



CONFIDENTIAL

REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION

This report contains 64 pages

JUNE 2019

The Speaker
Matjhabeng Local Municipality
319 Stateway
Welkom
9460

24 July 2019

Dear Cllr B. Stofile

**RE: REPORT ON MUNICIPAL REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT
OPINION**

In accordance with the requirements of Sec 126(1)(a) of the MFMA, the accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.

In accordance with the requirements of Sec 126(3)(a) and (b) of the MFMA, the Auditor-General must;

- (a) Audit those financial statements; and
- (b) Submit an audit report on those statements to the accounting officer of the municipality within three months of receipt of the statements.

It is against this background that, we herein submitting our report on the audit outcomes for the 2017/18 financial year which was a regression from the Unqualified Opinion to Qualified Opinion.

The attached report has been set out in as follows:

Annexure A- Extracts from Management Report of Audit Finding that led to the Qualified Audit Opinion

Annexure B- Signed Audit Report

Our report has been prepared for your information, and members of Council. This report should not be placed at the disposal of third parties without our written approval.

Yours faithfully,

Mr. T Tsoaeli
Municipal Manager
Matjhabeng Local Municipality

DISTRIBUTION LIST

This report is distributed to the following members of management;

Name Designation	For Action	Secure Action
Council: Matjhabeng Local Municipality	X	
Executive Mayor: Matjhabeng Local Municipality	X	
Municipal Manager: Matjhabeng Local Municipality		X
Chief Financial Officer: Matjhabeng Local Municipality		X

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1 Introduction and Background

In terms of section 126(1)(a), the accounting officer of the municipality must prepare the annual financial statements of the municipality;

These financial statements should present fairly, in all material respects, the financial position of the municipality as at 30 June, its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the MFMA and Division of Revenue Act of South Africa (DoRA).

In terms of section 126(3)(a) and (b), the auditor general must audit these financial statements.

2 Responsibilities of the accounting officer for the financial statements

The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and 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.

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 there is an intention to liquidate the municipality or to cease operations, or there is no realistic alternative but to do so.

3 Auditor-general's responsibilities for the audit of the financial statements

The Auditor General 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 the opinion of Auditor General.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

4 Objectives

To report to the council the results of the 2017/18 financial year audit outcome and the reasons for the regression from the Unqualified Audit Opinion.

5 Definitions of Audit Opinions

5.1 An Unqualified Report

In an unqualified report, the auditors conclude that the financial statements of your municipality present fairly its affairs in all material aspects. The opinion embodies the assumptions that your municipality observed compliance with Generally Recognised Accounting Practice and statutory

requirements. Such a report implies that any changes in the accounting policies, their application and effects, are adequately determined and divulged.

This opinion does not tell that your municipality is in good economic health. It merely states that your financial report is transparent and thorough and has not hidden important facts.

5.2 A Qualified Report

A qualified report is one in which the auditor concludes that most matters have been dealt with adequately, except for a few issues. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies. For auditors an issue must be material or financially worth consideration to qualify a report. The issue should not be pervasive, that is, the issue should not misrepresent the factual financial position.

A qualified audit report does not mean that your municipality is suffering, and it doesn't mean that your financial statement isn't transparent. It merely reflects the auditor's inability to give an unqualified report.

5.3 Disclaimer or Adverse Opinion

If issues are material and pervasive, the auditor issues a disclaimer or adverse opinion.

6 Reasons that led to the regression from unqualified to qualified audit opinion

Infrastructure Assets

The results of the conditional assessments of infrastructure assets were not pulled into the Fixed Asset Register (FAR) appropriately. This in turn resulted in inconsistencies between the conditions of the assets as reported and/or disclosed in the FAR and the actual condition of the assets as verified by the Auditor General.

The impact of these inconsistencies in turn affected the valuation of the assets as reported and/or disclosed in the FAR, in that the impairment of infrastructure assets understated and the carrying value of the infrastructure assets overstated.

The solution to the raised finding by the Auditor General was for the Municipality to visit and verify the entire population of infrastructure assets and to ensure that the conditions as report and/or disclosed in the FAR were consistent with the actual condition of the assets and all the necessary adjustments that results from the exercise are effected on the FAR and pulled through into the accounting records of the Municipality and the Annual Financial Statements.

This exercise was undertaken and concluded before the conclusion of the Auditor General's audit process, the results were communicated to the Auditor General and all the necessary adjustments effected on the FAR, the accounting records and the Annual Financial Statements.

Furthermore inconsistency were identified on the AGSA finding which should have been resolved and the extrapolated error reduced by R50 916 752.

However due to the time constraint and the magnitude of the work required by the Auditor General to test the additional sample. This correction were not tested by the Auditor General and the finding remained as the qualification matter.

Service Charges

The continued usage of the interim billings for billing of certain consumer accounts had been deemed to be unreliable by the AGSA, as the AGSA requested the actual meter readings to be performed on all accounts to ensure that the basis for estimated billing is based on the recent billings verified during the recent meter readings.

Secondly there were meters verified by the AGSA for which there were no billings done on the system, which in turn resulted in understatement of revenue.

Furthermore the disconnected meters as a resulting not performing actual meter readings were billed through the usage of the interim billings.

Receivables

Rental were recognised for the tents that were no longer occupants of the municipal properties, and this resulted in the receivables being overstated.

7 Executive Summary of the qualification matters

Component of Annual Financial Statements qualified	Basis for qualification	Audit Findings resulted in the qualification	Page number of the Audit Findings
Service Charges	The auditor was unable to obtain sufficient appropriate audit evidence for service charges as the municipality did not implement adequate processes and controls to ensure consumers were correctly billed for services used. The municipality did not read meters on a regular basis which resulted in estimates being used for extended periods, active meters were identified that were not being billed as well as meters which were disconnected due to non-payment of services, but still billed estimates even though there was no usage. The auditor could not confirm service charges by alternative means. Consequently, the auditor was unable to determine whether any adjustment was necessary to service charges stated at R1 097 788 518 in the financial statements	7.1.1(CAF 84) Revenue: Interim charges no longer a reliable estimate (ISS.99)	9
		7.1.2(CAF 107) Revenue from exchange transactions: Electricity charges after disconnection of services (ISS.134)	11
		7.1.3CAF 116) Revenue from exchange transactions - Active meters that were not billed during the year (ISS.145)	15
Property, plant and equipment	The municipality did not measure all items of property, plant and equipment in accordance with GRAP 17, <i>Property, plant and equipment</i> . Infrastructure assets that were no longer in a useable condition were not impaired. Consequently, property, plant and equipment was overstated and impairment was understated by R66 131 381. There was also a resultant impact on the surplus for the period and on the accumulated surplus.	7.2.1(CAF No 81) Infrastructure Assets (Existence): Difference in condition (ISS.121)	61
Receivables from exchange transactions	The municipality incorrectly recognised rental receivables where future economic benefits would not be received, which constitutes a departure from GRAP 1 <i>Presentation of Financial Statements</i> . Rental receivables were recognised for tenants that no longer occupied a property. This resulted in rental receivables as disclosed in note 13 being overstated by R63 927 116. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.	7.3.1(CAF 111) Receivables from exchange transactions: rentals debtors that could not be verified (ISS.131)	62

Annexure A: Extracts from Management Report of Audit Finding that led to the Qualified Audit Opinion

7.1 Service charges

7.1.1 (CAF 84) Revenue: Interim charges no longer a reliable estimate (ISS.99)

Audit finding

Paragraph .29 of GRAP 9, Revenue from exchange transactions, states:

Revenue from the sale of goods shall be recognised when all the following conditions have been satisfied:

(c) the amount of revenue can be measured reliably;

Contrary to the above, the list attached as Annexure A provides a list of water and electricity meters where actual readings were not obtained for more than 12 months and were therefore charged interim charges which are no longer a reliable measure of revenue to be recognised.

This list was assessed and provides the following:

1. Average revenue recognised using estimates in the current financial year:

Years	Av. estimated consumption (units) per year	Av. charge per year
1	1 449 068	9 159 163
1 to 2	6 248 711	41 678 227
2 to 3	4 440 149	31 747 032
3 to 4	4 672 441	32 446 350
4 to 5	1 261 879	5 786 394
5 to 6	1 260 019	7 828 376
6 +	704 476	6 064 556
Grand Total	20 036 741	134 710 096

2. Estimates as a percentage of total revenue in the financial statements:

Service	Av. estimated consumption (units) per year	Av. charge per year	AFS	Percentage
Electricity	12 229 613	19 606 852	571 437 617	3%
Water	7 807 128	115 103 244	317 719 704	36%
Grand Total	20 036 741	134 710 096	889 157 321	15%

3. Estimates as a percentage of total active accounts per BP 147 report

Service	Number	Service	Number	Percentage
Number of account charged estimates (Electricity)	1 601	Total number of active accounts (Electricity)	12 782	13%
Number of account charged estimates (Water)	19 374	Total number of active accounts (Water)	50 759	38%

Total	20 975	Total	63 541	33%
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4. The following accounts serves as an example of meters that with no actual reading in the current financial year:

Account number	Consumption	Levy total	Meter reference	Service	Months since last actual reading	Date last read
10824125	193.00	2 136	1147253	Water	113	2008/12/25
10728635	12 727.00	195 134	229323	Water	113	2008/12/25
10910795	42 859.00	730 529	975900405	Water	113	2008/12/25
11866775	12 315.00	187 566	ZUG650	Water	113	2008/12/25
10718246	171.00	1 924	907873	Water	112	2009/01/26
10823174	171.00	1 972	777734	Water	112	2009/01/20
11983004	523.00	5 716	34732590	Water	112	2009/02/10
11286122	171.00	1 924	XBK698	Water	112	2009/02/06
12041414	581.00	5 962	CNOW036	Water	105	2009/08/31
11374847	4 199.00	60 556	315178	Water	95	2010/05/24
10847885	99.00	1 083	165854	Water	71	2008/12/25
10890251	52.00	624	1003511	Water	48	2014/05/26
11606831	350.00	3 399	899762	Water	46	2014/07/28
11218184	4 293.00	70 564	621814	Water	45	2014/08/19
11573762	1 146.00	15 887	906816	Water	45	2014/08/26
10808183	807.00	10 849	1002436	Water	42	2014/11/26
11965571	1 784.00	25 600	520918	Water	41	2014/12/19
10700414	3 823.00	62 813	704307	Water	39	2015/02/20
11163695	2 276.00	33 570	118	Water	36	2015/05/26
11395367	86.19	152	BYEH868	Water	36	2014/08/15
11492684	769.00	8 424	166449	Water	36	2015/05/27
11398262	2 177.00	32 427	BYEJ283	Water	31	2015/10/22
12682034	555.00	8 002	248278	Water	26	2016/04/29
11389532	1 347.00	20 705	BYEJ222	Water	24	2016/05/23
12526886	238.00	3 228	742	Water	23	2016/06/22
10588391	188.00	2 589	709700	Water	19	2016/10/12
11563757	1 033.00	10 749	WO3A144863	Water	18	2016/11/24
10713617	966.00	14 732	KCJ771	Water	17	2017/01/09
11579510	340.00	4 989	865018	Water	16	2017/02/01
12528248	400.00	5 932	COAZ258	Water	16	2017/02/20
10590614	52 324.34	86 025	18980	Electricity	59	2013/06/12
11824745	13 470.00	22 827	16953	Electricity	31	2015/10/15
12237320	11 785.00	19 551	18140	Electricity	18	2016/11/15
12273794	23 429.00	43 072	7930	Electricity	18	2016/11/23
12018284	16 770.00	28 760	E018777	Electricity	39	2015/02/12

This was caused by insufficient staff allocated to reading of meters and month to month contract with the service provider who was appointed to perform the readings

This will result in a revenue from exchange transactions and receivables from exchange transactions being overstated by judgemental misstatement of R54 125 675.

7.1.2 (CAF 107) Revenue from exchange transactions: Electricity charges after disconnection of services (ISS.134)

Audit finding

GRAP 9 paragraph 29 states that revenue from the sale of goods shall be recognised when all the following conditions have been satisfied:

- (a) the entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- (b) the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Contrary to the above mentioned requirements, service charges for electricity continued to be charged for the following accounts which were confirmed to have been disconnected by suppliers appointed by the municipality, and were no arrangement and no payment was received from the consumer:

Voucher no	Date of cuts	Meter no	Outcome	Supplier	Account number	Name	Disconnection fee date	Period of electricity charged after disconnection	Amount of electricity charged after disconnection
PORA001562	09/02/2018	8739	Box removed	Visible Speed	10555487	MI Chawe	24/01/2018	24/03/2018-25/06/2018	1 098.04
		25793	Box removed	Visible Speed	10484825	P Botha	24/01/2018	25/03/2018-17/05/2018	38.08
		11560/11561/11562	Cut	Visible Speed	10206482	J Andendorff	24/01/2018	25/03/2018-24/06/2018	10 353.20
		14576	Cut	Visible Speed	11868653	O Sanders	No Disc Fee	25/03/2018-24/06/2018	4 880.87
PORA001252	21/11/2017	19281	Cut	Visible Speed	10654181	MB Mogomo	21/11/2017	27/01/2018-24/06/2018	3 876.17
		13626	Cut	Visible Speed	12226970	RV Nyangwa	21/11/2017	27/01/2018-24/06/2018	2 072.11
		24114	Cut	Visible Speed	10446203	RJ Tsukudu	21/11/2017	27/01/2018-24/06/2018	7 559.55
		24107	cut	Visible Speed	12667967	AR Modise	21/11/2017	27/01/2018-24/06/2018	10 827.00
	14/11/2017	9411	Cut	Visible Speed	11900450	LT Bobelo	14/11/2017	27/01/2018-24/06/2018	5 758.00
PORA000733	13/09/2017	19548	cut	Visible Speed	11968847	DJ Ramosena	13/09/2017	26/11/2017-24/06/2018	16 883.00
		E0028994	Cut	Visible Speed	12097742	LA Van Biljon	13/09/2017	26/11/2017-24/06/2018	11 955.00
CONA001203	16/04/2018	12576	Cut	Moon and Earth trading	11960966	FN Khosana Trans	16/04/2018	24/06/2018	18.50
		22785	Meter removed	Moon and Earth trading	10534067	Moneyways twelve CC	16/04/2018	24/06/2018	18.50

		25595460	Cut	Moon and Earth trading	12048446	Maryland International school	16/04/2018	24/06/2018	2 412.00
		22769	Cut	Moon and Earth trading	10856846	J Kemp	16/04/2018	24/06/2018	373.00
		1519814	Cut	Moon and Earth trading	11864948	De Maniasix CC	16/04/2018	24/06/2018	9 049.00
		26381	Cut	Moon and Earth trading	10342586	PL Jowi	16/04/2018	24/06/2018	3 075.00
CONA000286	13/06/2017	20248	Cut	Moon and Earth trading	12610484	PS Mofokeng	13/06/2017	26/08/2017-24/09/2017	2 603.00
		15572	Cut	Moon and Earth trading	12038381	D Jordan	13/06/2017	26/08/2017	5 519.00

Accounts were disconnection fees continued to be charged when the consumer was disconnected:

Details as per the payment voucher inspected					Details as per solar system	
Voucher no	Date of cuts	Meter no	Outcome	Supplier	Additional disconnection fee charges even though the meter was disconnected	Period additional disconnection fees were charged
PORA001562	09/02/2018	8739	Box removed	Visible Speed	1 190.94	22/02/2018-21/06/2018
		25793	Box removed	Visible Speed	793.96	22/02/2018-22/03/2018
		11560/11561/11562	Cut	Visible Speed	1 190.94	22/02/2018-21/06/2018
PORA001252	21/11/2017	19281	Cut	Visible Speed	1 984.90	13/12/2017-14/06/2018
		13626	Cut	Visible Speed	1 984.90	13/12/2017-14/06/2018

		24114	Cut	Visible Speed	1 984.90	13/12/2017-14/06/2018
		24107	cut	Visible Speed	1 984.90	13/12/2017-14/06/2018
PORA000733	13/09/2017	19548	cut	Visible Speed	2 778.86	11/10/2018-18/06/2018
		E0028994	Cut	Visible Speed	2 778.86	11/10/2018-18/06/2018
CONA001203	16/04/2018	12576	Cut	Moon and Earth trading	396.98	13/06/2018
		22785	Meter removed	Moon and Earth trading	396.98	13/06/2018
		25595460	Cut	Moon and Earth trading	396.98	13/06/2018
		22769	Cut	Moon and Earth trading	396.98	13/06/2018
		1519814	Cut	Moon and Earth trading	396.98	13/06/2018
		26381	Cut	Moon and Earth trading	396.98	13/06/2018
CONA000286	13/06/2017	20248	Cut	Moon and Earth trading	793.96	02/08/2017-13/09/2017
		15572	Cut	Moon and Earth trading	396.98	02/08/2017

The above charges took into account the billing run which is six weeks behind

This was caused by lack of manual and automated controls in ensuring that the billing system does not continue to charge for electricity consumption and disconnection fees were a consumer has been reported as disconnected.

The following financial statement items are therefore misstated as there were no consumption of services by the consumers:

- 1) Revenue from sale of electricity and receivables from exchange transactions is overstated by projected amount of R211 493 860.
- 2) Revenue from disconnections fees under other income and receivables from exchange transactions is overstated by a projected amount of R9 986 891

7.1.3 CAF 116) Revenue from exchange transactions - Active meters that were not billed during the year (ISS.145)

Audit finding

Paragraph 3.15 of the conceptual framework for general purpose financial reporting states that "To be useful in financial reporting, information must be a faithful representation of the economic and other phenomena that it purports to represent. Faithful representation is attained when the depiction of the phenomenon is complete, neutral, and free from material error."

Contrary to the above, it was noted during the audit that the following active consumer accounts were not billed during the financial year under review:

1. Consumer accounts not charged for water services

No	Account number	Consumer name
1	10043336	ODELOT BODY CORPORATE
2	10066904	GP LIPHLO
3	10067108	BM MOLUTSI
4	10146374	V KOOPMAN
5	10165340	MA TLHAKO
6	10166636	MM NKONOANE
7	10169027	TJ SEKONYELA
8	10170290	DN MANYANA
9	10171238	RZ DLAMINI
10	10193444	MP ADAM
11	10194176	EG QUNTA
12	10233122	TP ADOONS
13	10241312	AFRICAN GOSPEL CHURCH
14	10247276	H AGRELLA
15	10247933	JT APLANE
16	10248950	PARKE & EILANDE
17	10250750	SIBANYE GOLD PTY LTD
18	10253756	SIBANYE GOLD PTY LTD
19	10258130	BELLAMBIE MINING & INDUSTRIAL (PTY)
20	10267643	NT ALI
21	10271048	HEADMASTER (HOER TEGNIES SPORT
22	10280615	1 GOUDVELD OPLEIDINGS SENTR
23	10283378	ANDRE DE BRUIN FAMILIE TRUST
24	10285091	PARKE EN EILANDE
25	10290941	EDDIE MODISE PROPERTIES
26	10291841	MD MASIHLEHO
27	10296056	ME DIKOKO
28	10296431	MJ LESHOLI
29	10307090	MA NOVEMBER
30	10308167	SS LETHAKHA
31	10308284	EG MPHAFI
32	10308530	AM MOTLHAOLENG
33	10310198	LA SEHLOHO
34	10310378	MI SEFATSA
35	10311176	SJ DU PLESSIS
36	10311794	ZL MOFUBETSOANE
37	10324097	ME MOTAHANE
38	10324742	THS& MASITSA
39	10325255	TW PITSI
40	10327892	AM MOLOJANE
41	10328366	FA&CA ENGELBRECHT
42	10342793	MR DITSOANE
43	10344194	HOOF PARKE EN REKREASIE
44	10352885	SM HANCOCK
45	10357682	M ARMSTRONG

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46	10359686	PG ARODI
47	10359698	TM ARODI
48	10378418	MR ZULU
49	10378856	MG LEKONE
50	10379063	BBV KHUZWAYO
51	10383293	MA BAARTMAN
52	10383923	TJ BAATJIES
53	10384358	ZJ BACELA
54	10390208	J SITHOLE
55	10393643	MS MOGOERA
56	10398824	TE BALINTULO
57	10401368	T BALOYI
58	10407041	LP LETHOKO
59	10408880	BANTU CHURCH OF CHRIST
60	10411808	OR ONS RUS PTY LTD
61	10413146	MA BAREETSENG
62	10416890	J BARNARD
63	10417532	CE&V NORTON
64	10419794	GM BARUMANE
65	10421246	CALIBANHOF BODY CORPORATE
66	10425347	SD JONKER
67	10426004	SIBANYE GOLD PTY LTD
68	10426082	OPENBARE GERIEWE
69	10439813	GC BESTER
70	10443797	NW BETANA
71	10446563	P BEZA
72	10452362	RL BHUNGANE
73	10454495	KL BIKWANI
74	10456115	VI BINDZA
75	10456463	QW BINTA
76	10461632	MJ KHITSANE
77	10463600	BLOMANDA HOUSING
78	10463648	MG MORATSEHLA
79	10465115	TORONTO ONTSPANNINGS
80	10466336	TS BOBEJAN
81	10467287	MB BOHATA
82	10468727	M.J MOOKO
83	10469450	NF BOMVU
84	10470026	MM BUNTSE
85	10472201	N BOOI
86	10477280	D BOROLE
87	10477934	TT BOROTHO
88	10479296	EN BOSE
89	10480595	S BOSIU
90	10484633	FP&P MACHININI
91	10486778	E BUTIPE
92	10488530	NE TAU
93	10489724	NE BRAND
94	10494122	NL BROOD
95	10496450	LL BUANG
96	10500230	1 VERKEERSDEPARTEMENT
97	10503416	BV BUSHULA
98	10504445	V BUTHELEZI
99	10509821	OLIVE FAMILY TRUST
100	10511954	B TERGERS PROPERTIES (PTY) LTD
101	10512698	NE CEWU
102	10513241	RD CHABALALA
103	10513277	NL MABIZELA
104	10513523	PJ CHABANE
105	10513547	TRANSNET LTD
106	10514180	A CHABEDI
107	10515890	DJ CHAKA
108	10516235	MJ CHAKA
109	10516274	MP CHAKA
110	10516298	MV CHAKA
111	10517381	SJ CHAKA
112	10517534	MS CHALATSE
113	10517597	NK CHAMBO

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114	10518458	H CHARLES
115	10518473	ZJ CHARLES
116	10518935	AM CHAUQUE
117	10518947	JC CHAUQUE
118	10519757	M CHILOANE
119	10519901	TS&S CHISSANO
120	10520015	ZE CHIUME
121	10520903	NL CHOFU
122	10521032	MA CHOMA
123	10521146	AS CHONCO
124	10523231	1 PERSONEEL BEHUISING
125	10525340	MM COANGAE
126	10527050	KARAVANPARK
127	10527446	X VANYA
128	10530224	ERF 6369 WELKOM (PTY) LTD
129	10538093	DA HABAI
130	10538258	D MOUMAKOE
131	10538531	MD & TE CHABANE
132	10538618	D MATHIPE
133	10538876	DS HLABHLABA
134	10539431	S DABULA
135	10539494	MC DADA
136	10540061	E DAJEE
137	10540742	PR DANIEL
138	10541000	WELONIE PROPERTIES (PTY) LTD
139	10541051	S DANISO
140	10544213	N MOLELO
141	10546502	GAILBERT CONSTRUCTION CC
142	10546631	JT DE JAGER
143	10546823	BK TEMP-REC
144	10549484	SC TLADI
145	10550192	NZ BACELA
146	10550321	D&TJ DE VILLIERS
147	10556261	DEVELOPMENT CORP FREESTATE
148	10556660	SZ DHLAMINI
149	10557698	E DICKENSEN
150	10558856	WELKOM VOLKSKOOL
151	10558946	UNITAS HOER SKOOL
152	10559357	NYALA SEKRETARIELE DIENSTE NOMMER EEN CC
153	10559642	SZ DIKANE
154	10560155	MI DILE
155	10560386	SI DIMPANE
156	10560476	RD TSEHLE
157	10561070	PS DINKO
158	10561184	MM DINOKE
159	10561247	TS DINTOE
160	10561250	JT DINTSA
161	10561262	MA DINTSI
162	10561352	AB DIPHOKO
163	10561364	DR DIPHOKO
164	10561388	MA DIPHOKO
165	10561442	MA SEHLOHO
166	10562342	MN DIRADITSILE
167	10562585	MT DISENE
168	10562687	PUBLIC WORKS (SAPS)
169	10563086	LE DITALAME
170	10563176	TJ DITHEBE
171	10563230	OE DITHUGE
172	10563281	DD MAY
173	10563548	MA DITSHIBANE
174	10563860	MP DLADLA
175	10563872	ND DLADLA
176	10563884	ZS DLAEDWA
177	10564718	MP DLAMINI
178	10564721	JM MOTSEKI
179	10565477	ME DLHAMINI
180	10565492	M DLIKIDLA
181	10565543	NM DLONGOLO

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

182	10565567	T.W DLOVA (001057)
183	10565762	MD MASEMOLA
184	10565876	MI DIOKANE
185	10566377	D DONEN
186	10567418	ELWALD PROPERTIES CC
187	10571033	HG JANSE VAN RENSBURG
188	10571174	TK THOLA
189	10572461	MA HLALELE
190	10573181	ZR DUBE
191	10573682	PL DULELA
192	10573760	MP & RN DUMA
193	10573823	YBH INVESTMENTS CC
194	10573901	SZ & WM DUMANE
195	10574015	MA DUMISI
196	10574696	NF DWENGA
197	10574735	MF DYALAZA
198	10575467	TJ DHLAMINI
199	10575482	E MJIKELE
200	10575494	ME MOKGOETSI
201	10575545	L PHILLIPS
202	10575737	MB MAKEKA
203	10576148	ME MATJOVA
204	10576253	EM MACHAKELA
205	10576946	MM TSOMO
206	10577744	ELEKTRIESE WERKSWINKEL
207	10579262	WELWAY HOLDINGS
208	10579403	SIBANYE GOLD PTY LTD
209	10583390	M MAOELA
210	10583438	EREGION INVESTMENTS PTY LTD
211	10584122	ERF 9107 WELKOM CC
212	10584377	SV MONYAMENG
213	10585715	PJ & AS ESTERHUIZEN
214	10586345	F&D PROP (PTY) LTD
215	10587041	MF MOKHOMO
216	10587077	LF NKONE
217	10587386	MJ FABA
218	10587425	TJ FABA
219	10587863	NM FANA
220	10589021	PURPLE PLUM PROPERTIES 28 PTY LTD
221	10589060	PURPLE PLUM PROPERTIES 28 PTY LTD
222	10589393	KP FEBANE
223	10591181	EM SEABI
224	10591412	PURPLE PLUM PROPERTIES 28 PTY LTD
225	10591628	PURPLE PLUM PROPERTIES 28 PTY LTD
226	10591976	H&B VAN WYK
227	10593044	HC VAN ZYL
228	10593416	MS FLATELA
229	10594007	JM FOKANE
230	10594241	T FOMU
231	10597478	FB GAMBALE
232	10599113	MM FUKU
233	10599188	NW SOMKOKO
234	10599500	FREE STATE PROVINCIAL
235	10599794	PN WATKINSON
236	10600127	DL MOLELE
237	10601930	HELENIC COMMUNITY
238	10604321	NM MLANGENI
239	10606352	SUPERWELD
240	10606955	VD FUBU
241	10607060	ML FULANI
242	10607381	NE FUTHWA
243	10607831	MS GADEBE
244	10607960	TP GAILELE
245	10608047	BAG GALADA
246	10608188	GALILEA APOSTOLIC CHURCH
247	10608293	GZ GAMA
248	10608665	NM GANGA
249	10608821	M GAOAGWE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

250	10609295	M GATYA
251	10610441	OPENBARE GERIEWE
252	10610594	A GEORGE
253	10610618	MA GEORGE
254	10611725	C GIANNAKOPOULOS
255	10611905	NL GILA
256	10612175	P GINYGAZI
257	10613486	VISSER
258	10615364	VK GOSANI
259	10615955	PG GOUWS
260	10616033	GOVERNMENT OF LESOTHO
261	10616135	M GQUMANI
262	10616510	KG GRANT
263	10619840	M GUMBE
264	10621022	HN PUPUTLE
265	10621292	AL HADEBE
266	10622372	C HAREJANE
267	10623026	KJ BONOKOANE
268	10626101	G HELE
269	10626137	DG HELEPI
270	10626230	MP&M HELEPI
271	10628054	CM HINCKEMANN
272	10628390	MS THEKISO
273	10628441	SR HLAHANE
274	10628978	MM HLALELE
275	10628981	ME & SM HLALELE
276	10629056	LM HLALELE
277	10629377	MP HLALELE
278	10629494	PM HLALELE
279	10629596	TJ HLALELE
280	10629650	TS HLALELE
281	10629713	FM HLANGANISO
282	10629827	MP HLANYANE
283	10630010	DE HLATHE
284	10630100	AP HLATJWAYO
285	10630112	NM HLATJWAYO
286	10630151	SE HLATSHWAYO
287	10630304	PE HLEHLETHE
288	10630394	MS HLELESI
289	10630472	TH HLOELE
290	10630973	MP HLWEMPU
291	10631372	M & IL HLOBO
292	10631975	JS HONGWE
293	10632311	PUBLIC WORKS DEPT
294	10632722	EL HOSHOLA
295	10632812	MD HOTSI
296	10634162	REATLEHILE FINANCE & HOUSING CO PTY LTD
297	10634816	REATLEHILE FINANCE & HOUSING CO PTY LTD
298	10634831	REATLEHILE FINANCE & HOUSING CO PTY LTD
299	10635062	REATLEHILE FINANCE & HOUSING CO PTY LTD
300	10635551	REATLEHILE FINANCE & HOUSING CO PTY LTD
301	10635845	REATLEHILE FINANCE & HOUSING CO PTY LTD
302	10637132	XJ HUKU
303	10637825	ML TSHABALALA
304	10637876	SE LEKALE
305	10638146	43 PROSPEC (PTY) LTD
306	10638842	NJ MENS
307	10638971	J MHOLO
308	10639061	JAN VAN DER WALT AUTO ELECTRIC PTY LTD
309	10639238	J DOMKRAG
310	10639406	J LIBENGU
311	10639472	MM MAKATSA
312	10640075	SJ THEKISO
313	10640318	MB MPONZO
314	10640357	J PUPHU
315	10640435	JD NTISA
316	10640447	JF LEEUW
317	10640450	JK MONKOE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

318	10640462	JM MOKOENA
319	10641194	E JACOBS
320	10641785	PH JACOBS
321	10642454	X JAKO
322	10642466	MS JAKO
323	10642481	AN JAKUJA
324	10642775	ZS JAMA
325	10642970	J T LENONG
326	10645130	TP JANTJIE
327	10645166	HL JANTJIES
328	10645502	VS JAS
329	10645565	MM JASONE
330	10646324	L JIBA
331	10646813	ZS JOEL
332	10647134	M JOHNIE
333	10647365	SD JOHNSON
334	10647803	MP MOLETSANE
335	10648073	NM JONGILE
336	10649075	NM JORDAN
337	10649114	JS JOSE DE S CLEANERS CC
338	10649153	V JOSEPH
339	10650002	MA JULISE
340	10650347	TB JURRY
341	10650401	YM JABUZA
342	10650593	MS PITSO
343	10650683	KL KHOHLOKOANE
344	10650848	NE SONKWALA
345	10650914	KA KABI
346	10650953	ME KABI
347	10651070	MA KALANE
348	10651478	PA KALANE
349	10651892	DS KAMBULE
350	10652084	MR KANEBOS
351	10652213	MM KANYI
352	10652240	PM MOHAPI
353	10653176	MJ KEBILE
354	10653704	MA KEMENG
355	10653716	MM KEMENG
356	10653743	M KEMP
357	10653911	MM KENKERE
358	10653986	MJ KAPENG
359	10654064	JJ KERN
360	10654232	TA KHETHANE
361	10654670	PL MOCHOA
362	10655030	SM SANTI
363	10655351	MA&N KHABO
364	10655618	MI KHAHLOE
365	10655747	M KHAILE
366	10656095	PM KHALANE
367	10656134	MA KHALEBOI
368	10656200	ST KHALIPHA
369	10656740	TS VANNEER
370	10657058	SJ KHASIPE
371	10657163	KS KHATI
372	10657241	ME KHATI
373	10657280	KS KHATLAKE
374	10657574	ME MLOKOTI
375	10657640	AE LESIGE
376	10657817	SM LEKHOTLA
377	10657832	TE MADIA
378	10657883	MG LESOLE
379	10657958	TS PHOHLELA
380	10657973	MP NKHAHLE
381	10658396	LS MALEME
382	10658411	PP RADITLHARE
383	10658615	MJ SEBEKO
384	10659104	ML MOKHOSI
385	10659131	K VAN WYK

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

386	10659221	MM NKONE
387	10659308	MJ MOTLOI
388	10659350	KHAYALETHU HOME LOANS PTY LTD
389	10659515	DA MATLABE
390	10659695	NA NTEMA
391	10659785	ML MAINE
392	10659863	KHAYALETHU HOME LOANS PTY LTD
393	10659914	MA MATLOKOTSI
394	10659938	AN MANCAYI
395	10660055	M MATYESINI
396	10660700	KHAYALETHU HOME LOANS PTY LTD
397	10661006	TB MOFOKENG
398	10661150	LE MOTSUMI
399	10661174	MC MOSHOE
400	10661906	TD TSOELA
401	10662086	TE MBOSO
402	10662536	MP RADEBE
403	10662935	NS BALOYI
404	10663013	DO KHEPHEYI
405	10663088	KS KHESA
406	10663115	VP KHESA
407	10663256	ME KHETHA
408	10663268	RS KHETHA
409	10663322	MA KHETSI
410	10663358	FE KHIBA
411	10663373	KI KHIBA
412	10664027	LG KHOARANE
413	10664735	PURPLE PLUM PROPERTIES 28 PTY LTD
414	10664888	NJ KHOMBELANE
415	10665068	OE KHONZE
416	10665095	MA KHOOKHO
417	10665200	PJ KHOSA
418	10665275	TA KHOSHANE
419	10665287	TI KHOSHOLA
420	10665416	JM KHOTLE
421	10665557	DJ KHOWA
422	10665686	MD KHOZA
423	10666010	BJ KHUMALO
424	10666484	MN NGOVENI
425	10666496	LM KHUMBULA
426	10666613	RH KHUTO
427	10666730	NW KHWALU
428	10667024	M KIMBLE
429	10667153	A KIRSTEN
430	10667306	MR KITIME
431	10667333	SJ KITLANE
432	10667501	NS KLAAS
433	10668581	AM KOAHO
434	10668863	JR KOANO
435	10669571	KW KOENA
436	10669775	JH KOETLE
437	10670123	MP ELISHA
438	10670213	E CHABELI
439	10670585	TI KOLISANG
440	10670702	SA HLOHLOLO
441	10670792	M KOLOLO
442	10670921	LE KOMA
443	10670945	DM KOMAKO
444	10670996	B KOMANISI
445	10671152	AS&L KOMISA
446	10671704	MA KONYANE
447	10671911	J KOPELI
448	10672178	ME KORIBE
449	10672346	KORWEL (PTY) LTD
450	10672361	MS KOSENE
451	10672670	PA KOTO
452	10673027	JA KOTZE
453	10673543	PA KOZA

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

454	10675148	JL KUBEKA
455	10675214	JM THOBISA
456	10675730	TJ KUMALO
457	10676048	QJ&M KWABENI
458	10676204	L KWENANE
459	10676216	TG KWENENYANA
460	10676255	VJ KWINANA
461	10676270	MS MOKONE
462	10676564	LJ MOFOKENG
463	10676576	LJ MANESA
464	10676654	LP SIMANTI
465	10677437	N LAMANI
466	10678016	GM SCHRIMPTON
467	10678286	LD LAPIE
468	10679624	E LEANYA
469	10679741	TE LEBAJWA
470	10679867	DJ LEBONA
471	10679933	PM LEBATA
472	10679945	BE LEBATLA
473	10680113	DJ LEBEKO
474	10680140	TE LEBEKO
475	10680410	ME LEBERE
476	10680845	MF LEBONA
477	10681103	SS LEBONA
478	10681193	LEBONE KERNEELS
479	10681217	M LEBONE
480	10681232	MJ LEBONE
481	10681271	P & MA LEBONE
482	10681283	PA&G LEBONE
483	10681631	NP LETJAGE
484	10681745	MM LECHE
485	10681757	MP LECHE
486	10682132	MJ & NV LEEBA
487	10682402	AJ LEETO
488	10682414	J LEETO
489	10682453	L WILLIAMS
490	10682684	MC LEEUW
491	10682747	MJ LEEUW
492	10682774	TP MATHIBE
493	10682930	L SEKUTE
494	10683158	SS LEHABA
495	10683380	SI LEHLEKISO
496	10683416	JH LEHLOENYA
497	10683572	P.E LEKHOTLA
498	10683686	TI LEKAOTA
499	10683815	ME LEKALE
500	10683827	MM LEKALE
501	10683893	H LEKAOTA
502	10683956	PA LEKAOTA
503	10683995	PW LEKAOTA
504	10684241	LP LEKEKISO
505	10684265	MJ LEKEKISO
506	10684355	J LEKGOWE
507	10684460	AJ LEKHALANYANE
508	10684652	N LEKHOB
509	10684793	LJ LEKHOOE
510	10684856	NA LEKHOZI
511	10684961	LE LEKITLANE
512	10685498	NA LEMEKO
513	10685885	AP LENGAU
514	10685900	MA LENGAU
515	10685948	T LENGAU
516	10686014	TB LENGABALA
517	10686257	ME LENONG
518	10686362	MG LENONG
519	10686695	ME LENYEHELO
520	10686980	DD MOLABA
521	10687004	LA RAMATHE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

522	10687610	SD LEPHUANE
523	10687826	LJ LEPITSI
524	10687865	TE LEPONO
525	10688045	ML LERAISA
526	10688123	KE LEROALA
527	10688288	S LESEDI
528	10688420	MM LESEME
529	10688585	LE LESENYEHO
530	10688648	MP LESENYEHO
531	10688753	SM LESENYEHO
532	10689050	DV LESHOTHO
533	10689101	NP LESIA
534	10689140	TJ LESIA
535	10689254	TF LESIGI
536	10689728	MJ LESUTHU
537	10690268	ME LETEBA
538	10690295	MJ LETEBELE
539	10691015	KM LETLATSA
540	10691105	BA LETLOJANI
541	10691465	PM LETSELEHA
542	10691477	SS LETSELEHA
543	10691708	PE LETSIE
544	10691876	J LETSIPA
545	10691981	TJ MOKUTU
546	10692068	RJ LETSOARA
547	10692197	MA LETSOKO
548	10692428	MF LEU
549	10692713	SL LIBATE
550	10692740	MD LIBOTI
551	10692752	JP LICHABA
552	10692764	JP LICHABA
553	10692842	TE LICHAKANE
554	10693433	SO LIETSISO
555	10694345	HJ LINTOE
556	10694537	DM LIPHOKO
557	10694936	ME LITABE
558	10694963	MA LITABE
559	10694990	MI LITABE
560	10695038	MJ LITABE
561	10695077	MM LITABE
562	10695437	NTN LITLHAKANYANE(LF
563	10695746	KS KHAHLANE
564	10695800	T P LOAPE
565	10696055	MN LOLIWE
566	10696388	TJ LONDON
567	10696736	JM LOSABA
568	10696790	M LOSE
569	10697225	MP MALIA
570	10697945	SA LOUW
571	10698125	KW LOWALALA
572	10698371	BC LUBHEDE
573	10698857	JP LUKAS
574	10698911	LN MASEKO
575	10699217	N LUTHOLI
576	10699412	MA NYAMANE
577	10699463	SM CHOANE
578	10699526	TS MOTSEKE
579	10699553	TS TYOKOLO
580	10699811	MJ SIQAQA
581	10699988	MM MOLABA
582	10700516	PM TAILLE
583	10700606	M. MBOLEKWA
584	10700762	M.A. NTONTELA
585	10700825	MD MASELO
586	10700837	MD MOKHELE
587	10700954	LA RAMATHE
588	10700966	MF NKOEBELE
589	10701083	MJ HLALELE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

590	10701122	MJ NTOANE
591	10701158	M.J. MONTEOA
592	10701173	MJ NCOBONDWANE
593	10701251	ML TSIBULANE
594	10701287	MM MALEME
595	10701392	D M TSIMATSIMA
596	10701431	MD SOKE
597	10701443	MP & YM JONI
598	10701533	MS KGASANG
599	10701608	MS SEKOLANYANE
600	10701674	MW COANGAE
601	10701740	MG MAAKE
602	10702007	MA MABADI
603	10702061	ZE MABADI
604	10702112	ZH MABALA
605	10702367	KD MABASO
606	10702394	M MABASO
607	10702418	MA&A MABASO
608	10702460	MD MABASO
609	10702754	MJ LEKHOABA
610	10702958	MK MABELI
611	10703090	SS MABESE
612	10703294	ZW MABINDISA
613	10703462	DM MABITLA
614	10703678	MM MABITSE
615	10703963	LB MABOPE
616	10704065	TP MABOTHE
617	10704104	MJ&M MABOYA
618	10704194	MA MABULA
619	10704308	NJ MABUNDA
620	10704323	MV NYONGWANA
621	10704797	TP MACHABE
622	10704890	MJ MACHECHEOANE
623	10704926	KE STEPHEN
624	10705352	MM MACHOLO
625	10705685	LM MADOLO
626	10706432	S MADOSI
627	10706444	NJ MADOTYENI
628	10706495	MM MADUMISE
629	10706573	KS MADUNA
630	10706597	MA MADUNA
631	10706843	MF MAEYANE
632	10706918	MT MAFA
633	10707098	MJ MAFANTIRE
634	10707266	MP MAFATLE
635	10707320	M.M. MAFE
636	10707575	MJ MAPHASA
637	10707626	KJ MAFIRI
638	10707728	SL MAFISA
639	10707962	PB MAFRIKA
640	10708166	BM MAGADENI
641	10708373	TA MAGALANI
642	10708487	AM MAGAZIMANE
643	10709081	DP MAGUDULELA
644	10709516	PE MAHAO
645	10710068	BJ MAHLANE
646	10710122	M MAHLANGU
647	10710611	LG MAHLATSI
648	10710635	KT MAHLATSI
649	10710776	MJ MAHLATSI
650	10711292	S MAHLOHLA
651	10711370	PJ MAHLOKO
652	10711421	MA MAHLOKO
653	10711445	MA MAHLOKO
654	10711562	MP MAHLOKO
655	10711652	MJ MAHLOKO
656	10712267	MS MAHOA
657	10712270	H MAHOKO

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

658	10712408	MB MAHUMANI
659	10712447	DM MAHUSE
660	10712537	MD MAIKGOSHO
661	10712654	MJ MAIKHOSO
662	10712822	MJ MAIMELA
663	10712948	TL MAIPATO
664	10713128	MB MAJA
665	10713194	SE MAJADINA
666	10713308	MP MAJAKE
667	10713311	MS MAJAKE
668	10713413	MG MAJAVU
669	10713527	SP MAJOANG
670	10713566	MJ MAJOE
671	10713671	JM MAJOLA
672	10713980	NL MAJORO
673	10713992	PJ MAJORO
674	10714121	M MAJOSI
675	10714160	NM MAJOVA
676	10714826	E MAKATE
677	10714877	NM MAKATE
678	10715060	SS MAKATSA
679	10715276	MI MAKEKA
680	10715624	GJ MAKETEKETE
681	10715636	SC MAKGABANE
682	10715738	MI MAKGATHE
683	10715918	A MAKHABI
684	10716293	NE MAKHAMBABA
685	10716551	W MAKHANYE
686	10716935	MM MAKHATHE
687	10716947	MP MAKHATE (ESTATE LATE)
688	10717268	MP MAGKHETHA
689	10717475	M C MAKHETHA
690	10717514	MJ MAKHETHA
691	10717580	SJ MAKHETHA
692	10717592	SM MAKHETHA
693	10717655	SJ MAKHETHI
694	10717682	SM MAKHEYHA
695	10717745	MJ MAKHOALI
696	10717925	NP MAKHOELE
697	10717937	MS MAKHOERE
698	10718066	LM MAKHOOE
699	10718387	NS MAKI
700	10718390	NA MAKIBI
701	10718438	PJ MAKINTANE
702	10718465	MD MAKHASI
703	10718786	LD MAKOANYANE
704	10718915	ME MAKOETLANE
705	10718993	NL MAKOL
706	10719107	MSS MOTSUMI
707	10719197	EM MAKOMA
708	10719314	MZ MAKROTI
709	10719377	TAM MAKUBO
710	10719494	ME MAKUME
711	10719983	MP MALAKOANE
712	10720445	MS MALANE
713	10720511	B MALAPO
714	10720817	SM MALEBO
715	10720868	WM MALEBO
716	10720883	MD MALEBU
717	10721525	MS MOFOKENG
718	10722014	MM MALIA
719	10722041	MA MALIBO
720	10722245	L MALINDI
721	10722272	MS MALINDI
722	10722527	MS TLALETSI
723	10722824	D MALOKA
724	10723208	SA MALUKE
725	10723247	MS MALULE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

726	10723301	L MALUMISE
727	10723415	ML MAMABOLO
728	10723427	R E MAMABOLO
729	10723673	TG MAMBO
730	10723994	TS MANANA
731	10724006	TP MANANGA
732	10724072	SR MANCAYI
733	10724096	DS MANCOE
734	10724186	T MANDLA
735	10724240	MZWADILE CHARLTON
736	10724366	RJ MANERI
737	10724420	MF MANESA
738	10724843	TE MANGOEJANE
739	10724870	TI MOSALA
740	10725770	MS MANTJIES
741	10726037	MA MANYADI
742	10726052	MS MANYADI
743	10726463	TB MANZINI
744	10726553	S MAOKE
745	10726772	KI MAPENA
746	10727285	PS MAPHUTSE
747	10727297	BE MAPHUTSI
748	10727750	MJ MAQELEPO
749	10727786	P MAQELEPO
750	10727852	ZP MAQHASHU
751	10728557	TS MARAKE
752	10728596	MR MARAPO
753	10728623	MG MORATSEHLA
754	10729214	SIBANYE GOLD PTY LTD
755	10729457	MJ & JM MARITZ
756	10730360	N MARUBENI
757	10730576	MM MARUMO
758	10730603	ML MAPOSSE
759	10730756	S MARUMO
760	10730822	SP MARUMO
761	10730885	TI MARUMO
762	10731491	TR MASAKALE
763	10731566	A MASANGO
764	10732055	BL MASEKWA
765	10732340	RZ MASEYIMANE
766	10732505	LD MASHABE(DEBT COUNSELLING)
767	10732568	LA MASHEANE
768	10732634	FB MASHEGO
769	10732751	PE MASHELE
770	10732892	MB MASHIGO
771	10732970	TG MASHILOANE
772	10733510	MJ MASIANYANE
773	10733690	CN MASIKANE
774	10733870	MA MASILO
775	10734140	S MASISI
776	10734320	J MASITHA
777	10734458	GE MASITISI
778	10734806	ST MASOBE
779	10734884	TA MASOETSA
780	10734947	J MASOKA
781	10734950	J MASOKA
782	10734974	KS MASOKA
783	10735346	T D MASOLENG
784	10735616	LJ TLADI
785	10735655	MS MASUKELA
786	10735808	MF MASUNYANE
787	10736168	KP MATATA
788	10736258	S MATEBA
789	10736300	LJ MATEBUKA
790	10736414	KJ MATEKOANE
791	10736426	LP MATEKOANE
792	10736570	ME MATENE
793	10736750	ME MATHAFENG

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

794	10737122	B MATHEBULA
795	10737173	J MATHEBULA
796	10737236	ME MATHEJANE
797	10737341	MS MATHEJANE
798	10737713	NA&M MATHISO
799	10737815	ME MATHOBISA
800	10737827	MMS MATHOBISA
801	10737842	JM MATHOKA
802	10738034	MS MATHULE
803	10738421	NN MATIWANE
804	10738433	G MATJALALA
805	10738484	JM MATJE
806	10739462	ME MOFOKENG (2570)
807	10739513	MM MATLHOKO
808	10739537	DE MATLI
809	10739693	LH MATLOKOTSI
810	10739846	MP MATLOLANE
811	10739858	BG MATLOLANE
812	10739861	RJ MATLOLANE
813	10739924	ML MATLOSA
814	10740092	PS MATOLI (134511)
815	10740221	BK MATONSI
816	10740578	E MATSEKA
817	10740734	JM MATSEPE
818	10740848	G MATSHAYA
819	10740902	LJ MATSHELA
820	10741043	TJ&M MATSHININI (120255)
821	10741364	P MATSOARA
822	10741517	JL MATSOSO
823	10741634	PJ&S MATSOSO
824	10741697	TL MATSOSO
825	10741700	CN MATSOSO
826	10742201	MC MATUBE
827	10742327	NJ MATUWANE
828	10742366	UA MATYANE
829	10742483	X MAVITYO
830	10742777	MD MAWELA
831	10742882	NP MAXALA
832	10742945	JP&E MAXHEGO
833	10743281	PA MAYEZANA
834	10744088	AS MAZEKA
835	10744358	NE MAZIBUKO
836	10744487	JS MAZIBUKO
837	10744706	B MAZWI
838	10744823	SG MBAGANE
839	10745030	MD MBAMBO
840	10745156	MP MBANGATA
841	10745453	C MBAYO
842	10745543	BP MBELE
843	10745750	S & M MBELE
844	10745786	TG MBELE
845	10745942	MA MBHELE
846	10746134	VP MBIKO
847	10746338	NN NGQUBEKA
848	10746674	T MBULAWA
849	10747187	SIBANYE GOLD PTY LTD
850	10747652	A MDAKA
851	10747766	NS MDE
852	10748114	TM MDOLOMBA
853	10748537	NG MEHLOMAKHULU
854	10748756	ME MEJE
855	10748771	NL MEJE
856	10748936	TE MEKHOE
857	10749065	MA MELATO
858	10749104	MW MELATO
859	10749155	SL MELATO(ESTATE LATE)
860	10749707	A MENS
861	10749722	ML MENS

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

862	10749734	NM MENS
863	10749980	TR MERAÉ
864	10750121	SA MEREKO
865	10750427	NM METSING
866	10750505	A MEYER
867	10751648	TH MGOLOZENI
868	10751726	TE MGUGA
869	10751777	SM MGWEBE
870	10752191	JJ MHLAMBI
871	10752305	T MHLANGANISO
872	10752422	BZ MHLONGO
873	10752434	NS BORUNGAN
874	10752770	MS MILA
875	10753502	MINRAV INTERNATIONAL LTD
876	10753655	MP MIRA
877	10753847	JM MIYA
878	10753898	SP MIYA
879	10754222	MJ NKGASHU
880	10754594	M MKHIZE
881	10754606	V MKHIZE
882	10754657	X MKHOSI
883	10754711	FE MKHUMBENI
884	10754762	NJ MKHUMBENI
885	10754840	TS MKHWANAZI
886	10755044	T MKOVANA
887	10755110	ML MKUZULWA
888	10755146	CM MKWANAZI
889	10755200	MP MKWANAZI
890	10755302	PM MKWANE
891	10755431	M MLAMBO
892	10755584	EV MLAMLI 9 ESTATE LATE)
893	10755611	LD MLANGENI(ESTATE LATE)
894	10755686	M & NE MLANGENI
895	10755830	A MLANTJENI
896	10756034	M MLISA
897	10756817	MS MNDUBU
898	10757396	JK MNTUWEZOLO
899	10757474	NR MNYAKA
900	10758131	ME MOALOSI
901	10758155	HJ MOALOSI
902	10758308	ME MOALOSI
903	10758902	MS MODIKENG
904	10759043	LB MODIPA
905	10759094	MM MODISE
906	10759250	MJ MODISE
907	10759325	ND MODISE(ESTATE LATE)
908	10759364	RS MODISE
909	10759556	LM MODITILE
910	10760123	KJ MOEKETSI
911	10760393	TS MOEKETSI
912	10760507	MI MOELETSALE
913	10760561	A MOENG
914	10760651	SD&M MOENYANE
915	10760753	LA MOETI
916	10760921	ME MOETI
917	10761074	MJ MOETI
918	10761137	SE MOETSELA
919	10761152	MJ MOFOKA
920	10761188	MMJ MOFAMA
921	10761203	NW MOFIHI
922	10761320	TI MOFOKA
923	10761590	DB MOFOKENG
924	10761845	J MOFOKENG
925	10762373	MA MOFOKENG
926	10762502	ME MOFOKENG
927	10762721	MJ MOFOKENG
928	10762850	MM MOFOKENG
929	10763042	MR MOFOKENG

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

930	10763117	MS MOFOKENG
931	10763132	MS MOFOKENG
932	10763516	PG MOFOKENG
933	10763531	PD MOFOKENG
934	10763825	MS MOFOKENG
935	10763837	S MOFOKENG
936	10763927	SJ MOFOKENG SJ
937	10763954	T MOFOKENG
938	10764095	TA MOFOKENG
939	10764197	MA MOFOLO
940	10764212	MJ MOFOLO
941	10764416	KM MOGAPI
942	10764467	S MOGELE
943	10764674	SIBANYE GOLD PTY LTD
944	10764737	S MOGOERA
945	10764776	KM MOGOFA
946	10765241	LL MOGOROSI
947	10765253	AS MOKGOSI
948	10765355	MM&L MOGOTSI
949	10765367	TI MOGOTSI
950	10765421	MH MOHABA
951	10765676	B MOHALE
952	10765817	MA MOHALE
953	10765895	MM MOHALE
954	10766141	AM MOHAPI
955	10766423	OA MOTLATLA
956	10766447	MD MOHAPI
957	10766486	M MOHAPI
958	10766576	MJ&M MOHAPI (112011)
959	10766717	MTR MOHAPI
960	10767092	PA MOHASOA
961	10767128	TA MOHATLE (126235)
962	10767155	MJM MOHATYAZA
963	10767257	BE MOHLABAI
964	10767491	LJ MOHLAKOANA
965	10767578	MA MOSOLA
966	10768094	JT MOHLAULI
967	10768184	ME MOHLOKI
968	10768235	ANNA MOHLOKOANE
969	10768481	DL MOHLOMI
970	10768583	MP MOHLOUOA
971	10768673	TM MOHLOUOA
972	10768700	MS MARUPING
973	10768787	AM MOHOHLO
974	10768826	SH MOHOHLO
975	10768982	PE MOHOJE
976	10769060	EP MOHOLISA
977	10769162	MM MOHOLO
978	10769237	SC MOHOLO
979	10769894	SP MOILOA
980	10770125	MJ MOJAH
981	10770140	NP MOJAH
982	10770242	NA MOJAKE
983	10770266	MM MOJAKHOMO
984	10770677	LC MOJI
985	10770716	NJ MOJI
986	10770731	PJ MOJI
987	10770743	RA MBELE
988	10771154	SS MOKATI
989	10771424	M MOKAYANE
990	10771448	ME MOKEBE
991	10771604	LS MOKERETLA
992	10771616	MI MOKERETLA
993	10771643	PD MOKERETLA
994	10771718	KA NTHATISI
995	10771733	MA MOKETE
996	10771850	MI MOKGATHI
997	10772030	MC MOKGOBO

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

998	10772066	MS MOAHLOLI
999	10772120	RI MOKGOETSI
1000	10772441	MA MOKGUTLE
1001	10772606	PM MOKHABI
1002	10773017	PJ MOKHANOI
1003	10773161	OJ MOKHATHI
1004	10773314	TH MOKHATHI
1005	10773338	BJ MOKHATHI
1006	10773392	MA MOKHATLA
1007	10773518	MJ MOKHEHLE
1008	10773521	MF&G MOKOENA
1009	10773686	J MOKHELE
1010	10773752	LA MOKHELE
1011	10774124	SS MOKHELE
1012	10774328	MR MOROANE
1013	10775075	TP MOKHETHI
1014	10775450	MJ LEKHAFOLA
1015	10775498	MM MOKHOB
1016	10775513	MS MOKHOB
1017	10775615	SI MOKHOB (BOEDEL WYLE)
1018	10775627	SM MOKHOB
1019	10775756	LP MOKHOETSI
1020	10775783	TH MOKHOJE
1021	10776308	MJ MOKHOSI
1022	10776620	ME MOKHOTSOA
1023	10776668	TE MOKHOTSOA
1024	10776671	R K MOKHUA
1025	10776722	TZ MOKHUAMATHE
1026	10777106	PATR MOKOARI
1027	10777286	TF MOKOBORI
1028	10777505	BJ MOKOENA
1029	10777532	ME MAFISOANE
1030	10777610	DL MOKOENA
1031	10777736	FN MOKOENA
1032	10777802	MM MOKOENA
1033	10777904	JJ MOKOENA
1034	10778057	NL MOKOENA
1035	10778510	ME MOKOENA
1036	10778714	JM MOKOENA
1037	10778945	MJ MOKOENA
1038	10779011	MS MOKOENA
1039	10779254	NJ&C MOKOENA
1040	10779278	NM MOKOENA
1041	10779317	MS KABANYANE
1042	10779434	PM MOKOENA
1043	10779653	M A MOKOENA
1044	10779731	FS MOKOENA
1045	10779782	SL MOKOENA
1046	10779818	SM MOKOENA
1047	10780064	TM MOKOENA
1048	10780127	TR MOKOENA
1049	10780283	LG MOKOENA
1050	10780307	PT MOKOENA
1051	10780772	LL MOKONE
1052	10780847	ME MOKONE
1053	10780976	PT MOKONE
1054	10781015	SM MOKONE
1055	10781027	TH MOKONE
1056	10781093	MS NKONE
1057	10781324	TA MOKOPANELA
1058	10781708	ME MOKOTJO
1059	10781891	TJ MOKUBUNG
1060	10781954	KJ & EM MOKUPI
1061	10781966	MM MOKUPUTSA
1062	10782122	KS MOKWENA
1063	10782326	Q&S MOLABA
1064	10782338	ST MOLABA
1065	10782521	TP MOLAHLOE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1066	10782608	ME MALOISANE
1067	10782788	TS MOLANGOANYANE
1068	10782791	SJ MOLANGOANYANE
1069	10783085	MZ MOLAUJI
1070	10783406	JM MOLATO
1071	10783511	MM MOLAUDI
1072	10783613	RE MOLEBATSI
1073	10783691	LS MOLEBATSI
1074	10783805	DV MOLEFE
1075	10784255	PD MOLEFI
1076	10784513	K MOLEHE
1077	10784795	EN DUMA
1078	10784807	MM MOLELE
1079	10785002	MP MOLELEKI
1080	10785065	RA MOLELEKI
1081	10785554	MM MOLELENGOANE
1082	10785902	LA MOLETE
1083	10786724	ME MOLIBELI
1084	10786790	ZT MOLIBELI
1085	10786931	MC MOLIKENG
1086	10787291	MI MOLISE
1087	10787393	MS MOLISE
1088	10787468	S MOLISE
1089	10787714	TJ MOLITLE
1090	10787984	JI MOLOI
1091	10788461	MC MOLOI
1092	10788818	MS MOLOI
1093	10789361	R SEFO
1094	10789538	RE MOLOTSOANE
1095	10789580	MJ MOLUKA
1096	10789784	JM MOLUNGOA
1097	10790387	ND MAHLANE
1098	10790453	AE MONAMOLI
1099	10790774	MS MONARENG
1100	10791302	TD MONISI
1101	10791827	GP MONOSI
1102	10791854	MH MONONYE
1103	10791956	LA MONSA
1104	10792061	TR MONTSIOA
1105	10792148	KJ MONYABE
1106	10792151	SZ MONYABE
1107	10792175	MB MONYAHANE
1108	10792280	MJ MONYAKI
1109	10792535	NJ MONYANE
1110	10792574	SE MONYANE
1111	10792688	MF & MMR MONYATSO
1112	10792691	F MONYATSO
1113	10792805	MD MONYOBO
1114	10793318	TA MOPEDI
1115	10793360	MN MOPELI
1116	10793513	LJ MOQEKU
1117	10793630	TD MOLOI
1118	10793783	DI MORAKE
1119	10793822	KS MORAKE
1120	10793924	MM MORAKE
1121	10794080	TI MORAKE
1122	10794092	TP MORAKE
1123	10794311	MZ MORAPELI
1124	10794566	ZR MOREKI
1125	10794581	MM MOREMA
1126	10795004	TJ MORIKHIHLANE
1127	10795106	QJ/M MOROANE
1128	10795235	JT MOROBI
1129	10795427	RM MOROKA
1130	10795661	SP MOROLONG
1131	10796147	ML MOSALA
1132	10796495	MM MOSEBI
1133	10796546	SJ&M MOSEBI

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1134	10796600	DM & PR MOSEKIDI
1135	10796894	MJ MOSENOHI
1136	10797191	MM MOSHAOA
1137	10797317	P MOSHESH
1138	10797320	LE KINAMELA
1139	10797728	MP MOSHOKE
1140	10797743	ME MOSHODI
1141	10797782	MS MOSHWEU
1142	10797935	JJ&B MOSIA
1143	10797974	T MOSIA
1144	10797998	T MOSIA
1145	10798538	MC MOSIANE
1146	10798667	IM & PC MOSIMANE
1147	10799027	A MOSOEU
1148	10799207	TJ MOSOEUNYANE
1149	10799492	SJ MOSOTHO
1150	10799978	TR MOSUPE
1151	10800110	SJ MOTA
1152	10800212	FM MOTALANE
1153	10800263	K MOTALINGOANE
1154	10800518	ME MOTAUNE
1155	10800533	F MOTAUNG
1156	10800917	MM MOTAUNG
1157	10801151	RE MOTAUNG
1158	10801406	TJ MOTAUNG
1159	10801421	TJ MOTAUNG
1160	10801664	MP MATETE
1161	10801676	MZ MOTETE
1162	10801691	PJ MOLETE
1163	10802048	ME MOTHEKHE
1164	10802537	S MOTHO
1165	10802627	MB MOTHOLO
1166	10802936	ME MOTIKI
1167	10803182	BK MOTJOPI
1168	10803335	MM MOTLATLA
1169	10803347	MP MOTLATLA
1170	10803386	MP MOTLATSI
1171	10803437	SC MOTLELENG
1172	10803992	J MOTLOUNG
1173	10804235	PS MOTLOUNG
1174	10804262	SA MOTLOUNG
1175	10804595	KS MOTSAMAI
1176	10804748	TA MOTSAMAI
1177	10804904	MP MOTSASENG
1178	10805456	MP MOTSEKO
1179	10805468	ME MOTSEKOA
1180	10805690	ME MOTSHABI
1181	10805960	LB MOTSIE
1182	10805972	MG MOTSIE
1183	10806098	PURPLE PLUM PROPERTIES 78 PTY LTD
1184	10806191	LI MOTSIRI
1185	10806845	MJ MOTSUEMANE
1186	10806962	MM MOTSUMI
1187	10807577	NC MPAHLWA
1188	10807811	TS MPATI
1189	10807901	M MPEKO
1190	10808120	SS MPEMVANA
1191	10808285	MB MPHABLELE
1192	10808438	JL MPHANYA
1193	10809056	SP MPHOLANYANE
1194	10809083	IM MPHULO
1195	10809380	PJ MOTSIE
1196	10809701	BA MPINDA
1197	10809917	MM MPOJANE
1198	10810034	E MPONDO
1199	10810163	DB MPONTSHANE
1200	10810355	MO MPOTLE
1201	10810367	SH MPOTLE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1202	10810406	MR MPUMA
1203	10810421	RM MPUQA
1204	10810445	LI MPURU
1205	10810535	R MQAMKANA
1206	10810868	MS SELOKO
1207	10810973	MA MSIBI
1208	10811063	ML MSIBI
1209	10811153	KR MSIMANGA
1210	10811270	SA MSIMANGO
1211	10811306	WV MSHIWA
1212	10811345	ED MSOMI
1213	10811540	MA MTEBELA
1214	10811693	LM MTHAKATHI
1215	10811936	OT MTHEMBU
1216	10812104	D MTHETWA
1217	10812170	PM MTHIMKHULU
1218	10812194	NW MTHINI
1219	10812350	SJ MTHOMBENI
1220	10812362	SM MTHOMBENI
1221	10812476	Z MTHUZE
1222	10812503	NS MTIBE
1223	10812644	T MTIYANE
1224	10812695	NP MTOLO
1225	10812875	NL MTSI
1226	10812941	TJ MTUNZINI
1227	10813031	A MTYIDA
1228	10813748	NG MUNGUNI
1229	10814111	S LOTTERING
1230	10814225	SSS MUTSI
1231	10814327	ZA MVILA
1232	10814444	NM MVUNDLE
1233	10814471	JN MWAHLA
1234	10814636	N MXI
1235	10814651	S MXINWA
1236	10814702	MA MXOTWA
1237	10815176	G MYEMBEZI
1238	10815407	MP MZILA
1239	10815590	KJ MZUKU
1240	10815614	V MZWAKALI
1241	10816091	MJ KAREDI
1242	10816181	NS SEAHLOLI
1243	10816193	NS FUKU
1244	10816373	KA&J NAKE
1245	10816502	MJ NAKEDI
1246	10816541	RD NAKEDI
1247	10816694	MA NAMANE
1248	10817078	SJ NAU
1249	10817747	TP NCAPHE
1250	10818107	MS NCHIBA
1251	10818161	LI&L NCIKE
1252	10818200	AN NCIKI
1253	10818506	NC NDABA
1254	10818725	TV NDAKANA
1255	10818815	BJ NDAYI
1256	10818881	PT NDELAPHI
1257	10818893	EN NDELENI
1258	10819061	AK NDLANGISA
1259	10819100	BE NDLEBE
1260	10819202	SM NDLELA
1261	10819550	NL MLANDU
1262	10819637	BB NDWALAZA
1263	10819727	MA NDWENI
1264	10819793	SM NDEZENDWANA
1265	10821668	NEDERDUITS HERV. KERK
1266	10822028	N NEKU
1267	10823006	NM&N NENIELS
1268	10823534	NG KERK RSTAD ERFDEEL
1269	10823663	N NGABAZA

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1270	10823870	SE NGAKE
1271	10823945	PS & MA NGAKE
1272	10824050	LP NGALO
1273	10824098	S NGALO
1274	10824371	F NGCEZULLA
1275	10824704	D NGESI
1276	10825103	KG NGOZO
1277	10825256	Z NGQOLONGO
1278	10826027	LJ NHLAPO
1279	10826156	TJ SELIKANE
1280	10826195	MS NHLAPO
1281	10826246	NP NHLAPO
1282	10826261	PA&N NHLAPO
1283	10826390	JM NHOLE
1284	10827044	ME NININI
1285	10827197	BV NJOBANE
1286	10827236	N. NJOVANE
1287	10827353	SV NKADI
1288	10827365	JM NKADIMENG
1289	10827431	PE MAFAISA
1290	10827572	S NKAMBULE
1291	10827905	LE NKHABU
1292	10827968	LE NKHAHLE
1293	10828421	PA NKOALA
1294	10828460	RJ NGAKE
1295	10828586	TA NKOBO
1296	10828613	MJ NKOBOLO
1297	10829102	MA NKOMO
1298	10829228	AM NKONE
1299	10829591	BF NKOSI
1300	10829603	BL NKOSI
1301	10829627	MG NKOSI
1302	10829678	C NKOSIMNTU
1303	10829807	BM NKUKWANA
1304	10830284	SJ NOE
1305	10830491	MUTE NOGONYOTHI
1306	10830581	TP NOHASHE
1307	10830632	Z NOKHONA
1308	10830941	TL NOMANDLA
1309	10831028	TJ NOMGA
1310	10831184	MJ NONYANE
1311	10831223	GP NONQONQOTHO
1312	10831313	MJ PHOLOANA
1313	10831775	PP NOSI
1314	10831826	MA NOTHO
1315	10831841	FJ NOTO
1316	10831970	FE NOVEMBER
1317	10832018	ND NOVEMBER
1318	10832072	VM NOWALAZA
1319	10832084	ZF NOWATHA
1320	10832237	PS NQAI
1321	10832264	EB NQANDELA
1322	10832483	NE NQOTHWANA
1323	10832546	DP NQUTWANE
1324	10832597	BM NQWENYA
1325	10832651	TD NTABE
1326	10832726	NM NTABENI
1327	10832804	LINGIWE ELSIE NTAITSANE TEST TRUST
1328	10832870	NI NTAMO
1329	10833332	RW NTEO
1330	10833446	MA NTEXGU
1331	10833821	J NTHATSISI
1332	10833896	MC NTHEBE
1333	10833962	NA NTHRESI
1334	10834037	P NTHISA
1335	10834322	MM NTHOLI
1336	10834952	KI NTLELE
1337	10835210	E NTONI(UNIT27-1)

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1338	10835285	MM NTONO
1339	10835441	DJ NTSALA
1340	10835465	LM NTSALA
1341	10835735	ML NTSANE
1342	10835864	MJ NTSANE
1343	10835876	MP NTSANE
1344	10835888	MP NTSANE
1345	10836545	SC NTSHIDI
1346	10836701	T NTSHULANA
1347	10836815	MG NTSIU
1348	10836830	MJ NTSIYANE
1349	10837187	VN NTULI
1350	10837292	EN TWANAMBI
1351	10837418	MJ NXALABA
1352	10837457	ZP NXGOTHOLOZI
1353	10837511	DM NXOWA
1354	10837523	NM NXUMALO
1355	10837871	NE NYAMANE
1356	10838228	TE NYARELI
1357	10838474	MJ NYELELE
1358	10838486	PR NYELELE
1359	10838525	SP NYELELE
1360	10838564	LA NYENGANE
1361	10838681	MW NYETANYANE
1362	10838705	VL NYILA
1363	10839026	SZ NZABO
1364	10839155	VA NZIWENI
1365	10840376	MA OLIFANT
1366	10841417	PA LOMBAARD
1367	10842356	SIBANYE GOLD PTY LTD
1368	10842434	SIBANYE GOLD PTY LTD
1369	10842575	SIBANYE GOLD PTY LTD
1370	10842680	SIBANYE GOLD PTY LTD
1371	10843115	SIBANYE GOLD PTY LTD
1372	10845071	SIBANYE GOLD PTY LTD
1373	10845404	SIBANYE GOLD PTY LTD
1374	10845866	PA MOKHELE
1375	10845917	PF & A STUURMAN
1376	10845968	MP MOSIELENG
1377	10846136	KM MAHLATHI
1378	10846214	P. MARUMO
1379	10846277	P. MOHOLANE
1380	10846343	TP & LB NCANE
1381	10846382	MM SELEBALO
1382	10846457	P XABA
1383	10846460	MP FINGER
1384	10846484	P. MCHUNU
1385	10846496	P MJONONDWANA
1386	10846508	PA DUMISI
1387	10846625	P.S. MOFOKUNYANE
1388	10846946	KM PALIME
1389	10846985	FPM PALISO
1390	10846997	C PALM
1391	10847138	KC PAN
1392	10847423	AN PAPIER
1393	10847513	PARK MILNERWEG
1394	10848182	MA PATSINYANA
1395	10848245	PP MAPHIRA
1396	10848296	MC MYBURGH
1397	10848620	MD PEKANE
1398	10849364	MJ PETER
1399	10849427	T PETER
1400	10849595	SA KHAILE
1401	10849775	Q P THAJANA
1402	10850018	MO PHAHLANA
1403	10850150	AP PHAHLANE
1404	10850225	TA PHAKATHI
1405	10850276	AP PHAKEDI

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1406	10850354	MA PHAKOA
1407	10850600	LA PHALE
1408	10850624	ML PHALE
1409	10850714	AMM PHAMA
1410	10850894	MD PHARA
1411	10850906	DL PHARA
1412	10851101	TJ PHATE
1413	10851485	MS PHEKO
1414	10851548	PTD PHEKO
1415	10851680	DM PHENI
1416	10851770	TD PHETHISA
1417	10851818	SB PHETLO
1418	10852193	MM PHIRI
1419	10852718	IM PHONOSHE
1420	10852850	NB PHORORO
1421	10853093	ML PHUMO
1422	10853105	MW PHUMO
1423	10853183	JV PHUNGUZWA
1424	10854071	JJ PIETERSEN
1425	10854467	KS PITILELE
1426	10854482	MS PITSI
1427	10854518	E PITSO
1428	10854698	MJ PITSO
1429	10854776	NA PITSO
1430	10854878	SS PITSO
1431	10854893	TE PITSO
1432	10855265	MP POHO
1433	10855280	TP POHO
1434	10855316	SA POLAKI
1435	10855370	LM MODIADIE
1436	10855382	NC CATH
1437	10855652	ME POPANE
1438	10856513	MA POTLAKI
1439	10856642	SJ POTSANE
1440	10856717	ME POTSO
1441	10858568	JM&N PULE
1442	10858673	MJ PULE
1443	10858700	PD PULE
1444	10858775	SS PULE
1445	10859060	RN PUTSWANA
1446	10859546	LB QHOMANE
1447	10859738	NA QOBONGWANA
1448	10859906	M QOMO
1449	10859918	SD QOMO
1450	10860074	NB QUMBA
1451	10860395	RJ TLHOLOE
1452	10860434	RP FINGER
1453	10860473	RS MOKHESENG
1454	10860731	MS RAMATSEBE
1455	10860821	DA RABOHLALE
1456	10860833	M RABOHLALE
1457	10860911	SA RABOROKO
1458	10861025	BA RADEBE
1459	10861040	BJ RADEBE
1460	10861283	MM RADEBE
1461	10861310	MA RADEBE
1462	10861358	MB RADEBE
1463	10861538	MM RADEBE
1464	10861541	MM RADEBE
1465	10861835	P RADEBE
1466	10861898	R RADEBE
1467	10861925	RP RADEBE
1468	10861964	SK RADEBE
1469	10862183	TS RADEBE
1470	10862285	LJ RADEBE
1471	10862477	ME RADIKGOMO
1472	10862516	JR RADITABO
1473	10862915	MA RAKAKI

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1474	10862954	MS&V RAKAKI
1475	10863056	NE RAKAKU
1476	10863095	L RAKEHI
1477	10863158	PL RAKEI
1478	10863185	TS RAKGOMO
1479	10863314	MJ RAKHOABE
1480	10863560	ME RAKOSA
1481	10863623	NE RAKWATA
1482	10863815	K RALEKHOLELA
1483	10863830	BH RALEKOALA
1484	10864010	LJ RALETHOHLANE
1485	10864163	F RALETHOTLANE
1486	10864241	MM RALETING
1487	10864394	MM RALIBOKE
1488	10864433	MJ RALIKGOMO
1489	10864688	SJ RAMABODU
1490	10864922	NP RAMAFOTHOLE
1491	10864946	RH RAMAHALANE
1492	10865012	J RAMAJOE
1493	10865114	MP RAMAKATSA
1494	10865270	PURPLE PLUM PROPERTIES 28 PTY LTD
1495	10865321	KN RAMAKOPU
1496	10865486	MA RAMANAMANE
1497	10865498	MC RAMANAMANE
1498	10865693	MY PITSO
1499	10865771	SI RAMASIA
1500	10865834	SB RAMASIMONG
1501	10865936	TS RAMATELETSE
1502	10866053	TJ RAMATHE
1503	10866116	TJ RAMATLA
1504	10866131	NA RAMATLAPENG
1505	10866260	ME RAMATOBO
1506	10866323	MP RAMATSA
1507	10866605	ME RAMMIKI
1508	10866965	MM RAMOHAPELOA
1509	10866992	TA RAMOHAPELOA
1510	10867031	P RAMOHLAKOANE
1511	10867262	FR RAMOKEJANE
1512	10867274	KM RAMOKGO
1513	10867430	MJ & MW RAMOKHOASE
1514	10867571	EP RAMOKOATSI
1515	10867853	TB RAMOLAHLOANE
1516	10868018	RJ RAMOLULA
1517	10868021	TS&D RAMOLULA
1518	10868252	PD RAMOSEBI
1519	10868507	S RAMOTSOANYANE
1520	10868573	LP/A RAMPAL
1521	10868648	MSS RAMPAL
1522	10868651	NE RAMPAL
1523	10868867	MD RAMPHOMA
1524	10869062	NP PAMVANI
1525	10869098	LM RANCHO
1526	10869395	ML RANKOLANE
1527	10869446	MJ RANKOLOANE
1528	10869485	LJ RANNYAMA
1529	10869614	AP RANTHAKO
1530	10869716	MB RANTHAKOANA
1531	10869731	TJ RANTHAMANE
1532	10869782	MA RANTIE
1533	10870127	NS RANTSO
1534	10870130	BF KANTSO
1535	10870217	PFM RANYANE
1536	10870385	OJ RAPHEPHE
1537	10870526	M TSHABALALA
1538	10870694	SP RAPULENG
1539	10870721	MA RASEBOKA
1540	10870835	MM RASEKWAI
1541	10871285	MJ RATHABA

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1542	10871480	T RATHEBE
1543	10871966	E REED
1544	10872932	FN RIKOTSO
1545	10874126	E ROND
1546	10874975	TG ROYI
1547	10875104	HEADMASTER PREP
1548	10875515	PUBLIC WORKS (SAPS)
1549	10876196	S. AFRICA
1550	10876700	TE & A SKOSANA
1551	10876826	S PITSO
1552	10876877	SOUTH AFRICAN HOUSING TRUST LTD
1553	10877006	SB KAPUTSA
1554	10877213	SP TLHAPI
1555	10878716	ML SALEMANE
1556	10878731	MJ SALIWE
1557	10878806	F SAM
1558	10878857	TD SAM
1559	10879181	DA SANI
1560	10879553	NJ SAULA
1561	10881341	NJ SEALEMETSE
1562	10881377	LLS & KJ SEALOMA
1563	10881533	TP SEATLANYANE
1564	10881725	MS SEBATANE
1565	10881827	L SEBEELA
1566	10882073	FJ SEBOFI
1567	10882163	IK SEBOKA
1568	10882457	KJ SEBOTSA
1569	10882460	ML SEBOTSA
1570	10882547	SS SEBUKGUDI
1571	10882562	M SEBUNDE
1572	10882625	SS SEBUSE
1573	10882688	TP SEBUSI
1574	10882730	PS SECHAKA
1575	10883036	MZ SEELO
1576	10883063	TM SEEQELA
1577	10883255	MA SEFANTSI
1578	10883270	ZH SEFATSA
1579	10883447	TP SEFIKA
1580	10883462	M.A. SEFO
1581	10883552	TA SEFUDE
1582	10883591	MA SEFULI
1583	10883678	PP & LJ SEFUTHI
1584	10883861	MP SEGALO
1585	10884131	LK SEGOPOLLO
1586	10884335	MM SEHERI
1587	10884374	PANTHER PROPERTY PROJECTS PTY LTD
1588	10884476	AS SEHLOHO
1589	10884503	DM SEHLOHO
1590	10885070	DM SEHUME
1591	10885364	NM SEITLHOLO
1592	10885454	MR SEJAKHOMO
1593	10885634	MJ SEKALEDI
1594	10886006	TW SEKGAPANE
1595	10886135	A SEKHOANE
1596	10886354	LP SEKHOSANA
1597	10886600	SB SEKOLANE
1598	10886624	NM SEKOLANYANE
1599	10886726	MP SEKONYELA
1600	10886738	PJ SEKONYELA
1601	10886804	PH SEKWITE
1602	10886870	MA SELATE
1603	10886918	BM SELEBANE
1604	10886957	LJ SELEBANO
1605	10886996	PM SELEBANO
1606	10887254	MA SELEKOE
1607	10887305	MJ SELELE
1608	10887332	TR SELELE
1609	10887638	TM SELEPE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1610	10887641	TS SELEPE
1611	10887794	NM SELI
1612	10888220	MJ SELLO
1613	10888322	MA SELLO
1614	10888400	PJ SELLO
1615	10888565	S J SELLO
1616	10888694	KR SELOANE
1617	10888850	P MAFATLE
1618	10888862	MH SELOKOA
1619	10888964	TB SELUKU
1620	10889042	ME SEMATLE
1621	10889117	D SEMELA
1622	10889207	MJ SEMELA
1623	10889273	DM SEMENYANE
1624	10889606	MF SENKHA
1625	10889672	RM SENOAMALI
1626	10889750	JM SENOGO
1627	10889930	DH SENYANE
1628	10890275	MR SEPHUA
1629	10890287	CD SEPHUKA
1630	10890341	RM SEPOTOKELE
1631	10890404	MS SEPTEMBER
1632	10890608	IM SERAME
1633	10890905	KP SEROKE
1634	10890995	SE SESANA
1635	10891190	SC SESHUANE
1636	10891253	KE SESING
1637	10891355	PM SESING
1638	10891367	PP SESING
1639	10891457	DN SETAI
1640	10891511	MP SETAI
1641	10891601	MR SETEI
1642	10891625	GD SETENANE
1643	10891664	PS SETENANI
1644	10892024	MA SETHUNYA
1645	10892087	MM SETILO
1646	10892126	SE SETIMELA
1647	10892318	RD SETOUTO
1648	10892513	NJ SEWELE
1649	10892834	ZS SHANDU
1650	10893038	MA SHATA
1651	10893350	MG SHIBANE
1652	10893503	BS SHONGWE
1653	10893542	MS SHOPHO
1654	10893746	MS SHUPING
1655	10893914	ZF SIBA
1656	10893965	JP SIBANDE
1657	10894055	JZ SIBEKO
1658	10894121	PSS SIBISI
1659	10894286	MI SIBUSA
1660	10894787	J KHUMALO
1661	10895225	MT SINDA
1662	10895240	SJ PHAMBANISO
1663	10895252	ML SINGANTO
1664	10895468	T SISILANE
1665	10895780	L SITHOLE
1666	10896113	M SITOE
1667	10896215	S.M. SIVANGATO
1668	10896383	K.K. SIZINDA
1669	10896743	YK&N SKOTA
1670	10897694	M SMITH
1671	10898414	KM SOAISA
1672	10898735	LS&G SOFE
1673	10899482	TOB SONGELWA TOBILE
1674	10899533	SD SONJICA
1675	10899596	LJ SONKWALA
1676	10899662	MA&M SONKWANE
1677	10899920	AM SOULE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1678	10900187	IJ SPEELMAN
1679	10902848	SIBANYE GOLD PTY LTD
1680	10902875	RA SEKHEO
1681	10903340	SIBANYE GOLD PTY LTD
1682	10904510	RT NTSHIBA
1683	10906901	SIBANYE GOLD PTY LTD
1684	10907477	E STAMPER
1685	10907708	STANDARD BANK OF SOUTH AFRICA LTD
1686	10908647	STANDARD BANK OF SOUTH AFRICA LTD
1687	10908686	PANTHER PROPERTY PROJECTS PTY LTD
1688	10908725	TJ SXITI
1689	10908866	LE STANDER
1690	10908956	MM STANLEY
1691	10909292	N STEMELE
1692	10911194	PE STUURMAN
1693	10911206	ZJ STWAYI
1694	10911311	RA SUPING
1695	10912736	TM BALOYI
1696	10912865	TC/N MYANDLU
1697	10913033	TP CHACHA
1698	10913240	AT TABANA
1699	10913651	MN TATSI
1700	10913726	SE TALE
1701	10914098	MJ TAMANE
1702	10914407	JM TAU
1703	10914497	ME TAU
1704	10914587	SD TAU
1705	10915052	MA TEMBANE
1706	10915514	ME TELEKOA
1707	10915733	PJ LEMENA
1708	10915772	VT TEMBO
1709	10915850	TP TENA
1710	10916312	TA THABANA
1711	10916555	O SPAZA SHOP
1712	10916570	MN TLADI
1713	10916747	TA THAELE
1714	10916750	VJ THAELE
1715	10916840	RJ THAETSI
1716	10916954	T S MOKOENA
1717	10917365	MP THANKANE
1718	10917392	PK THAPELI
1719	10917482	TM THATENG
1720	10917740	BAPTIST UNION OF SOUTH AFRICA
1721	10917917	MI THEBEHAE
1722	10917968	DR THEBEKO
1723	10917971	ME THEBEKO
1724	10918010	LF THEJANE
1725	10918613	DM THENGENI
1726	10918640	MA THENGIMFENE
1727	10919063	MS THIBAGOANA
1728	10919126	AS THIBAKGWANA
1729	10919141	DC THIBAKGWANE
1730	10919318	EM THIBILE
1731	10919396	RJ THIBILE(ESTATE LATE)
1732	10919486	MC THINANE
1733	10919525	FM THINDA
1734	10919591	J THIPANYANE
1735	10919756	LR THITHI
1736	10919783	CD THITO
1737	10920065	SS THOBELA
1738	10920128	TE THOBENI
1739	10920182	F THOBILENG
1740	10920257	KA THOKA
1741	10920785	DS THONYOA
1742	10920977	KP THUBELA
1743	10921145	LE THULO
1744	10921235	MP THULO
1745	10921250	NM THULO

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1746	10921298	SA THULO
1747	10921364	TE THULO
1748	10921376	TM THULO
1749	10921466	ST THUPA
1750	10921544	PA THUPULI
1751	10921697	J TIETIES
1752	10921826	MV TIHELI
1753	10922111	CJ TIMSON
1754	10922201	M J TINTE
1755	10923047	MT TLADI
1756	10923305	NB TLAKANE
1757	10923383	AM TLALE
1758	10923677	MB TLALI
1759	10923731	MR TLALI
1760	10923935	PM MANYEDI
1761	10924064	TE TLHAKUDI
1762	10924076	QS MAKGATLE
1763	10924925	ZP TOLA
1764	10925054	KR TOLO
1765	10925093	SJ TOLO
1766	10925105	TD TOLOANE
1767	10925261	N NTOZINI
1768	10925684	NL MAKIBI
1769	10926431	NJ TSASANYANE
1770	10926443	LA TSATSA
1771	10926482	TP TSATSA
1772	10926803	MP TSEKI
1773	10926932	MD TSEKO
1774	10927010	MW TSELE
1775	10927148	K TSENOLI
1776	10927445	J TSHABALALA
1777	10927496	JR TSHABALALA
1778	10927637	ME TSHABALALA
1779	10927997	SK TSHABALALA
1780	10928051	TS TSHABALALA
1781	10928114	MP TSHABALALA
1782	10928333	SM TSHALI
1783	10928384	MFT TSHANGELA
1784	10928513	N SIHLOBO
1785	10928897	NS TSHOKOTSHELA
1786	10928963	TM&M TSHONGWENI
1787	10929080	MA TSIAME
1788	10929308	PJ TSIKELI
1789	10929452	BJ TSIMATSIMA
1790	10929464	LL TSIMATSIMA
1791	10929530	MM TSITSI
1792	10929902	SS TSOAI
1793	10929953	MA TSOAELA
1794	10930070	NE TSOBO
1795	10930145	ML TSOENE
1796	10930250	TJ NTSIU
1797	10930481	MS TSOKODIBANE
1798	10930583	ME TSOKOLIBANE
1799	10930841	ME TSOLO
1800	10930877	NP TSOLO
1801	10931021	SJ TSOMO
1802	10931096	VZ TSOPO
1803	10931510	PF&M TSUBELLA
1804	10931816	V TUBENI
1805	10932278	J TUSI
1806	10932305	BA TUSWA
1807	10932602	V TYALITI
1808	10932794	NP TYWAKADI
1809	10933127	V DYANTI
1810	10933130	V MAPSANGANNE
1811	10933283	N MOPEREO
1812	10934144	J VAN DEN HEEVER
1813	10935494	E VAN DER MERWE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1814	10935878	D BOOYENS
1815	10936910	J&MM VAN HEERDEN
1816	10939790	SV WYK
1817	10939880	TE WYK
1818	10941845	MD VILAKAZI
1819	10942310	NE VINGER
1820	10942901	MATJHABENG LOCAL MUNICIPALITY
1821	10943171	AR VORSTER
1822	10943750	S. VUMISA
1823	10943942	W. XOLO
1824	10943954	VW JONAS
1825	10944224	JB WANA
1826	10949702	MATJHABENG LOCAL MUNICIPALITY
1827	10958933	MATJHABENG LOCAL MUNICIPALITY
1828	10978400	A XABA
1829	10999664	MATJHABENG LOCAL MUNICIPALITY
1830	10999676	MATJHABENG LOCAL MUNICIPALITY
1831	11000501	MATJHABENG LOCAL MUNICIPALITY
1832	11012522	ML XABA
1833	11013191	MATJHABENG LOCAL MUNICIPALITY
1834	11014400	MM SEHAULE
1835	11014436	EB DUBE
1836	11016416	SP MONGAKE
1837	11026124	JM NKHATHO
1838	11027900	KT WITTES
1839	11028131	W PETROSE
1840	11028488	MR XABA
1841	11028491	PM XABADIYA
1842	11028566	PM XALABA
1843	11028632	NAM XHAMELA
1844	11028722	MM XHWANTENI
1845	11029016	ZA YIGWANA
1846	11029043	MS YIMBA
1847	11029505	NV ZALI
1848	11029622	MM ZOTWANE
1849	11029931	MS ZIM
1850	11029967	NA ZIMASA
1851	11030072	MM ZINGITWA
1852	11030291	AB ZONDI
1853	11030330	NM ZONDI
1854	11030366	MO ZONDO
1855	11030495	A ZULU
1856	11030546	MN ZULU
1857	11030702	EN ZWANE
1858	11030714	F & ME ZWANE
1859	11030753	ME ZWANE
1860	11030843	PM ZWANE
1861	11030894	SS ZWELE
1862	11031137	SMS POROTLOANE
1863	11033582	NK MACHAEA
1864	11033606	SDD DONI
1865	11034482	S KOPMAN
1866	11035163	AH BOSHOF
1867	11035226	JJ GROBLER
1868	11073476	ML MALINGA
1869	11075213	HL MOKOENA
1870	11088467	CG WILKEN
1871	11096711	TS JANSON
1872	11100233	PRETIUM BUILDING
1873	11106698	MC CALITZ
1874	11116562	CJ VAN ZYL
1875	11120468	PUBLIC WORKS (HEALTH)
1876	11120483	PUBLIC WORKS DEPARTMENT (HEALTH)
1877	11122256	SEKONDERE SKOOL HENTIE CILLIERS
1878	11127926	CATHOLIC CHURCH
1879	11128067	SANDRIVIER KLEUTERSKOOL
1880	11128157	NOBILIS SKOOL
1881	11128160	LAKEVIEW PRIMARY SCHOOL

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1882	11128172	SEKONDERE SKOOL HENTIE CILLIERS
1883	11128196	SEKONDERE SKOOL HENTIE CILLIERS
1884	11128208	NOBILIS SKOOL
1885	11139614	RD SANTOS
1886	11141993	PUBLIC WORKS DEPARTMENT
1887	11142608	ALMO ENGINEERING PTY LTD
1888	11143022	BAMBANANI CIVILS
1889	11143355	H & P SUPPLIES AND REPAIRS
1890	11143421	VIRGINIA STEENMAKERY (EDMS) BPK
1891	11143460	VIRGINIA STEENMAKERY (EDMS) BPK
1892	11143550	DENNIS COMBRINK TRUST
1893	11143613	RUSTIC STONE & SLAB
1894	11143817	ARTISANSTRAAT
1895	11143832	SUNRIPE SOAP CO (PTY) LTD
1896	11144270	. ERF 5763 VIRGINIA (PTY) LTD
1897	11145542	THDB LABUSCHAGNE
1898	11148164	NS MOKHETHI
1899	11156960	OA LICHAKANE
1900	11157458	MW NKWANKWA
1901	11158154	MM SKOSANA
1902	11164841	F CARUSO (ESTATE LATE)
1903	11164877	ARGON ROAD
1904	11173814	MATJHABENG LOCAL MUNICIPALITY
1905	11185952	TE LEKAOTA
1906	11186081	LS THIBILE
1907	11186621	EM MOKIRI
1908	11186672	TF MDUNYELWA
1909	11186711	MA MOKHETHI
1910	11187020	ROMAN CATHOLIC CHURCH
1911	11187287	PT BAAS
1912	11187365	ME SEREKEGO
1913	11187392	MP MAZIBUKO
1914	11187404	BK MOLALE
1915	11187518	SJ MOTSAMAI
1916	11187662	SB MOABI
1917	11187803	DE MOTSEKI
1918	11187995	MP MAETSO
1919	11188010	ND SAND
1920	11188328	TR THABAKHOLO
1921	11188472	BJ SHASHAOKA
1922	11188691	MA NKOLANYANE
1923	11188817	MS MOLOKO
1924	11189114	NL THATSANE
1925	11189318	MR MAJORO
1926	11190092	EN NIKANI
1927	11190296	MA MATSELA
1928	11190452	NL MOLATOLI
1929	11190581	MA THIPANYANE
1930	11190593	RJ SETAI
1931	11190644	TL MOTSUMI
1932	11190941	KT MOKAU
1933	11192084	ME LETEKA
1934	11193383	MP KHETSI
1935	11193884	LM LICHAKANE
1936	11193998	MH MOKOENA
1937	11194295	MA THOBATSI
1938	11194616	MD QINA
1939	11194913	MA LAMANI
1940	11195312	ZJ NTHEBE
1941	11195837	TA ZINGITWA
1942	11196521	K MOLAHLOE
1943	11196944	MS MOGOROSI
1944	11198024	KP MAJOE
1945	11198204	RD RAMATHESELE
1946	11198306	MM MOLAPO
1947	11198885	SP MAKHAZA
1948	11198897	G DUBA
1949	11198900	MM NTSUBA

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

1950	11198963	J DHLANGAMANDLA
1951	11199080	TE MANYONTA
1952	11199104	C MOFAKASI
1953	11199116	N SITELA
1954	11199581	NL TSHAKA
1955	11200685	J LULUA
1956	11201033	MA MTOLO
1957	11201663	ZJ MBELI
1958	11203052	M NOXAKA
1959	11203580	BJ LETELE
1960	11203604	ME MOPALAMI
1961	11203718	MS MOCHELA
1962	11203784	MS MAFATLE
1963	11205020	ME KOLANCHU
1964	11205071	SP SEQHOBANE
1965	11205803	VA TSHABALALA
1966	11206202	SI SENTSO
1967	11206370	ED MOLAPI
1968	11207396	KJ SAM
1969	11207948	UNITED CONGREGATIONAL OF SA
1970	11207951	OC MOLOI
1971	11208578	MD THULO
1972	11208773	ZJ FAKU
1973	11208863	MW MASHEANE
1974	11209028	TS MKHIZE
1975	11209121	PB MOLEFE
1976	11209235	BI TSOLANKU
1977	11209352	SMI LEKAOTA
1978	11209442	MA MAHLOKO
1979	11209916	GG MASIZA
1980	11210162	SJ MATABOGE
1981	11210522	MM RAMATHE
1982	11210687	TA SERAGE
1983	11210690	MJ MALETE
1984	11211227	MS SELEKISHO
1985	11211497	MP RANYANE
1986	11212307	SG RAKAKI
1987	11212448	SR NOMANDLA
1988	11212514	ML CHALALE
1989	11213375	MC DANIEL
1990	11213402	SS SETHOLE
1991	11213453	LA MOLETSANE
1992	11213966	MJ POLANE
1993	11214044	HM RAMPINE
1994	11214326	NE MTABANE
1995	11215406	KR MOSESI
1996	11215550	ME MOKONE
1997	11215703	MM MAKAUTSE
1998	11215895	DC RANNYANE
1999	11215958	NR NDYWANGU
2000	11215961	SJ MATLOKOTSI
2001	11216048	MS MOKHOTHU
2002	11216255	SL SEJAKANE
2003	11216447	NA DOMKRAG
2004	11217014	DS MANTYEANE
2005	11217155	LM MAKHATHE
2006	11217167	NK MATSOSO
2007	11217296	C MALOKA
2008	11217401	NA MAKETEKETE
2009	11217581	MP TLHAOLE
2010	11217605	DD LICHAKANE
2011	11218106	MA MENS
2012	11218352	AM MPOPO
2013	11218415	MA MOEKETSI
2014	11218466	MM TLHOBO
2015	11218481	MATJHABENG LOCAL MUNICIPALITY
2016	11218517	MD MOTSATSI
2017	11218583	MB NONJOBE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2018	11218685	TJ MOLELEKOA
2019	11218904	NE MOKHETHEA
2020	11218928	TP LEBETE
2021	11219870	MJ TSEPE
2022	11220023	JV MAMBALO
2023	11222516	MD MIFI
2024	11223017	EM SEJAKE
2025	11223110	MI MTABANE
2026	11223455	MJ LITSOANE
2027	11223557	MR MILE
2028	11223893	ML THELETSANE
2029	11224472	ML MOLOTSI
2030	11224805	AM MOLOINYANE
2031	11227877	LA SEFATSA
2032	11228405	ZF MASUPA
2033	11230940	SG MOKHESENG
2034	11231813	JJ MNYANDA
2035	11233112	MA MAFATLE
2036	11233742	NA XHASO
2037	11234384	LS MODISE
2038	11234897	TL MOKHELE
2039	11234900	ML MOTHABI
2040	11234924	TJ FANI
2041	11234975	SJ TATSI
2042	11235026	NF MBUDLELA
2043	11235041	NA MOKHUMA
2044	11236865	WM ALIMOSO
2045	11237096	MF TSEKO
2046	11239052	NM NGCAYI
2047	11239217	SA JOBE
2048	11239310	ME MOLETE
2049	11240750	MS METSING
2050	11240903	BE MNQXUMA
2051	11241107	JM MOFOKENG
2052	11241158	ME MOLELEKOA
2053	11244617	TT NEMUSULA
2054	11244992	DM TSEKEHALI
2055	11249363	NA KLAAS
2056	11250713	LS LEBONA
2057	11251214	M NTATAISE CHRECHE
2058	11252513	PB MOROBE
2059	11253566	KM MOKOTJO
2060	11256794	PM MODISE
2061	11257361	NM MPITSI
2062	11260148	MJ MOYENI
2063	11260511	PP MOEKETSI
2064	11264726	MA MOHONYE
2065	11266271	MB LEEU
2066	11266283	NM MAFA
2067	11267324	DP KHEPEYI
2068	11269304	NP MILE
2069	11269367	KE MAIKHOSHO
2070	11269496	Z GXUKWANA
2071	11269727	W RATELEKI
2072	11270372	ME KGOSIMERE
2073	11271734	MW MAJAKE
2074	11271746	MI MAJAKE
2075	11271761	NG MOHLELENG
2076	11271773	MJ MAKHOALI
2077	11272235	TJ XABA
2078	11272838	MJ MOHAPI
2079	11273366	TM MOHLAUDI
2080	11279732	JS SOOKE
2081	11280182	MATJHABENG LOCAL MUNICIPALITY
2082	11280206	JL KOLISANG
2083	11280938	DE NKOPANE
2084	11283215	PD FINGER
2085	11283320	TA MOLISE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2086	11283422	LK GALEBOE
2087	11283485	MF KEISARA
2088	11284142	MR NHLAPO
2089	11285093	SM MABOTE
2090	11285156	NS MOFOKENG
2091	11285285	NA THIBILE
2092	11285363	MS BASE
2093	11285375	MM MOTSUMI
2094	11285387	MC LEETO
2095	11285390	TJ LEKIBA
2096	11285954	PA KOLOKOTO
2097	11286224	SC NGOBESE
2098	11286314	LJ MMIPI
2099	11286404	NS KEKETSI
2100	11286431	MD LEHLEKISO
2101	11286611	PM LEROTHODI
2102	11286713	DM THIBILE
2103	11286881	PS KOLISANG
2104	11287112	RG LEFALATSA
2105	11287151	PE DUDA
2106	11287367	SL MOSAQA
2107	11287550	MC NGUBENI
2108	11288177	SD MAKHALEMELE
2109	11288360	MJ MORURI
2110	11288501	NA PITSO
2111	11289041	JC QABATHE
2112	11289080	MS MOHLAKOANA
2113	11289128	MA MOEKETSI
2114	11289221	SJ THIBILE
2115	11289257	PA KOBANYE
2116	11289398	MM NKOALA
2117	11289437	LR THOBATSI
2118	11289452	M MPHUTHI
2119	11289593	SI MOLETSANE
2120	11289668	NM MOTSUMI
2121	11289671	MM MOLETE
2122	11289683	MM MOSIKELA
2123	11289695	N NKQOTHE
2124	11289707	ME MODISE
2125	11289710	BJ MDA
2126	11289824	N MVIMBI
2127	11289851	LA LETSHABO
2128	11289863	MJ SEEKOEI
2129	11289926	SA THAKELI
2130	11289941	CD LIKHOLE
2131	11289953	NS KATANE
2132	11290250	KP MOKHOMO
2133	11290532	NL TSHAKA
2134	11290568	LA ELISHA
2135	11291417	SS MCOSANA
2136	11291456	TJ MOLEFE
2137	11291522	CK MOFOKENG
2138	11292011	LP MPURU
2139	11292383	MNJ MOHOLO
2140	11292500	NP MHLAHO
2141	11292575	I MOFUBELU
2142	11353301	PHOMOLONG CLINIC
2143	11355860	F DE KOCK (GJ. DE LANGE)
2144	11362736	LCH GROENEWALD
2145	11373320	INVESTMENT FACILITY COMP
2146	11373524	INVESTMENT FC (LJ LITABE 1/1/2017)
2147	11374154	INVESTMENT FACILITY COMP
2148	11374565	INVESTMENT FACILITY COMP
2149	11375762	MATJHABENG LOCAL MUNICIPALITY
2150	11380082	A TRUTER
2151	11380544	AH STRYDOM
2152	11386124	LR&MJ LEBESANE
2153	11388272	SL KHAILE

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2154	11388464	SP MOFOKENG
2155	11388746	ME SEDI
2156	11389094	MR MAHAPELA
2157	11389325	MNE PHAHLANE
2158	11389442	I MORAKE
2159	11390174	E PHAHLANE
2160	11391023	TJ MOLETSANE
2161	11393942	LP TSUBELLA
2162	11394263	J. XABA
2163	11399006	ME MAFOYANE
2164	11399468	MJ NKHOBO
2165	11399921	SJ PHANTSI
2166	11400422	J. MATLABE
2167	11400653	LM MARUPING
2168	11404727	ZE MPEMVANA
2169	11405897	M. MORAKE
2170	11406350	MA RAMABODU
2171	11407262	LUCYS KAFEE
2172	11443751	GP LUBBE
2173	11460182	S SADRIC INVESTMENTS
2174	11461685	PJ SALE
2175	11461826	KJ HLWEMPU
2176	11462507	MJ MOTSOKOLO
2177	11462753	ML MOLETE
2178	11463497	SM MATHAE
2179	11464244	LD MOTHABE
2180	11467265	J BREAKFAST
2181	11469887	MM MABASO
2182	11470184	M MOHLALIFI
2183	11470442	PJ NTSALA
2184	11471483	DE MATLHAKWANE
2185	11472587	DM & MS MBENGE
2186	11472665	SS BOTSANE
2187	11473502	LJ TSHABALALA
2188	11474825	B M RADEBE(DEBT COUNSELLING)
2189	11475518	W PANDELA
2190	11476100	SA MOTAUNG
2191	11477165	ME RATSUOE
2192	11482811	MJ POKANE
2193	11482874	A VANI
2194	11483684	SS HLWEMPU
2195	11487632	PZ SHOPHO
2196	11487938	A KELEPA
2197	11488700	PT MOLEFE
2198	11488970	NA MAHANO
2199	11489648	MP LESHORO
2200	11490497	RR HANS
2201	11493032	ME RALETHOHLANE
2202	11497055	EM DOMNIKA
2203	11506481	L FOUR SEASONS CLOTHING C
2204	11513255	GOUDVELDSE CHRISTEN SENTRUM
2205	11514233	JCA BESTER (ONBEB)
2206	11515028	BS VUMENDLENI
2207	11515517	TURBO MOTORS WEKSWINKEL
2208	11515520	TURBO MOTORS
2209	11518760	T DE WITT
2210	11520392	JJ ZWARTS
2211	11524466	PUBLIC WORKS (SAPS)
2212	11525585	MATJHABENG LOCAL MUNICIPALITY
2213	11526935	MATJHABENG LOCAL MUNICIPALITY
2214	11527283	SW DU TOIT
2215	11528324	POWER DISCOUNT HOUSE(SERRAO)
2216	11535035	MATJHABENG LOCAL MUNICIPALITY
2217	11535356	A GERBER JM &
2218	11536448	DIMATTEO & BOTHA CC [ON
2219	11536451	IJ KNOETZE
2220	11538173	SF SMALL FRY (PTY) LTD
2221	11538185	SF SMALL FRY (PTY) LTD [

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2222	11538200	CHARALAMBOUS
2223	11538251	IJ KNOETZE
2224	11538470	E ELS
2225	11543057	E C TRUST
2226	11543738	MATJHABENG LOCAL MUNICIPALITY
2227	11543753	MATJHABENG LOCAL MUNICIPALITY
2228	11548022	MATJHABENG LOCAL MUNICIPALITY
2229	11548136	MATJHABENG LOCAL MUNICIPALITY
2230	11548148	MATJHABENG LOCAL MUNICIPALITY
2231	11548163	MATJHABENG LOCAL MUNICIPALITY
2232	11548175	MATJHABENG LOCAL MUNICIPALITY
2233	11548190	MATJHABENG LOCAL MUNICIPALITY
2234	11548202	MATJHABENG LOCAL MUNICIPALITY
2235	11548226	MATJHABENG LOCAL MUNICIPALITY
2236	11548238	MATJHABENG LOCAL MUNICIPALITY
2237	11548241	MATJHABENG LOCAL MUNICIPALITY
2238	11548253	MATJHABENG LOCAL MUNICIPALITY
2239	11548265	MATJHABENG LOCAL MUNICIPALITY
2240	11548484	MATJHABENG LOCAL MUNICIPALITY
2241	11554490	BC VAN ZYL
2242	11557382	MUNNISIPALITEIT
2243	11563835	BA MASHIYA
2244	11563847	S VAN DER WALT
2245	11563964	EH COHEN
2246	11564672	ZENCO ENGINEERING CC
2247	11564837	C.A NOPPE
2248	11565224	MATJHABENG LOCAL MUNICIPALITY
2249	11565251	GS&SM HARMZEN
2250	11566124	E DIKANE
2251	11569004	P MAKHABENG
2252	11569880	FI LIHLABI P ATCHER
2253	11570135	CMT/PD MOALUSI SPREEKKAM
2254	11571677	SOUTH AFRICAN HOUSING
2255	11572013	S TSOEUTE
2256	11572760	NJ RAMOKHWASI
2257	11572784	THE OCCUPANT
2258	11573183	J MACANE
2259	11574878	AZ&NJ KLIP/MAHLOMOLA
2260	11576681	J MATHAFENI
2261	11577182	B JIYA
2262	11577311	MN BOCHEDI
2263	11579600	PI & BE MASIA
2264	11580422	S.S MPITSI
2265	11580692	G HOOD
2266	11581424	NY/M MOTUBA
2267	11581592	W MASELANE
2268	11581721	M.J SEKELE
2269	11583365	MM MOKEBE
2270	11584934	TW KGOSIMORE
2271	11585951	MJ LETHOKO
2272	11589857	MGD MATEBA
2273	11590064	S.B MARUMO
2274	11590874	BJ RADIILE
2275	11590901	MP/PS MAKHABANE
2276	11590991	BJ MAIMELA
2277	11592173	DJ/MJ MOTSIE
2278	11595272	SR SHIVITI
2279	11595980	VJ DIDI
2280	11597921	MS MARTINS
2281	11598047	RJ THOKOE
2282	11598473	PP/M TAOLE
2283	11598731	M.S MATUBE
2284	11599745	BA MASHIYA ONE STEP
2285	11600324	TJ/A ZWANE
2286	11601932	KE MOLISALIFE
2287	11603822	MD MAROTHOLI
2288	11605880	KERK GEREFORMEERDE
2289	11607653	PP NKHATHO

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2290	11612846	P.M MOTINYANE
2291	11613746	K.C BOTIPE
2292	11613953	TE NKU
2293	11614970	K.E MOTHEO
2294	11614982	M RASETHUN TSA
2295	11615096	D LEBONE
2296	11615162	SA PHEJANE
2297	11615174	M QUMZAYO
2298	11615315	M.D MOHLOBOLI
2299	11615702	KG MOHLODI
2300	11615738	M.B JENKELE
2301	11615870	MN MATSUNYANE
2302	11616317	SL MOKOTO
2303	11616821	M SANGWENA
2304	11617358	X.E NOTE
2305	11617451	E.T MABASO
2306	11617490	BP/C TAAIBOSCH
2307	11617835	Z.P NONCAWOLA
2308	11619740	I ADAMS
2309	11619956	J TAAIBOS (BOEDEL)
2310	11620586	M MOKEBE
2311	11621090	M.D BOSIU
2312	11621138	TM OLIFANT
2313	11623595	I R MATLA
2314	11624021	DT KHOHLOKOANE
2315	11624816	T.J RADEBE
2316	11625101	BP MOROKA
2317	11625152	AS MPONTSHANE
2318	11626862	RJ MACHAKA
2319	11627954	MM MORAKE
2320	11629112	LS/MT SEBOKA
2321	11630270	L.S NTSANE
2322	11631581	TS LEEUW
2323	11633354	BG NDUKWANA
2324	11633648	JM MOKOLOKOLO
2325	11635334	SE ZONDI
2326	11638238	MP NONYANA
2327	11639540	MG/N HLEKISO
2328	11639591	MS/M TLHOBO
2329	11639666	MH MOTHABE (313618)
2330	11639987	TE/M QUENE
2331	11641994	D.S MSIBI
2332	11642123	VD/M NTJOKO
2333	11642741	KN/BH SEBOHOLI
2334	11643497	TE STINANI
2335	11644040	J.S SETEBE
2336	11644064	M.A LEOGANG
2337	11644220	A.M MOKOLUTLO
2338	11644346	A.M MAREMA
2339	11646584	LS PHOKA
2340	11648822	TP THENE
2341	11648900	DS MALEKELE
2342	11649386	PS MOREMI
2343	11651597	M.M RAKOEBU
2344	11652101	D.L MEKHOE
2345	11652677	T.R MAROTHOLI
2346	11652911	BA/TA MASHIYA
2347	11653361	M.J MACHECHEDANE
2348	11653733	M.E MOAHLADI
2349	11654966	A NCUBE
2350	11655443	N.L MEI
2351	11656457	MA MPINGA
2352	11656778	BA MASHIYA
2353	11657000	D D MAJOLA
2354	11658941	S.E MOTA
2355	11660597	ZS/M NTWAPHI
2356	11660714	SN NQWENISO
2357	11661320	M.M MOKOENA

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2358	11661626	S.E NTHOTSO
2359	11672915	DE/M MAOBA
2360	11703335	SOUTH AFRICAN HOUSING TRUST LTD
2361	11758070	NEWLANDS TRUST & ZANDRE FAMILY TRUST
2362	11761502	RS RADILE
2363	11762414	CM & SM MPEMBE
2364	11763740	DJA VAN RENSBURG
2365	11765900	J VISAGIE
2366	11768342	JL HLONGOANE
2367	11774396	GREAT MOVE INVESTMENTS CC
2368	11775797	EM NOTANA
2369	11776955	MATJHABENG LOCAL MUNICIPALITY
2370	11790236	A VAN DER MERWE
2371	11794790	EB MAZINGISA
2372	11796821	SA LEKOROTSOANE
2373	11801987	GOLDEN CIRCLE INVESTMENTS 114 PTY LTD
2374	11803094	M STUURMAN
2375	11805368	EK RAMARU
2376	11807168	NB KOBUE
2377	11812286	MSS TSIE
2378	11813288	BK NCABA
2379	11816207	PM MOKHALI
2380	11816633	NC MOAHLOLI
2381	11817443	RAMOHAU
2382	11819822	MP MOHONO
2383	11820941	DC VAN WYK
2384	11821184	COETZEE FAMILIE TRUST(SEQUESTRATION)
2385	11826017	IE MODISENYANE
2386	11826557	FW CEDAR TRUST
2387	11829233	DE JACO PROPERTIES CC
2388	11833052	NA HOZA(DEBT COUNSELLING)
2389	11833592	PUBLIC WORKS (SAPS)
2390	11843324	TM LETSATSI
2391	11844377	HE & KM VAN TONDER
2392	11850641	PE NKOPANE
2393	11853287	ID SEHUME
2394	11853377	NM MEKHOE
2395	11855165	MATJHABENG LOCAL MUNICIPALITY
2396	11855411	MATJHABENG LOCAL MUNICIPALITY
2397	11870606	SJ LETHOKO
2398	11872778	ANC
2399	11875658	SM DLAMINI
2400	11876702	PD MC NAB
2401	11876816	MATJHABENG LOCAL MUNICIPALITY
2402	11876882	MATJHABENG LOCAL MUNICIPALITY
2403	11877050	INFINITE PROSPECTS 109 CC
2404	11878631	SD & MM MANESE
2405	11881766	AFM VAN ZYL
2406	11885225	SMURFLIKE PROJECTS
2407	11885483	SMURFLIKE PROJECTS
2408	11885495	SMURFLIKE PROJECTS
2409	11885546	SMURFLIKE PROJECTS
2410	11885843	MM TSOEU
2411	11886086	RC EKSTEEN
2412	11886422	NA CHABANE
2413	11887514	DM SETAI
2414	11888825	G S & C A DAVIDSON FAMILY TRUST
2415	11889428	OA NTHOLENG
2416	11890190	ZE KUPISO(DEBT COUNSELLING)
2417	11891048	SG & AM SITHOLE(DEBT COUNSELLING)
2418	11891486	KE MOGAPI
2419	11891576	MATJHABENG LOCAL MUNICIPALITY
2420	11891678	TD RAMOJI
2421	11892167	JT NTSEKI
2422	11892488	C GERBER
2423	11894006	BELINDA MARX FAMILIE TRUST
2424	11897336	KA MORIE
2425	11900408	DJ SMURFLIKE PROJECTS CC

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2426	11900615	SMURFLIKE PROJECTS CC
2427	11900627	SMURFLIKE PROJECTS CC
2428	11901542	ARIANO 124 CC
2429	11907353	MATJHABENG LOCAL MUNICIPALITY
2430	11909630	MATJHABENG LOCAL MUNICIPALITY
2431	11909642	MATJHABENG LOCAL MUNICIPALITY
2432	11915246	S MOOTSANA
2433	11915261	DJ MOTIBE
2434	11916020	TM KABI
2435	11916290	MM MOKOTEDI
2436	11919350	JDC & ADG PEREIRA
2437	11925674	CC TRADE 57 CC
2438	11925737	MB MHETO
2439	11925752	E STEVENS
2440	11930597	EN ZULU(DEBT COUNSELLING)
2441	11931011	SMURFLIKE PROJECTS
2442	11932604	SP MASIU
2443	11934470	MAXIMUS BRICKS
2444	11935097	M NQWENISO
2445	11937206	KR RAPAPALI
2446	11938313	MA NTLHAKE
2447	11945012	PYRAMID FINANCIAL SERVICES
2448	11945126	BEDELIA HEIGHTS PROPERTIES-HORIZON HEIGHTS
2449	11945153	DG DE VILLIERS
2450	11947955	TE SHABE
2451	11947967	LS MOTHUBI
2452	11948084	MG MAK
2453	11948378	PT MATWA
2454	11948741	AE LEBONA
2455	11949008	NM MAJOVA
2456	11949023	SJ MOKOENA
2457	11949050	ZD TANASE
2458	11949395	TE KOBISI
2459	11949677	MM MATSEKANE
2460	11949845	MAE SWART
2461	11950592	AS MAKHETHA
2462	11952404	RJ SOKO
2463	11952494	OJ RAMOOKO
2464	11952560	SJ DUMANE
2465	11952611	M MHLANGA
2466	11952737	TJ RABOHLALE
2467	11953406	MK MERAHE
2468	11954447	ST KOENENE
2469	11954552	FALCADOR CC
2470	11954564	MA MOSESE
2471	11958653	AN COETZEE
2472	11960438	NN NDEDE
2473	11960516	MA PHAKOE
2474	11961635	GUMA INVESTMENTS PTY LTD
2475	11961737	ME MBANGATA
2476	11961893	MA SESEANE
2477	11965211	LJ SIVE
2478	11967692	J ROUGH
2479	11968682	MA ROODE
2480	11968733	MA ROODE
2481	11968757	MA ROODE
2482	11968850	MA ROODE
2483	11969966	TM NKOALA
2484	11970791	MN NDABA
2485	11972447	MM NYILA
2486	11973041	LB MOKOENA
2487	11977541	EK MPETE
2488	11978120	VS NQWILISO
2489	11978183	LP HLALELE
2490	11978312	NP & MM NHLAPO & MOFOKENG
2491	11978375	N KABA
2492	11979248	TP DIPHOLO
2493	11979338	M DLAMINI

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2494	11980715	N ZOZI
2495	11982980	N MGQIBELO
2496	11983043	L.B MAKULUMA
2497	11984507	DM SONKWANE
2498	11986580	DR NZIMANDE
2499	11988545	ME RADEBE
2500	11989316	PJ MOTSE
2501	11989574	MA MOKERETLA
2502	11990744	MS NTSOEU
2503	11990948	LE PHAHAMANE
2504	12013670	KM MAALOKO
2505	12014066	SV HLATYWAYO
2506	12014144	SS NOMANDLA
2507	12014246	NA SEHLOHO
2508	12014300	BS SIBIYA
2509	12015518	WPS KLOPPER
2510	12017447	TD KHEPHEI
2511	12017807	IS MESA
2512	12017834	MM MCUNU
2513	12017873	PA MOKHELE
2514	12018155	MM TSHABALALA
2515	12018260	E PHERA
2516	12018272	SA CHERE
2517	12018362	M MAHOGO
2518	12018374	RM MOLAOA
2519	12018386	SE MAKHORO
2520	12019250	NM MBUYANI
2521	12019403	PA RAKOMETSI
2522	12019532	SMURFLIKE PROJECTS CC
2523	12019607	GM MEJE
2524	12019724	CHERANGANI TRADE & INVESTMENT 40
2525	12019943	MATJHABENG LOCAL MUNICIPALITY
2526	12020186	TG MOLAOA
2527	12022361	JP GEYSER
2528	12022991	SS MODUKANELE
2529	12024071	PZ MOLAOA
2530	12027566	ND MAHLANE
2531	12030305	Z BABA
2532	12030716	SN SITHOLE
2533	12031142	IT SEHAU
2534	12032234	MM KOZA
2535	12032246	A HOWARD
2536	12033110	MB THOBEJANE
2537	12033623	KD GUMEDE
2538	12037388	APPLEMINT PROPERTIES 9 PTY LTD
2539	12037493	MS MONTSO
2540	12037544	R FIPHAZA
2541	12037994	TWINSPEK INVESTMENTS PTY LTD
2542	12038546	B MHLATHI
2543	12038573	NJ MALEFANE
2544	12039035	MM MOTLHAPING
2545	12039551	LW MTHOLA MPELO MUTHI SHOP
2546	12039680	PJ PHOOFOLO
2547	12041273	GERRIE KEMP EIENDOMME CC
2548	12041351	BEN BOY BUSINESS SERVICES
2549	12045437	MT SELAI
2550	12047057	LG KHOELEANA
2551	12048023	FJ JIJI
2552	12048704	N GWENTE
2553	12049013	MW MOPELI
2554	12051095	MC HLAKOANE
2555	12051146	KC MAHEMO
2556	12051224	MC MAHLOKO
2557	12052097	PR SCHOEMAN
2558	12052460	LURAMA 157 (PTY)LTD
2559	12053936	H LEWIS
2560	12054221	DE MAKOLI
2561	12055415	PH KETIME

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2562	12056456	NA MOKOENA
2563	12056495	FT LENONG
2564	12056921	HA VISAGIE
2565	12057023	PD MOKWENA
2566	12058874	LA MAQAZA
2567	12059207	MJ NTAI
2568	12059312	LA POTSISA
2569	12059336	TJ MALAKWANA
2570	12060737	NW KALIPA
2571	12061394	MI SEBOBANE
2572	12062267	EN NYATSE
2573	12074624	SP SEQHOBANE
2574	12078302	N & M SIBALALA
2575	12080666	MR KUMALO
2576	12080897	ME MASUKELA
2577	12081308	NJ KRENYA
2578	12082094	SP RAMOTSHABI
2579	12083033	TM MAYONGO
2580	12083186	ED MOKOENA
2581	12083495	TG HLALELE
2582	12083573	MPK MATENA
2583	12084281	MS SHATA
2584	12084320	MM LESEME
2585	12084950	EM ROOILAND
2586	12085655	MJ & EM MOTSOENENG
2587	12085808	VE KHOZA
2588	12087431	PN MAHLATHINI
2589	12087842	MW_ & L NOMPIYO
2590	12089900	ME SETHOJANA
2591	12090116	JT KHOPOSHE
2592	12090683	TJ YELEZO
2593	12090746	K MSHUTA
2594	12091286	NV YOBILE
2595	12092252	KD LETABA
2596	12092870	DJ MOGOJE
2597	12092957	MF MOKWANAZI
2598	12093266	CJ GROBLER
2599	12093512	MV RANKOE
2600	12093587	PR MOTHUPI
2601	12094448	RM LETELE
2602	12095105	AM & MH LEEW
2603	12095144	KA SENOKOANE
2604	12095297	MP MOTSEKOA
2605	12098822	TS MPHULANYANE
2606	12099323	MM MTHETHWA
2607	12099398	SV MAZIBUKO
2608	12101381	MS NHLAPO
2609	12104195	SJ NYEOLE
2610	12105134	NA XHOBISO
2611	12105185	MM VINGER
2612	12105377	M MAHLABA
2613	12105596	MS MOTSAMAI
2614	12105740	ME BOTIPE
2615	12105791	ME KHETHANE
2616	12111821	TW PHANYA
2617	12113414	A MOTOBELI
2618	12113441	SD TSHABALALA
2619	12113480	NE MEJAELE
2620	12113840	IAN TRUST
2621	12114044	MS MOLEBATSI
2622	12115664	FP SESING
2623	12116192	MJ DYUBELE
2624	12117578	MA & MM BUTHELEZI
2625	12117887	AI MORIGIHLANE
2626	12118877	UR RADEBE
2627	12118880	PG PHOLOANA
2628	12119201	TR MOFOKENG
2629	12122465	SW HIGGO

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2630	12124226	REATLEHILE CRECHE
2631	12124304	MP MABITSA
2632	12125090	ML MATHOLENGWE
2633	12125474	M VOSLOO
2634	12126887	M WILSNAGH
2635	12127247	MM MASUKELA
2636	12127673	MS SHUPING
2637	12131390	TJ LEPITA
2638	12131480	PG & NS MKHUBUKELI
2639	12132830	SP MAHOPO
2640	12133460	D&E VAN RENSBERG
2641	12133601	R MSIMANGO
2642	12133640	TA SEANE
2643	12133961	MAM NYARELI
2644	12134270	NM MOKOENA
2645	12138113	MI MOLETE
2646	12138563	MV CELE
2647	12139037	LPL LEBATLA
2648	12139268	ZEVOLI 159 PTY LTD
2649	12140132	LE MOLELLE
2650	12141776	SE MOKATI
2651	12142652	GM/MJ LEEUW
2652	12143552	MA SISKI
2653	12145853	KC MABOTE
2654	12147536	JN KOLEILE
2655	12147548	ME MAZIVILA
2656	12148385	TK LENTO
2657	12148604	GEFCO PTY/LTD
2658	12148631	TE SEHOLE
2659	12148670	RM MONARENG
2660	12148757	PJ MALEKA
2661	12148874	PJ & NL SELELANE
2662	12151112	TA MODUPE
2663	12154712	KA MOKONENYANE
2664	12154790	MN MASAKANE
2665	12157322	M VENA
2666	12157847	PJ LESAANE
2667	12157925	V MONDLIWA
2668	12159428	BITLINE SA 292
2669	12159725	NS LETEANE
2670	12160265	ME LEPELE
2671	12161411	PC VAN ZYL (LEEG)
2672	12161666	TP/TE KOSAKA
2673	12165590	MR DLAMINI
2674	12166076	KM MCINGANE
2675	12166244	CUF PROPERTIES PTY LTD
2676	12166373	VS VELLEM
2677	12169688	XA CHAUKE
2678	12170228	ME HLONGWANE
2679	12171206	KG MPAMA
2680	12171311	TE MAHANETSA
2681	12172364	N&MJ SHAI
2682	12173597	MS MOSESI
2683	12173612	PN VAN DER MERWE
2684	12174473	LJ MOKHELE
2685	12175088	NM LEBATLA
2686	12211076	MR&GI MOKALE
2687	12214148	NR MZAMO
2688	12214472	NF & NT MBONGO
2689	12216128	H TENGILE
2690	12216632	MS THAETSI
2691	12217133	DM RAMONGALO
2692	12219473	TS LEBEKO
2693	12220385	MJ MADUNA
2694	12220757	TC BOTSANE
2695	12220808	MJ MOHLAPO
2696	12221786	RR MADIEHE
2697	12221813	ME/EN MABINDISA

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2698	12224678	TL SETLAELO
2699	12224771	BV FELIX
2700	12226790	ACTOM ELECTRICAL PRODUCTS
2701	12227174	R & MV RAMOHLKOANE
2702	12228281	MP SITHOLE
2703	12228860	DS & MZ LETLOENYANE
2704	12230684	GJ VAN WYK
2705	12234785	MJ MOTA
2706	12240056	S PHAHAMA DEVELOPMENT TRUST
2707	12244352	SJ RAMAIME
2708	12245111	NJ MAQOSHA
2709	12245792	TSITA T
2710	12246098	MM MAGABA
2711	12248915	SM MATMANE
2712	12249044	S QHATSHATSI
2713	12249713	STEYTLER
2714	12251255	EDIDOR 148
2715	12261440	AT KHOZA
2716	12266246	MA SALE
2717	12267212	NE SEKOKO
2718	12267302	HLALELE
2719	12270221	AM SERIPE
2720	12272252	MA NTEMA
2721	12275786	MS CHAKANE
2722	12275981	AM TSEKOA
2723	12276416	JJ ALERS
2724	12277868	NE GUQA
2725	12278756	XD & PM MHLAFU
2726	12280634	MJ LEPOKOANE
2727	12280955	LN&PC MAKHETHA
2728	12286367	MATJHABENG LOCAL MUNICIPALITY
2729	12286844	RE LETSELEHA
2730	12287948	MD MSIMANGO
2731	12291962	MME MBAKAZA
2732	12295637	EM TABILE
2733	12295907	CUF PROPERTIES (PTY) LTD
2734	12295922	NP NXAKANA
2735	12301502	RD MOKOENA
2736	12302453	SA LEKHOABA
2737	12304637	PROVINCIAL PULIC WORKS
2738	12309794	N SIPEZI
2739	12310283	ME THOBELA ME
2740	12310310	SI TAIWE SI
2741	12310412	M MOSOLA M
2742	12310448	MB & MA LAMANI MB & MA
2743	12310541	J MOLISE J
2744	12312878	MJ & FO MAJORO
2745	12314720	OXY TRADING T/A MBV
2746	12315812	MV & KA MAZIBUKO
2747	12316982	MP ME TSOHANE & NHLAPHO
2748	12317006	DJ TSOLO-MANKHELI
2749	12318152	L LELE&TSHIDI CONSTRUCTION
2750	12319580	MA MOETI
2751	12319592	MJ SKHOSANA
2752	12327101	MP MOKWENA
2753	12327164	SJ SAMPEAR
2754	12327191	MM KHAMPEPE
2755	12328142	RJ MOLIFI
2756	12328205	P FOUCHE
2757	12367688	MATJHABENG LOCAL MUNICIPALITY
2758	12367691	MATJHABENG LOCAL MUNICIPALITY
2759	12368384	MATJHABENG LOCAL MUNICIPALITY
2760	12368498	MATJHABENG LOCAL MUNICIPALITY
2761	12369398	MATJHABENG LOCAL MUNICIPALITY
2762	12369620	MATJHABENG LOCAL MUNICIPALITY
2763	12375134	M RANTEMANE
2764	12375584	AS MPINDA
2765	12377924	XA0ATA BZ

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2766	12380738	MM MAFEE0
2767	12383324	MATJHABENG LOCAL MUNICIPALITY
2768	12385973	ME MOTHAP0
2769	12386795	AG FRANCIS
2770	12391580	TW & KJ MATLAKALA & KGANG
2771	12391643	SD&LM MOLAPO
2772	12392027	MY & LJ NGAKE
2773	12392066	MM & SM MBANGELA
2774	12400553	PM MKHWANAZI
2775	12414953	MATJHABENG LOCAL MUNICIPALITY
2776	12415247	MATJHABENG LOCAL MUNICIPALITY
2777	12415325	MATJHABENG LOCAL MUNICIPALITY
2778	12431306	MATJHABENG LOCAL MUNICIPALITY
2779	12435332	GZ MABE
2780	12447290	D KHOMBI
2781	12448793	ME MATSOSO
2782	12458372	MBANGULA GENERAL DEALER
2783	12460430	JD/C GONCALVES
2784	12461522	E BREYTENBACH
2785	12465290	APOLO CONSTRUCTION
2786	12466676	MJ NJADAYI
2787	12468053	TLAMAHANO MEROHONG PROJECT
2788	12470804	TM MPHAPANA
2789	12471485	G PITSO
2790	12498383	AJ CROUS
2791	12500273	TP NOMANDLA
2792	12500426	GERT BRITZ FAMILIE TRUST
2793	12502175	DBR BADENHORST
2794	12504914	CUF PROPERTIES (PTY) LTD
2795	12504938	CUF PROPERTIES (PTY) LTD
2796	12507908	LS LEKORO
2797	12508757	LJ & S WALTERS
2798	12508898	PL & SM MALANGABI
2799	12509078	MANNA HOLDINGS PTY LTD
2800	12509120	MANNA HOLDINGS PTY LTD
2801	12509132	MANNA HOLDINGS PTY LTD
2802	12509246	S HAFULA
2803	12510584	G MNGONEZULU
2804	12512768	NK HAYWARD
2805	12513707	TJ & DM MOGOERA
2806	12513761	ROSOND PTY LTD
2807	12514133	TJ DE BEER
2808	12514172	AGA TRUST (T/A WELKOM 6491)
2809	12518168	TS & NE KWANYA
2810	12522683	TP MTOLO
2811	12523556	PE MABEA
2812	12523970	JN & LS NOMBULA
2813	12524483	GUPPIE & MARLEEN PROPERTIES
2814	12524495	MA LEMPHANE
2815	12524984	TJ & MJ GALEBOE
2816	12527735	NF TSANDZANE
2817	12531644	M LENGABALA
2818	12534407	DL VINGER
2819	12537521	MJ & N JANSEN
2820	12538574	DB MAJORO
2821	12540875	DL NTSHOKO
2822	12542057	MJ MADRAS
2823	12545750	PI ZWANE
2824	12545813	LJF & JM NEL
2825	12546083	PM MOHLAMME
2826	12547007	JL STEYN
2827	12549218	MT MODISE
2828	12552344	MS & TM MANGOEJANE
2829	12554621	MS KHAMPEPE
2830	12561806	JRB CHENTWALI
2831	12562091	SM & SF SHALE
2832	12564701	KE MADLELA
2833	12566693	A PLUS LEARNERSHIP ACADEMY

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2834	12571088	LS THIBAKHOANA
2835	12574832	MM MOALOSI
2836	12575540	K J MOLITLE
2837	12575732	LJ MARITI
2838	12576503	ZV DLAMINI
2839	12578522	AE ROSS
2840	12580655	PI & DC KGAPOLA
2841	12581132	A NEL
2842	12581543	PH NYAQCELA
2843	12581606	BLACK JOINT GENERAL TRADING
2844	12584897	SA GOUWS
2845	12586340	R & C WOLMARANS
2846	12587996	G DE BEER
2847	12590966	PA JAGGA
2848	12593666	BS SEGIBANE
2849	12593732	MS & MZ LETLALA
2850	12594605	S KRUGER
2851	12596918	JT RAMATSEBE
2852	12598694	M PRETORIUS
2853	12600428	MATJHABENG LOCAL MUNICIPALITY
2854	12602474	NA MPHIRIME
2855	12603758	A MGUNI
2856	12607052	MD MSINDO
2857	12607334	TP/KP MOSEME
2858	12607667	WJ & JM VAN DER WATT
2859	12608015	LM PHELANE
2860	12610175	MM MORAKE
2861	12610304	SILOSTRAT PTY LTD
2862	12619676	MM NONGWANYA
2863	12620231	GA NQABA
2864	12621812	W HALL
2865	12623510	SH & SG MALIA
2866	12625244	MC MATHOKAZI
2867	12629114	MM AND LE BOCHEDI
2868	12629462	B & MS MUTHAMBA
2869	12629756	ML WESSIE
2870	12629975	N MOSOEU
2871	12631043	SD & P KOTO
2872	12638192	ME KOBOKHOLO
2873	12639452	SR SENYANE
2874	12641741	KOPANO CRECH
2875	12659420	MJ KETSHES
2876	12659534	MT & TM SMITH
2877	12659675	MI & MR MOLUPE
2878	12665768	DE NDLOVU
2879	12666041	TK & SI MOTLOGELOA
2880	12672107	EXODEX CC
2881	12672224	PM & NE SEIPEI
2882	12672287	Z BARNARD
2883	12677291	MA MOKHUOA
2884	12680915	KM MOHAPI
2885	12682664	LG MKHULU ELECTRO DISTRIBUTION PROJ[PTY]LTD
2886	12683771	M SMIT
2887	12686354	AZ BLOM
2888	12687008	TP PONYA
2889	12687230	ML TYHALI
2890	12688142	DA MAFATLE
2891	12688643	ZEE & EAUCON
2892	12689078	LS NKOE
2893	12689840	MS AND ML ATORO
2894	12691973	LF KRAP
2895	12693260	R HLAELE
2896	12694493	AKE & SP PATEL
2897	12694841	RJH STOLTZ
2898	12698786	W SIMANGO
2899	12699788	T MUYAMBO
2900	12701498	BERENG LOGISTIC SOLUTIONS
2901	12721736	JJB & C BOOYENS

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

2902	12721982	SS BOOYSEN
2903	12722330	PM TSOLO
2904	12727190	M GONSALVES
2905	12727508	DG VAN ZYL
2906	12728372	BE & LS MTSEWU
2907	12728540	PT PHAKAMILE
2908	12730532	MB MOKOENA
2909	12733925	KD KOMA
2910	12736691	LH/NE MOLOTO
2911	12736703	NE/LH MOLOTO
2912	12736883	A & D DE JAGER
2913	12737075	TP & NP MABINA
2914	12737396	MC GOLELE
2915	12737678	IP & MJ DIPITSI
2916	12737975	RP MIFI
2917	12739286	LI & MBC LEKHETHO
2918	12740651	EM FIVAZ
2919	12741125	MM MOTIKI
2920	12742130	SM NTHAKHE
2921	12744518	IN THE PINK PROPERTY INVESTMENTS PTY
2922	12745112	MS MASHIQA
2923	12745715	AMADWALA TRADING 363 CC
2924	12747065	ALBERT SLABBERT FAMILIE
2925	12747542	REM MAMS CONSTRUCTION & PROJECTS PTY LTD
2926	12750008	M VAN SCHAIK
2927	12750911	MD MOLOJA
2928	12751268	CL MOLEFE
2929	12751358	MG OLIPHANT
2930	12751436	NE NDODA
2931	12752351	MC BOSMAN
2932	12753032	ME LEHLOENYA
2933	12753083	MO KHOHLOOA
2934	12753545	GP/SM MODISALIFE
2935	12753686	MC & JE BARNARD
2936	12754331	TE QABELA
2937	12754343	TJ MYBURGH
2938	12754703	MM MAHLOKO
2939	12754766	MI & LT MOTSAMAI
2940	12754883	ET & KL SITHOLE
2941	12754946	W HOLLOWAY
2942	12754958	M & N BAWUTHI
2943	12754985	A MXONYWA
2944	12755048	N MTENGWANE
2945	12755075	T CACELA
2946	12755180	SJ ADAMS
2947	12755603	MM MOLIKOE
2948	12755834	VI JONAS
2949	12756041	TJ MASOETSA
2950	12756413	JM MABASO TRUST
2951	12756425	NE GAZI
2952	12756581	M MOUTON

2. Consumer accounts not charged for refuse:

No	Account number	Consumer name
1	10050884	ERF 9028 WELKOM ONTWIKKELINGS PTY LTD
2	11054951	M SONNEKUS
3	11054975	AS VAN REENEN
4	11055170	PA REYNEKE
5	11057648	BP FLOOD
6	11057651	I VAN DEN HEEVER
7	11058884	K BROOK
8	11066381	BODY CORPORATE JANO COURT U-3
9	11066393	ER MABOOI

MATJHABENG LOCAL MUNICIPALITY**REPORT ON REGRESSION FROM UNQUALIFIED TO QUALIFIED AUDIT OPINION**

10	11066417	PD & SB MASHABA
11	11066420	KM MOKHODI
12	11066432	SM SENNANE
13	11066444	TM SIBEKO
14	11066456	MP TSAUTSE
15	11067743	S DE ABREU
16	11071484	MY STEVENSON
17	11133338	MJ OBERHOLZER
18	11281274	L SETSUMI
19	11282828	JB MAKHASI
20	11327597	JT MOTHIBE
21	11367365	L LAGERWAY (OORLEDE 24/2/2017)
22	11373602	INVESTMENT FACILITY COMP
23	11586707	MJ STONA
24	11874296	PROMANIA TRUST
25	11984780	M.E MABOTE
26	12045038	ES DE KLERK
27	12116678	CH DAWSON
28	12213905	FH DE JONGH
29	12240017	PJA SCHOEMAN
30	12252218	FJ MYBURGH
31	12269576	MA STRYDOM
32	12288284	MJ TSATSA
33	12325763	DVC MALEME
34	12353096	A VENTER
35	12353108	BL VAN DER WALT
36	12353111	BL VAN DER WALT
37	12353123	ADINATA FAMILY TRUST
38	12353135	OTTO LESSING FAMILIE TRUST
39	12353147	CLF VAN DER MERWE
40	12353150	CLF VAN DER MERWE
41	12353162	ADINATA FAMILY TRUST
42	12353174	ADINATA FAMILY TRUST
43	12359204	KS HANEKOM
44	12404963	JE NEL
45	12699482	HE COERTZEN
46	12754421	PN & AN MAJAKE
47	12755075	T CACELA
48	12755540	PPH & A HAMEL
49	12756131	R VENTER
50	12756155	MM RALEPOMA
51	12756272	KE&JM MAHONO
52	12756464	VM MSADU
53	12756515	EC & N PAKEMAN
54	12756530	R & ME ADENDORFF
55	12756566	SL & MR WANA
56	12756581	M MOUTON
57	12756605	T SMIT
58	12756617	PJ BEZUIDENHOUT
59	12756644	CW & JE PRETORIUS
60	12756656	N VAN SCHALKWYK
61	12756695	TD & TP MANGALI
62	12756734	MA NGCAPHE
63	12756761	INTERGRATED BUILDING CONTRUCTION INTER

3. Consumer accounts not charged for sewerage:

No	Account number	Consumer name
1	11133338	MJ OBERHOLZER
2	11586707	MJ STONA
3	12116678	CH DAWSON
4	12213905	FH DE JONGH
5	12359720	MR RANTSANE

6	12607991	DS SINAKHOMO
7	12656165	SANRAL
8	12700868	L & AM ROOTMAN
9	12754421	PN & AN MAJAKE
10	12755075	T CACELA
11	12755540	PPH & A HAMEL
12	12756131	R VENTER
13	12756155	MM RALEPOMA
14	12756272	KE&JM MAHONO
15	12756464	VM MSADU
16	12756515	EC & N PAKEMAN
17	12756530	R & ME ADENDORFF
18	12756566	SL & MR WANA
19	12756581	M MOUTON
20	12756605	T SMIT
21	12756617	PJ BEZUIDENHOUT
22	12756644	CW & JE PRETORIUS
23	12756656	N VAN SCHALKWYK
24	12756695	TD & TP MANGALI
25	12756734	MA NGCAPHE
26	12756761	INTERGRATED BUILDING CONTRUCTION INTER

This was caused by lack of reconciliations of consumer accounts in order to ensure that all applicable services are being charged.

The impact of this finding is that revenue for exchange transactions might be understated by an unquantifiable amount.

7.2 Property, plant and equipment

7.2.1 (CAF No 81) Infrastructure Assets (Existence): Difference in condition (ISS.121)

Audit Finding

Section 63(2) of the Municipal Finance Management Act of 2003 states that the accounting officer of a municipality must take all reasonable steps to ensure that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality.

Contrary to the above, during the test of existence of infrastructure assets, the following items have been identified as having a much poorer condition than that stated on the fixed asset register:

Location Zoning	CURRENT CONDITION 2016 DESCRIPTION	Asset Functional Group	ASSET DESCRIPTION	CARRYING VALUE - AS AT 30 JUNE 2018	Condition of verified assets
Welkom Show Ground	Fair	Non residential dwellings	Horse Stall 6	732 895.33	Broken
Welkom Show Ground	Poor	Non residential dwellings	Building	503 320.86	Broken
Welkom Show Ground	Fair	Non residential dwellings	Pavilion	824 522.92	Broken
Welkom Show Ground	Fair	Sport and recreational equipment	Steel Structure	510 159.74	Broken
Welkom Show Ground	Fair	Sport and recreational equipment	Steel Structure	403 876.46	Broken
Welkom Show Ground	Fair	Sport and recreational equipment	Steel Structure	362 329.36	Broken
Thabong Tennis Court	Fair	Sport and recreational equipment	Tennis Court 4	603 883.48	Very poor
Matjhabeng , No Name ,	Fair	Roads		700 474.71	Non-existent
Storm water extention and upgrading in Meloding	Good	Stormwater	Pipe culverts	9 863 481.32	Broken

14 504 944.18

This is attributable to management not adequately reviewing the registers to ensure their accuracy before the submission to the auditors.

By taking into account the current condition of the asset and adjusting the carrying value accordingly, it has been identified that infrastructure assets could be overstated by an extrapolated amount of R66 131 381 and impairment loss understated with the same amount.

7.3 Receivables from exchange transactions

7.3.1 (CAF 111) Receivables from exchange transactions: rentals debtors that could not be verified (ISS.131)

Audit finding

Paragraph .13 of GRAP 104 defines a financial asset as:

(c) a contractual right to:

(I) receive cash or another financial asset from another entity; or

(ii) exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity."

Contrary to the above requirement, the following issues were identified during testing of rental debtors:

1. Debt where existence could not be confirmed:

Account Number	Name	Comments
10509422	ESKOM HOLDINGS LTD (ATT: W JANEKE)	Through verifications conducted at Thabong community centre it was explained that Eskom was renting the premises 10 years ago and have since moved to a different location in town. Thus the debtor could not be verified
11819705	KMP KGOTHULE	Through verifications performed it was explained that the area is now rented and used by The Rock FM for the past +-5 years back. Thus the debtor could not be verified
11035382	SS HORN	It was confirmed during the verifications that the tenant staying in Long road flat 27 is Ms Herbst. This was confirmed with the caretaker who also explained that the tenant is currently out on a holiday. This is further supported by the rental register

2. Debt where supporting document submitted could not support existence of the amount outstanding:

Account Number	Name	Comments
12278408	PJ SEBATLE	The submitted document is a system printout that shows that the amount charged relates to occupational rent which was charged and was reversed at the end of the financial year. Thus could not obtain support relating to the outstanding balance and confirm existence of this debt.

11463215	MM MOTLOHELOA	The submitted document is a system printout which does not shows other service charges and does not show the rental charges. Thus could not obtain support relating to the outstanding balance and confirm existence of this debt. The account number in the SOLAR system does not show any rental charges
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This was caused by inadequate controls in following up on outstanding debtor accounts
As a result, receivables relating to rentals is overstated by a disagreement projected amount of R63 927 116 and limitation projected amount of R84 191.

Annexure B: Signed Audit Report