



# THEMBELIHLE

LOCAL MUNICIPALITY  
PLAASLIKE MUNISIPALITEIT  
U-MASIPALA WASEKUHALENI

Incorporating the towns of Strydenburg and Hopetown  
Northern Cape Province, Republic of South Africa  
Reference./ Tshupelo/ Isalathiso/ Verw. : [.....]

✉ Private bag X3 HOPETOWN 8750  
Church Street HOPETOWN 8750  
☎ (053) 2030005/8  
Fax (053) 2030490  
www.thembelihlemunicipality.gov.za

## TENDER TLM03/2023/24 – REQUEST FOR PROPOSALS FOR THE COMPILATION OF GRAP AND MSCOA COMPLIANT ANNUAL FINANCIAL STATEMENTS FOR THE 2023/24, 2024/25 & 2025/26 FINANCIAL YEARS.

### CLOSING DATE: 20 MAY 2024 AT 12H00

Proposals are hereby invited from Businesses and Individuals for submission of proposals for the Compilation of GRAP and mSCOA compliant Annual Financial Statements for a period of 3 years (2023/24, 2024/25, 2025/26)

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](mailto:quotations@tlm.gov.za). A set of tender documents is available at the municipality at Church Street, Hopetown, and can be obtained at R1800.00 per set.

Bidders can also deposit the non-refundable fee of R1800.00 in the following bank account, thereafter the document will be sent via email.

Account Holder	Thembelihle Local Municipality
Account Number	041 879 171
Bank	Standard Bank
Branch	Kimberley
Branch nr	050002
Reference	TLM03/23/24_COMPNAM

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) 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.	10
The empowerment of the work force by standardising the level of skill and knowledge of workers. Provision of GRAP Training Qualification not lower than NQF 4.	10

Bidders are required to submit details of their proposed GRAP Training and the intended Skills Service Provider. Details should include but are not limited to:	
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- Accreditation of the Service Provider in GRAP related Qualification not lower than NQF 4

## Scope of Work

- Review of the financial records/transaction, preparation of reconciliations and assistance with adjustment journals to ensure accuracy/correctness of the Trial Balance figures;
- Review the asset register to ensure accuracy and completeness. The AFS Service Provider will have an obligation to advise the municipality on any gaps/discrepancies identified in the Asset Register that can lead to a qualification/disclaimer and assist the Municipality to rectify and record properly.
- Compile Annual Financial Statements for the **2023/24, 2024/25 and 2025/26** financial years that fully comply with the applicable Generally Recognized Accounting Practice (GRAP) standards for submission to Auditor General of South Africa by the 31 August each year. Draft set of Annual Financial Statements must be ready by 10th of August of each year for submission to the Audit Committee; service providers should take note that the financial statements submitted to the Audit Committee must be an accurate set of statements which fairly represent the final set to be submitted on the 31st August each year to the Auditor General of South Africa.
- The Prospective Service Provider will be required to compile the provision report for:
  - Provision of Actuarial Valuations of Post-Employment and subsidy liability
- It is compulsory that the Annual Financial Statements (including notes, workings and schedules) be compiled/done on CaseWare software. Therefore, it is essential that Prospective Service Providers are in possession- and are well conversant with this software;
- Assess and address matters of the prior years to ensure compliance and improved audit outcomes.
- Compilation of audit files for each of the financial years in line with National Treasury guidelines;
- Addressing audit queries raised by Auditor General during the audits last three audits of **2020/2021, 2021/22 and 2022/23** financial year as well as addressing prior year finding of financial years and adjust accordingly where necessary/as agreed upon with the AG
- Compile Audit Action Plan after each audit. Audit action Plan should include all adjustments and corrective plans to address all findings
- Detailed skills transfer program for the purpose of skills transfer to municipal officials who will be seconded to this project.

Criteria	Maximum Points Claimable
<p><b>1. <u>Company Experience:</u></b></p> <p>1.1. Letters of recommendation for Compilation of GRAP compliant Financial Statement and mSCOA in the past 3 years for <b>Local Municipalities only</b>. Recommendation Letter should indicate if the bidder improved the Audit Outcome. Recommendation Letters for AFS's submitted for entities other than local Municipalities will not be accepted.</p> <p><b>Contactable reference letters for projects completed in the last three years (20 points)</b></p> <ul style="list-style-type: none"> <li>• 1-2 projects completed : 5 points</li> <li>• 3-4 projects completed: 10 points</li> <li>• 5 projects completed: 12 points</li> <li>• Additional Letters: 2 points per letter</li> </ul> <p>A maximum of 20 points will be allocated to this criteria and no bidder will be allocated more than 20 points in this criteria.</p> <ul style="list-style-type: none"> <li>• <b>1.2. Proof of extensive experience of mSCOA</b> <ul style="list-style-type: none"> <li>• 1-2 years: 0 points</li> <li>• 3-4 years: 5 points</li> <li>• 5+ years: 10 points</li> </ul> </li> </ul>	<p>20</p> <p>10</p>
<p><b>2. <u>Experience &amp; qualifications of the project team</u></b></p> <ul style="list-style-type: none"> <li>• <b>Project Manager</b> <b>CA(SA) with AFS compilation experience (15 points)</b> <ul style="list-style-type: none"> <li>○ 1-2 years : 3 points</li> <li>○ 3-4 years :10 points</li> <li>○ 5 years+: 15 points</li> </ul> </li> <li>• <b>2 x Accountant with Bachelors Degree in Accountancy or related Qualifications and AFS experience (15 points).</b> <ul style="list-style-type: none"> <li>○ 1-2 years: 5 points</li> <li>○ 3-4 years: 10 points</li> <li>○ 5 years+: 15 points</li> </ul> </li> <li>• <b>Actuaries: Employee benefits (10 points)</b> <ul style="list-style-type: none"> <li>○ 1-2 years: 3 points</li> <li>○ 3-4 years: 6 points</li> <li>○ 5 years+: 10 points</li> </ul> <p>Must be a member of a professional body</p> </li> <li>• <b>Support Staff: Trainee Accountants – no points will be allocated for support staff</b></li> </ul> <p><b>CV's and certified copies of qualifications and ID's of all officials working on the project should be included. An organogram which clearly outlines the project team (Full – and Part time) should be submitted along with this</b></p>	<p>15</p> <p>15</p> <p>10</p>

<b>document. The project team should be consistent for the duration of the project. Failure to submit certified copies will lead to disqualification.</b>	
<b>3. Methodology and implementation:</b>	
<ul style="list-style-type: none"> <li>Prepare and submit a well detailed plan of execution with timeframes for each activity and milestone. Bidders should take note that the Draft Set of AFS should be available by the 12<sup>th</sup> of August each year.</li> </ul>	<b>15</b>
<ul style="list-style-type: none"> <li>Submit a plan on how skills transfer will be conducted</li> </ul>	<b>5</b>

Functionality points consist of a total of 90 points. Bidders need to score a minimum of 72 points from the Total of 90 points in order to be further evaluated in terms of the 80/20 points system of the revised PPPFA Regulations. Bidders who obtains a score of less than 72 will be disqualified and will not be further evaluated.

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.**

Mr. KP Leserwane  
Acting Municipal Manager