



THEMBELIHLE

Incorporating the towns of Strydenburg and Hopetown
Northern Cape Province, Republic of South Africa

LOCAL MUNICIPALITY
PLAASLIKE MUNISIPALITEIT
U-MASIPALA WASEKUHALENI

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Reference/ Tshupelo/ Isalathiso/ Verw. : [.....]

Enquiries/ Dipatlisiso/ Imibuzo/ Navrae : [.....]

TENDER TLM01/2026/27 – REQUEST FOR PROPOSALS FOR THE REVIEW OF GRAP AND MSCOA COMPLIANT ANNUAL FINANCIAL STATEMENTS FOR THE 2025/26, 2026/27 AND 2027/28 FINANCIAL YEARS.

CLOSING DATE: 07 AUGUST 2026 AT 12H00

Proposals are hereby invited from Businesses and Individuals for submission of proposals for the Review of GRAP and mSCOA compliant Annual Financial Statements for a period of 3 years (2025/26, 2026/27 and 2027/28)

Proposals must be submitted on the original documents and remain valid for ninety (90) days after the closing date of the bid request. Enquiries pertaining to the specifications can be addressed to Mr. Elrie Mouton or Mr. L Khapha at telephone (053) 203 0005/8 or via email at quotations@tlm.gov.za. A set of tender documents is available at the municipality at Church Street, Hopetown, and can be obtained at R500.00 per set.

Bidders can also deposit the non-refundable fee of R500.00 in the following bank account, thereafter the document will be sent via email at quotations@tlm.gov.za with the Tender Number and description in the subject line.

Account Holder	Thembelihle Local Municipality
Account Number	041 879 171
Bank	Standard Bank
Branch	Kimberley
Branch nr	050002
Reference	TLM01/26/27_COMPNAME

Fully completed documents must be placed in a sealed envelope and placed in the tender box in the Foyer at the Thembelihle Local Municipal offices corner of Mark and Church Streets, Hopetown, not later than the time and date stipulated or be mailed to reach the Tender Box, Thembelihle Local Municipality, P/Bag X3, Hopetown, 8750, before the specified closing date and time. The envelopes must be endorsed clearly with the number, title, bidder's name and closing date and time of the tender as above.

The tenders will be evaluated on Functionality and the 80/20 Preference Points system as prescribed by the Revised Preferential Procurement Policy Framework of 2022.

The following specific Goals will be applicable:

Specific Goal	Weight
contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, women, youth or disability (BBBEE) <i>Bidders will be required to provide a Certified Copy of their BBBEE Certificate or Sworn Affidavit. Failure to submit will result bidder forfeiting the points for the indicated goal.</i>	20

The tender box will be emptied just after 12:00 on the closing date as above, thereafter all bids will be opened in public.

The Municipality reserves the right to withdraw any invitation to tender and/or to re-advertise or to reject any tender or to accept a part of it. The Municipality does not bind itself to accepting the lowest tender or award a contract to the bidder scoring the highest number of points.

It is expected of all Bidders who are not yet registered on the Municipality's Accredited Supplier Database and on the CSD to register without delays. The Municipality reserves the right not to award bids to Bidders who are not registered on the CSD.

Ms. KG Gaborone
MUNICIPAL MANAGER

Terms of reference for Review of Annual Financial Statements for a Period 3 years

1. Background

The municipality is required to prepare Annual Financial Statements in accordance with the GRAP, MFMA and other relevant legislation, and prescribed accounting standards. To ensure the accuracy, completeness, and compliance of the Annual Financial Statements prior to submission to the Auditor General of South Africa and other stakeholders, the municipality requires the services of a suitably qualified and experienced professional service provider to conduct an independent review of the Annual Financial Statements.

The review will provide assurance that the financial statements have been prepared in accordance with applicable accounting standards, are supported by adequate accounting records, and appropriately disclose the financial position, financial performance, and cash flows of the municipality. The review will also identify material errors, omissions, inconsistencies, non-compliance with accounting standards, and areas requiring improvement before the statements are submitted for audit or approval. Accordingly, the municipality invites suitably qualified service providers with demonstrated experience in financial reporting, public sector accounting, and annual financial statement reviews to submit proposals for the provision of these services.

2. Scope of Work

The service provider will be required to execute the following, amongst others, to confirm that the Annual Financial Statements are free from material errors:

- Agree the Annual Financial Statements to supporting schedules, where applicable;
- Confirm that the Annual Financial Statements are presented in accordance with the requirements of GRAP as per the GRAP Checklist;
- Evaluate key disclosures for accuracy and completeness;
- Agree current year comparative balances to prior year audited Annual Financial Statements;
- Agree note references and amounts disclosed on the face of the Statement of Financial Position, Statement of Profit or Loss and other comprehensive, Cash Flow Statement and agree with the relevant note disclosures included in the Annual Financial Statements;
- Confirm that the Annual Financial Statements cast and cross cast;
- Confirm that GRAP 104 was applied and disclosed in the AFS;
- Confirm that the prior year external audit findings, relating to the preparation of the AFS, have been addressed;
- Confirm that the Annual Financial Statements are free of grammatical and spelling errors; and
- Ensure that the layout and formatting are legible and consistent throughout the document
- Perform any other procedures necessary to ensure that the annual financial statements are free from material errors

The procedure for the evaluation of responsive bids will be on 100 points for functionality and 80/20 points system, where 80 points are for price and 20 points are for Municipal Specific goals

Bid offers will only be accepted if:

1. The bidder or any of its directors is not listed on the Register of Bid Defaulters in terms of the Prevention and Combating of Corrupt Activities Act of 2004 as a person prohibited from doing business with the public sector
2. The bidder has not abused the Employer's Supply Chain Management System
3. The bidder has completed the Compulsory Enterprise questionnaire and there are no conflicts of interest which may impact on the bidder's ability to perform the contract in the best interests of the employer or potentially compromise the bid process
4. At least one of the Bidder's Directors is a Qualified Chartered Accountant and a registered Member with SAICA with an active membership
5. At least one of Bidder's Directors is a Registered Auditor with IRBA
6. The company is registered with SAICA as a firm of Chartered Accountants

3. EVALUATION PROCEDURES

All bids will be evaluated based on the process below

Stage 1: Prequalification Administrative and mandatory requirement	Criteria	Stage 2: Functionality and vetting	Stage 3: Price and Specific Goals
Bidders must submit all mandatory documents as outlined in paragraph 2.1. Only bidders that comply with all these criteria will proceed to Stage 2		Bidder(s) are required to achieve a minimum of 70 points out of 100 points to proceed to Stage 3	Bidders who score 70 points and above, will be evaluated further on 80/20 points system where 80 points will be for price and 20 points will be for specific goals.

2.1. Stage 1: Mandatory documents

No.	Document that must be Submitted	Non-submission or completion may result in disqualification.	
1	Original Bid Documents	YES/NO	Fully completed Bid document, Initialised and signed Initial all pages
2	Proof of CSD Registration.	YES/NO	Bidder must be registered as a Service Provider on the Central Supplier Database In case of a Joint Venture/ Consortium, CSD Reports for both Entities must be submitted.
3	Proof of Company Registration	YES/NO	CIPC registration documents detailing all the Directors, if Bidder is a Joint Venture/Consortium, registration documents for both entities must be provided.
4	Company Profile	YES/NO	Detailed Company Profile
5	Municipal Rates and Taxes	YES/NO	Proof of Municipal Rates and Taxes for the both the Company and its Director(s), not older than 90 days from the closing date must be provided. Where a bidder or any of its directors is renting/leasing a property, proof of the lease agreement must be attached. In case of a consortium/joint venture, rates and taxes or lease agreement of both entities and its directors must be attached.
6	Joint Venture	YES/NO	JV Agreement Submitted with authority of signatory
7	Directors CA(SA) Certificate	YES/NO	Proof must be submitted
8	SAICA certificate	YES/NO	Proof must be submitted
9	IRBA certificate	YES/NO	Proof must be submitted

2.2. Stage 2: FUNCTIONALITY

Item	Criterion	Weighting
1	PREVIOUS EXPERIENCE	20
	Track Record	
	Number of completed public sector projects involving the preparation and/or review of Annual Financial Statements in accordance with (GRAP) (Attach appointment letters and reference letters)	20
	Less than 2 Projects	0
	2 to 4 Projects	10
	5 and more projects	20
2	CAPACITY AND EXPERTISE	45
	Qualifications of the Director	25
	Chartered Accountant registered with SAICA	0
	Chartered Accountant & Registered Auditor registered with SAICA & IRBA	15
	NQF level 9 (master's degree) Qualification, Chartered Accountant & Registered Auditor registered with SAICA & IRBA	25
	Experience of the Director within the public sector	20
	Less than 5 years	0
	Between 5 and 10 years	10
	More than 10 years	20
3	METHODOLOGY & APPROACH	35
	Poor Methodology is vague, generic, or shows limited understanding of annual financial statements review process in the municipal environment	0
	Good Clear and relevant methodology addressing key aspects of annual financial statements process with workable processes and compliance considerations. Minor gaps in detail or implementation approach.	15
	Excellent Comprehensive and well-structured methodology demonstrating a thorough understanding of annual financial statements review process. Approach is realistic, compliant, and clearly implementable.	35

Bidder(s) are required to achieve a minimum of 70 points out of 100 points to proceed to Stage 3

Stage 3 Price and Specific Goals

Price	80
Specific Goals	20
contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, women, youth or disability (BBBEE) Bidders will be required to provide a Certified Copy of their BBBEE Certificate or Sworn Affidavit. Failure to submit will result bidder forfeiting the points for the indicated goal.	20