processing and reconciling of transactions.
70. Leadership did not establish and communicate policies and procedures to enable and support understanding and execution of internal control objectives, processes and responsibilities.

Material irregularities

71. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit.

Material irregularities identified during the audit

72. The material irregularities identified are as follows:

MI: Non submission of AFS on legislative date

73. One material irregularity was communicated to the municipality relating to late submission of the annual financial statements. The municipality failed to submit the annual financial statements for the year ended 30 June 2023 as per the legislative date. However, upon appointment of the accounting officer, the financial statements were subsequently submitted as appropriate steps were taken by the accounting officer.

Auditor-General

Auditor General

Kimberley

20 June 2024



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected objectives and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the 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), 126(1)(a), 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)
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)
Municipal Property Rates Act 6 of 2004	Section 3(1)

Legislation	Sections or regulations
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), Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2), Regulations 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations S1(i), 2.1(a), 2.1(b), 2.1(f) 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

