

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Richtersveld Local Municipality set out on pages **xx to xx**, which comprise the statement of financial position as at 30 June 2024, 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 Richtersveld Local Municipality as at 30 June 2024, 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 2023 (Dora).

Basis for qualified opinion

Property, plant and equipment

3. The municipality did not meet the subsequent measurement requirements in the current and prior year in accordance with GRAP 17, *Property, plant and equipment*. The impairment and remaining useful lives were incorrectly applied and determined for buildings and infrastructure assets. I was unable to determine full extent of the misstatement on property, plant and equipment, depreciation and impairment charges as it was impracticable to do so. There was an impact on the deficit for the period and on the accumulated surplus.

Investment property

4. During the prior year, the municipality did not record all investment property in accordance with GRAP 16, *Investment property* in the current and prior year. The municipality holds the ownership to land which has not been recorded and investment property which was incorrectly classified as part of property, plant and equipment, buildings. Consequently, investment property was understated by an amount which could not be determined as it is impracticable to do so. Additionally, there was an impact on the accumulated surplus.

Receivables from exchange transactions

5. Receivables from exchange transactions were not classified in accordance with GRAP 1, *Presentation of financial statements*. Receivables from exchange transactions did not agree with the age analysis. Consequently, grazing fees was understated by R4 060 888. The impact

on the summary of debtors by customer classification could not be determined as it was impracticable to do so. Additionally, there was an impact on the deficit for the period and the accumulated surplus.

Service charges

6. During the prior year, the municipality did not recognise revenue from electricity and water in accordance with GRAP 9, *Revenue from exchange transactions*. Electricity and water were not levied as per the consumption. Consequently, service charges in the current and prior year and receivables from exchange transactions were understated in the financial statements. I was unable to determine the full extent of the understatement of service charges in note 25 to the financial statements and receivables from exchange transactions stated in note 6 to the financial statements as it was impracticable to do so. Additionally, there was an impact on the deficit for the period.
7. I was unable to obtain sufficient appropriate audit evidence for revenue foregone included in service charges for the current and prior year due to the status of the accounting records. I was unable to confirm the service charges by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to service charges stated at R24 994 300(2023: R18 347 900) in note 25 to the financial statements.

Consumer Deposits

8. I was unable to obtain sufficient appropriate audit evidence for consumer deposits as there was no register to support the balance. I was unable to confirm consumer deposits by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to consumer deposits stated at R1 785 040.

Cash flow statement

9. The municipality did not account for the cash flow to the financial statements in accordance with GRAP 2, *Cash-Flow-Statements*. The cash flow statement was not adjusted to accommodate non-cash transactions. I was unable to determine the full extent of the understatement for the current and prior year as it was impracticable to do so.

Receivables from non-exchange transactions

10. During the previous year total receivables from non-exchange transactions included in note 7 to the financial statements was materially misstated by R1 532 940 due to the cumulative effect of individually immaterial uncorrected misstatements in the following items:
 - a. Availability charges stated at R19 969 509 was under stated by R861 367 understated;
 - b. Other receivables stated at R313 634 was overstated by R313 634;
 - c. Taxes – rates stated at R33 685 615 was understated by R985 207.

Trade and other payables from exchange transactions

11. During the previous year total trade and other payables from exchange transactions included in note 14 to the financial statements was materially misstated by R1 420 620 due to the cumulative effect of individually immaterial uncorrected misstatements in the following items:
- a. Advance payments stated at R1 294 872 was understated by R661 661;
 - b. Trade payables stated at R66 152 727 was understated by R758 959.

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.

Going Concern

16. We draw attention to note 60 in the financial statements, which indicates that the municipality is experiencing difficulty to settle its current liabilities as its net assets position is insufficient. The current liabilities exceed the current assets with R90 292 181 (2023: R65 012 094). Our opinion is not modified in respect of this matter.

Underspending of the vote

17. As disclosed in note 49.1 to the financial statements, the municipality materially underspent the operating budget by R 10 426 561 on infrastructure.

Material loss – Receivables from exchange transactions

18. As disclosed in note 6.1 and 7.1 to the financial statements, material losses of R2 094 528 were incurred as a result of a write-off of irrecoverable debt.

Other matters

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

Unaudited disclosure notes

20. 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

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

Responsibilities of the accounting officer for the financial statements

22. 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.

23. 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

24. 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.

25. 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

26. 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.

27. I selected the following material performance indicators related to Infrastructure & basic service delivery presented in the annual performance report for the year ended 30 June 2024. 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.

- Limit unaccounted for water to 5% by 30 June 2023 $\left\{\left(\frac{\text{Number of Kilolitres Water Purchased or Purified} - \text{Number of Kilolitres water sold (incl. free basic water)}}{\text{Number of Kilolitres Water Purchased or Purified}} \times 100\right)\right.$
- 95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2023 and 30 June 2024

28. 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.

29. 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 presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for measures taken to improve performance.

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

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

Missing indicators

32. The constitution defines the legislative mandate of the municipality. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was not planned or accounted for, which is likely to result in it not being delivered and undermines transparency and accountability for delivery on the mandated responsibilities.

Mandated responsibility	Reason provided by municipality
Provision and maintenance of roads	No reason was provided.
Provision of Energy/electricity	No reason was provided.
Waste water management	No reason was provided.

95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2023 and 30 June 2024

33. An achievement of 99% was reported against a target of 95%. 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.

Limit unaccounted for water to 5% by 30 June 2023{(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres water sold (incl. free basic water) / Number of Kilolitres Water Purchased or Purified x 100)

34. Measures taken to improve performance against the underachieved target of 5% were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the management to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

Other matters

35. I draw attention to the matters below.

Achievement of planned targets

36. 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.

37. The table that follows provides information on the achievement of planned targets and lists 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].

Infrastructure & basic service delivery

<i>Targets achieved: 28,57%</i> <i>Budget spent: 0%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
Limit unaccounted for water to 5% by 30 June 2023{(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres water sold (incl. free basic water) / Number of Kilolitres Water Purchased or Purified x 100)	5%	27%

Material misstatements

38. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Infrastructure & basic service delivery.

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

Annual financial statements, performance reports and annual reports

43. 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, 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 a qualified audit opinion.

Procurement and contract management

44. The performance of the contractors or providers was not monitored monthly, as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.
45. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA. Similar non-compliance was also reported in the prior year.
46. Awards were made to providers who were in the service of other state institutions were in the service of other state institutions, in contravention of MFMA 112(1)(j) and SCM Regulation 44.

Expenditure management

47. Money owed by the municipality was not always paid within 30 days as required by section 65(2)(e) of the MFMA.
48. Reasonable steps were not taken to prevent irregular expenditure amounting to R3 036 492 as disclosed in note 49.3 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by non-adherence to procurement requirements.
49. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R6 317 055, as disclosed in note 46.2 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 on trade payables which the municipality is unable to settle in time.
50. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R23 097 962, as disclosed in note 46.1 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of municipal budget votes.

Consequences management

51. Unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by sections 32(2)(a), (b) and (c) of the MFMA.

Strategic planning and performance management

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

53. A mid-year performance assessment was not performed, as required by section 72(1)(a)(ii) of the MFMA.
54. No KPIs were set in respect of the provision of basic sanitation, electricity and solid waste removal services, as required by section 43(2) of the MSA and municipal planning and performance management regulation 10(a).

Assets management

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

Human resource management

56. 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 and regulation 31 of Municipal Staff Regulations.

Other information in the annual report

57. 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 objectives presented in the annual performance report that have been specifically reported on in this auditor's report.
58. 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.
59. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected objectives presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
60. 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

61. 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.

62. 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.
63. The accounting officer did not ensure that daily and monthly reconciliation of transactions are implemented and that the submitted financial statements and reported performance have been supported by reliable information which resulted in the reported misstatements in the financial statements and annual performance report.
64. The oversight committees did not ensure that action plans to address prior year internal control deficiencies are implemented which resulted in a reoccurrence of various prior year findings.
65. The accounting officer did not establish policies and procedures to enable and support the understanding and execution of internal control objectives, processes and responsibilities which had a direct effect on the outcome of the audit opinion, findings on the annual performance report and non-compliance with required legislation.
66. The oversight committees performed no responsibilities in terms of the performance reporting, compliance with legislation and related internal controls.

Material irregularities

67. 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

68. The material irregularities identified are as follows:

Lack of records within the performance management system

69. The municipality has not reliably reported on performance information for the past 7 years as they do not have proper systems in place. There are significant deficiencies in the municipality performance reporting processes in contravention of regulation 7(1) of the Municipal Planning and Performance Regulations of 2001.
70. The non-compliance caused substantial harm to the municipality ability to deliver on its mandate.
71. I notified the accounting officer of the material irregularity on 20 February 2024 and invited the Accounting Officer to make a written submission on the actions that will be taken to address the matter. Subsequently management adapted their system that enabled them to compile a portfolio of evidence. I have completed the process of evaluating the responses from the accounting officer. I considered the representations made and the substantiating documents provided and have concluded that appropriate actions have been taken to address the material irregularity.

72. I will follow-up on the implementation of the planned actions during my next audit.

Auditor General

Auditor-General

Kimberley

30 November 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	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), Sections: 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), Sections: 54A(1)(a), 56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)

Legislation	Sections or regulations
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1),31
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 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), Regulations: 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)